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2011 IN-DEPTH BUDGET REVIEW
MINIMUM SCHOOL PROGRAM &
THE UTAH STATE OFFICE OF EDUCATION

A REPORT TO THE
EXECUTIVE APPROPRIATIONS COMMITTEE
DECEMBER 13, 2011

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THE MINIMUM SCHOOL PROGRAM & THE UTAH STATE OFFICE OF EDUCATION

BUDGET REVIEW

EXECUTIVE SUMMARY

The Executive Appropriations Committee acted on Joint Rule 3-2-502 which states, “each year, the Executive Appropriations Committee shall select a state agency, institution, or program to be the subject of an in-depth budget review.” In its May meeting, the EAC directed the Legislative Fiscal Analyst to study the Minimum School Program and the Utah State Office of Education.

The study requested that the Analyst review “programs in the Minimum School Program, including beginning dates, original stated purposes, sponsors, funding history, whether funding is going to original stated purposes, performance measures, and so forth.”

Our report is divided into six sections. The first section is a general structural overview of the public education system. Parts 2-5, provide our research, observations, and recommendations related to the above questions on the Minimum School Program. Part 6, details our in-depth review of the Utah State Office of Education.

Minimum School Program

The Minimum School Program (MSP) is a series of 36 programs that distribute \$3 billion in funding to the state’s 41 school districts and 80 charter schools. Funding provides for the general operation of the public schools and serves 587,745 enrolled students.

Statute identifies three guiding principles for the MSP:

- *Equity* – all children of the state are entitled to reasonably equal educational opportunities regardless of their place of residence and the economic situation of their respective districts.
- *Local Participation* – school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program.
- *Local Determination* – each locality should be empowered to provide educational facilities and opportunities beyond the minimum program.

State funding allocated through the MSP generally meets one of the following functional principles:

- Distribution considers different LEA cost structures;

- Funding addresses individual student characteristics or requirements;
- Local boards expend state funds to best meet local educational priorities.

Recommendations

The MSP review focused largely on a historical overview. We did find several areas for improvement and recommend the following:

1. Reinststate an independent review of the Utah State Office of Education’s application of statutory distribution formulas and allocations to school districts and charter schools. [Part 3, Pg. 10]
2. Implement a statewide financial management database for school districts and charter schools to report financial data. [Part 4, Pg. 6]
 - a. Include review and support procedures by the State Board of Education to improve data accuracy, consistency, and to improve general ease of use.
 - b. Require the State Board of Education to develop a mechanism to report LEA expenditures by appropriated program.
 - c. Include in the statewide financial management system a mechanism to report school-level financial data.
3. Develop program-level performance measures for each semi-restricted and restricted program. [PART 5, Pg. 1]
 - a. Require the State Board of Education to develop a comprehensive performance plan for the Minimum School Program identifying specific outcome & evaluation metrics.
 - b. Require the State Board of Education to annually report to the Public Education Appropriations Subcommittee on the effectiveness of each program.

Utah State Office of Education*Recommendations***1. *Align appropriations to budget organization***

The Analyst recommends the Legislature work with USOE to reorganize line items and appropriation units used in the appropriations acts to match the current USOE organizational structure. The USOE and the Analyst should report the recommended appropriation structure to the Public Education Appropriations Subcommittee during the 2012 General Session. Currently the Legislature uses eight appropriation units for the 27 programs and five divisions reviewed in this report.

Each time the USOE reorganizes they change or create new units and/or projects. Last year USOE created four new programs. This frequent restructuring makes it difficult to analyze program performance over time which may result in decreased transparency and accountability to the legislature and the public. [Part 6, Pgs. 5-6]

2. *Limit USOE Employee Retirement Plans*

The Analyst recommends the Legislature consider whether to allow a state entity to maintain an open Other Post Employment Benefit (OPEB) plan that allows individuals to accumulate health insurance benefits at retirement. USOE maintains an Early Retirement Incentive Pay Plan that is an open OPEB eligibility system. [Part 6, Pgs. 8-13]

3. *Develop Performance Measures*

The Analyst recommends that the State Board of Education work with the Analyst in developing job specific outcome based performance measures and report these measures by November 2012. [Part 6, Pgs. 35, 39, 42, 47, 54, 60, 66, 71, 93, 97, 110, 113, 116, 119, 123, 133]

4. *Develop Accurate Costs per Unit of Service*

The Analyst recommends USOE perform cost-benefit analysis regarding program outputs for most of its programs.

The USOE should work with the Analyst to make sure that direct and indirect cost and realized and potential benefits are accurate. USOE and the Analyst should report to the Public Education Appropriations Subcommittee by November 2012. [Part 6, Pgs. 26, 35, 54, 66, 71, 93, 97, 110, 113, 116, 119, 123, 133]

5. *Reduce Costs through Online Meetings*

The Analyst recommends USOE use electronic equipment to reduce meeting travel costs. This equipment is already in place. [CTE, Pg. 6-34] The plan and projected savings should be reported by the November 2012.

6. *Compare Costs Against Private Providers*

The Analyst recommends that USOE and the school districts work with the Analyst in deriving accurate cost comparisons regarding overlapping courses. [Pg. 6-34] The Career and Technical Education (CTE) program provides services which are also offered by private organizations, such as nursing, auto mechanics, health sciences, and culinary arts.

7. *Align one-time costs with one-time funds*

The Analyst recommends that the State Board ensure that ongoing expenditures are not covered by the Superintendent's Discretionary Account. [Part 6, Pg. 22]

8. *Technology Services Costs*

The Analyst recommends that the State Board and USOE develop verifiable evidence of cost savings at the school district level. [Part 6, Pg. 97]



MINIMUM SCHOOL PROGRAM: HIGHLIGHTS

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BEN LEISHMAN & THOMAS YOUNG

BUDGET REVIEW

SUMMARY

Parts 1-5 of this budget review examine several characteristics of Utah's public education funding system known as the Minimum School Program (MSP). Formulas in the MSP equalize on a weighted pupil basis the state revenues allocated to the MSP and a portion of local property tax revenue collected by local school districts. This mechanism smoothes the revenue differences between 'richer' and 'poorer' school districts.

The Legislature establishes a dollar value for each Weighted Pupil Unit (WPU) annually. The total number of WPUs generated in a school district or charter school (known as Local Education Agencies (LEAs)) multiplied by the WPU Value equals the total cost of a 'Basic School Program.' School districts levy a property tax, known as the Basic Levy, to contribute to the cost of this Basic School Program. Revenue from the Basic Levy is first applied to the cost of a district's WPUs, state revenue makes up the difference. A district that generates more revenue from its Basic Levy than the cost of its Basic School Program remits the difference back to the state's Uniform School Fund. This process is called recapture.

Charter schools participate fully in the equalized MSP by receiving state revenues through the Weighted Pupil Unit (WPU). The cost of charter school WPUs is paid exclusively with state revenue. Since charter schools do not have the ability to levy property taxes, they do not contribute to the cost of the program.

The Basic School Program is known as a 'foundation grant.' Utah has a modified foundation program. The foundation grant "guarantees each student a minimum level of fiscal support."¹ The state adds to the foundation grant by funding supplementary programs to support special services or programs. These programs are known as Related to Basic School Programs.

The following subsections highlight major observations and recommendations from our revenue of the Minimum School Program. Observations and recommendations are grouped by report section [Parts 1 through 5] with page numbers following each point.

Part 1: Overview of the Minimum School Program & the Utah State Office of Education

- Statute outlines provides three objectives of the Minimum School Program: equity, local participation, and local determination. [Pg. 1-3]
- Local governance mirrors that of the state with a Board of Education and Superintendent. [Pgs. 1-3 to 1-6]
- The state is the biggest participant in education finance. Fifty percent of state-fund appropriations support public education. State revenues make-up 47 percent of all revenue sources in the LEAs. [Pgs. 1-7 to 1-11]

Part 2: Minimum School Program – Utah's Public Education Funding Model

- The MSP and Weighted Pupil Unit date back to 1974. Ten original programs are still in effect. [Pgs. 2-2, 2-3, & 2-13]
- A follow-up study in 1990 found that the taxation and revenue distribution components of the MSP were generally equitable. [Pgs. 2-3, 2-4]
- Utah is one of only a few states not to face a funding equity lawsuit, largely due to the MSP. [Pg. 2-4]
- Figure 2-1 provides a history of school finance in Utah dating back to 1847. [Pg. 2-5]
- "Above-the-Line" and "Below-the-Line" are artificial constructs that refer to the organization of the MSP. [Pg. 2-7]
- The WPU Value is the amount paid for each WPU generated by LEAs. Legislators set the WPU Value each year. Since the creation of the WPU, the year-over-year WPU Value has never decreased. [Pgs. 2-8 to 2-10]
- Since FY 2007, the Legislature has eliminated six programs and consolidated ten others into other programs within the MSP. [Pg. 2-12]

¹ Galvin, P. and Robins, H., Public School Finance Programs of the United States and Canada: 1998-99. U.S. Department of Education, National Center for Education Statistics. 2001.

Part 3: Minimum School Program – Determining Cost & Distributing Funding

- Program distribution formulas are included in statute or board rule. Many formulas have common elements. [Pgs. 3-2 to 3-6]
- Statute includes several mechanisms to stabilize funding for LEAs across time and make future allocations predictable. [Pgs. 3-7 to 3-9]
- Formulas distribute funding to LEAs based largely on student demographic data. As populations change, the distribution of state funding follows. [Pgs. 3-10 to 3-14]
- The State Auditor annually reviews the application and distribution of Kindergarten and Grades 1-12 program funding. [Pgs. 3-9 to 3-10]

Recommendation

The Analyst recommends that the Legislature reinstate an independent review of USOE's application of statutory distribution formulas and allocations to school districts and charter schools. [Pg. 3-10]

Part 4: Minimum School Program – Expenditure Reporting

- 74 percent of MSP funding goes to LEAs unrestricted; 22 percent goes with broad limits; and 4 percent is restricted. [Pg. 4-2]
- Statute requires LEAs to report to the USOE total revenues, expenditures, and fund balances for the prior year. [Pg. 4-2]
- LEAs report revenues and expenditures in two reports each year, the Annual Financial Report (AFR) and the Annual Program Report (APR). The AFR is audited annually. [Pgs. 4-3 to 4-4]
- LEAs don't report revenues and expenditures based on the program structure appropriated by the Legislature. Statute requires the APR and AFR to follow a chart of accounts established by the federal government. [Pg. 4-5]

Recommendation

The Analyst recommends that the Legislature implement a statewide financial management database for school districts and charter schools to report financial data.

- Include review and support procedures by the State Board of Education to improve data accuracy, consistency, and improve general ease of use.

- Require the State Board of Education to develop a mechanism to report LEA expenditures by appropriated program. [Pgs. 4-1, 4-6]

Part 5: Minimum School Program – Performance Measurement

- Policy makers don't have a clear mechanism to evaluate the progress and effectiveness of programs. [Pg. 5-2]
- Statutes don't require specific program-level performance measures or accountability reports to the Legislature. [Pg. 5-2]
- Programs with significant federal funding are required to submit accountability reports to the federal government. [Pgs. 5-2 to 5-3]
- The Utah Performance Assessment System for Students (U-PASS) acts as a substitute for program-level performance measures. [Pgs. 5-4 to 5-6]
- For programs where the Legislature has placed use restrictions on local governing boards, it should require specific program level performance measures. [Pgs. 5-3 to 5-4]

Recommendation

The Analyst recommends that the Legislature develop program-level performance measures for each semi-restricted and restricted program.

- Require the State Board of Education to develop a comprehensive performance plan for the Minimum School Program identifying specific outcome & evaluation metrics.
- Require the State Board of Education to annually report to the Public Education Appropriations Subcommittee on the effectiveness of each program. [Pg. 5-1]

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OVERVIEW OF THE MINIMUM SCHOOL PROGRAM & THE UTAH STATE OFFICE OF EDUCATION

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BEN LEISHMAN & THOMAS YOUNG

BUDGET REVIEW

SUMMARY

In May 2011, the Executive Appropriations Committee (EAC) tasked the Legislative Fiscal Analyst to study the Minimum School Program and the Utah State Office of Education (USOE) and report back to the committee prior to the beginning of 2012. It did so under Joint Rule 3-2-502 that states “each year, the Executive Appropriations Committee shall select a state agency, institution, or program to be the subject of an in-depth budget review.”

Specific to the Minimum School Program, the EAC requested that this study include a review of programs in the Minimum School Program “including beginning dates, original stated purposes, sponsors, funding history, whether funding is going to original stated purposes, and performance measures.” The committee added the Utah State Office of Education through a substitute motion.

The Minimum School Program is the largest budget appropriated by the Legislature each year. Program appropriations total \$2.96 billion in FY 2012. Utah State Office of Education appropriations total \$195.8 million in FY 2012, which includes \$23 million in state revenues and \$162 million in federal revenues. Total appropriations for public education near \$3.4 billion in FY 2012 and include more than half of all state revenue sources appropriated by the Legislature.

REPORT STRATEGY & STRUCTURE

While the Minimum School Program and the Utah State Office of Education constitute only a subset of the total public education budget, a review of their budgets presents an enormous task. The following subsections explain the strategy we used for this review and how the report is structured.

Part 1 “Overview of the Minimum School Program & the Utah State Office of Education” is this section, explaining our methodology.

The Minimum School Program section is divided into four parts:

- **Part 2 “Minimum School Program: Utah’s Public School Funding Model”** details the history and origins of the program. This section includes information on how the MSP was developed, when each program was first funded, statutory authority and purpose, and a 5-year budget history.
- **Part 3 “Minimum School Program: Determining Cost & Distributing Funding”** explores the statutory formulas that distribute program funding to Local Education Agencies (LEAs). This section highlights provisions that stabilize LEA funding over time, describes the process used to evaluate USOE’s application of statutory distribution formulas, and includes tables detailing the preliminary distribution of FY 2012 funding to LEAs.
- **Part 4 “Minimum School Program: Expenditure Reporting”** explains the financial accounting process of LEAs. This section includes a discussion on the flexibility LEAs have in expending state allocations and the financial reports LEAs submit annually to the state. A series of tables at the end of this section summarize the Annual Program Reports submitted by LEAs over the past few years.
- **Part 5 “Minimum School Program: Performance Measurement”** explores the limited methods available for policy makers to evaluate the progress and effectiveness of programs. This section focuses primarily on the Utah Performance Assessment System for Students (U-PASS) and provides some U-PASS performance data over the past three years.

The completion of these sections relied heavily on historical research, including appropriations reports and other independent studies. Analysts reviewed local revenue and expenditure detail reported by LEAs in the Annual Program Report. The USOE was cooperative in providing the detailed reports submitted by each LEA and was responsive in resolving errors found by analysts in the APR summaries.

Utah State Office of Education

The final section of this report, **Part 6 “Utah State Office of Education,”** includes the analysis, observations, and recommendations on this part of the in-depth budget review.

Eight state budget line-items are managed through the Utah State Office of Education. These line-items include: the Utah State Office of Education, USOE – Initiative Programs, State Charter School Board, Educator Licensing, Child Nutrition, Fine Arts Outreach, Science Outreach, and Education Contracts. Several programs pay for certain statewide contracted services and were excluded from this review. These programs include: USOE – Initiative Programs, Fine Arts Outreach, Science Outreach, and Education Contracts. The Child Nutrition line-item was also excluded because its primary function is to oversee and distribute federal and state revenue to school districts for school breakfast and lunch programs.

Analysts began the process by submitting a series of questions to program directors at USOE. Question topics included the following:

- Statutory Authority – state and federal laws authorizing and governing the program.
- Service Delivery – program beneficiaries including the total number served and if that service is an internal (USOE support) or external (LEA support) function.
- Performance Measurement – goals and the measures used to gauge progress towards achieving desired outcomes.
- Employees – number, titles, and cost of all program employees.
- Budget Summary – detailed summary of program revenues and expenditure items.

The USOE was cooperative and the information provided was more comprehensive than we received in prior in-depth reviews. USOE submitted a report with over 200 pages providing initial responses to the questions. Analysts reviewed the information provided by USOE, developed follow-up questions, and met with program directors.

BACKGROUND: UTAH’S PUBLIC EDUCATION SYSTEM

The establishment and continuing maintenance of the public education system is primarily a state function. Article X, Section 1 of the Utah Constitution directs the Legislature to “provide for the establishment and maintenance” of a public education system that “shall be open to all children of the state.”¹ Utah’s public education system includes “all public elementary and secondary schools and such other schools and programs as the Legislature may designate.”² Laws passed by the Legislature governing the system are found in Title 53A of the Utah Code. The constitution provides that the system be free to students, except the Legislature may authorize fees in secondary schools.

System Objectives

The Utah Constitution provides two core objectives for the public education system – that it be free and nonsectarian. In relation to the funding of the public education system, statute provides three additional objectives.

- *Equity* – The system provides that “all children of the state are entitled to reasonably equal educational opportunities regardless of their place of residence in the state and of the economic situation of their respective school districts.”³ The Minimum School Program equalizes some of the differences in local property tax collections and program costs among LEAs. Also, sub-programs focus the distribution of state revenues to maintain a reasonably equitable system for students based on various needs.
- *Local Participation* – Utah’s funding system is a state/local partnership “school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program.”⁴ Local participation is also accomplished through the Minimum School Program. In order to participate in the program, school districts must levy the Basic Property Tax Rate established by the Legislature each year.
- *Local Determination* – Often referred to as “local control,” statute recognizes that “each locality should be empowered to provide educational facilities and opportunities beyond the minimum program.”⁵ Local governing boards may levy property taxes in addition to the Basic Rate to supplement the Minimum School Program and to provide for the capital facility needs determined by the board. In addition, local boards decide how unrestricted state, local, and federal funds are expended to best meet the needs of their constituencies.

GOVERNANCE

In addition to tasking the Legislature with establishing and maintaining a public education system, the constitution states “the general control and supervision of the public education system shall be vested in a State Board of Education.”⁶ Further, the constitution directs the State Board of Education to “appoint a State Superintendent of Public Instruction who shall be the executive officer of the board.”⁷ Local level governance mirrors the state structure with elected boards of education and appointed superintendents governing school districts. The following subsections briefly detail the state and local governance systems.

¹ Utah Constitution, Article X, Section 1.

² Utah Constitution, Article X, Section 2.

³ UCA 53A-17a-102.

⁴ Ibid.

⁵ Ibid.

⁶ Utah Constitution, Article X, Section 3.

⁷ Ibid.

State Board of Education

The State Board of Education consists of 15 members. Each member is elected to a four year term and the election process is outlined in statute. In addition to the elected members, the Board has six non-voting advisory members representing the following groups: State Board of Regents (2), Utah College of Applied Technology, charter schools, Utah School Boards Association, and the Coalition of Minorities.

Board members oversee the entire public education system, “the State Board of Education’s control and supervision is directed to the whole system. The board may not govern, manage, or operate school districts, institutions, and programs, unless granted that authority by statute.”⁸ In their oversight role, the Board may “establish rules and minimum standards for the public schools, provide leadership and administrative support functions, provide advisory services, administer state and federal accountability testing programs, approve formulas to divide and distribute state education funds to districts and charter schools and compile education information and make reports on education in Utah.”⁹

Superintendent of Public Instruction

The state superintendent oversees the day-to-day operations of the public education system for the Board. The state superintendent “advises [district] superintendents, school boards, and other school officers upon all matters involving the welfare of the schools . . . provide[s] written opinions on questions of public education, administrative policy, and procedure.”¹⁰ Statute also directs the superintendent to investigate matters involving the public schools, hold and conduct meetings on educational topics, and submit an annual report of the public school system to the Legislature and Governor.¹¹

The Superintendent’s Annual Report includes data on the general condition of the public schools and various financial statements. Statute requires that financial reporting by LEAs follow guidelines published by the U.S. Department of Education. Specifically, “a complete statement of expenditures by each school district and charter school, including supplemental appropriations, by function and object as outlined in the U.S. Department of Education publication “Financial Accounting for Local and State School Systems.”¹² Utah code, 53A-1-301, contains a comprehensive list of all required components of the annual report.

Utah State Office of Education

The Utah State Office of Education (USOE) supports the State Board of Education and State Superintendent in the administration of the public education system. Statute authorizes the Board to “appoint other employees as necessary for the proper administration and supervision of the public school system.”¹³ This is the only statute that mentions a support organization for the Board and State Superintendent. The USOE “is not created or described in statute, its employees assist the State Board of Education and the superintendent of public instruction in fulfilling their statutory responsibilities.”¹⁴ Currently, the USOE has over 300 employees assigned to nearly 20 programs.

Additional information, including current organizational structure, major functions, statutory authority, operating budget and performance data on the USOE can be found in Part 6 of this report.

⁸ Utah State Government: A Citizen’s Guide. Office of Legislative Research and General Counsel. 2005. Pg. 208; UCA 53A-1-401.

⁹ Utah State Government: A Citizen’s Guide. Office of Legislative Research and General Counsel. 2005. Pg. 208.

¹⁰ UCA 53A-1-303.

¹¹ UCA 53A-1-301.

¹² UCA 53A-1-301.

¹³ UCA 53A-1-302.

¹⁴ Utah State Government: A Citizen’s Guide. Office of Legislative Research and General Counsel. 2005. Pg. 209.

State Charter School Board

The State Charter School Board is an advisory board to the State Board of Education. The charter board is tasked to “authorize and promote the establishment of charter schools.”¹⁵ In addition, the charter board provides state oversight of charter schools. This oversight includes annual review and evaluation of performance, monitor compliance with state and federal laws, provide technical support, facilitate the application and approval process for new schools, and make recommendations to the State Board of Education and the Legislature.

Members of the charter school board are appointed by the Governor to four-year terms. Statute outlines the composition of the seven member board, “two members who have expertise in finance or small business management; three members who: are nominated by an organization that represents Utah’s charter schools; and have expertise or experience in developing or administering a charter school; and two members who are nominated by the State Board of Education.”¹⁶

Statute, 53A-1a-501.7, authorizes a staff director for the State Charter School Board. The staff director is appointed by the charter board with the consent of the superintendent of public instruction.

Local Education Agencies

Utah’s 41 school districts and 80 charter schools comprise the local governance structure for the public education system. These Local Education Agencies are independent entities authorized by statute. The governing body of each LEA determines the configuration of its education program, including administration/oversight, provision of school facilities, staffing levels, course offerings, financial accounting and reporting systems, etc., within the statutory framework established by the Legislature.

School Districts

Each school district is an independent political subdivision of the state, independent of municipal and county governments (53A-2-108), and governed by an elected Board of Education. The number of local school board members varies depending on the population of the school district, districts with less than 10,000 students have a 5 member board and districts with more than 10,000 have a seven member board. Each board member serves a four-year term.

Local boards “appoint a district superintendent of schools who serves as the local school board’s chief executive officer.”¹⁷ Superintendents work under a 2-year renewable contract and must hold an administrative/supervisory license issued by the State Board of Education. However, “at the request of a local school board, the State Board of Education shall grant a letter of authorization permitting a person with outstanding professional qualifications to serve as a superintendent without holding an administrative/supervisory license.”¹⁸

Section 53A-3-402 outlines the powers and duties of local school boards. The following bullets from “Utah State Government: A Citizen’s Guide” outline these duties:¹⁹

- Establish, locate, and maintain elementary, secondary, and applied technology schools
- Make and enforce rules necessary for the control and management of the district schools
- Spend minimum school program funds for programs and activities for which the State Board of Education has established minimum standards or rules

¹⁵ UCA 53A-1a-501.6.

¹⁶ UCA 53A-1a-501.5.

¹⁷ UCA 53A-3-301.

¹⁸ UCA 53A-3-301.

¹⁹ Utah State Government: A Citizen’s Guide. Office of Legislative Research and General Counsel. 2005. Pg. 211.

- Purchase, sell, and make improvements on school sites, buildings, and equipment and construct, erect, and furnish all school buildings
- Do all other things necessary for the maintenance, prosperity, and success of the schools and the promotion of education within the district.

Statute (53A-3-302) also requires each local school board to appoint a business administrator. Although appointed by the local board, the business administrator is subject to the direction of the superintendent. Statute details the responsibilities of each business administrator (53A-3-303), some of these duties include:

- Oversee district funds, including all money received and dispersed, all revenues received and their sources
- Prepare a written report to the board each month of the district's receipts and expenditures
- Use uniform budgeting, accounting, and auditing procedures and forms approved by the State Board of Education
- Prepare and submit to the board a detailed annual statement of revenues and expenditures (including beginning and ending fund balances)
- Assist the superintendent in the preparation and submission of budget documents, fiscal and statistical reports, and other reports required by the State Board of Education
- Insure adequate internal controls are in place to safeguard district funds.

Charter Schools

Public charter schools are also independent local education agencies authorized by statute. The Legislature first established charter schools as a public school choice option in 1998. Individuals, groups (including teachers, parents, etc.) or non-profits may seek to establish a charter school. "A charter school is created with the approval of its governing charter by a local school board or the State Board of Education. A charter school may be a new school or the conversion of an existing public school to charter status."²⁰ Statute outlines the purpose of charter schools in 53A-1a-503, namely:

- Continue to improve student learning
- Encourage the use of different and innovative teaching methods
- Create new professional opportunities for educators that will allow them to actively participate in designing and implementing the learning program at the school
- Increase choice of learning opportunities for students
- Establish new models of public schools and a new form of accountability for schools that emphasizes the measurement of learning outcomes and the creation of innovative measurement tools
- Provide opportunities for greater parental involvement in management decisions at the school level
- Expand public school choice in areas where schools have been identified for school improvement, corrective action, or restructuring under the No Child Left Behind Act of 2001.

The governing charter is a contract between the charter granting authority and the charter school. Often, the governing charter details all aspects of a schools operation, including, the selection and authority of its governing board and director/principal, the hiring of educators and staff, employee compensation and

²⁰ Ibid.

benefits, school size (grade levels and total student enrollment), instructional approach and academic setting, academic and financial accountability, and the provision of buildings. Failure to meet the terms of the charter may result revocation by the granting authority.

BUDGET OVERVIEW

Fully understanding public education finance requires looking at issues and programs with varying perspectives. This report focuses primarily on how funding appropriated by the Legislature makes its way through the system; from determining costs and making appropriations to the distribution of funding and expenditure reporting. Another perspective is that of a local education agency (LEA) as recipient of funding from the state. A general understanding of the make-up of local education agency budgets is also important.

The subsection “Local Education Agency Budgets” below provides a brief overview of local agency budgets.

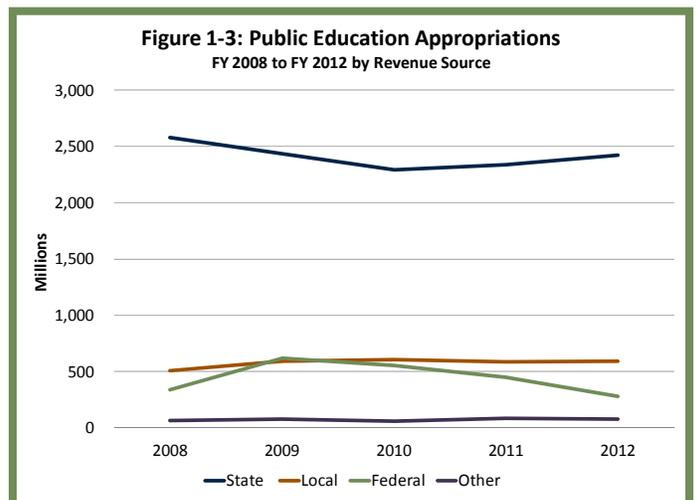
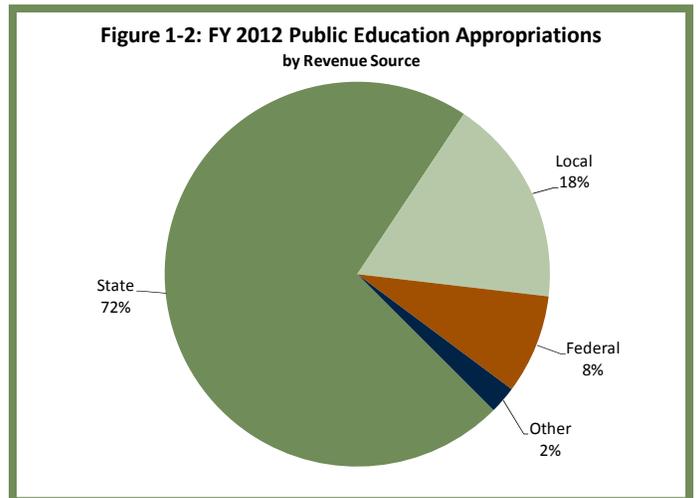
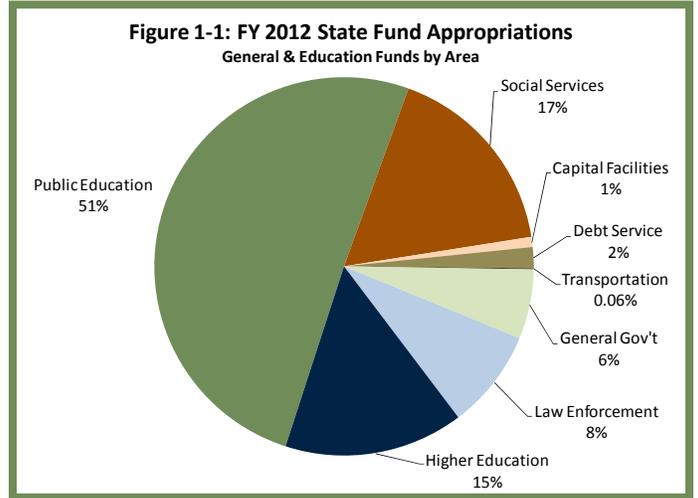
State Appropriated Budget

The state is the biggest player in public education finance in Utah. Appropriations to support the system command the largest share of state revenue sources annually. Figure 1-1 shows the allocation of state revenues (General Fund and Education Fund) by major recipient in FY 2012. More than fifty percent of state revenue sources support the public education system, which amounts to over \$2.4 billion.

Revenue

State funds only comprise a portion of the state-appropriated public education budget. A total of \$3,371,374,664 was appropriated for public education in FY 2012. Figure 1-2 shows this total amount by revenue source. State funds contribute 72 percent of the total. Local property tax revenues, which are generated by local school districts but factor into state formulas, contribute 18 percent to the total. Finally, a combination of federal and other sources makes up the final 10 percent.

Figure 1-3 provides a 5 year history of revenues supporting the public education budget. The top line, state funds, shows the impact of the state’s economic downturn on the budget. In FY 2008, state funds totaled \$2.58 billion decreasing to \$2.29 billion in FY 2010. State funds increased in the past two fiscal years, ending at \$2.42 billion in FY 2012.



Local and Other revenues have remained steady over the past 5 years. Federal funds increased dramatically from FY 2008 to FY 2009 due to the infusion of American Recovery and Reinvestment Act (ARRA) dollars into the system. The federal government allowed LEAs to use ARRA funding over a number of years. In FY 2012, the proportion of federal funds in the budget more closely reflects pre FY 2008 levels.

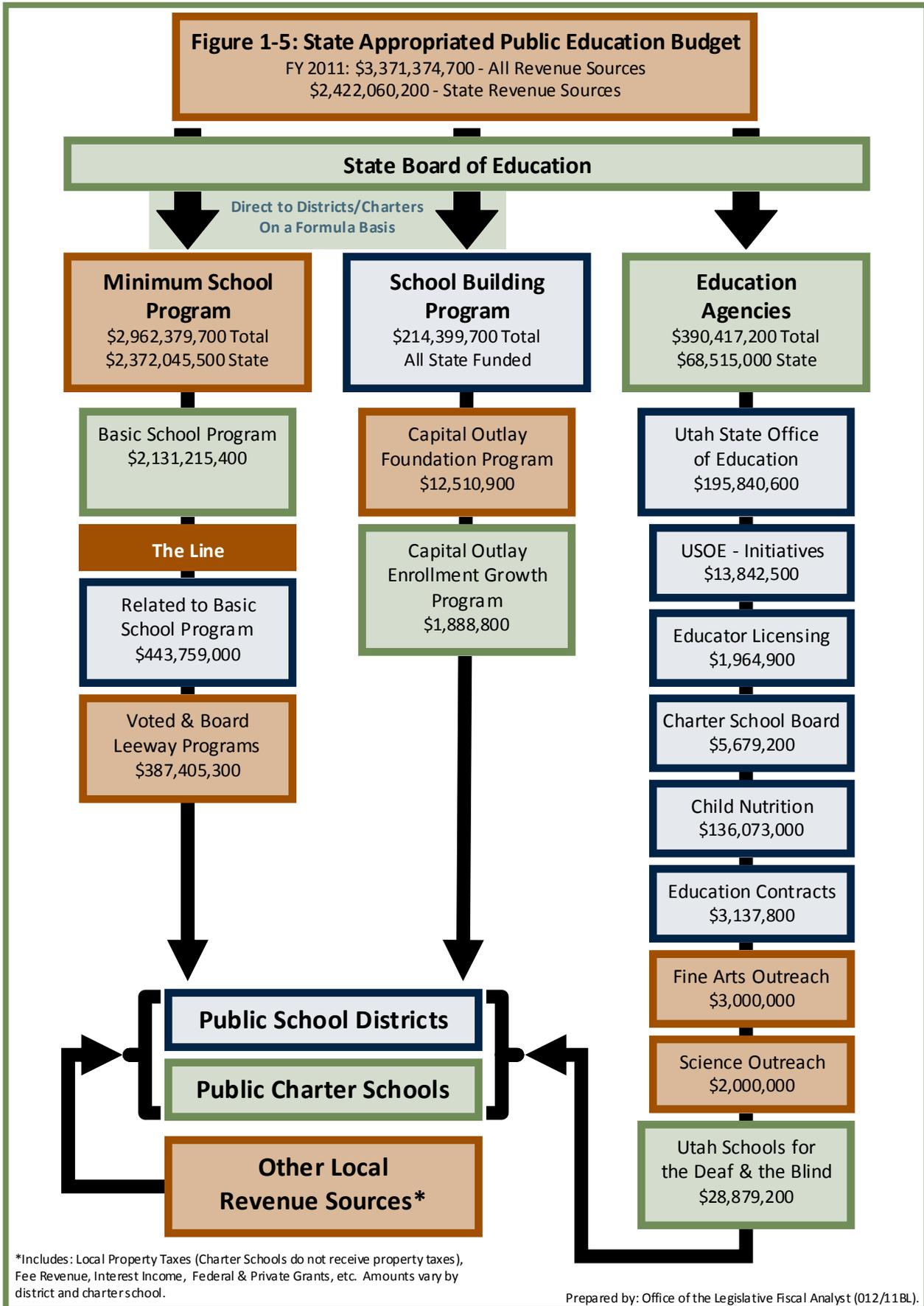
Expenditure

The budget history table, in Figure 1-4 [Below], details the public education budget as appropriated by the Legislature for the past five fiscal years. The top section lists all revenue sources used in the budget and breaks out the “Other” revenue sources mentioned in Figure 1-2. Major expenditure programs and categories of expenditure follow the revenue section. Parts 2-6 of this report provide additional information on the expenditure of funds that are part of this review.

Figure 1-5 is a diagram of the programmatic structure of the public education budget. Public education programs are divided into three categories; the Minimum School Program, the School Building Program and Education Agencies with several sub programs contained within each. This report focuses on the Minimum School Program (the first column), the Utah State Office of Education, Educator Licensing, and State Charter School Board which are part of the Education Agencies category. Both the Minimum School Program and School Building Program provide direct support to LEAs. Funds flow through the State Board of Education which apply distribution formulas for each program and allocate the funding to recipient LEAs. Education Agencies represents a series of agencies and programs that provide support to the LEAs or enhance programs for students.

Figure 1-4: Public Education State Appropriated Budget
Budget History - FY 2008 to FY 2012 Appropriated

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Sources of Finance	Actual	Actual	Actual	Actual	Appropriated
General Fund	10,900,000	2,312,500	2,312,500	3,211,800	3,750,000
General Fund, One-time	(8,500,000)	1,090,600	(600)	0	0
Uniform School Fund	2,338,952,308	2,260,854,586	2,108,936,686	19,000,000	19,000,000
Uniform School Fund, One-time	238,673,000	171,511,600	181,789,300	30,000,000	12,000,000
Education Fund	0	0	0	2,349,904,886	2,383,756,291
Education Fund, One-time	0	0	0	(65,555,800)	3,553,900
Federal Funds	339,840,500	366,796,100	354,211,800	579,099,700	281,626,000
American Recovery and Reinvestment Act	0	189,391,800	144,454,300	0	0
Dedicated Credits Revenue	32,563,100	33,263,900	35,433,800	35,961,300	29,050,100
Dedicated Credits - Investments	0	0	0	0	0
Federal Mineral Lease	3,187,100	3,458,700	2,804,000	3,034,800	2,881,200
Restricted Revenue	0	1,206,600	0	799,600	0
GFR - Land Exchange Distribution Account	394,000	277,200	292,700	0	302,400
GFR - Substance Abuse Prevention	495,900	0	490,600	0	497,000
USFR - Interest and Dividends Account	25,808,900	26,499,500	24,754,400	23,019,700	23,009,400
USFR - Professional Practices	1,434,800	1,465,900	1,460,600	2,173,100	2,168,700
Local Property Tax	0	0	0	0	0
Local Revenue	508,148,621	592,118,974	602,671,370	633,804,300	590,334,173
Transfers	5,310,800	7,893,900	0	4,449,557	5,175,100
Transfers - Health	0	0	1,035,800	0	0
Transfers - Interagency	0	0	5,250,000	0	0
Transfers - Medicaid	0	0	0	1,243,743	0
Beginning Nonlapsing	66,024,300	22,477,300	48,150,000	22,636,600	45,991,133
Beginning Nonlapsing - Basic Prog	0	0	0	0	6,300,000
Beginning Nonlapsing - Related to Basic	0	0	0	0	4,000,000
Beginning Nonlapsing - Voted and Board	0	0	0	8,000,000	0
Closing Nonlapsing	(66,392,900)	(16,269,500)	(56,424,800)	(72,250,000)	(45,991,133)
Lapsing Balance	(405,700)	(379,100)	0	(596,500)	(207,700)
Total	\$3,496,434,729	\$3,663,970,560	\$3,457,622,456	\$3,577,936,786	\$3,367,196,564
Agency					
Minimum School Program	0	0	(11,191,300)	0	0
MSP - Basic School Program	1,752,778,398	1,840,119,735	1,885,124,463	1,930,556,336	2,131,215,387
MSP - Related to Basic Programs	738,645,318	824,382,121	686,198,003	665,938,102	443,758,969
MSP - One-time Initiatives	176,127,000	11,000,000	0	0	0
MSP - Voted and Board Leeways	304,767,113	359,913,204	380,220,790	377,718,848	387,405,308
School Building Programs	77,288,900	42,288,900	22,499,700	14,499,700	14,399,700
State Board of Education	446,828,000	486,266,600	494,770,800	589,223,800	390,417,200
Restricted Revenue - PED	0	100,000,000	0	0	0
Total	\$3,496,434,729	\$3,663,970,560	\$3,457,622,456	\$3,577,936,786	\$3,367,196,564
Categories of Expenditure					
Personnel Services	43,306,800	43,961,800	44,283,700	43,355,100	44,237,500
In-state Travel	816,800	704,000	722,000	688,900	733,000
Out-of-state Travel	434,300	292,100	316,800	329,400	294,600
Current Expense	25,758,100	34,721,200	33,222,600	30,459,300	35,176,700
DP Current Expense	853,800	1,189,500	746,300	750,900	788,900
DP Capital Outlay	265,100	466,700	900,400	1,872,300	915,300
Capital Outlay	22,500	93,400	0	0	0
Other Charges/Pass Thru	3,424,977,329	3,582,541,860	3,377,430,656	3,500,380,886	3,285,050,564
Transfers	0	0	0	100,000	0
Total	\$3,496,434,729	\$3,663,970,560	\$3,457,622,456	\$3,577,936,786	\$3,367,196,564



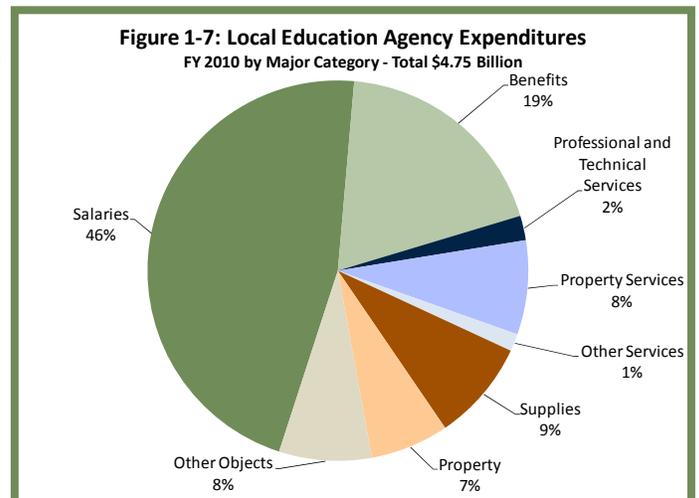
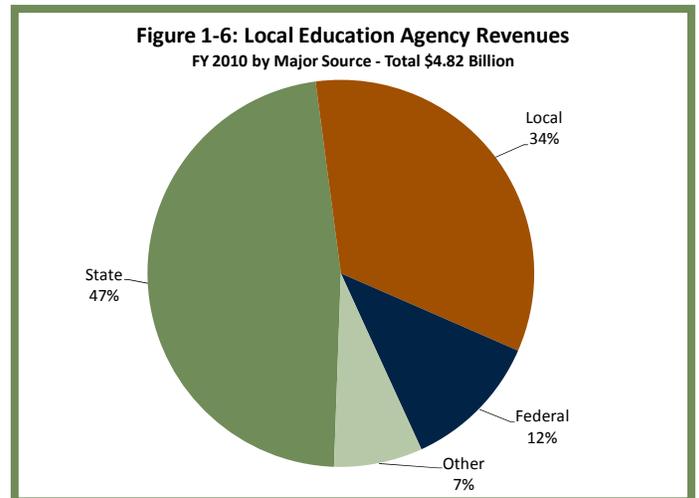
Local Education Agency Budgets

The Utah State Office of Education distributes state funding appropriated through the Minimum School Program and the USOE's budget (mostly federal funds) to LEAs throughout the year. LEAs report revenues and expenditures to the state at the close of the fiscal year. FY 2010 is the most recent report at the time this report is published. LEAs submit two reports, the Annual Financial Report (AFR) and the Annual Program Report (APR).

Both reports use the chart of accounts structure outlined in the Financial Accounting for Local and State School Systems handbook published by the National Center for Education Statistics (NCES). Also, "Each school district and charter school must comply with generally accepted accounting principles, (GAAP) established by the Governmental Accounting Standards Board (GASB). The accounting methods must be capable of producing financial reports that conform with GAAP and the legal requirements of Utah."²¹ More information on the reporting requirements is available in Part 4 of this report.

Figure 1-6 shows the total statewide revenues supporting the public education system in FY 2010. State revenues contribute 47 percent of the total \$4.82 billion dollars in revenue to the system. Local property taxes and other local revenue sources contribute the second largest share at 34 percent. Federal funding, at 12 percent of the total in FY 2010, is slightly higher than previous years due to the ARRA stimulus funds. Other various revenues make up approximately 7 percent of the revenues. Any bonding revenue a school district may obtain in a fiscal year is reported in the other category.

Figure 1-7 details the statewide expenditures of LEAs in FY 2010. LEAs expended \$4.75 billion in FY 2010. Most expenditures supported employee compensation (salary and benefits) at approximately 65 percent. The other reported categories are detailed in the pie chart.



²¹ Utah State Office of Education, School Finance. Introduction to Financial Reports. Found at: www.schools.utah.gov/finance/Financial-Reports.aspx Date: December 2011.



MINIMUM SCHOOL PROGRAM: UTAH'S PUBLIC EDUCATION FUNDING MODEL

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BEN LEISHMAN & THOMAS YOUNG

BUDGET REVIEW

SUMMARY

The Minimum School Program (MSP) is Utah's foundation formula program for distributing state funding local schools. Funding provided through the MSP is the primary source for operations revenue in Utah's 41 school districts and 80 charter schools. Programs in the MSP support local education programs serving 587,745 students in all grades from Special Education Preschool and Kindergarten through high school graduation.

Objective

The Executive Appropriations Committee requested the Legislative Fiscal Analyst review programs in the MSP, including their origins, beginning dates, guiding principles, and current structure.

Observations

- Utah's current model for funding public schools, the Minimum School Program, dates back to the early 1970s. The 39th Legislature commissioned a comprehensive study of the state's finance system in 1972.
- The MSP was created out of the Utah School Finance Study (1972) in 1974. Ten current programs date to 1974, with some existing before the current MSP but in a different form.
- The Weighted Pupil Unit (WPU) was recommended in the study and first implemented in 1974. Prior to 1974, state used Distribution Units (1 DU = 27 students). Utah has used a weighted-pupil model since 1931 with the introduction of the state's first equalization program.
- A 1990 study reviewed the implementation of the MSP. It examined the impact time and new programs had on the distribution formulas and the degree to which student and taxpayer equity are achieved.
- The 1990 study found that the primary formulas for taxation and revenue distribution are generally equitable, suggested some formula changes to improve equity, recommended consolidation of programs to make the MSP more efficient and less cumbersome, and recommended empowering LEAs with more decision making authority in funding programs.
- MSP programs support one or more functional principles: funding distribution considers different LEA cost structures; funding addresses individual student characteristics or requirements; and, local board expend state funds to best meet local educational priorities.
- "Above-the-Line" and "Below-the-Line" are artificial constructs that refer to the organization of the MSP. Above-the-Line programs are funded on a WPU basis and Below-the-Line programs are not.
- The WPU Value is the amount paid for each WPU generated by LEAs. Legislators set the WPU Value each year. Since the creation of the WPU, the year-over-year WPU Value has never decreased.
- Since FY 2007, the Legislature has eliminated six programs and consolidated ten others into other programs within the MSP.

HISTORY & ORIGIN OF UTAH’S FUNDING MODEL

The Minimum School Program (MSP), in its current form, began in the early 1970s. It represents Utah’s response to a growing movement to create equitable distribution models for funding public schools. In many states, beginning with California, state funding formulas for public schools were declared unconstitutional by the courts. These rulings often led to court-ordered restructuring. To date, Utah is one of only a handful of states not to have its funding model challenged or restructured through the judicial process.

Figure 2-1 provides a brief history of public school finance in Utah. “Since territorial days, school finance methods have changed in response to political, economic, social, religious, and technological forces . . . the basic funding mechanism for public education in Utah was established in 1921: state participation was based on the personal income tax and local participation based on county property taxes.”¹

The current MSP is the result of the Utah School Finance Study completed in 1972. After a couple of years of implementation, MSP appropriations began in 1974. A large-scale review of the MSP was done in 1990. Both of these studies are referenced below.

1972 Study

The Legislature commissioned the Utah School Finance Study “to study the formula definitions of existing programs; (1) to recommend alternatives to measure widely divergent costs of programs within and among school districts; (2) to recommend alternative allocation of resources to equalize financial burdens among and between school districts; and (3) to provide some opportunity for districts to enrich local programs, if desired.”² According to the study, the goal was to “make the finance formula more objective and more closely related to the needs of all students.”³

At the time, the Education Committee recommended a series of nine guidelines and objectives for the study, listed below:

1. Devise a school program which shall provide that the opportunity to obtain a public education appropriate to the needs of the children of the State of Utah shall be substantially equal.
2. Provide that the making of this opportunity available shall be the function of the total taxing power of the state and not be limited to the taxing power of the local school district.
3. Insure a program in which the decisions concerning education shall be made at the lowest level of the government that can efficiently make that decision and be consistent with equality of educational opportunity.
4. Recognize that in order to provide substantial financial equalization of educational opportunity necessary variations in the unit costs of education as between districts, as between programs, and as between groups of individuals must be taken into account.
5. Determine whether or not a reorganization of our school districts would provide greater efficiency in the expenditure of school funds and provide better education.
6. Provide a program in which career education is given priority and status at least equal to that now accorded college preparation.
7. Establish a statewide system of evaluation to measure the effectiveness of our educational program.

¹ A Study of the Utah Public School Finance System. The Utah School Finance Taskforce. November, 1990. Pg. 3.

² Utah School Finance Study: A Report to the Education Committee of the Utah Legislative Council. December, 1972. Pg. 2.

³ Utah School Finance Study: A Report to the Education Committee of the Utah Legislative Council. December, 1972. Pg. iv.

8. Determine what methods can be used to assure that federal education funds are channeled through the state system and be coordinated with state expenditures and that these funds be used consistently to improve the quality and equality of education in Utah and in the nation.
9. Explore the possibilities of [expanding] the capability of the Legislature to understand and deal with school problems.⁴

In an effort to narrow the scope of the study, researchers focused on points 1-4 and 6. Many of the current features and programs of the MSP date to this study. The study contained 16 recommendations with many still found within the system today. The following points summarize the recommendations found in the Utah School Finance Study.

1. Use the weighted pupil unit concept in the finance formula by equally weighting average daily attendance and average daily membership. The MSP only uses average daily membership (ADM).
 - a. Recommended the current weightings for kindergarten (0.55) and grades 1-12 (1.0).
 - b. Laid the foundation for the current formulas for Necessarily Existent Small Schools, Professional Staff Cost Formula, Administrative Cost Program, Special Education, and Career & Technical Education.
 - c. Recommended funding low-income and English language learners by averaging a low income family factor by a bilingual or language factor.
 - d. Outlined a pupil transportation formula that utilizes linear density (eligible students divided by approved bus route miles). Today’s formula uses a factor for distance (miles of operation) and time (minutes of operation). The report also recommended distance requirements of one mile for elementary students and 1 ½ miles for secondary students. Current statute has the distance limits at 1 ½ and 2 miles respectively.
2. Recommended continuing the Voted Leeway program. Adding a state-supported Board Leeway and consider the need to provide equitable support for the Voted Leeway.
3. Recommended that LEAs have sufficient funds to take care of operational and salary increases.
4. Directed that the State Board of Education establish guidelines and standards for LEA participation in vocational education, special education, and low-income/English language learner programs on a weighted-pupil basis. Today, only special education and vocational education are funded on a weighted-pupil basis.

This original study established the basis for the Minimum School Program. Although actual implementation and changes over the years by the Legislature have altered the program, it is clear that this study had a lasting impact on the state’s funding system. Similarities to recommendations in this report and current statute are widespread.

1990 Study

In 1989-90 the Legislature and the Utah State Office of Education requested a comprehensive study of Utah’s public school finance system. Fifteen years had passed since the last major revision resulting from the 1972 study. The 1990 study lists two principle reasons for the review: “first, the state’s school finance formula was last analyzed in 1973 when it was fundamentally rewritten to increase equity through the use of weighted pupil units (WPU) as the basis for distributing Minimum School Program funds. Second, because of the changing nature of public education, the size and number of programs increased considerably. There are now more than 50 required line items in the public school budget.”⁵

⁴ Utah School Finance Study: A Report to the Education Committee of the Utah Legislative Council. December 1972. Pgs. 2-3.

⁵ Utah School Finance Study: A Report to the Education Committee of the Utah Legislative Council. December 1972. Pg. 1.

The study’s primary focus was an equity analysis of the current system done by a private contractor. The contractor looked at the “degree to which student and taxpayer equity are achieved by distribution formulas of the Minimum School Program.”⁶ Achieving equity in a state funding system is a complex and difficult accomplishment.

*The concept of equity in public education is an enduring one, inherent in the original vision that led to the establishment of the American public school system. Converging upon this concept are three related meanings that seem to shift emphasis in response to changing societal values and the ebb and flow of the political climate: Equal access to education, equal educational treatment, and equality of educational outcome. Each must occur in horizontal and vertical dimensions and within a system that achieves tax equity.*⁷

The study goes on to explain equity as it relates to school finance systems, namely, horizontal equity (equal funding per student), vertical equity (equity of opportunity), and tax equity (funding based on the wealth of the state and that the same tax effort in an LEA should provide the same quality of education). The concept of equity has evolved to mean much more than every child should receive the same minimum level of education. “Equity later came to mean equal educational treatment, or that the educationally disadvantaged should be provided with remedial services to restore their potential for success to a level comparable with that of other students. Most recently, the focus of equity has moved to equal learning outcomes, that schools should produce students who have mastered the same set of skills and competencies.”⁸ A well designed system achieves all aspects of equity. Failure of states to achieve system equity is one reason for court challenges and complete system redesign. As mentioned previously, Utah is one of only a few states not to go through judicial review and remedy to make its funding system more equitable.

Researchers found that Utah’s public school finance system is generally equitable. The following bullets highlight the key findings:

- The primary formulas for taxation and revenue distribution that support Utah’s public school finance system are generally equitable;
- Formula changes that can enhance equity can and should be made;
- The Minimum School Program can be made more efficient and less cumbersome by consolidating some programs;
- Districts should be empowered with more decision-making authority, the state less, in funding public school programs.⁹

⁶ Utah School Finance Study: A Report to the Education Committee of the Utah Legislative Council. December 1972. Pg. iii.

⁷ Utah School Finance Study: A Report to the Education Committee of the Utah Legislative Council. December 1972. Pg. 7.

⁸ Ibid.

⁹ Utah School Finance Study: A Report to the Education Committee of the Utah Legislative Council. December 1972. Pg. iii.

Figure 2 -1: The History of School Finance in Utah***The Territorial Period, 1847-1896***

Pre-statehood schooling in Utah was largely a function of the Church of Jesus Christ Latter Day Saints. In 1857, there were 76 school districts and 62 schools; by 1874, they grew to 224 and 226, respectively. School trust lands first began to generate revenue in 1893. Statehood in 1896 brought a drive for consolidation and the exertion of more state control.

The Consolidation Movement, 1897-1915

Many districts during this time had less property wealth than required to fund a minimum educational program. The legislature mandated consolidation to 40 districts in 1915. World War I brought an increase in centralization of school control. In 1917, Utah began designing a program that combined state and local revenues and set a base per-pupil spending plan; it was implemented in 1921. State aid grew to \$3.2 million by 1924. The first “Equalization Program” was created in 1931. This included the introduction of “weighted” pupil counts and the calculation of district cost differentials.

Creation of Basic Funding Mechanism, 1921

The basic funding mechanism for public education in Utah was established in 1921. State participation was based on the personal income tax and local participation was based on county property taxes. This relationship continues today.

The Depression, 1931-1937

The state assumed a major role in financing public education due to the economic impact of the depression. Economically, it was impossible to implement the 1937 equalization law. World War II intervened to again cause significant changes in Utah public school finance.

World War II, 1937-1947

Both the Equalization Fund and the Uniform School Fund became operational in 1939. Between 1936 and 1948, educational expenditures grew from \$11 million to \$31 million, while the state’s share remained constant at 40%. For the first time, some General Fund monies were saved for education. A uniform accounting system for districts was adopted, and educational funds were consolidated. A constitutional amendment allowed the legislature to revise education laws.

Change Under the Foundation Plan, 1947-1964

The Foundation Plan, created some years earlier, but stalled due to the depression and the war, began to operate as planned in 1948. This provided for consolidation of funds, guaranteed equalization of tax support, uniform tax rates, and the use of weighted distribution units. New sources of revenue were also added such as increased district bonding limits, the creation of emergency and continuing state building aid, and the arrival of federal impact aid.

Source: A Study of the Utah School Finance System. The Utah School Finance Taskforce. November 1990. Pgs. 3-4. All information prior to 1990.

Outside Events Affecting Utah School Finance, 1964-1973

During this period, changes were made in school finance, such as increase in property tax rates and the creation of the voted leeway. Federal influence increased with the passage of the Elementary and Secondary Education Act in 1965, and the finding of the President’s Commission of Finance in 1972. These events, combined with court decisions prompted Utah legislators and educators to undertake a major revision of the school finance program.

The Major Revision of 1973

In 1973, Utah passed a major school finance reform law based on limited power equalizing and weighted pupil units. New efforts were made regarding statewide tax equalization and new categorical programs such as instructional media centers, extended day programs, teacher leadership, and compensatory education were financed. The State Office of Education gained new influence by working in areas such as research, planning, finance, publications, and special education services.

Comprehensive Study of 1990

In 1989-1990, the Utah State Office of Education requested and the Legislature funded a comprehensive study of Utah’s school finance system. The study examined to determine equity effects of program growth and diversification since 1973 and to see if the finance system has kept pace with these changes.

The study concluded that (a) the primary formulas for taxation and revenue distribution that supports Utah’s public school finance system are generally equitable, (b) formula changes that can enhance equity can and should be made, (c) the Minimum School Program can be made more efficient and less cumbersome by consolidating some programs, and (d) districts should be empowered with more decision-making authority, the state less, in funding public school programs.

1990 to Present

The 1990s saw some changes in state and local participation in the Minimum School Program. In 1996, Utah’s constitution was changed to allow higher education to use income tax revenue. The Legislature reduced the Basic Property Tax Rate twice, first in 1994 and again in 1996-97.

In the late 1990s, the Legislature authorized the creation of charter schools. Charter schools have grown to a total of 80 in FY 2012.

Categorical programs in the Related to Basic School Program have increased in number over the number of programs in the Basic School Program. Prior to 1996 most programs were based on Weighted Pupil Units. The increase in categorical programs has resulted in multiple efforts to reduce the total number through elimination, consolidation, and block-granting.

Jordan School District divided into two separate districts (Jordan and Canyons) in fall 2009. Utah now has 41 school districts.

THE MINIMUM SCHOOL PROGRAM

The Minimum School Program is divided into three major sub-programs: the Basic School Program (BSP); the Related to Basic School Program; and the Voted and Board Leeway Programs. Each major sub-program includes a series of categorical programs that target state appropriations to address certain aspects of the state’s education system as defined by the Legislature. All categorical programs have statutory authorization and statute or State Board of Education rule identifies a distribution formula for each. Figure 2-2 shows the current programmatic structure of the Minimum School Program as appropriated by the Legislature for FY 2012.

Additional information on each program, including a summary of the program, statutory authority, and funding history can be found in the Compendium of Budget Information (COBI) found online at: <http://le.utah.gov/asp/lfa/lfareports.asp>

Targeting funding to meet specific educational needs, student populations, or to enhance system equity is fundamental to Utah’s educational finance system. In addition to the constitutional and statutory principles discussed previously, MSP categorical programs also meet a series of functional principles:

- *Distribution considers different LEA cost structures* – The relative situation of each school district and charter school may impact the total cost of an LEA’s education program. Variables impacting cost may include, number of students (growth or decline), relative size (small vs. large), location (urban vs. rural), and staff (relative experience and education level).
- *Funding addresses individual student characteristics or requirements* – Student demographics within an LEA may also impact the total cost of the education program. Educating students at both ends of the education spectrum have additional costs recognized by the MSP. Demographic variables may include the relative number of special education students, student socio-economic status and mobility, students at-risk of failure, student participation in higher-cost programs (ex: Career & Technical Education), and high achieving students.

Figure 2-2: Minimum School Program FY 2012 Appropriated Detail by Program	
Total Program Revenue	
Revenue Sources	Appropriated Revenue
A. State Revenue	
1. Education Fund	\$2,306,645,491
a. Education Fund, One-time	1,500,000
2. Uniform School Fund	19,000,000
a. Uniform School Fund, One-time	12,000,000
3. USFR - Interest & Dividends	22,600,000
B. Beginning Nonlapsing Balances	32,662,733
1. Beginning Balances - Voted & Board	0
C. Closing Nonlapsing Balances	(22,362,703)
Subtotal State Revenue:	\$2,372,045,521
D. Local Revenue	
1. Basic Levy	\$284,221,713
2. Voted Leeway	234,191,851
3. Board Leeway	56,920,609
4. Board Leeway - Reading Levy	15,000,000
Subtotal Local Revenue:	\$590,334,173
Total Revenue:	\$2,962,379,694
Expenditures by Program - Three Programs Below	
Basic School Program	
WPU Value:	\$2,816
WPU Value for Add-on Programs:	\$2,577
Basic Rate:	0.001628
Programs of Expenditure	Funding
A. Regular Basic School Program	
1. Kindergarten	\$76,082,688
2. Grades 1-12	1,473,624,064
3. Necessarily Existent Small Schools	21,539,584
4. Professional Staff	137,662,976
5. Administrative Costs	4,322,560
Subtotal Regular Program:	\$1,713,231,872
B. Restricted Basic School Program	
1. Special Education - Add-on WPUs	\$167,994,630
2. Special Education - Pre-school	25,873,408
3. Special Education - Self-Contained	39,835,136
4. Special Education - Ext. Year Program	1,134,848
5. Special Education - State Programs	7,690,496
Subtotal Special Education:	\$242,528,518
6. Career & Technology Education - Add-on	\$71,916,339
7. Class Size Reduction	\$103,538,688
Subtotal Restricted Program:	\$417,983,545
Subtotal Expenditures:	\$2,131,215,417
THE LINE	

- Local boards expend state funds to best meet local educational priorities – Often referred to as “local control,” the MSP recognizes that many spending decisions are best made locally. Programs within the MSP have varying degrees of local flexibility; however, the vast majority of state funding allocated to LEAs is unrestricted. Local governing boards determine expenditures for day to day operations (salaries, benefits, class size), provide for school facilities and educational resources, and otherwise determine the provision of the educational program offered within the LEA.

Various programs within the Minimum School Program work to mitigate differences among LEAs based on these variables. The following table lists current MSP programs based on each statutory or functional principle. A program may fulfill more than one principle.

Above the Line vs. Below the Line

“Above the Line” and “Below the Line” refer to the general organizational structure of the Minimum School Program, but is largely an artificial construct. The line highlights the break between the Basic School Program (Above) and the Related to Basic School Program (Below) on the funding spreadsheet. Programs using the Weighted Pupil Unit (WPU) are considered “Above the Line” and those not using the WPU take a more supporting role within the MSP and are considered “Below the Line.”

Since the origin of the program in 1974, the number of categorical programs in the “above” and “below” the line categories have changed dramatically. Early on, the Basic School Program had more categorical programs than the Related to Basic School Program. In 1974 the number of programs was almost equal with 18 Basic School Programs and 12 Related to Basic School Programs.

In the early to mid 1990s a functional shift happened in the Minimum School program where the number of Related to Basic School Programs began to outnumber the number of Basic School Programs. This shift occurred through a series of program consolidations and block-granting funds to LEAs. Since the mid 1990s, the number of Basic School Programs has been relatively stable. A large reduction of programs was done in 2000-2001, where the Legislature combined and moved several programs Below-the-Line or to the Utah State Office of Education. Another smaller reduction occurred in 2010 when the Legislature eliminated funding for the Career & Technical Education – District Set-Aside Program.

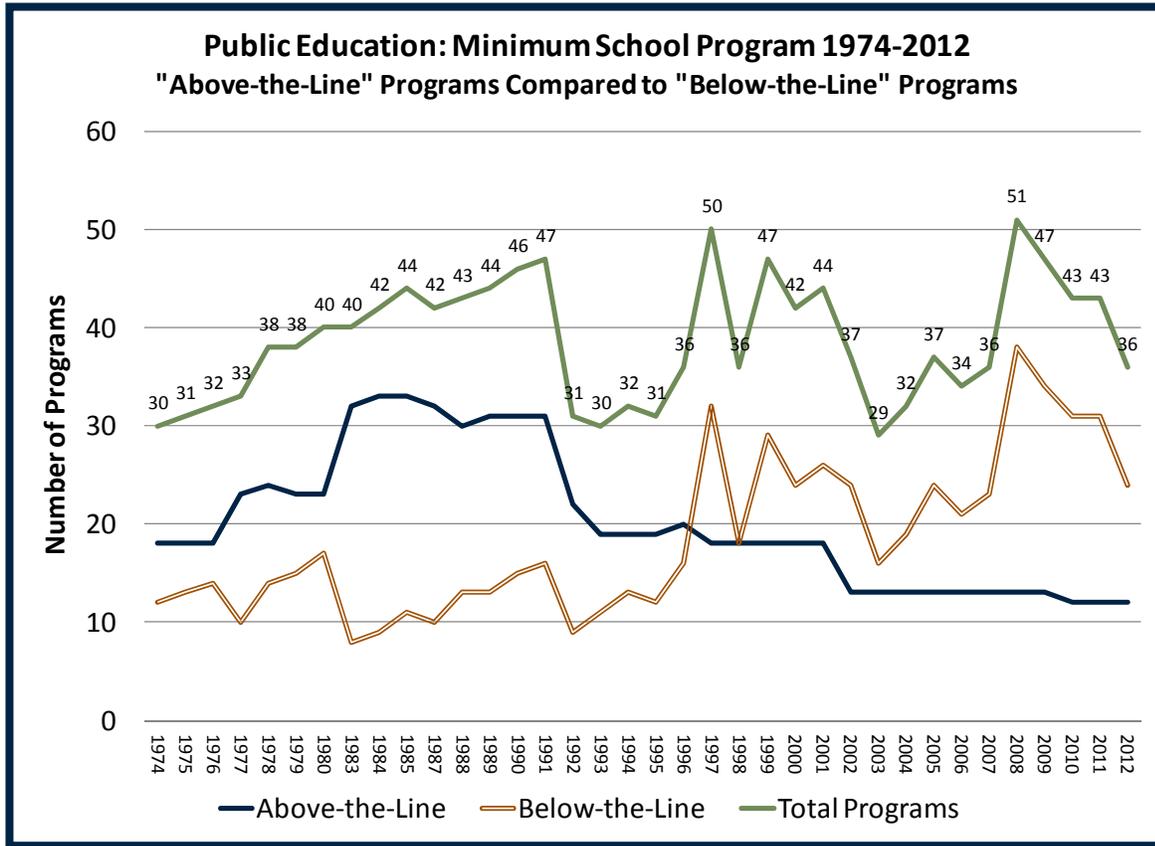
**Figure 2-2: Minimum School Program (Cont.)
FY 2012 Appropriated Detail by Program**

THE LINE	
Related to Basic School Program	
Programs of Expenditure	Funding
A. Related to Basic Programs	
1. To and From School - Pupil Transportation	59,346,865
2. Guarantee Transportation Levy	500,000
3. Flexible Allocation - WPU Distribution	22,698,864
Subtotal Related to Basic Programs:	\$82,545,729
B. Special Populations	
1. Enhancement for At-Risk Students	22,432,273
2. Youth-in-Custody	18,321,100
3. Adult Education	9,000,000
4. Enhancement for Accelerated Students	3,979,881
5. Concurrent Enrollment	8,531,186
Subtotal Special Populations:	\$62,264,440
C. Other Programs	
1. School LAND Trust Program	22,600,000
2. Charter Schools	
a. Local Replacement Funding	67,258,900
b. Administrative Costs	4,627,800
3. K-3 Reading Improvement Program	15,000,000
4. Educator Salary Adjustments	152,104,700
5. Teacher Salary Supplement	5,000,000
6. Library Books & Electronic Resources	500,000
7. Matching Fund for School Nurses	882,000
8. Critical Languages & Dual Immersion	975,400
9. Year-Round Math/Science (USTAR Centers)	6,200,000
Subtotal Other Programs:	\$275,148,800
D. One-time Funding Items	
1. Pupil Transportation	6,300,000
2. Teacher Supplies & Materials	5,000,000
3. Beverley Taylor Sorenson Arts Program	4,000,000
4. Early Intervention	7,500,000
5. Pilot Assessment (Large School District)	1,000,000
Subtotal One-time Programs:	\$23,800,000
Subtotal Expenditures:	\$443,758,969
Voted & Board Leeways	
Programs of Expenditure	Funding
A. Voted and Board Leeway Programs	
1. Voted Leeway	\$297,260,811
2. Board Leeway	75,144,497
3. Board Leeway - K-3 Reading	15,000,000
Subtotal Expenditures:	\$387,405,308
Minimum School Program Total:	\$2,962,379,694

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Since the early 2000s a significant increase in the number of Related to Basic School Programs has occurred. Between 2007 and 2008 the total number of categorical programs increased from 23 to 38. Since 2008 the total number of programs has decreased again, largely due to the decline in state revenues beginning in FY 2009.

Figure 2-3 is a line chart that shows the number of Above-the-Line and Below-the-Line programs since the creation of the Minimum School Program. Currently, in FY 2012 there are 36 total programs in the Minimum School Program with 12 Above-the-Line and 24 Below-the-Line.



Basic School Program – “Above the Line”

State appropriations through the BSP provide general operation revenue to the LEAs. Program appropriations form the core of the state’s funding system and support education programs for all students in Kindergarten through the 12th grade.

Understanding the Basic School Program requires a little background in Utah’s Weighted Pupil Unit (WPU) system. The WPU forms the foundation for each program and the Minimum School Program.

The Weighted Pupil Unit

The WPU is a tool used to determine the total cost of the Basic School Program and allocate funding on a uniform basis for each student (UCA 53A-17a-103(6)). The WPU represents one pupil in average daily membership (ADM). WPUs for each BSP are determined students meeting certain statutory criteria. For example, students enrolled in kindergarten generate .55 of a WPU where students enrolled in Special Education may generate more than one WPU.

The 1972 study mentioned earlier found the “weighted pupil” approach to funding as one of the best in forming a school finance program. This is because a weighted pupil formula is objective and recognizes the different cost variables associated with different student groups.

Weighted pupil formulas are objective in nature and remove the problem of subjective judgment in deciding what particular programs should receive additional consideration. Under the weighted pupil concept all programs suffer comparably when there is a cutback in funds and all prosper comparably when funds are increased. Special programs, such as those for handicapped and vocational education become a standard part of the school program and the formula.¹⁰

WPU Value

The WPU Value is established by the Legislature each year. Funding for each BSP is determined by the number of WPUs generated by LEAs by the WPU Value set by the Legislature for that fiscal year. Increasing the WPU Value increases the cost of all WPU programs. Thereby, the combination of the number of WPUs and the WPU Value creates the mechanism to distribute state funding to LEAs. Historically, all WPUs are valued the same.

WPU History

The WPU Value generally increases each fiscal year, with any increase in value is determined by the Legislature. Since the creation of the Weighted Pupil Unit in 1974 the year-over-year WPU Value has never decreased. However, some histories indicate that mid-year WPU Value decreases may have occurred. In fiscal years 1997-89 and 2009-11 the WPU Value was not increased and in fiscal years 2003 and 2004 the value increased less than one percent. In the remaining years since 1974, the annual percent increase in the WPU value ranged from a high of 11 percent in FY 1981 to a low of 1.5 percent in FY 2005.

Figure 2-4: WPU History FY 1995 to FY 2012
WPU Value & Total Number of WPUs

Fiscal Year	WPU Value	% Chg.	Total WPUs	Total Growth	% Chg.
1995	1,608	4.5%	635,379		2.1%
1996	1,672	4.0%	642,121	6,742	1.1%
1997	1,739	4.0%	648,532	6,411	1.0%
1998	1,791	3.0%	666,891	18,359	2.8%
1999	1,854	3.5%	668,465	1,574	0.2%
2000	1,901	2.5%	669,408	943	0.1%
2001	2,006	5.5%	671,513	2,105	0.3%
2002	2,116	5.5%	625,549	(45,964)	-6.8%
2003	2,132	0.8%	627,795	2,246	0.4%
2004	2,150	0.8%	631,771	3,976	0.6%
2005	2,182	1.5%	642,701	10,930	1.7%
2006	2,280	4.5%	652,990	10,289	1.6%
2007	2,417	6.0%	675,758	22,768	3.5%
2008	2,514	4.0%	697,207	21,449	3.2%
2009	2,577	2.5%	714,055	16,848	2.4%
2010	2,577	0.0%	731,519	17,464	2.4%
2011	2,577	0.0%	745,100	13,581	1.9%
2012	2,577	0.0%	93,097		
2012	2,816	9.3%	671,628		
2012 Total			764,725	19,625	2.6%

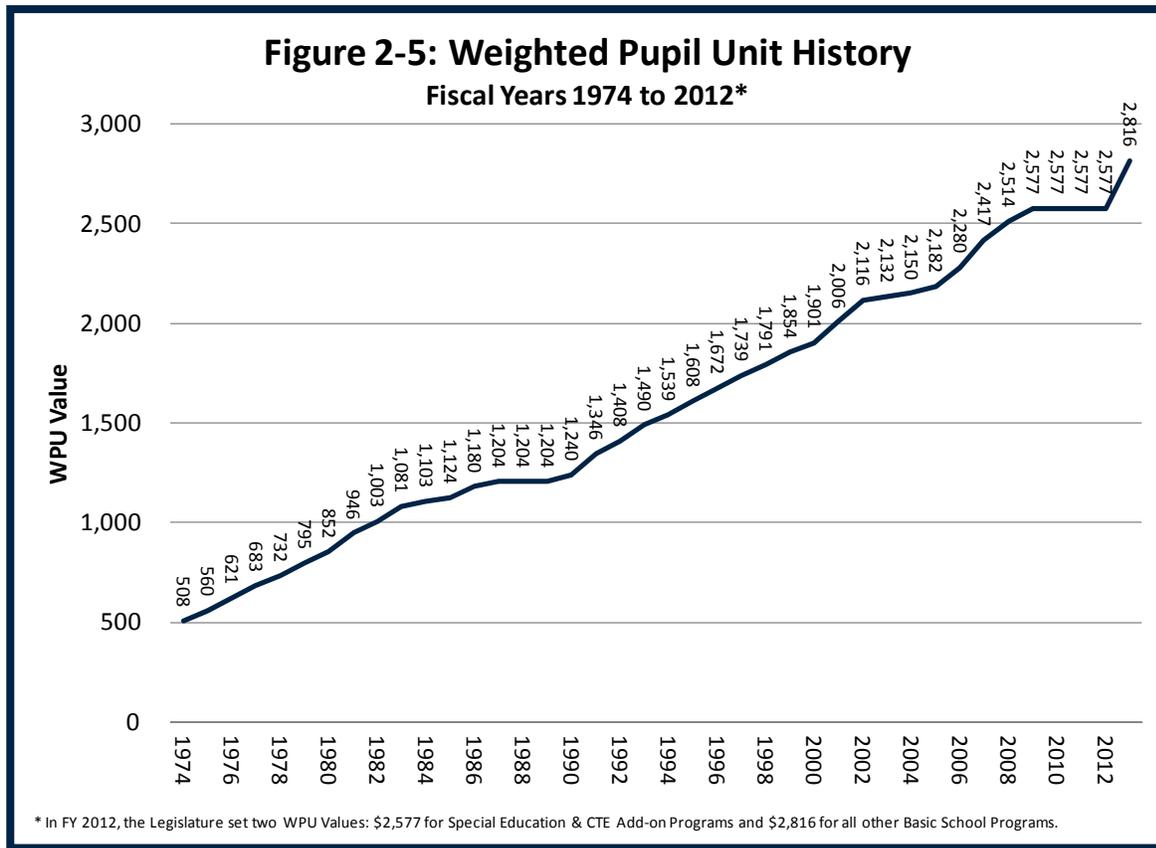
Notes:
In FY 2012, the WPU Value for Special Education Add-on and Career & Technical Education Add-on was not increased.
Source: Appropriations Reports, Legislative Fiscal Analyst, 1995-2010

During the 2011 General Session, the Legislature established two WPU Values for FY 2012. The WPU Value for two WPU Programs, the Special Education Add-on and the Career & Technical Education Add-on, were not increased with the remaining programs.

Figure 2-4 provides a history of the WPU Value since 1995 compared to the total number of WPUs. Figure 2-5 completes the history back to the creation of the WPU in 1974. Prior to 1974, Utah funded school districts on a Distribution Unit basis. A distribution unit was, in most cases, “defined as 27 pupils in average daily attendance.”¹¹

¹⁰ Utah School Finance Study: A Report to the Education Committee of the Utah Legislative Council. December 1972. Pg. 11.

¹¹ Utah School Finance Study: A Report to the Education Committee of the Utah Legislative Council. December 1972. Pg. 9.



Programs

The categorical programs within the Basic School Program are organized into two sub-groups:

- **Regular Program** – Supporting the general education program in the LEAs, the Regular Program provides largely unrestricted funds for expenditure by local boards. Categorical programs include: Kindergarten, Grades 1-12, Necessarily Existent Small Schools, Professional Staff, and Administrative Costs.
- **Restricted Program** – The Legislature established a series of restricted categorical programs within the Basic School Program. Use of programmatic funding by LEAs is restricted to the major functions identified in each program; however, these functions are broad and include: Special Education, Career & Technical Education, and Class Size Reduction. Local boards maintain latitude to allocate funding to best meet LEA priorities within the major sub-categories defined by the Legislature.

Statute, 53A-17a, outlines each WPU program and the various methods WPU's are generated. LEAs generate WPU's based on the defined characteristics of their enrolled students.

Related to Basic School Program – “Below the Line”

Categorical program appropriations within the Related to Basic School Program compliment the general education program provided through the Basic School Program. Allocations to LEAs generally target funding to a specific educational need, student population sub-group, or a teacher sub-group. Program funding levels are not determined by the number of WPU's, but determined by the Legislature each year.

In most cases, funding allocated through each categorical program is distributed broadly to LEAs based on a formula defined in statute or State Board of Education rule. However, some programs require an LEA to either qualify or apply for funding.

The Related to Basic School Program is the easiest way for the Legislature to provide additional funding to LEAs and directly influence state education policy. The targeted nature of these categorical programs, often combined with restrictions on use, allows the Legislature to establish programs that meet statewide goals that may not otherwise happen given the general un-restricted nature of the Basic School Program.

The number of categorical programs will expand and contract over time depending on legislative prerogative (see Figure 2-3). Current categorical programs are organized into three sub-groups:

- **Basic School Program Support** – These categorical programs supplement aspects of a LEAs general education program, but continue as non-WPU programs to allow the Legislature to better control appropriations or restrict use. Programs include: To & From School Pupil Transportation, Guarantee Transportation Levy, and the Flexible Allocation WPU Distribution (previously Social Security & Retirement).
- **Special Populations** – Categorical programs target state resources to certain LEAs that meet defined program criteria. Special Populations includes funding for students at each end of the education spectrum. Programs that support students at-risk of failing include: Youth-in-Custody, Enhancement for At-Risk Students, and Adult Education. Programs that support advanced students include: Concurrent Enrollment and the Enhancement for Accelerated Students.
- **Other Programs** – This sub-group is a catch-all for all remaining categorical programs. Programs include: School LAND Trust Program, Charter School Local Replacement, Charter School Administrative Costs, K-3 Reading Improvement Program, Educator Salary Adjustments, Teacher Salary Supplement Program, Library Books & Electronic Resources, Matching Fund for School Nurses, Critical Languages & Dual Immersion, and Year-Round Math & Science (USTAR Centers).

State Supported Voted & Board Leeway Programs

The Voted & Board Leeway Programs are state-supported property tax guarantee programs in which school districts levy a property tax and the state guarantees the district will receive a certain amount of revenue per WPU. State funding supplements school districts with lower per-student property tax collections due to having relatively lower property values and not due to a lower taxing effort by the school district.

Only school districts that don’t meet the minimum revenue level per WPU established by the Legislature receive a state funding allocation. Charter schools do not participate directly in these programs.

There are three state guarantee leeway programs:

- **Voted Leeway** – revenue generated through this property tax levy is free revenue to a school district. In order to establish the levy, each school district must place the issue for a public vote. School districts generally use levy revenue to support the general operations and maintenance of educational programs. School districts may levy a tax rate up to 0.002 per dollar of taxable value.
- **Board Leeway** – statute limits the use of revenue generated through this property tax levy to class size reduction efforts. School districts must certify with the State Board of Education that their class sizes are not excessive in order to use revenue for general operations and maintenance. Each local school board may levy this tax within statutory guidelines without a public vote. School districts may levy a tax rate up to 0.0004 per dollar of taxable value.
- **Board Leeway K-3 Reading Improvement** – revenue generated through this levy supports a school districts’ reading improvement plan for students in Kindergarten through the 3rd grade. The statewide goal of this program is to have all children reading on grade level by the end of the third grade. School districts have an option of levying this property tax or using other district revenues to match state funds allocated through the K-3 Reading Improvement Program.

History of Programs

The Executive Appropriations Committee asked that this budget review include the beginning dates, sponsors, and funding history for each program in the Minimum School Program. In many cases, answering these questions required extensive research into histories from nearly 40 years ago. Finding original sponsors proved exceptionally challenging. In many cases programs were created as part of the Minimum School Program Act, and as a result a co-chair of the Public Education Appropriations Subcommittee was the sponsor. However, this does not tell us which Legislator(s) actually worked to get the program adopted. For this reason, information on original sponsors was excluded from this review.

Figures 2-6 to 2-9 provide information on the beginning dates and funding history for each program. Information is provided for programs appropriated during the 2011 General Session for FY 2012. Over the past several years, the Public Education Appropriations Subcommittee has worked to eliminate or consolidate several programs within the Minimum School Program. Because of this, a historical comparison becomes complex.

Programs Eliminated Since FY 2007

Figure 2-6 lists the programs eliminated or consolidated by the Legislature since FY 2007 and the date of origin. In the past five years, Legislators have eliminated funding for six programs. It has consolidated ten programs by combining them with other MSP categorical programs or moving them to the Utah State Office of Education. A consolidated program means that funding for one or more programs were consolidated together, but not totally eliminated or statutory purpose removed. An eliminated program means that the funding was eliminated from the program and used for another purpose.

Figure 2-6: Minimum School Program - Categorical Programs Eliminated Since FY 2007

Including Year of First and Last Funding, Final Appropriated Amount, and Reason for Elimination

	Year of First Funding	Year of Last Funding	Ending Amount	Reason
1. Career & Technical Education - District Set-Aside	1989	2009	\$2,878,509	Eliminated
2. Social Security & Retirement	1974	2010	13,407,831	Eliminated
3. Local Discretionary Block Grant	2002	2009	12,728,748	Eliminated
4. Interventions for Student Success Block Grant	2003	2011	15,000,000	Consolidated
5. Quality Teaching Block Grant	2003	2009	77,615,641	Eliminated
6. Highly Impacted Schools	1996	2011	4,518,707	Consolidated
7. Youth At-Risk Programs	1989	2011	27,704,741	Consolidated
8. Accelerated Learning Programs	1988	2011	3,494,781	Consolidated
9. High-Ability Student Initiative	2009	2011	485,100	Consolidated
10. ELL Family Literacy Centers	2009	2011	1,764,000	Consolidated
11. Electronic High School	2002	2010	2,000,000	Consolidated
12. Charter School Ongoing Per-Student Funding	2008	2008	3,512,488	Consolidated
13. Charter School Funding for Student Growth	2008	2008	3,000,000	Consolidated
14. Public Education Job Enhancement	2006	2011	350,000	Eliminated
15. Extended Year for Special Educators	2009	2011	2,557,800	Consolidated
16. Charter Schools	2008	2008	8,000,000	One-time Only
17. Charter Schools - Start Up/Revolving Loan Fund	2008	2008	6,000,000	One-time Only
18. One-time Teacher Bonus	2008	2008	35,442,000	One-time Only
19. Classroom Instructional Technology	2008	2008	50,000,000	One-time Only
20. Online Testing	2008	2008	10,000,000	One-time Only
21. One-time Bonus for Classified Personnel	2008	2008	7,000,000	One-time Only
22. Signing Bonuses & Differentiated Compensation	2009	2009	25,000,000	Eliminated
23. Federal Education Jobs Fund	2011	2011	101,004,000	Expired
24. Performance-Based Compensation Pilot	2010	2011	297,000	Expired

Current Budget Structure – FY 2012

Figure 2-7 provides the current programmatic structure of the Minimum School Program. It includes the FY 2012 funding amount, statutes governing the program, and the date the program first appeared in an appropriated budget.

Figure 2-7: Minimum School Program FY 2012 Appropriated Budget			
FY 2012 Appropriations by Program			
Including Programmatic Governing Statutes and Date of First Funding			
Programs	FY 2012 Amount	Governing Statutes	Origin Date
Basic School Program			
1. Kindergarten	\$76,082,688	53A-17a-103, 104, 106	1974
2. Grades 1-12	1,473,624,064	53A-17a-103, 104, 106	1974
3. Necessarily Existent Small Schools	21,539,584	53A-17a-109	1974
4. Professional Staff	137,662,976	53A-17a-107	1974
5. Administrative Costs	4,322,560	53A-17a-108	1974
Restricted Basic School Program			
6. Special Education - Add-on WPU's	167,994,630	53A-17a-111	1974
7. Special Education - Pre-School	25,873,408	53A-17a-112	1991
8. Special Education - Self Contained	39,835,136	53A-15-301	1983
9. Special Education - Extended Year Program	1,134,848	53A-17a-112	1984
10. Special Education - State Programs	7,690,496	53A-17a-112; 53A-17a-158	1977
11. Career & Technology Education - Add-on	71,916,339	53A-17a-113	1974
12. Class Size Reduction	103,538,688	53A-17a-124.5	1978
Related to Basic School Program			
1. Pupil Transportation - To & From School	65,646,865	53A-17a-126, 127	1974
2. Guarantee Transportation Levy	500,000	53A-17a-127	2000
3. Flexible Allocation - WPU Distribution	22,698,864	House Bill 2, 2011 General Session	2010
4. Enhancement for At-Risk Students	22,432,273	53A-17a-166	1989
5. Youth-In-Custody	18,321,100	53A-1-403	1983
6. Adult Education	9,000,000	53A-17a-119; 53A-15-401, 402, 403, 404	1974
7. Enhancement for Accelerated Students	3,979,881	53A-17a-165	1977
8. Concurrent Enrollment	8,531,186	53A-17a-120.5	1997
9. School LAND Trust Program	22,600,000	53A-17a-131.17; 53A-16-101.5	2001
10. Charter School Local Replacement	67,258,900	53A-1a-513	2004
11. Charter School Administrative Costs	4,627,800	53A-17a-108	2007
12. K-3 Reading Improvement Program	15,000,000	53A-17a-150	2005
13. Educator Salary Adjustments	152,104,700	53A-17a-153	2008
14. Teacher Salary Supplement	5,000,000	53A-17a-156, 157	2009
15. Library Books & Electronic Resources	500,000	53A-17a-155	2007
16. Matching Fund for School Nurses	882,000	53A-17a-154	2008
17. Critical Languages & Dual Immersion	975,400	53A-15-104, 105	2008
18. Year Round Math/Science (USTAR Centers)	6,200,000	53A-17a-159	2009
19. Teacher Supplies and Materials (One-Time)	5,000,000	House Bill 2, 2011 General Session	1996
20. Beverley Taylor Sorenson Arts (One-Time)	4,000,000	53A-17a-162	2009
21. Early Intervention (One-Time)	7,500,000	House Bill 2, 2011 General Session	2012
22. Pilot Assessment (One-Time)	1,000,000	House Bill 2, 2011 General Session	2012
Leeways			
23. Voted Leeway	297,260,811	53A-17a-133; 59-2-904	1974
24. Board Leeway	75,144,497	53A-17a-134; 59-2-904	1991
25. Board Leeway - K-3 Reading Program	15,000,000	See Above	2005
State Total	\$2,962,379,694		

Source: Office of the Legislative Fiscal Analyst, Appropriations Reports. 1975 to Present.

Note: The Enhancement for At-Risk Students and Enhancement for Accelerated Students were created during the 2011 General Session. The dates in this table indicate when funding for these functions first began.

Budget History

Figure 2-8 uses the structure of appropriated programs in the FY 2012 budget and provides a 5-year appropriations history back to FY 2008. Due to the many program eliminations or consolidations, the totals for each program are not summed. Programs funded in fiscal years 2008 to 2011 but not in FY 2012 are not included in this comparison. Figure 2-6 details these programs and the final appropriation for each program. However, Figures 2-9 & 2-10 provide an 18 year appropriations history for the total Minimum School Program since FY 1995.

Figure 2-8: Minimum School Program Budget History
5-Year Appropriations History for Programs Funded in FY 2012

Programs	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
Basic School Program					
1. Kindergarten	\$61,819,260	\$65,182,638	\$68,424,504	\$68,298,231	\$76,082,688
2. Grades 1-12	1,202,446,200	1,258,253,751	1,291,316,661	1,323,206,457	1,473,624,064
3. Necessarily Existent Small Schools	19,229,586	19,711,473	19,711,473	19,711,473	21,539,584
4. Professional Staff	112,436,136	116,307,741	118,627,041	120,340,746	137,662,976
5. Administrative Costs	4,072,680	4,174,740	4,174,740	3,994,350	4,322,560
Restricted Basic School Program					
6. Special Education - Add-on WPU's	143,034,030	155,789,958	160,029,123	164,678,031	167,994,630
7. Special Education - Pre-School	20,918,994	22,082,313	22,623,483	23,077,035	25,873,408
8. Special Education - Self Contained	33,587,040	34,573,032	35,632,179	36,431,049	39,835,136
9. Special Education - Extended Year Program	922,638	968,952	992,145	1,012,761	1,134,848
10. Special Education - State Programs	4,090,278	4,293,282	4,398,939	4,576,752	7,690,496
11. Career & Technology Education - Add-on	65,147,796	67,530,285	68,656,434	70,246,443	71,916,339
12. Class Size Reduction	82,330,986	88,373,061	90,537,741	92,349,372	103,538,688
Related to Basic School Program					
1. Pupil Transportation - To & From School	78,928,797	74,746,865	65,646,865	65,646,865	65,646,865
2. Guarantee Transportation Levy	500,000	500,000	500,000	500,000	500,000
3. Flexible Allocation - WPU Distribution			267,157,800	167,566,730	22,698,864
4. Enhancement for At-Risk Students				0	22,432,273
5. Youth-In-Custody				0	18,321,100
6. Adult Education	9,781,008	10,266,146	9,266,146	9,266,146	9,000,000
7. Enhancement for Accelerated Students				0	3,979,881
8. Concurrent Enrollment	9,215,497	9,672,586	8,705,289	8,531,186	8,531,186
9. School LAND Trust Program	25,525,600	26,499,500	20,000,000	20,000,000	22,600,000
10. Charter School Local Replacement	28,509,000	36,957,646	45,288,446	58,947,546	67,258,900
11. Charter School Administrative Costs	750,000	2,898,600	3,677,000	4,221,100	4,627,800
12. K-3 Reading Improvement Program	15,000,000	15,000,000	15,000,000	14,700,000	15,000,000
13. Educator Salary Adjustments	68,700,000	148,260,200	150,376,200	152,104,700	152,104,700
14. Teacher Salary Supplement		4,300,000	3,700,000	3,626,000	5,000,000
15. Library Books & Electronic Resources	1,500,000	1,500,000	500,000	625,000	500,000
16. Matching Fund for School Nurses	1,000,000	1,000,000	900,000	882,000	882,000
17. Critical Languages & Dual Immersion	230,000	230,000	980,000	975,400	975,400
18. Year Round Math/Science (USTAR Centers)		6,900,000	6,210,000	6,210,000	6,200,000
19. Teacher Supplies and Materials (One-Time)	10,000,000	10,000,000	10,000,000	5,000,000	5,000,000
20. Beverley Taylor Sorenson Arts (One-Time)		9,955,000	2009 Multi-Year	2009 Multi-Year	4,000,000
21. Early Intervention (One-Time)	30,000,000	2008 Multi-Year	2008 Multi-Year	2008 Multi-Year	7,500,000
22. Pilot Assessment (One-Time)				0	1,000,000
Leeways					
23. Voted Leeway	227,700,777	273,337,346	289,081,750	281,461,047	297,260,811
24. Board Leeway	62,066,336	71,575,858	76,139,040	71,931,015	75,144,497
25. Board Leeway - K-3 Reading Program	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000

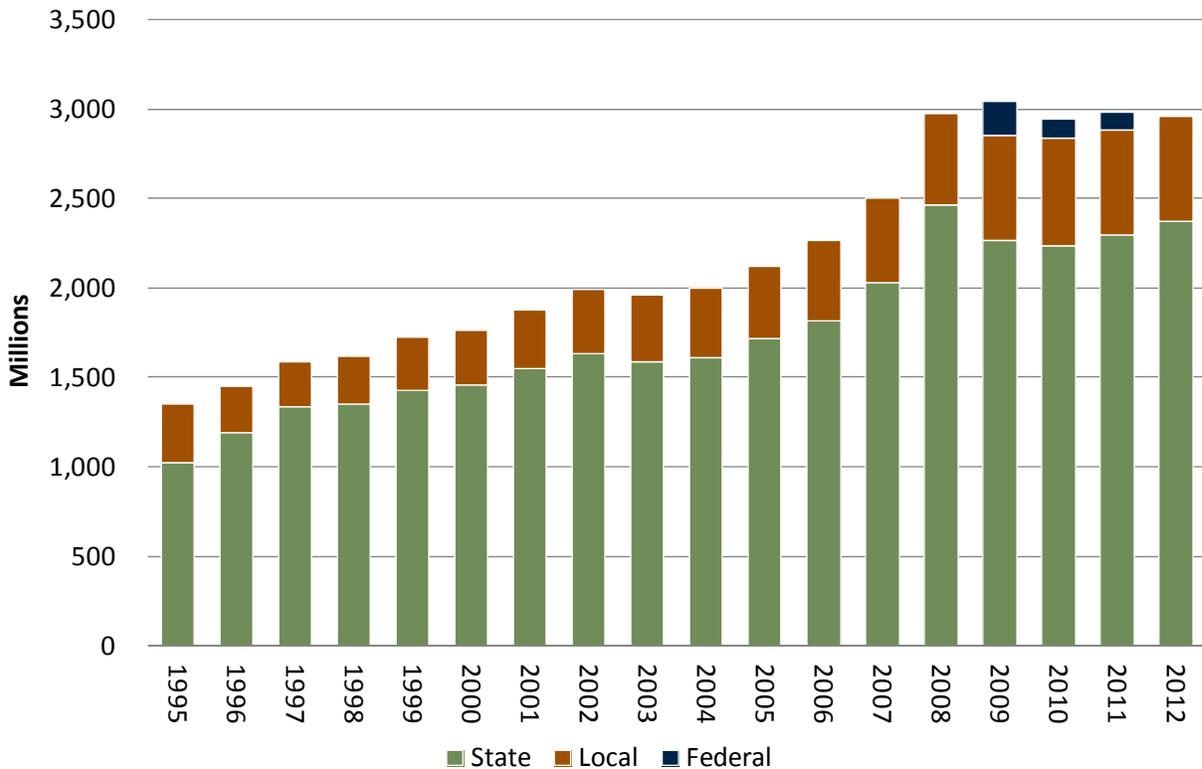
Source: Office of the Legislative Fiscal Analyst, Appropriations Reports. 2009 to 2011.

Figure 2-9: Minimum School Program - History of Appropriations
 Total Appropriations by Funding Source with Percent Change, FY 1995 to FY 2012

Fiscal Year	Revenue Source					Total Appropriation	% Change
	State		Local		Federal		
	Appropriation	% Change	Appropriation	% Change	Appropriation		
1995	1,023,072,366		325,847,896			1,348,920,262	
1996	1,190,046,076	16.3%	263,213,964	-19.2%		1,453,260,040	7.7%
1997	1,333,256,502	12.0%	252,258,899	-4.2%		1,585,515,401	9.1%
1998	1,347,501,192	1.1%	271,352,494	7.6%		1,618,853,686	2.1%
1999	1,429,582,182	6.1%	291,449,741	7.4%		1,721,031,923	6.3%
2000	1,454,665,683	1.8%	311,574,929	6.9%		1,766,240,612	2.6%
2001	1,545,519,246	6.2%	331,712,666	6.5%		1,877,231,912	6.3%
2002	1,634,777,060	5.8%	356,458,360	7.5%		1,991,235,420	6.1%
2003	1,590,382,794	-2.7%	369,419,015	3.6%		1,959,801,809	-1.6%
2004	1,610,784,274	1.3%	386,837,837	4.7%		1,997,622,111	1.9%
2005	1,719,381,911	6.7%	404,899,577	4.7%		2,124,281,488	6.3%
2006	1,816,702,275	5.7%	446,802,002	10.3%		2,263,504,277	6.6%
2007	2,032,419,545	11.9%	470,804,680	5.4%		2,503,224,225	10.6%
2008	2,464,169,208	21.2%	508,148,621	7.9%		2,972,317,829	18.7%
2009	2,263,714,286	-8.1%	592,118,974	16.5%	185,581,800	3,041,415,060	2.3%
2010	2,231,734,386	-1.4%	602,671,370	1.8%	112,794,200	2,947,199,956	-3.1%
2011	2,297,963,553	3.0%	584,414,678	-3.0%	101,004,000	2,983,382,231	1.2%
2012	2,372,045,521	3.2%	590,334,173	1.0%		2,962,379,694	-0.7%

Source: Office of the Legislative Fiscal Analyst, Appropriations Reports 1996-2012.

Figure 10: Minimum School Program - History of Appropriations
 By Revenue Source - FY 1995 to FY 2012





MINIMUM SCHOOL PROGRAM: DETERMINING COST & DISTRIBUTING FUNDING

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BEN LEISHMAN & THOMAS YOUNG

BUDGET REVIEW

SUMMARY

The distribution of state funding among the LEAs is mostly formulaic and predictable. The process provides a level of consistency in state funding so LEAs can develop their educational programs and services without significant variation from year to year. Whenever the Legislature changes categorical program formulas or funding levels, LEAs will be impacted in varying degrees based on their participation in the changing program. Often, due to unknown demographic variables, the extent of change on an LEA is difficult to assess until part-way through a school year after student enrollments have stabilized.

Objective

The Executive Appropriations Committee requested that the Legislative Fiscal Analyst review “whether funding is going to original stated purposes” as defined by statute for programs in the Minimum School Program. This question has two parts, is funding distributed consistent with statutory requirements? And, is funding expended by the LEAs in a manner consistent with statutory purposes? This report section explores the first question, Distribution of State Funding. The second part of the question is discussed in the Expenditure Reporting section of the report.

Observations

- Statute includes, or directs the State Board of Education to develop, a distribution formula for all programs within the MSP. We grouped programs by common formula elements to aid in understanding the mechanisms behind the various distribution formulas.
- Statute also includes mechanisms to stabilize funding distributed to LEAs across time and make future allocations more predictable.
- The State Auditor annually tests the application of distribution formulas by the Utah State Office of Education for the Kindergarten and Grades 1-2 programs.
- The State Auditor no longer tests the distribution formulas for the other programs in the Minimum School Program. Prior to 2009, auditors tested used a process that selected additional programs to test annually on a random rotating basis.
- Formulas will distribute funding to LEAs based on certain demographic variables. As the demographic make-up of LEAs change over time, the distribution formulas will respond by reallocating funding across the state.
- A series of maps showing the distribution of funding for selected programs across the state. These maps show the change in funding among school districts over the past 15 years.

Recommendation

1. The Analyst recommends that the Legislature reinstate an independent third-party review of USOE’s application of statutory distribution formulas and allocations to school districts and charter schools. See pages 9-10 for more information.

DETERMINING COST

Programmatic costs in the Minimum School Program are determined through two main functions – statutory formula or by elected officials. “Statutory Formula” means that the legislature has established a formula in statute that determines the amount of funding to be appropriated to a program in a given year. To change the amount, requires an act of the Legislature either to amend statute, the WPU Value, or the guarantee rate for the Voted & Board Leeway Programs. “Elected Officials” means that the cost of a program is determined by lawmakers through the political process. Figure 3-1 lists each program by cost determiner.

The cost for all programs in the Basic School Program is determined by statutory formula. Some Related to Basic School Program categorical programs also have statutory provisions that influence the overall cost. These programs include: School LAND Trust, Charter School Local Replacement, Charter School Administrative Costs, and Educator Salary Adjustments. Statute also provides language that allocations to LEAs be reduced proportionately if the Legislature does not appropriate enough funding.

All of the programs where elected officials determine the appropriation are in the Related to Basic School Program.

Basic School Program

As mentioned earlier, the Weighted Pupil Unit (WPU) determines the cost of each and distributes funding for each program to the LEAs. The cost of each WPU program is determined by the statutes governing how LEAs generate WPUs (found in UCA 53A-17a). This cost may or may not tie to the actual cost incurred by LEA to operate the program.

Utah uses “prior year plus growth” (Distribution of Funding section below) to determine the number of program WPUs, and thus, the cost of each program. Prior year plus growth is used in most student enrollment-based WPU programs. Once a WPU is generated, the statute guarantees that it is funded at the WPU Value level set by the Legislature. The WPU Value becomes the tool the Legislature may use to control the cost of WPU programs – short of amending WPU governing statutes.

Figure 3-1: Minimum School Program

Determining Program Costs by:

Statutory Formula	Amount
Kindergarten	\$76,082,688
Grades 1-12	1,473,624,064
Necessarily Existent Small Schools	21,539,584
Professional Staff Cost Formula	137,662,976
Administrative Cost Formula	4,322,560
Special Education - Add-on	167,994,630
Special Education - Pre-school	25,873,408
Special Education - Self Contained	39,835,136
Special Education - Extended Year	1,134,848
Special Education - State Programs	7,690,496
Career & Technical Education - Add-on	71,916,339
Class Size Reduction	103,538,688
School LAND Trust Program	22,600,000
Charter School Local Replacement	67,258,900
Charter School Administrative Costs	4,627,800
Educator Salary Adjustments	152,104,700
Voted Leeway	297,260,811
Board Leeway	75,144,497
Board Leeway - K-3 Reading (Local Amount)	15,000,000
	<u>\$2,765,212,125</u>
Elected Officials	Amount
To & From School Pupil Transportation	\$65,646,865
Guarantee Transportation Levy	500,000
Flexible Allocation - WPU Distribution	22,698,864
Enhancement for At-Risk Students	22,432,273
Youth-in-Custody	18,321,100
Adult Education	9,000,000
Enhancement for Accelerated Students	397,981
Concurrent Enrollment	8,561,186
K-3 Reading Improvement Program	15,000,000
Teacher Salary Supplement	5,000,000
Library Books & Electronic Resources	500,000
Matching Fund for School Nurses	882,000
Critical Languages & Dual Immersion	975,400
Year-Round Math & Science (USTAR Centers)	6,200,000
Teacher Supplies & Materials	5,000,000
Beverly Taylor Sorenson Arts Learning	4,000,000
Early Intervention	7,500,000
Pilot Assessment	1,000,000
	<u>\$193,615,669</u>

The ability of the Legislature to adjust program funding levels becomes more formulaic and less subjective. Formulas align program costs with appropriations; mitigating potential fluctuations in funding levels to LEAs stemming from the political process. This provides some funding predictability to the LEAs. All Basic School Programs and the Voted & Board Leeway programs follow this general pattern.

Related to Basic School Program

The cost of each Related to Basic School Program is not based on formula. The process is more subjective with policy makers determining the level of funding for each program each year. Once funding is appropriated, statutory formulas determine distribution based on program objectives.

Voted & Board Leeway

Similar to the Basic School Program, the state cost of the Voted & Board Leeway State Guarantee Programs is based on statutory formula. As a guarantee program, the state ensures that if a school district levies a property tax (Voted Levy or Board Levy) it will generate through a combination of property tax revenue and state revenue a minimum amount of funding per WPU. The cost of the program is determined by the total number of qualifying WPUs in districts levying the property taxes and the guarantee rate the Legislature has set for each WPU. This is further explained in the distribution formula section below.

DISTRIBUTION FORMULAS

Each program within the MSP has a distinct formula to distribute state funding to LEAs. In the Basic School Program, the WPU determines the cost and distributes categorical program funding. For the Related to Basic School Program, each categorical program has a distribution formula. Formulas in both programs have similar attributes, but statute or State Board of Education rule may include additional variables that direct funding to specified recipients or programs.

Appendix B shows the preliminary distributions, by program and LEA, for FY 2012. The following subsections group the various formulas used in the Minimum School Program.

Basic School Program

Formulas used to determine the total number of WPUs, by nature, allocate funding to those LEAs that generated the WPU. However, Basic School Program (BSP) formulas have some common factors and generally fit into one of four groups:

2. ADM – Average Daily Membership (ADM) is the most common formula and distributes most of the appropriated state funding. Formulas use the total ADM experienced in the prior school year as a base with an estimated increase for student enrollment growth – commonly referred to as “Prior Year + Growth” (see below). Programs using the ADM formula include: Kindergarten, Grades 1-12, and Class Size Reduction.
3. ADM + Factor – An “ADM + Factor” formula uses the ADM Formula as a base, but adds another variable to recognize an additional cost or direct funding. Plus factors may include one, or more, of the following: a type of school, relative remoteness, special population, two-year prior ADM, or a 5-year rolling average. Program using this formula include: Necessarily Existent Small Schools, Special Education Add-on, Special Education Self Contained, and Career & Technical Education Add-on.
4. Non-ADM Demographic – The formula is not based on ADM but some other demographic variable. Use of different demographic variables ensures that funding is distributed to LEAs based on their representative qualifying population. The most common variable is student enrollment, but other formulas used licensed educator FTEs or hours of service provided. This category includes the following programs: Professional Staff Cost Formula, Administrative Cost Formula, Special Education – Pre School, and Special Education – Extended Year Program.

- Grant – Funding is distributed on a grant basis. LEAs apply to the State Board of Education for funding. WPU's are not based on a demographic variable, but were determined somewhat subjectively by the Legislature. Only one program, Special Education – State Programs, uses a grant as a distribution model.

Figure 3-2 lists each program in the Basic School Program by formula type.

ADM	ADM + Factor
Kindergarten	Necessarily Existent Small Schools
Grades 1-12	Special Education - Add-on
Class Size Reduction	Special Education - Self Contained
	Career & Technical Education - Add-on
Non-ADM Demographic	Grant
Professional Staff Cost Formula	Special Education - State Programs
Administrative Staff cost Formula	
Special Education - Pre School	
Special Education - Extended Year Program	

Related to Basic School Program

Formulas distribute state funding based on criteria established in statute or Board rule. In many programs, formulas ensure that funding reaches certain demographic groups or programs. Over time, the education community has recommended the use of certain formulas to maintain distribution equity. Program formulas fit into one of four broad categories:

- Base+ – The base plus formula provides a basic level of funding that is equal for all LEAs and distributes the remaining funding on another factor (generally enrollment or total WPU's). The base is a defined amount, either dollar amount or percentage, divided by forty-two (41 school districts and charter schools treated as one 'district'). Base+ formulas ensure that LEAs with low student enrollment receive enough funding to run the program. Programs using this formula include: Enhancement for At-Risk Students, Adult Education, School LAND Trust Program, K-3 Reading Improvement, and Library Books & Electronic Resources.
- Simple Per-Student/WPU – This formula distributes funding to LEAs on a proportional basis using and LEA's total student enrollment or number of WPU's. The formula does not include a base. Programs using this formula include: Flexible Allocation, Charter School Local Replacement, and Charter School Administrative Costs.
- Qualification – LEAs receive funding if they meet determined criteria outlined in program objectives. This distribution formula is the most common. Qualification requirements may include number of licensed educators, educators holding a certain license or endorsement, bus routes operated, at-risk population, advanced placement/international baccalaureate participation, participation in concurrent enrollment, assessing a certain property tax, or simply offering the program. Qualification formula programs include: To & From School Pupil Transportation, Guarantee Transportation Levy, Youth-in-Custody, Enhancement for Accelerated Students, Concurrent Enrollment, Educator Salary Adjustments, Teacher Supplies & Materials, and Early Intervention.
- Grants – Funding for some programs is distributed on a grant or RFP basis. LEAs may choose to apply for program funding or operate a certain program. Not all LEAs that make application may

receive funding. Similarly, if an LEA selects not to offer the program, it does not receive an allocation. Grant programs include: Teacher Salary Supplement, Matching Fund for School Nurses, Critical Languages & Dual Immersion, Year-Round Math & Science (USTAR Centers), Beverley Taylor Sorenson Arts Learning Program, and Pilot Assessment.

Figure 3-3 lists each program in the Related Basic School Program by formula type.

Figure 3-3: Related to Basic School Program: Categorical Programs by Formula Type	
Base +	Simple Per-Student/WPU
Enhancement for At-Risk Students	Flexible Allocation
Adult Education	Charter School Local Replacement
School LAND Trust Program	Charter School Administrative Costs
K-3 Reading Improvement	
Library Books & Electronic Resources	
Qualification	Grants
To & From School Pupil Transportation	Teacher Salary Supplement
Guarantee Transportation Levy	Matching Fund for School Nurses
Youth-in-Custody	Critical Languages & Dual Immersion
Enhancement for Accelerated Students	Year-Round Math & Science (USTAR Centers)
Concurrent Enrollment	Beverley Taylor Sorenson Arts Learning
Educator Salary Adjustments	Pilot Assessment
Teacher Supplies & Materials	
Early Intervention	

Voted & Board Leeway Programs

Similar to the Basic School Program, the formula used to determine the cost of the leeway programs is also used to distribute state revenues to qualifying school districts. Only school districts that levy the tax rate, and generate less property tax revenue than the state guarantee rate per weighted pupil unit receive a state allocation. The state only provides the incremental difference between the revenue generated by the district through the tax levy and the total amount guaranteed per WPU.

School districts “levy a property tax rate (up to 0.00200, including the Board Leeway levy) to generate property tax and state aid revenue.”¹ State support is calculated for each participating district “based on a statutorily set dollar amount per 0.000100 of tax rate per Weighted Pupil Unit (WPU).”² The Voted Leeway is guaranteed up to the first 0.0016 in taxable value. The entire tax levy (0.0004) of the Board Leeway is guaranteed by the state, making the total tax rate guaranteed by the state 0.002. In short, this calculation generates a state “guarantee rate” that is applied to each WPU for each increment of tax rate.

The 2001 Legislature indexed the amount of the state guarantee rate to the WPU Value. The value of the state guarantee is “equal to .010544 times the value of the prior year’s weighted pupil unit.”³ In FY 2012, the state guarantee rate is \$27.17 per qualifying WPU. Statute also provides that the state guarantee “shall increase by 0.0005 times the value of the prior year’s weighted pupil unit for each succeeding year subject to the Legislature appropriating funds for an increase in the guarantee.”⁴

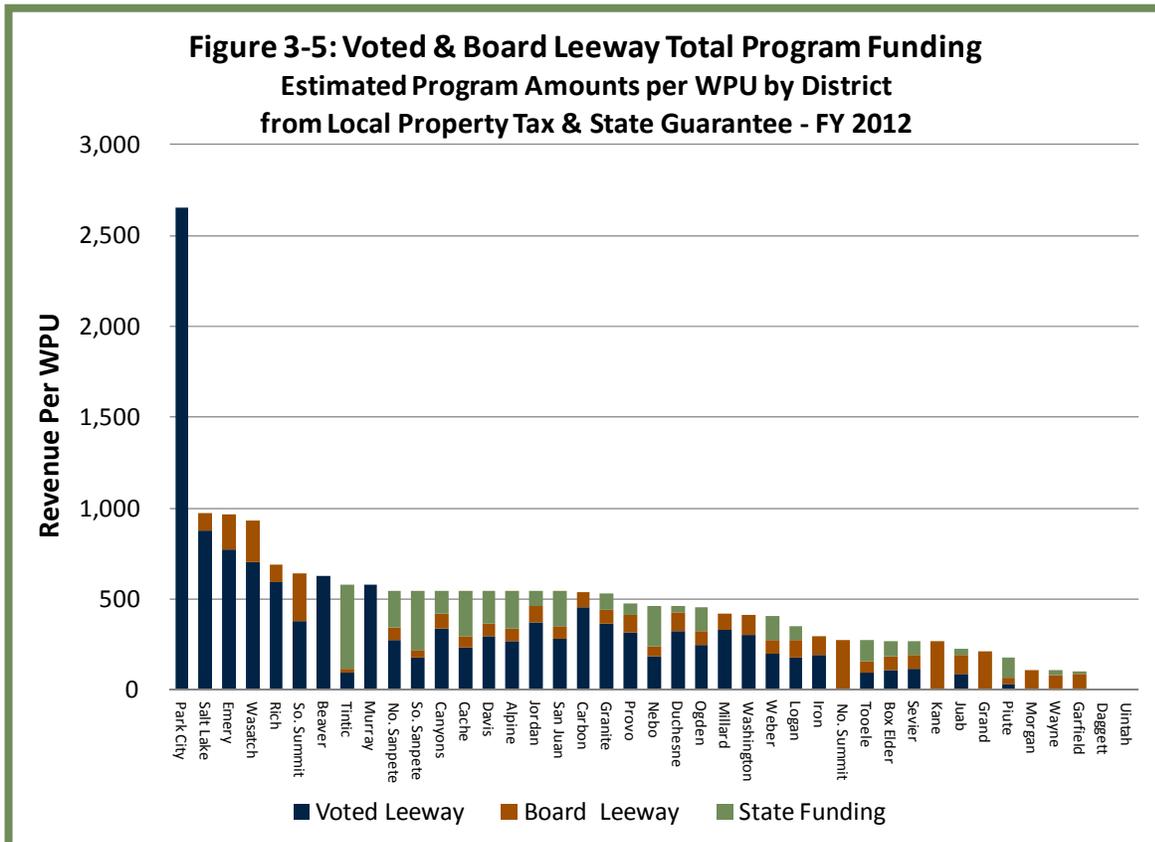
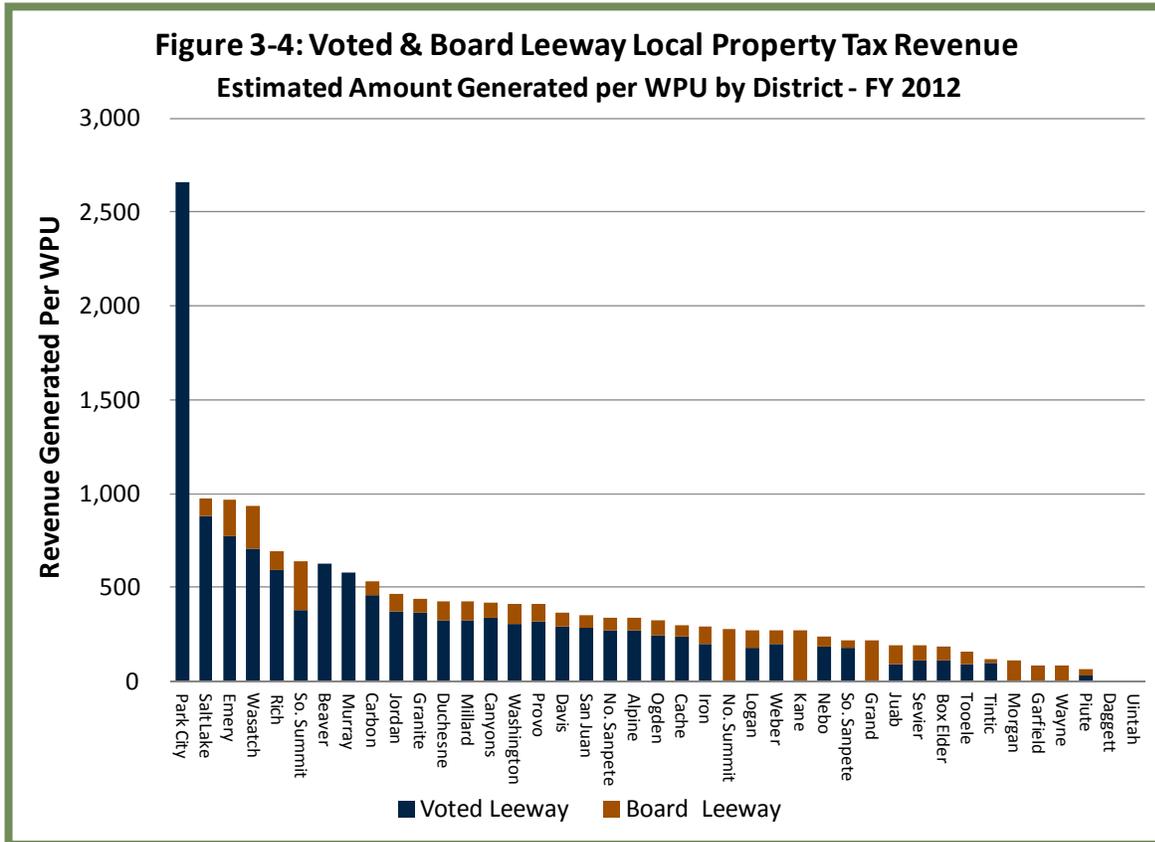
¹ School District Tax Levies Description. Utah State Office of Education, School Finance. March 24, 2010.

² Ibid.

³ UCA 53A-17a-133.

⁴ Ibid.

Figure 3-4 shows the amount of local property tax revenue school districts generate per WPU from their Voted & Board property tax levies. Figure 3-5 then adds the amount per WPU each district receives from the state guarantee and the equalizing effect is has on the amount of funding per WPU.



DISTRIBUTION FORMULA STABILIZERS

Statute includes several mechanisms that stabilize state funding distribution to local boards. These factors show that statutes governing distributions to LEAs are specifically designed to provide stability in state funding, predictability in funding change, and when needed flexibility to local governing boards to mitigate funding changes made by the Legislature. The following subsections briefly explain each statutory mechanism.

Prior Year + Growth

“Prior Year Plus Growth” is a statutory construct used to estimate the cost of the Basic School Program. It also provides additional funding predictability for LEAs. Section 53A-17a-106 of the Utah Code states:

1. The State Board of Education shall use prior year plus growth to determine average daily membership in distributing money under the minimum school program where the distribution is based on kindergarten through grade 12 ADMs or weighted pupil units.
2. Under prior year plus growth, kindergarten through grade 12 average daily membership for the current year is based on the actual kindergarten through grade 12 average daily membership for the previous year plus an estimated percentage growth factor.
3. The growth factor is the percentage increase in total average daily membership on the first school day of October in the current year as compared to the total average daily membership on the first school day of October of the previous year.

Enrollment variables of the current school year form the basis in determining the number of WPUs for each LEA in the next school year. As a result, each LEA has an established base funding level for the next school year. The incremental change in year-over-year student growth and WPU Value become the only major unknown variables in budgeting for the next year.

Declining Enrollment Hold-Harmless

Statute includes a hold-harmless provision to “avoid penalizing a school district financially for an excessive loss in student enrollment due to factors beyond its control.”⁵ The hold-harmless takes effect when a district’s ADM “drops more than 4% below the average for the highest two of the preceding three years.”⁶ State Board rule, R277-485, details the eligibility, funding, and application of the hold-harmless provision.

Authority to State Board to Adjust Allocations

State funds appropriated through MSP are based on estimates conducted one-year prior to the start of the next school year funded. Relying on estimates opens the system up to some vulnerability. Major estimated variables include student growth (the number of students funded) and the local contribution to the program through the Basic Levy. The Legislature has provided a statutory remedy for estimation errors.

UCA 53A-17a-105 provides instruction to the State Board of Education to adjust MSP allocations to LEAs if the number of WPUs (students) is underestimated or the total anticipated local property tax contribution is overestimated. Both variables could lead to insufficient funding to cover the cost of the Basic School Program as determined by the number of WPUs and the WPU Value set by the Legislature.

For example, estimates may indicate that 30,000 WPUs are needed to fund projections for Kindergarten in the next school year. However, once LEAs enroll kindergarten students in the fall, only 29,000 WPUs are required. The balance of 1,000 WPUs may be used by the State Board of Education to offset the cost of another WPU program where the actual number of WPUs exceeded the estimate. A similar mechanism is used when the local property tax contribution to the MSP by a school district is over or under estimated.

⁵ UCA 53A-17a-139

⁶ Ibid.

Statute prioritizes the use of excess revenues due to overestimated WPU's or underestimated local contribution by the State Board of Education. First, priority is given "to support the value of the weighted pupil unit in a program within the basic state-supported program in which the number of WPU's is underestimated."⁷ The second priority is to support the state guarantee per WPU for the Voted & Board Leeway programs. The third priority is to support the per-student amount for the Charter School Local Replacement if the number of students enrolled in charter schools exceeds the estimate. Final priority is to support a school district with a loss of student enrollment.

In the case that the adjustments authorized under 53A-17a-105 are insufficient to cover the cost, statute also provides a remedy. The State Board of Education is required to "reduce the value of the weighted pupil unit in that program so that the total amount paid for the program does not exceed the amount appropriated for the program."⁸

Reductions Resulting from State Deficit

If the Legislature reduces appropriations to the Minimum School Program (53A-17a) as a result of a deficit in the Education Fund, statute outlines the distribution of this reduction among the LEAs. Statute states that the "State Board of Education, after consultation with each school district and charter school, shall allocate the reduction among school districts and charter schools in proportion to each school district's or charter school's percentage share of Minimum School Program funds."⁹ This statute only takes effect if there is a deficit in the Education Fund (as defined in 63J-1-312) and only applies to mid-year reductions after initial appropriations for a given fiscal year have been made by the Legislature.

Once the allocation to an LEA is reduced, "a school district or charter school shall determine which programs are affected by a reduction . . . and the amount each program is reduced." The statute also provides LEAs with great flexibility in program expenditure, specifically, "the requirement to spend a specified amount in any particular program is waived." However, the Legislature has placed some restrictions on LEA flexibility. An LEA cannot reallocate spending to a reserve account. It also cannot reduce or reallocate spending of funds for the following programs:

1. Educator Salary Adjustments
2. Teacher Salary Supplement Program
3. Extended-Year for Special Educators
4. USTAR Centers (Year-Round Math/Science)
5. School LAND Trust Program
6. Special Education

Special Education

The distribution formulas for the Special Education Add-on and Special Education Self-Contained programs include additional variables to stabilize funding across time. For both programs, enrollment growth is a known variable at the time of appropriation by the Legislature. Instead of estimating the growth in special education students, a growth factor is calculated by comparing "total special education ADM of two years previous to the current year to total special education ADM three years previous to the current year, not to exceed the official October total district growth factor from the prior year."¹⁰

⁷ UCA 53A-17a-105

⁸ Ibid.

⁹ UCA 53A-17a-146

¹⁰ UCA 53A-17a-111

The Add-on program takes predictably one step farther. Base WPU are determined by “a district’s average number of special education add-on weighted pupil units determined by the previous five year’s average daily membership data as a foundation for the special education add-on appropriation.”¹¹ In short, Add-on WPU are based on a 5-year rolling average ADM as a foundation with a growth factor of student change from two years ago. All of these are known variables at the time of budgeting. Using known variables allows LEAs to predict special education funding and plan programs accordingly.

Finally, statute also provides a hold-harmless provision for special education funding. The State Board of Education shall “implement a hold harmless provision for up to three years as needed to accomplish a phase-in period for school districts to accommodate the change in the special education add-on WPU foundation formula.”¹²

DISTRIBUTION SCHEDULE

The State Board of Education determines the timing for distributing funding to LEAs. Monthly allocations are most common. The Utah State Office of Education estimates each LEA’s share of appropriated state funds and “the estimates are revised periodically to accurately represent one-twelfth of the district’s and charter school’s share of the state funds.”¹³

USOE updates distribution estimates three times during the year. The initial “Legislative Estimate” is done by June 30 prior to the beginning of a new school year. A “Mid-Year Update” is done mid school year to adjust allocations based on fall student enrollment. The “Pre-Final Estimate” is done at the end of the school year with final distributions reported after the close of the state’s fiscal year.

Appendix A provides additional information for each program appropriated in FY 2012. The first sheet, titled “Minimum School Program Matrix” includes total program funding, statutory authority and highlights, allocation schedule, added information on the program distribution formula, and details driving formula cost. The program matrix is followed with the allocation of funds, by school district or charter school, for the programs detailed in the preceding matrix in Appendix B.

EVALUATION OF DISTRIBUTION FORMULAS AND PROCEDURES

The Utah State Auditor annually tests the application of statutory distribution formulas and fund allocations to LEAs in the Kindergarten and Grades 1-12 programs. Auditors focus on these two programs due to their significance in the overall funding of the MSP. Their focus is to determine the impact potential for a misstatement in the state’s financial statements. Auditors follow statutes outlined in 53A-17a to review USOE’s calculations and distributions.

Each year, the USOE is required to report to the Auditor the distribution of MSP allocations by LEA and program. This report is used as the base for determining compliance levels. The Auditor uses the appropriated amount as a reference, independently runs the program formulas, and benchmarks USOE’s allocation and disbursement processes with its own to determine if USOE is in compliance. To determine a material finding, the Auditor’s calculation and the calculation done by USOE must have a difference of several million dollars.

Prior to 2009, the State Auditor used a more comprehensive testing process. The Kindergarten and Grades 1-12 programs were tested annually. Auditors then calculated materiality thresholds to determine the five largest programs and tested these programs on a three year rotating basis. Auditors identified all remaining programs above the materiality threshold and tested them on a three year rotating basis. Materiality threshold calculations are made annually by the Auditor and vary depending upon total activity within the state. Finally, auditors tested all new programs.

¹¹ Ibid.

¹² Ibid.

¹³ State Board of Education Rule, R277-423.

Each year, auditors tested the application of formulas on the four largest school districts and then randomly select two additional school districts. In addition, auditors tested ten percent of the charter schools on a random basis.

The Auditor's primary focus is to review programs that may significantly impact the state's financial statements. However, the change to a new auditing process has removed the only independent review of USOE's calculation of statutory distribution formulas and allocations to LEAs – outside of the Kindergarten and Grades 1-12 programs.

Recommendation

The Analyst recommends that the Legislature reinstate an independent review of the Utah State Office of Education's application of statutory distribution formulas and allocations to school districts and charter schools.

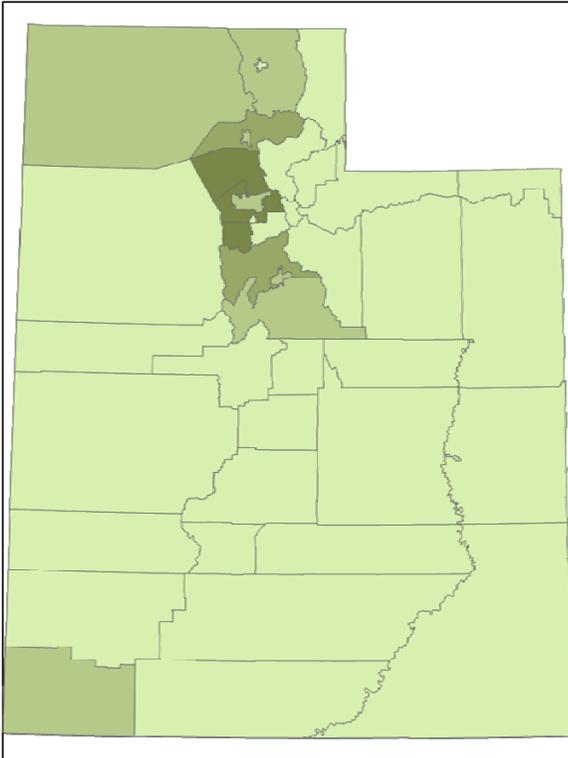
DISTRIBUTION ADAPTS TO DEMOGRAPHIC SHIFTS

Distribution formulas rely on demographic variables to correctly allocate state funding to LEAs. Using demographic data allows distribution formulas to respond to population shifts across the state. The following maps show how the distribution of state funding to school districts has changed over time for selected programs. Each selected program has four maps, with each showing state fund distribution at a point in time. Fiscal years selected include 1995, 2000, 2005, and 2010.

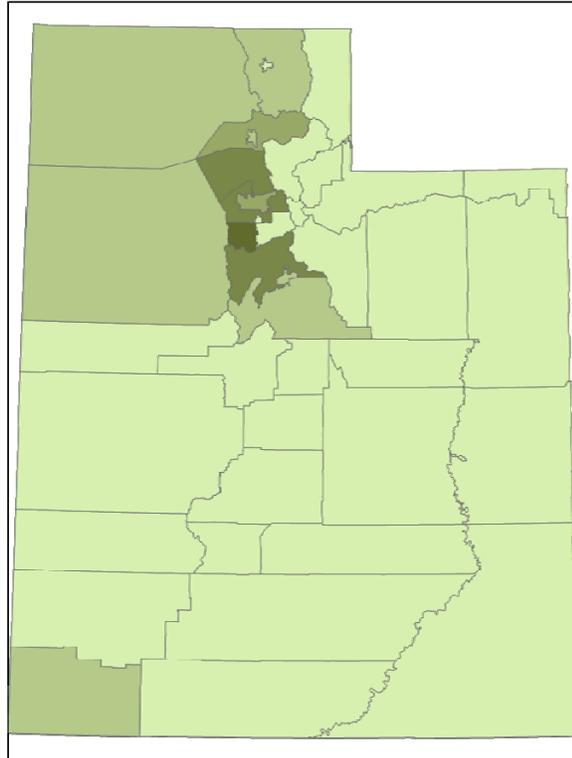
Kindergarten & Grades 1-12

The following four maps show the combined distribution for the Kindergarten and Grades 1-12 programs at certain points in time. The relative darkness of the shading indicates more funding. Since these are Weighted Pupil Unit programs, the distribution indicates a higher concentration of WPUs and as a result more funding.

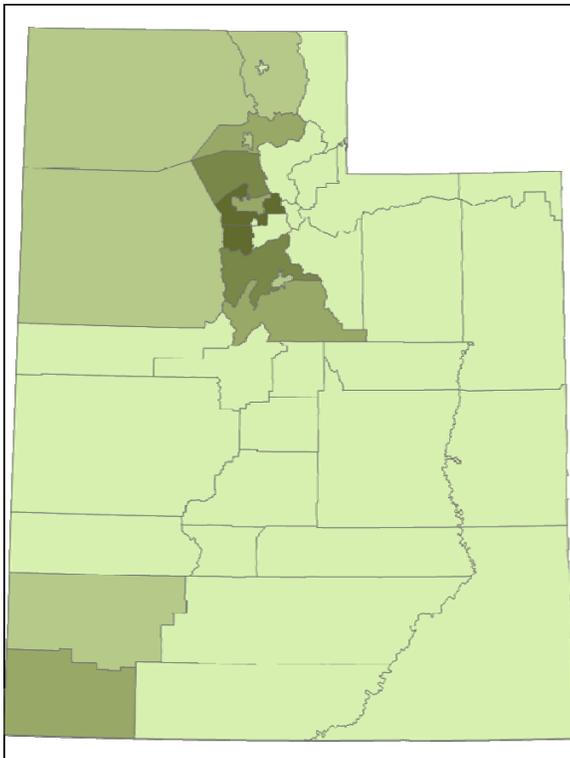
Map 2: K-12 1995



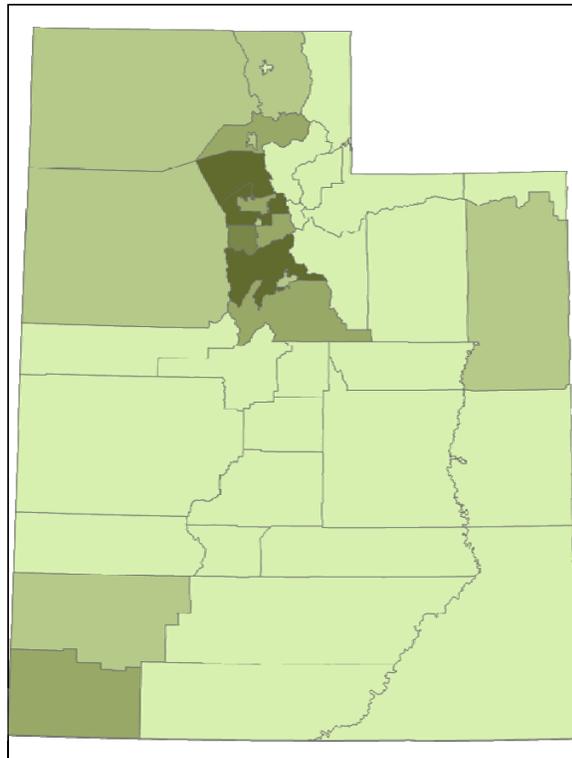
Map 1: K-12 2000



Map 4: K-12 2005



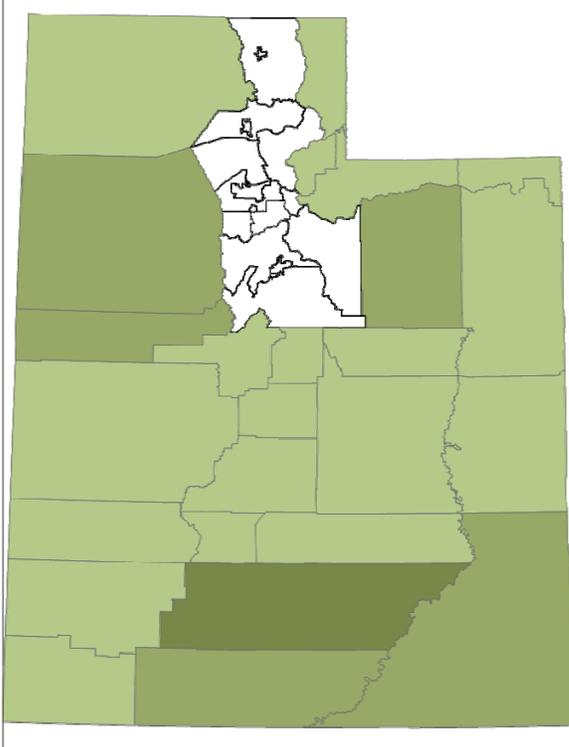
Map 3: K-12 2010



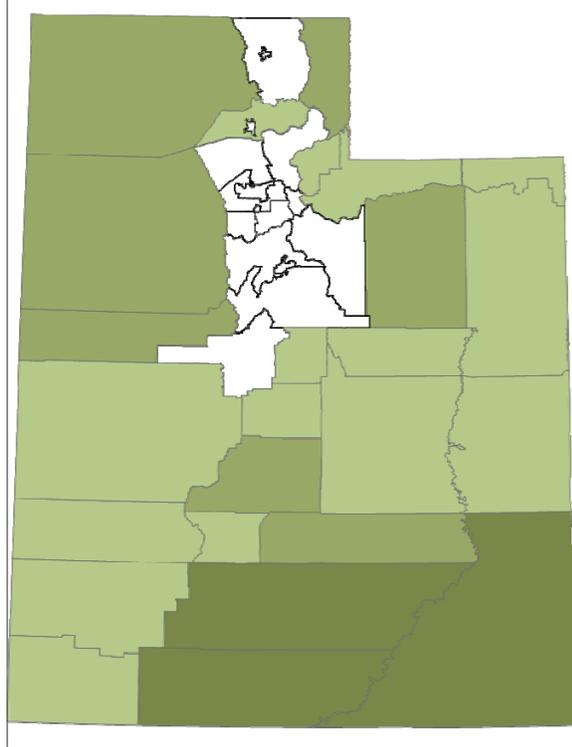
Necessarily Existent Small Schools

The following four maps show the distribution of Necessarily Existent Small Schools funding at certain points in time. The relative darkness of the shading indicates more funding. Districts with no shading do not receive NESS funding. Since this is a Weighted Pupil Unit program, the distribution indicates a higher concentration of WPUs. The FY 2010 map indicates the current location of NESS qualifying schools.

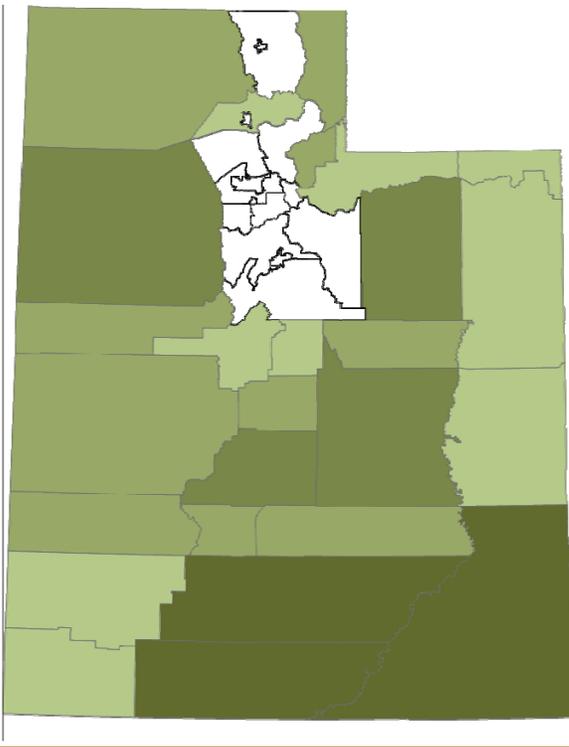
Map 6: NESS 1995



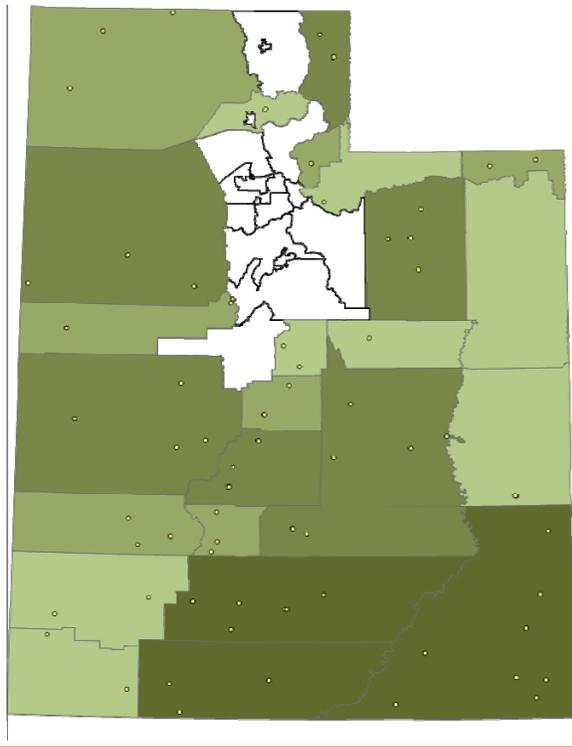
Map 5: NESS 2000



Map 8: NESS 2005



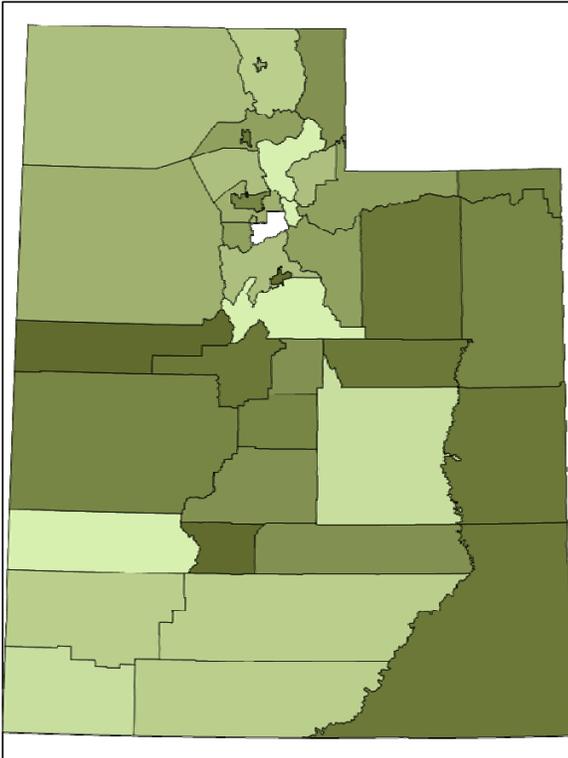
Map 7: NESS 2010 with School Location



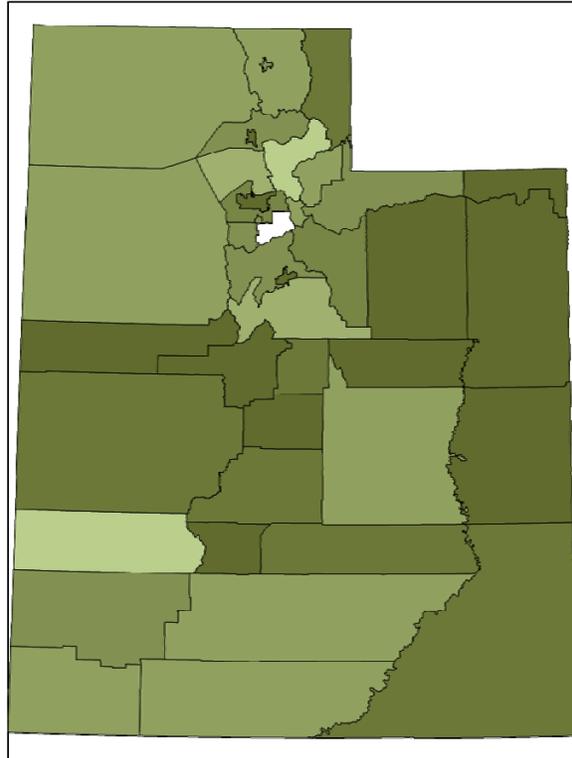
Special Education – Sum of All Programs

The following four maps show the combined distribution for all Special Education programs at certain points in time. The relative darkness of the shading indicates more funding. Since these are Weighted Pupil Unit programs, the distribution indicates a higher concentration of WPUs and as a result more funding.

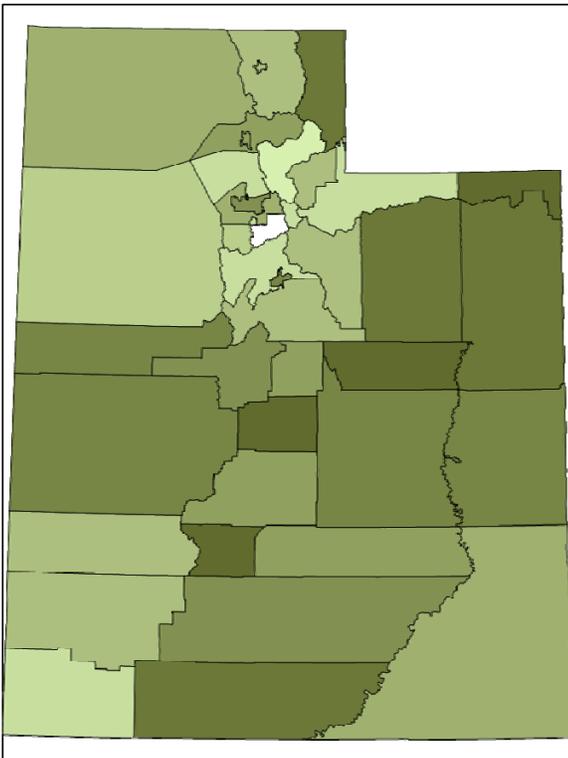
Map 10: Special Education 1995



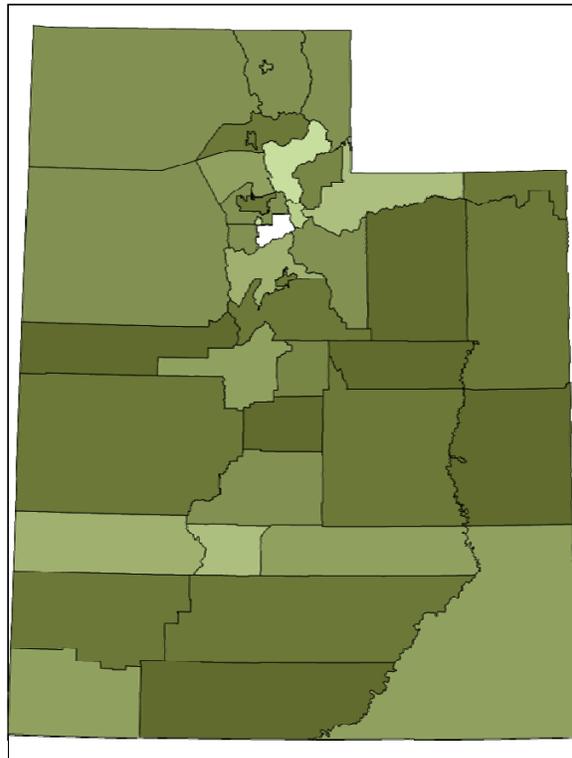
Map 9: Special Education 2000



Map 12: Special Education 2005



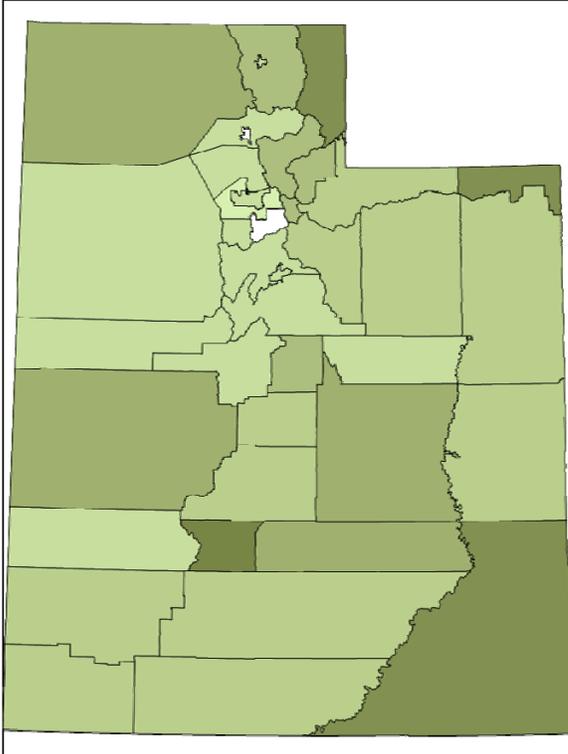
Map 11: Special Education 2010



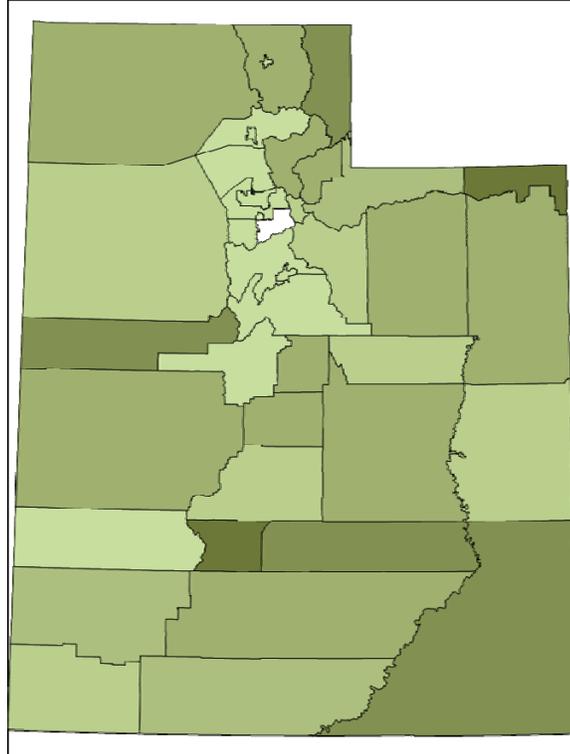
To & From School Pupil Transportation

The following four maps show the distribution for state To & From School Pupil Transportation funding at certain points in time. The relative darkness of the shading indicates more funding. Pupil transportation funding is not distributed on a WPU basis, but on a formula that recognizes relative distance and time. This comparison shows pupil transportation funding per student.

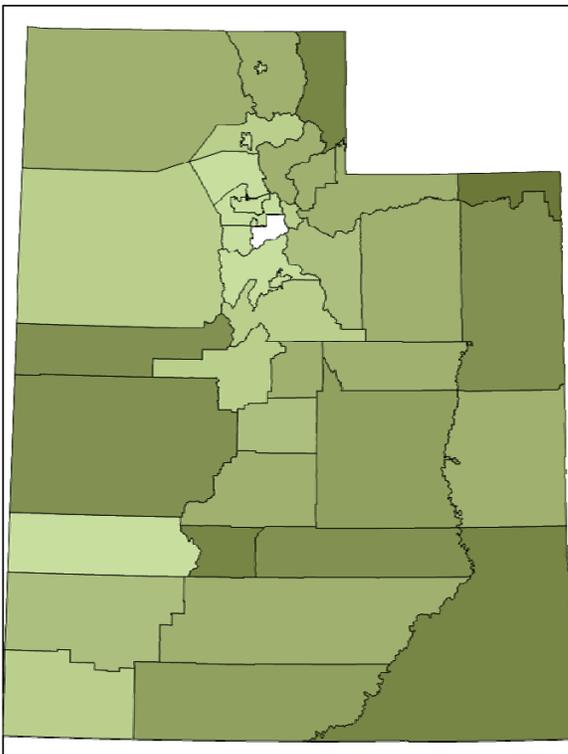
Map 14: Transportation 1995



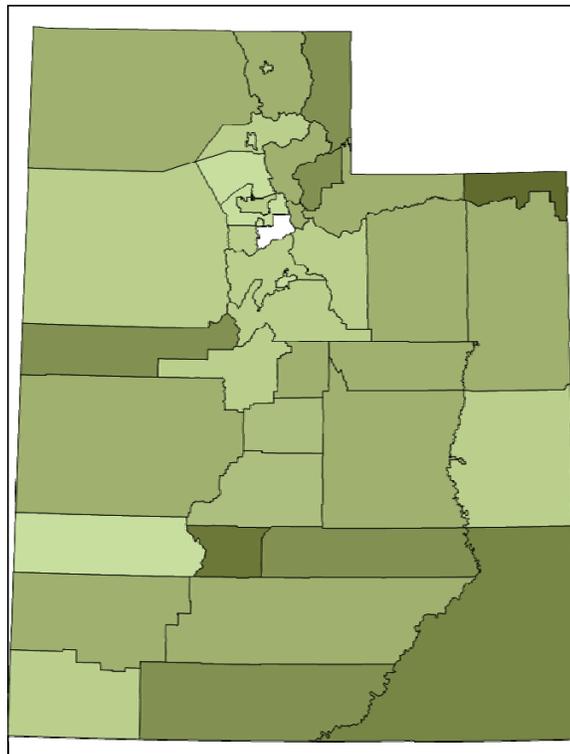
Map 13: Transportation 2000



Map 16: Transportation 2005



Map 15: Transportation 2010



APPENDIX A: MINIMUM SCHOOL PROGRAM MATRIX

The following matrix tables provide program-level information for the Minimum School Program. Each program is listed first, followed by the FY 2012 appropriation amount, program Weighted Pupil Units (where applicable), governing statutes and highlights, how often funding is allocated to LEAs, the type of distribution formula used, and unique factors contributing to the formula cost.

Appendix A: Minimum School Program Matrix
Basic School Program
 Appropriated Programs - FY 2012

Program	Total Funding	Weighted Pupil Units	Weighting	Statutes	Statutory Highlights	Allocation Schedule	Distribution Formula	Formula Details Driving Cost
Kindergarten	\$76,082,688	27,018	0.55	53A-17a-103, 106	Statute identifies kindergarten as a basic program of the public education system. It does not define kindergarten or state a purpose/objective.	1/12 (Monthly)	WPU	Prior-year (FY 2010 ADM) forms the base, plus Student Enrollment Growth Estimate (Fall 2009 to Fall 2010).
Grades 1-12	\$1,473,624,064	523,304	1.00	53A-17a-103, 104, 106; 53A-2a206	Statute identifies programs for elementary and secondary students as basic programs of the public education system. It does not define these programs or state a purpose/objective.	1/12 (Monthly)	WPU	Prior-year (FY 2010 ADM) forms the base, plus Student Enrollment Growth Estimate (Fall 2009 to Fall 2010). Foreign exchange students funded on prior-year actual enrollment.
Necessarily Existent Small Schools	\$21,539,584	7,649	1.00	53A-17a-109	State Board shall classify schools as necessarily existent after consultation with and application by local school boards. Approval must be consistent with principles of efficiency and economy. Schools should be eliminated where consolidation is feasible. Districts should not build secondary schools in close proximity to one another where economy and efficiency would be better served by one school.	1/12 (Monthly)	WPU	Prior-year (FY 2010) ADM by School.
Professional Staff	\$137,662,976	48,886	Per Statutory Schedule	53A-17a-107	State Board shall enact rules to require a certain percentage of a district's professional staff be certified in the area in which they teach to receive full funding.	1/12 (Monthly)	WPU	Prior-year (FY 2010) Professional Staff Ratios per statutory schedule, FY 2011 Actual 1-2-3 WPU.
Administrative Costs	\$4,322,560	1,535	Per Statutory Schedule	53A-17a-108	Statute only contains the cost schedule that assigns a number of WPU to a district based on its total student enrollment.	1/12 (Monthly)	WPU	Current-year (Fall 2010) total fall enrollment.
Special Education - Add-on WPU	\$167,994,630	65,190	1.53	53A-17a-111	Statute requires funds be spent for students with disabilities. It also requires the State Board to annually evaluate the standards and guidelines that establish the identifying criteria for disability classifications and ensure strict compliance.	1/12 (Monthly)	WPU	5 year rolling average ADM from 2 years ago (FY 2005-2009). FY 2008 & FY 2009 prevalence limits.
Special Education - Pre-school	\$25,873,408	9,188	1.47	53A-17a-112	Funds shall provide a free and appropriate public education to preschool students with a disability, ages 3-5.	1/12 (Monthly)	WPU	Age 3-5 pre-school counts from prior school year (Dec. 1 2009).

PART 3: MSP – DISTRIBUTION OF STATE FUNDING

Appendix A: Minimum School Program Matrix Basic School Program Appropriated Programs - FY 2012

Program	Total Funding	Weighted Pupil Units	Weighting	Statutes	Statutory Highlights	Allocation Schedule	Distribution Formula	Formula Details Driving Cost
Special Education - Self Contained	\$39,835,136	14,146	1.00	53A-15-301; 53A-17a-112	Money cannot be used to supplement other school programs. All students with disabilities are entitled to a free, appropriate public education between the ages of 3 - 22. State Board shall adopt rules to govern appropriate and timely identification of students; diagnosis, evaluation, and classification by qualified personnel; standards for classes and services; provision for multi district programs; provision for delivery of service responsibilities; certification and qualifications for instructional staff; and services for dual enrollment students attending public school on a part-time basis.	1/12 (Monthly)	WPUs	Self Contained ADM from 2 years ago (FY 2009).
Special Education - Extended Year for Severely Disabled	\$1,134,848	403	NA	53A-17a-112(2)	Funding is limited to students with severe disabilities with education program goals identifying significant regression and recoupment disability.	1/12 (Monthly)	WPUs	Summer service count for program participants (Summer 2009).
Special Education - State Programs	\$7,690,496	2,731	NA	53A-17a-112; 53A-17a-158	Includes stipends for extended contract days for special educators in recognition of the added duties and responsibilities to comply with federal law regulating the education of students with disabilities and the need to attract and retain qualified special educators.	Grant	WPUs	Adjusted annually for student growth.
Career & Technology Education - District Add-on	\$71,916,339	27,907	NA	53A-17a-113	Funding can only support programs above the 9th grade, except comprehensive guidance, Technology-Life-Careers, and work-based learning programs. Programs that don't meet State Board standards may not be funded.	1/12 (Monthly)	WPUs	Prior year CTE ADM plus growth. Funds distributed based on a schedule: 84.4% general allocation, 12% competency measures, 2.2% summer agriculture program, 1.4% Student Leadership Organizations.
Class Size Reduction	\$103,538,688	36,768	1.00	53A-17a-124.5	Funding shall be used to reduce the average class size in Kindergarten through the 8th grade. LEAs may use the allocation in any one or all grades, but 50% shall be used in one or all grades kindergarten through 2nd grade with an emphasis on improving reading skills.	1/12 (Monthly)	WPUs	Prior-year Kindergarten through 8th Grade ADM forms the base, with an amount for growth in K-8 enrollment.

Notes:

1. ADM = Average Daily Membership
2. 1-2-3 WPUs = Total WPUs from the Kindergarten, Grades 1-12, and Necessarily Existent Small Schools; forms the basis for several distribution formulas.
3. The WPU Value for FY 2012 was divided into two: \$2,816 for all programs except for Special Education Add-on and CTE Add-on, the WPU Value for these programs is \$2,577.

**Appendix A: Minimum School Program Matrix
Related to Basic School Program
Appropriated Programs - FY 2012**

Program	Total Funding	Statutes	Statutory Highlights	Allocation Schedule	Distribution Formula	Formula Details Driving Cost
To & From School Pupil Transportation	\$65,646,865	53A-17a-126, 127	The state shall contribute 85% of approved contribution costs, subject to budget constraints. Sets distance requirements: Grades K-6 must live 1.5 miles from school, Grades 7-12 must live 2 miles from school, special education based on need.	1/12 (Monthly)	Prior-year audited transportation data, including riders, minutes, and miles.	Legislative appropriation
Guarantee Transportation Levy	\$500,000	53A-17a-127	Allows for transportation of students regardless of distance.	1/12 (Monthly)	Current-year tax rates, average cost per mile for qualifying miles.	Legislative appropriation
FY 2011 Flexible Allocation WPU Distribution	\$22,698,864	House Bill 2 - 2011 General Session	None	1/12 (Monthly)	FY 2011 Total WPUs by District/Charter	Legislative appropriation
Enhancement for At-Risk Students	\$22,432,273	53A-17a-166	Funding must be used to improve academic achievement of students at-risk of failure.	1/12 (Monthly) & Grant	Formula determined by the Board based on four criteria: low performance on U-PASS tests, student poverty, student mobility, and limited English proficiency. \$1.2 million must be used on gang prevention activities.	Legislative appropriation
Youth-In-Custody	\$18,321,100	53A-1-403	State Board is responsible for education of students in the custody of the Dept. of Human Services or being held in a juvenile detention facility. The Board shall contract with school districts or other agencies to provide educational, administrative, and support services, but retains responsibility.	Grant	The Board determines distribution to contracted providers.	Legislative appropriation
Adult Education	\$9,000,000	53A-17a-119; 53A-15-401, 402, 403, 404	Funds support adult high school completion and adult basic skills programs. School districts shall provide programs to adults that do not have a diploma and who intend to graduate, with particular emphasis on homeless individuals seeking literacy and life skills.	1/12 (Monthly)	Distribution: 7% base (participating districts only) with the remaining on formula: 50% based on outcomes (diplomas/GED awarded, level gains made, high school credits earned), 25% proportional to enrollment, 16% proportional to contact hours, and 2% grants.	Legislative appropriation
Enhancement for Accelerated Students	\$3,979,881	53A-17a-166	Funding must be used to enhance the academic growth of students whose academic achievement is accelerated.	1/12 (Monthly)	Formula determined by State Board based on three criteria: advanced placement courses, gifted and talented programs, and International Baccalaureate (IB) programs. The greater of 1.5% or \$100,000 shall support IB programs.	Legislative appropriation
Concurrent Enrollment	\$8,531,186	53A-15-101; 53A-17a-120.5	Restricted to concurrent enrollment credit courses in general, career, and technical education. LEAs work with the state's institutions of higher education. Public educators must be approved as adjunct faculty and supervised by a higher education institution.	1/12 (Monthly)	Prior-year semester hours completed. 40% transferred to Higher Education.	Legislative appropriation
School LAND Trust Program	\$22,600,000	53A-17a-131.17; 53A-16-101.5	Provides financial resources to enhance or improve student academic achievement and implement a component of the school improvement plan.	Grant	Prior-year enrollment by school.	Interest & Dividends earned from the Permanent School Fund. Legislative appropriation.

**Appendix A: Minimum School Program Matrix
Related to Basic School Program
Appropriated Programs - FY 2012**

Program	Total Funding	Statutes	Statutory Highlights	Allocation Schedule	Distribution Formula	Formula Details Driving Cost
Charter School Local Replacement	\$67,258,900	53A-1a-513	Charter schools must use 10% on school facilities only. Charters housed in a district facility and not paying reasonable rent do not qualify for funding.	1/12 (Monthly)	Current-year fall enrollment. Formula provides a per-student rate. Rate is based on certain school district local property tax revenues.	Charter school enrollment. Legislative appropriation.
Charter School Administrative Costs	\$4,627,800	53A-1a-108	Charter schools are encouraged to identify and use cost-effective methods of performing administrative functions.	1/12 (Monthly)	Current-year fall enrollment. The formula provides a per-student rate.	Charter school enrollment. Legislative appropriation.
K-3 Reading Improvement Program	\$15,000,000	53A-17a-150	Funding supplements other school resources targeted for reading to achieve the state's goal of having third graders reading at or above grade level.	Grant	Distribution: 8% Base-Level Program, 46% Guarantee Program, 46% Low-Income Students Program. Base-Level program determined by enrollment, Guarantee Program and Low-Income Program based on \$21 per WPU minus the amount raised by a tax levy (or matching funds).	Legislative appropriation
Educator Salary Adjustments	\$152,104,700	53A-17a-153	Recognizes the need to attract and retain highly skilled and dedicated educators.	1/12 (Monthly)	Current-year qualifying educators: classroom teachers, speech pathologists, librarians and media specialists, preschool teachers, school administrators, mentor teachers, teacher specialists or teacher leaders, guidance counselors, audiologists, psychologists, and social workers.	Total number of qualifying employees. Legislative appropriation.
Teacher Salary Supplement	\$5,000,000	53A-17a-156; 53A-17a-157	The salary supplement is part of a teacher's base pay, subject to the teacher's qualification as an eligible teacher every year, semester, or trimester.	Grant	Teacher application to DHRM based on qualifying education background: a bachelor's degree major, master's degree, or doctoral degree in content areas listed in statute (mathematics and certain sciences).	Legislative appropriation
Library Books & Electronic Resources	\$500,000	53A-17a-155	LEAs may not use funding to supplant other money used to purchase library books or electronic resources.	1/12 (Monthly)	Distribution: 25% divided equally among all public schools, 75% ADM.	Legislative appropriation
Matching Funds for School Nurses	\$882,000	53A-17a-154	LEAs may not use funding to supplant other money used for school nurses.	Grant	Grant - districts/charters must provide matching funds.	Legislative appropriation
Critical Languages & Dual Immersion	\$975,400	53A-15-104, 105	Recognizes the importance of students acquiring skills in foreign languages in order to compete in a global society; and the academic, societal, and economic development benefits of the acquisition of critical languages. The State Board and the Utah Education Network shall develop and implement courses over EDNET, the Electronic High School, through traditional instruction, or by visiting guest teachers.	Grant	Grant - \$6,000 per critical language taught per school (Chinese, Arabic, Russian, Farsi, Hindi, and Korean). 15 Incentive Grants for Dual Language Immersion Programs (6 Chinese, 6 Spanish, 2 French, and 1 Navajo).	Legislative appropriation

**Appendix A: Minimum School Program Matrix
Related to Basic School Program
Appropriated Programs - FY 2012**

Program	Total Funding	Statutes	Statutory Highlights	Allocation Schedule	Distribution Formula	Formula Details Driving Cost
USTAR Centers - Year-Round Math & Science	\$6,200,000	53A-17a-159	Provides a financial incentive for LEAs to adopt programs that result in more efficient use of human resources and capital facilities. With the potential benefit of increased compensation for math/science teachers through extended contract time and enhance the ability of LEAs to attract and retain talented and highly qualified math and science teachers.	Grant	Grant - application to State Board of Education. Monies used to provide full-year teacher contracts, part-time teacher contract extensions for math and science teachers.	Legislative appropriation
Teacher Supplies & Materials	\$5,000,000	House Bill 2 - 2011 General Session	Teachers shall spend money for school supplies, materials, or field trips.	Grant	Funding distributed based on current-year classroom teacher counts (regular and special education) and counselors. Intent language details distribution	Legislative appropriation
Beverly Taylor Sorenson Arts Enhanced Learning Program	\$4,000,000	53A-17a-162	Created to enhance the social, emotional, academic, and arts learning of students in kindergarten through grade six by integrating arts teaching and learning core subject areas.	Grant	Grant - approximately 50 schools to hire full-time, highly-qualified arts specialists.	Legislative appropriation
Early Intervention	\$7,500,000	House Bill 2 - 2011 General Session	Intent language requests the State Board to issue an RFP for adaptive learning technology and assessments, but may use no more than \$2.5 million of the total appropriation for these functions.	Grant	TBD	Legislative appropriation
Pilot Assessment	\$1,000,000	House Bill 2 - 2011 General Session	Intent language restricts funding for a pilot to test the online delivery of U-PASS tests in large school districts.	Grant	TBD	Legislative appropriation

Notes:

1. ADM = Average Daily Membership
2. 1-2-3 WPU = Total WPU from the Kindergarten, Grades 1-12, and Necessarily Existent Small Schools; forms the basis for several distribution formulas.

Appendix A: Minimum School Program Matrix
Voted & Board Leeway Programs
 Appropriated Programs - FY 2012

Program	Total Funding	Statutes	Statutory Highlights	Allocation Schedule	Distribution Formula	Formula Details Driving Cost
Voted Leeway	\$297,260,811	53A-17a-133; 59-2-904	The state guarantee is indexed to the WPU value, with the value 0.010544 times the value of the prior-year's WPU. This guarantee shall increase each year by 0.0005 times the value of the prior-year's WPU, subject to appropriation.	1/12 (Monthly)	Local property tax revenue. State funds provide a guarantee to qualifying school districts to ensure they generate \$25.25 per WPU for each 0.0001 of tax rate levied.	Local assessed valuations and revenue generated, total qualifying WPUs, and Legislative appropriation.
Board Leeway	\$74,144,497	53A-17a-134; 59-2-904	The Program is subject to the same guarantee provisions as the Voted Leeway. Funding is restricted to class size reduction efforts, unless the local board determines that the average class size in the district is not excessive and declared so in a public meeting.	1/12 (Monthly)	Local property tax revenue. State funds provide a guarantee to qualifying school districts to ensure they generate \$25.25 per WPU for each 0.0001 of tax rate levied.	Local assessed valuations and revenue generated, total qualifying WPUs, and Legislative appropriation.
Board Leeway - K-3 Reading Improvement Program	\$15,000,000	See K-3 Reading in Related to Basic Program	See K-3 Reading in Related to Basic Program	NA - All Local Funds	See K-3 Reading in Related to Basic Program	See K-3 Reading in Related to Basic Program

APPENDIX B: MINIMUM SCHOOL PROGRAM – ALLOCATIONS BY LEA

The following tables detail, by each program, FY 2012 allocations to LEAs. Due to the number of school districts and charter schools, each program takes three pages. The table on this page shows the distribution of Regular Basic School Program funding allocated to school districts. The tables on pages 22 and 23 complete the allocations for charter schools. For example, the ‘Kindergarten’ category is found on each of the next three pages.

B.1. – Basic School Program – Regular Basic School Program

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

1. Basic School Program - Regular Basic School Programs

Local Education Agency	Kindergarten	Grades 1-12 (1)	Necessarily Ext. Small Schools	Professional Staff	Administrative Costs	Subtotal Regular Basic Program
School Districts						
ALPINE	\$9,335,781	\$169,486,288	\$0	\$14,297,429	\$0	\$193,119,498
BEAVER	220,462	3,989,334	694,724	441,408	197,120	5,543,048
BOX ELDER	1,446,599	28,416,253	570,544	2,828,996	0	33,262,392
CACHE	2,159,134	40,014,141	0	3,834,950	0	46,008,225
CARBON	501,037	8,602,914	372,439	871,569	168,960	10,516,919
DAGGETT	18,332	439,116	585,511	98,039	267,520	1,408,518
DAVIS	8,783,428	165,987,842	0	17,118,202	0	191,889,472
DUCHESNE	559,686	10,915,861	1,255,302	1,132,294	168,960	14,032,103
EMERY	302,748	6,049,768	1,147,816	750,033	168,960	8,419,325
GARFIELD	119,438	2,279,411	1,815,058	417,176	225,280	4,856,363
GRAND	173,361	3,823,038	316,738	418,373	197,120	4,928,630
GRANITE	8,561,091	169,502,739	0	17,092,506	0	195,156,336
IRON	1,078,204	22,189,745	397,053	2,247,106	0	25,912,108
JORDAN	6,101,976	124,345,951	0	11,084,004	0	141,531,931
JUAB	239,870	5,917,700	0	511,079	168,960	6,837,609
KANE	151,008	3,006,722	1,757,077	417,759	197,120	5,529,686
MILLARD	338,463	7,165,481	954,928	854,346	168,960	9,482,178
MORGAN	302,931	6,504,318	0	584,940	168,960	7,561,149
NEBO	3,869,266	75,271,424	0	6,644,034	0	85,784,724
NO. SANPETE	323,378	6,317,054	35,099	640,851	168,960	7,485,342
NO. SUMMIT	143,489	2,558,381	662,394	343,155	197,120	3,904,539
PARK CITY	443,016	11,888,699	0	1,282,499	168,960	13,783,174
PIUTE	31,320	823,446	681,247	148,995	267,520	1,952,528
RICH	71,028	1,336,997	936,303	201,612	225,280	2,771,220
SAN JUAN	311,740	7,547,756	2,174,884	1,003,439	168,960	11,206,779
SEVIER	602,148	11,684,333	1,322,712	1,468,879	168,960	15,247,032
SO. SANPETE	397,580	7,896,033	631,567	917,844	168,960	10,011,984
SO. SUMMIT	196,126	3,802,501	232,207	393,468	197,120	4,821,422
TINTIC	14,162	600,278	793,422	119,669	267,520	1,795,051
TOOELE	1,763,466	33,993,003	1,143,347	2,950,858	0	39,850,674
UINTAH	1,035,074	16,882,610	365,838	1,663,800	0	19,947,322
WASATCH	666,136	13,036,773	0	1,287,543	0	14,990,452
WASHINGTON	3,491,781	66,358,068	439,012	6,320,168	0	76,609,029
WAYNE	87,369	1,488,842	904,175	197,756	225,280	2,903,422
WEBER	3,533,993	77,725,889	177,700	7,487,595	0	88,925,177
SALT LAKE	3,266,512	58,957,561	0	6,592,169	0	68,816,242
OGDEN	1,808,835	30,894,226	0	3,007,905	0	35,710,966
PROVO	1,792,623	33,471,027	0	2,854,531	0	38,118,181
LOGAN	984,950	15,547,457	0	1,485,888	0	18,018,295
MURRAY	802,300	16,732,264	0	1,698,941	0	19,233,505
CANYONS	3,859,305	85,133,755	0	7,738,968	0	96,732,028
Subtotal Districts	\$69,889,146	\$1,358,584,999	\$20,367,097	\$131,450,776	\$4,322,560	\$1,584,614,578

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**
1. Basic School Program - Regular Basic School Programs

Local Education Agency	Kindergarten	Grades 1-12 (1)	Necessarily Ext. Small Schools	Professional Staff	Administrative Costs	Subtotal Regular Basic Program
Charter Schools						
Ogden Preparatory Academy	\$154,880	\$2,416,128	\$0	\$154,260	\$0	\$2,725,268
American Preparatory Acad.	255,552	4,665,830	0	191,933	0	5,113,315
Walden School	69,696	1,162,445	0	56,678	0	1,288,819
Freedom Academy	123,904	1,662,271	0	85,736	0	1,871,911
AMES	0	1,689,600	0	152,064	0	1,841,664
Pinnacle Canyon Academy	58,854	1,342,162	0	62,158	0	1,463,174
City Academy	0	781,446	0	44,997	0	826,443
Soldier Hollow School	59,533	523,083	0	34,375	0	616,991
Tuacahn Performing Arts	0	1,182,720	0	85,156	0	1,267,876
Uintah River High	0	202,752	0	12,165	0	214,917
John Hancock	30,976	443,520	0	37,011	0	511,507
Thomas Edison	232,320	2,777,027	0	156,485	0	3,165,832
Timpanogos Academy	77,440	1,114,282	0	82,230	0	1,273,952
Salt Lake Arts Academy	0	798,336	0	51,094	0	849,430
Fast Forward High	0	720,651	0	33,150	0	753,801
NUAMES	0	1,588,224	0	154,058	0	1,742,282
Ranches	80,538	790,733	0	30,494	0	901,765
DaVinci Academy	77,440	2,525,952	0	140,583	0	2,743,975
Summit Academy	154,880	2,673,172	0	149,887	0	2,977,939
Itineris Early College	0	861,696	0	102,542	0	964,238
North Davis Prep. Acad.	161,075	2,556,350	0	135,872	0	2,853,297
Moab Community School	30,976	154,598	0	5,939	0	191,513
East Hollywood	0	1,076,838	0	39,635	0	1,116,473
SUCCESS Academy	0	1,219,891	0	113,451	0	1,333,342
UCAS	0	1,253,120	0	117,529	0	1,370,649
Lincoln Academy	77,440	1,635,939	0	66,821	0	1,780,200
Beehive Sci & Tech	0	840,576	0	27,740	0	868,316
Wasatch Peak Academy	77,440	823,680	0	51,364	0	952,484
North Star Academy	77,440	1,231,042	0	74,585	0	1,383,067
Reagan Academy	116,160	1,583,282	0	79,873	0	1,779,315
American Leadership Acad	125,875	4,596,537	0	278,623	0	5,001,035
Navigator Pointe	80,538	1,260,949	0	50,975	0	1,392,462
Odyssey	154,880	1,159,967	0	72,318	0	1,387,165
Intech Collegiate High School	0	574,464	0	49,404	0	623,868
Entheos	80,538	1,283,828	0	55,940	0	1,420,306
Lakeview Academy	116,160	1,693,824	0	86,879	0	1,896,863
Legacy Prep Academy	120,806	2,523,840	0	76,694	0	2,721,340
Liberty Academy	116,160	1,609,344	0	67,294	0	1,792,798
Monticello Academy	116,160	1,845,254	0	96,110	0	2,057,524
Mountainville Academy	122,150	1,953,586	0	68,499	0	2,144,235
Paradigm High School	0	1,864,192	0	72,484	0	1,936,676
Renaissance Academy	144,038	1,596,446	0	73,101	0	1,813,585
Channing Hall	120,806	1,503,913	0	76,361	0	1,701,080
Spectrum Academy	55,757	1,009,958	0	58,615	0	1,124,330
Syracuse Arts	171,703	2,643,900	0	126,703	0	2,942,306
George Washington Acad	193,600	1,993,306	0	94,038	0	2,280,944
Noah Webster Academy	130,099	1,282,406	0	49,438	0	1,461,943
Salt Lake SPA	0	712,448	0	44,707	0	757,155
Open Classroom	92,928	913,651	0	88,580	0	1,095,159
Canyon Rim	122,243	1,140,480	0	60,612	0	1,323,335
Guadalupe Schools	46,464	240,768	0	20,968	0	308,200
Karl G. Maeser	0	1,993,165	0	77,294	0	2,070,459
C.S. Lewis Academy	97,574	745,466	0	26,977	0	870,017
Dual Immersion Academy	146,181	1,099,423	0	54,808	0	1,300,412
Edith Bowen	74,342	638,669	0	74,154	0	787,165
Gateway Preparatory	96,541	1,260,103	0	54,267	0	1,410,911
Merit College Preparatory	0	1,436,160	0	21,542	0	1,457,702

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

1. Basic School Program - Regular Basic School Programs

Local Education Agency	Kindergarten	Grades 1-12 (1)	Necessarily Ext. Small Schools	Professional Staff	Administrative Costs	Subtotal Regular Basic Program
Charter Schools						
Providence Hall	193,600	3,307,392	0	91,027	0	3,592,019
Quest Academy	154,880	1,750,848	0	55,267	0	1,960,995
Rockwell HS	0	1,571,328	0	80,138	0	1,651,466
Venture	77,440	1,208,064	0	37,281	0	1,322,785
Center for Science Ed.	0	1,043,328	0	71,991	0	1,115,319
Utah Virtual Academy	232,320	5,482,752	0	302,900	0	6,017,972
Early Light Acad at Daybreak	116,160	1,812,096	0	73,275	0	2,001,531
Excelsior Academy	111,514	1,587,548	0	44,175	0	1,743,237
Hawthorn Academy	120,806	1,951,488	0	74,601	0	2,146,895
Open High School of Utah	0	1,351,680	0	54,067	0	1,405,747
Oquirrh Mountain Charter School	123,904	1,831,526	0	48,886	0	2,004,316
Vista at Entrada	154,880	2,008,512	0	62,738	0	2,226,130
Bear River	30,976	415,642	0	16,079	0	462,697
Montessori	85,184	1,129,075	0	27,929	0	1,242,188
Quail Run	111,514	1,496,310	0	91,647	0	1,699,471
Weilenmann	111,514	1,298,880	0	49,364	0	1,459,758
Summit Academy High School	0	1,351,680	0	54,067	0	1,405,747
Good Foundations	92,928	925,056	0	38,683	0	1,056,667
Alianza Academy	0	1,039,104	0	51,955	0	1,091,059
Baer Canyon High School	0	0	0	0	0	0
Utah Connections Academy	41,818	922,690	0	48,227	0	1,012,735
Endeavor Hall	125,453	1,457,533	0	79,149	0	1,662,135
Subtotal Charters	\$6,326,978	\$117,815,925	\$0	\$5,960,696	\$0	\$130,103,599
Unallocated/Other Institutions(3)	(\$133,436)	(\$2,776,860)	\$1,172,487	\$251,504		(\$1,486,305)
State Total	\$76,082,688	\$1,473,624,064	\$21,539,584	\$137,662,976	\$4,322,560	\$1,713,231,872

Notes:

- (1) Grades 1-12 includes WPU's to reimburse school districts and charter schools for foreign exchange students enrolled during the prior school year.
 - (2) The Teacher Salary Supplement program is managed by the Utah Department of Human Resource Management. Funds are distributed by State Finance to a qualifying teacher's district/charter for inclusion in the teachers pay check.
 - (3) This distribution schedule includes approximately \$70 million in appropriations not yet allocated to school districts and charter schools. Allocation of these funds will alter the distribution totals for each school district and charter school. USOE distributes these funds to LEAs throughout the year depending on data collection or granting process.
- Source: Utah State Office of Education, Finance & Statistics Section.

B.2. – Basic School Program – Special Education

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

2. Basic School Program - Special Education

Local Education Agency	Special Ed Add-On	Special Ed Self-Contained	Special Ed Pre-School	Special Ed Extended Year	Special Ed State Programs	Subtotal Special Ed
School Districts						
ALPINE	\$17,468,942	\$3,730,935	\$3,119,810	\$122,649		\$24,442,336
BEAVER	496,639	53,583	59,344	5,114		614,680
BOX ELDER	3,247,886	706,377	720,609	22,652		4,697,524
CACHE	4,404,727	720,803	1,139,917	30,348		6,295,795
CARBON	1,624,541	326,358	416,596	8,563		2,376,058
DAGGETT	41,887	0	9,155			51,042
DAVIS	17,043,549	4,557,648	2,386,487	122,603		24,110,287
DUCHESNE	1,829,868	524,480	411,170	10,367		2,775,885
EMERY	929,106	113,564	251,790	6,559		1,301,019
GARFIELD	345,143	69,634	55,106	3,945		473,828
GRAND	519,495	166,316	109,872	5,012		800,695
GRANITE	18,788,672	5,058,192	2,734,074	127,259		26,708,197
IRON	2,999,442	436,745	784,191	17,722		4,238,100
JORDAN	13,873,674	4,386,342	1,748,790	92,909		20,101,715
JUAB	642,962	145,917	93,255	6,426		888,560
KANE	514,681	44,884	101,734	4,403		665,702
MILLARD	1,134,694	141,020	173,795	7,410		1,456,919
MORGAN	413,709	91,864	86,981	6,701		599,255
NEBO	9,323,241	2,304,598	1,996,510	55,370		13,679,719
NO. SANPETE	816,765	107,523	131,406	6,669		1,062,363
NO. SUMMIT	290,005	8,589	139,882	4,042		442,518
PARK CITY	1,003,030	213,672	67,823	10,190		1,294,715
PIUTE	90,226	16,896	16,955	2,815		126,892
RICH	125,696	19,132	32,046	3,141		180,015
SAN JUAN	825,825	101,548	165,316	7,567		1,100,256
SEVIER	1,337,893	177,157	343,349	10,522		1,868,921
SO. SANPETE	1,253,971	124,766	334,870	7,797		1,721,404
SO. SUMMIT	366,962	28,160	29,672	4,871		429,665
TINTIC	72,805	8,245	9,155	2,660		92,865
TOOELE	3,995,074	1,272,049	695,853	26,757		5,989,733
UINTAH	2,217,833	444,756	654,652	14,441		3,331,682
WASATCH	1,621,214	231,163	347,928	11,536		2,211,841
WASHINGTON	7,268,042	1,300,694	1,286,414	49,054		9,904,204
WAYNE	154,190	7,555	13,734	3,293		178,772
WEBER	10,957,017	2,447,025	1,076,675	57,578		14,538,295
SALT LAKE	7,982,160	2,686,605	991,897	45,935		11,706,597
OGDEN	3,808,762	1,029,372	712,130	25,169		5,575,433
PROVO	4,163,283	1,696,375	856,084	26,642		6,742,384
LOGAN	1,744,882	410,243	364,542	13,439		2,533,106
MURRAY	1,439,376	313,545	186,508	14,108		1,953,537
CANYONS	9,727,688	2,715,187	1,017,331	63,269		13,523,475
Subtotal Districts	\$156,905,557	\$38,939,517	\$25,873,408	\$1,067,507	\$0	\$222,785,989

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

2. Basic School Program - Special Education

Local Education Agency	Special Ed Add-On	Special Ed Self-Contained	Special Ed Pre-School	Special Ed Extended Year	Special Ed State Programs	Subtotal Special Ed
Charter Schools						
Ogden Preparatory Academy	\$259,045	\$9,918	\$0	\$0		\$268,963
American Preparatory Acad.	238,213	13,641	0	4,339		256,193
Walden School	152,602	3,427	0	2,848		158,877
Freedom Academy	199,488	3,973	0	3,486		206,947
AMES	66,015	0	0	0		66,015
Pinnacle Canyon Academy	527,082	201,437	0	3,176		731,695
City Academy	126,873	40,080	0	0		166,953
Soldier Hollow School	85,927	0	0	0		85,927
Tuacahn Performing Arts	64,425	0	0	0		64,425
Uintah River High	36,078	0	0	0		36,078
John Hancock	60,317	7,479	0	2,596		70,392
Thomas Edison	340,164	67,584	0	0		407,748
Timpanogos Academy	69,579	0	0	0		69,579
Salt Lake Arts Academy	48,105	2,816	0	0		50,921
Fast Forward High	126,273	0	0	0		126,273
NUAMES	7,731	0	0	0		7,731
Ranches	118,542	0	0	2,899		121,441
DaVinci Academy	157,197	5,632	0	0		162,829
Summit Academy	215,739	27,363	0	0		243,102
Itineris Early College	0	0	0	0		0
North Davis Prep. Acad.	167,232	0	0	0		167,232
Moab Community School	18,196	1,814	0	0		20,010
East Hollywood	124,039	3,191	0	0		127,230
SUCCESS Academy	2,577	0	0	0		2,577
UCAS	17,926	5,632	0	0		23,558
Lincoln Academy	235,582	16,896	0	3,431		255,909
Beehive Sci & Tech	69,594	2,833	0	0		72,427
Wasatch Peak Academy	87,461	2,816	0	0		90,277
North Star Academy	126,546	0	0	0		126,546
Reagan Academy	244,815	8,448	0	3,489		256,752
American Leadership Acad	597,849	92,911	0	5,002		695,762
Navigator Pointe	156,267	18,695	0	3,220		178,182
Odyssey	119,758	18,225	0	0		137,983
Intech Collegiate High School	33,501	5,632	0	0		39,133
Entheos	179,589	18,836	0	0		198,425
Lakeview Academy	183,926	79	0	0		184,005
Legacy Prep Academy	200,120	18,743	0	0		218,863
Liberty Academy	126,273	8,448	0	3,509		138,230
Monticello Academy	182,251	27,377	0	0		209,628
Mountainville Academy	160,104	11,264	0	3,500		174,868
Paradigm High School	118,542	0	0	0		118,542
Renaissance Academy	126,273	14,080	0	0		140,353
Channing Hall	164,928	8,448	0	0		173,376
Spectrum Academy	675,174	64,768	0	2,866		742,808
Syracuse Arts	190,698	11,264	0	0		201,962
George Washington Acad	166,072	20,962	0	3,573		190,607
Noah Webster Academy	139,158	2,816	0	0		141,974
Salt Lake SPA	33,501	0	0	0		33,501
Open Classroom	92,700	36,529	0	0		129,229
Canyon Rim	127,734	1,597	0	3,225		132,556
Guadalupe Schools	25,999	0	0	2,480		28,479
Karl G. Maeser	82,464	0	0	3,358		85,822
C.S. Lewis Academy	188,121	14,080	0	0		202,201
Dual Immersion Academy	96,622	7,023	0	0		103,645
Edith Bowen	79,887	5,632	0	0		85,519
Gateway Preparatory	195,996	17,054	0	3,181		216,231
Merit College Preparatory	140,689	38,281	0	0		178,970

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

2. Basic School Program - Special Education

Local Education Agency	Special Ed Add-On	Special Ed Self-Contained	Special Ed Pre-School	Special Ed Extended Year	Special Ed State Programs	Subtotal Special Ed
Charter Schools						
Providence Hall	159,774	0	0	3,535		163,309
Quest Academy	211,314	11,264	0	0		222,578
Rockwell HS	183,998	53,504	0	0		237,502
Venture	100,503	22,528	0	0		123,031
Center for Science Ed.	64,425	2,816	0	0		67,241
Utah Virtual Academy	615,903	2,816	0	0		618,719
Early Light Acad at Daybreak	232,172	14,345	0	3,628		250,145
Excelsior Academy	169,610	7,933	0	0		177,543
Hawthorn Academy	162,738	17,318	0	0		180,056
Open High School of Utah	23,193	0	0	0		23,193
Oquirrh Mountain Charter School	206,317	11,436	0	0		217,753
Vista at Entrada	262,854	11,264	0	0		274,118
Bear River	87,618	5,632	0	0		93,250
Montessori	110,811	2,816	0	0		113,627
Quail Run	134,004	11,264	0	0		145,268
Weilenmann	115,965	59,136	0	0		175,101
Summit Academy High School	54,117	0	0	0		54,117
Good Foundations	72,156	0	0	0		72,156
Alianza Academy	0	0	0	0		0
Baer Canyon High School	0	0	0	0		0
Utah Connections Academy	0	0	0	0		0
Endeavor Hall	0	0	0	0		0
Subtotal Charters	\$11,545,031	\$1,121,796	\$0	\$67,341	\$0	\$12,734,168
Unallocated/Other Institutions(3)	(\$455,958)	(\$226,177)	\$0	\$0	\$7,690,496	\$7,008,361
State Total	\$167,994,630	\$39,835,136	\$25,873,408	\$1,134,848	\$7,690,496	\$242,528,518

Notes:

- (1) Grades 1-12 includes WPUs to reimburse school districts and charter schools for foreign exchange students enrolled during the prior school year.
 - (2) The Teacher Salary Supplement program is managed by the Utah Department of Human Resource Management. Funds are distributed by State Finance to a qualifying teacher's district/charter for inclusion in the teachers pay check.
 - (3) This distribution schedule includes approximately \$70 million in appropriations not yet allocated to school districts and charter schools. Allocation of these funds will alter the distribution totals for each school district and charter school. USOE distributes these funds to LEAs throughout the year depending on data collection or granting process.
- Source: Utah State Office of Education, Finance & Statistics Section.

B. 3. – Basic School Program – Other**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations****3. Basic School Program - Other**

Local Education Agency	CTE Add-On	Class Size Reduction	Total Basic School Program
School Districts			
ALPINE	\$7,300,319	\$11,962,048	\$236,824,201
BEAVER	374,975	279,986	6,812,689
BOX ELDER	1,475,901	1,953,078	41,388,895
CACHE	2,071,027	2,786,313	57,161,360
CARBON	576,490	628,821	14,098,288
DAGGETT	146,068	39,272	1,644,900
DAVIS	7,764,435	11,599,046	235,363,240
DUCHESNE	683,757	756,713	18,248,458
EMERY	399,056	432,458	10,551,858
GARFIELD	403,559	162,267	5,896,017
GRAND	281,645	252,328	6,263,298
GRANITE	7,586,602	11,939,595	241,390,730
IRON	1,072,529	1,503,954	32,726,691
JORDAN	5,456,626	8,832,941	175,923,213
JUAB	383,514	395,830	8,505,513
KANE	386,517	202,955	6,784,860
MILLARD	630,964	478,567	12,048,628
MORGAN	395,586	432,056	8,988,046
NEBO	3,766,921	5,258,304	108,489,668
NO. SANPETE	581,123	433,951	9,562,779
NO. SUMMIT	254,265	170,951	4,772,273
PARK CITY	509,517	781,332	16,368,738
PIUTE	164,834	48,949	2,293,203
RICH	113,120	90,580	3,154,935
SAN JUAN	745,051	482,796	13,534,882
SEVIER	855,285	800,677	18,771,915
SO. SANPETE	521,545	539,711	12,794,644
SO. SUMMIT	338,514	256,233	5,845,834
TINTIC	141,537	35,630	2,065,083
TOOELE	2,128,653	2,384,290	50,353,350
UINTAH	721,186	1,258,224	25,258,414
WASATCH	850,574	905,502	18,958,369
WASHINGTON	3,373,304	4,658,681	94,545,218
WAYNE	229,216	104,150	3,415,560
WEBER	4,983,499	5,195,681	113,642,652
SALT LAKE	2,829,333	4,134,017	87,486,189
OGDEN	1,383,485	2,262,744	44,932,628
PROVO	2,154,273	2,255,595	49,270,433
LOGAN	484,463	1,067,823	22,103,687
MURRAY	1,073,366	1,092,512	23,352,920
CANYONS	3,914,566	5,685,204	119,855,273
Subtotal Districts	\$69,507,200	\$94,541,765	\$1,971,449,532

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**
3. Basic School Program - Other

Local Education Agency	CTE Add-On	Class Size Reduction	Total Basic School Program
Charter Schools			
Ogden Preparatory Academy	\$4,648	\$377,104	\$3,375,983
American Preparatory Acad.	4,321	254,740	5,628,569
Walden School	23,335	75,700	1,546,731
Freedom Academy	4,464	165,278	2,248,600
AMES	21,578	0	1,929,257
Pinnacle Canyon Academy	4,291	71,092	2,270,252
City Academy	19,222	8,919	1,021,537
Soldier Hollow School	4,071	56,990	763,979
Tuacahn Performing Arts	19,222	0	1,351,523
Uintah River High	0	0	250,995
John Hancock	4,131	45,621	631,651
Thomas Edison	8,564	298,533	3,880,677
Timpanogos Academy	4,196	118,724	1,466,451
Salt Lake Arts Academy	4,458	82,542	987,351
Fast Forward High	19,222	0	899,296
NUAMES	152,116	0	1,902,129
Ranches	0	85,113	1,108,319
DaVinci Academy	23,549	32,226	2,962,579
Summit Academy	4,767	272,420	3,498,228
Itineris Early College	49,640	0	1,013,878
North Davis Prep. Acad.	23,733	226,044	3,270,306
Moab Community School	0	21,307	232,830
East Hollywood	0	0	1,243,703
SUCCESS Academy	52,128	0	1,388,047
UCAS	76,100	0	1,470,307
Lincoln Academy	4,446	147,486	2,188,041
Beehive Sci & Tech	4,487	46,503	991,733
Wasatch Peak Academy	0	92,578	1,135,339
North Star Academy	4,309	112,672	1,626,594
Reagan Academy	4,369	165,965	2,206,401
American Leadership Acad	27,554	256,770	5,981,121
Navigator Pointe	4,291	129,889	1,704,824
Odyssey	4,161	128,837	1,658,146
Intech Collegiate High School	85,394	0	748,395
Entheos	4,357	115,449	1,738,537
Lakeview Academy	4,297	185,347	2,270,512
Legacy Prep Academy	4,565	208,087	3,152,855
Liberty Academy	4,196	165,051	2,100,275
Monticello Academy	4,446	165,365	2,436,963
Mountainville Academy	4,268	178,021	2,501,392
Paradigm High School	21,147	0	2,076,365
Renaissance Academy	4,351	157,850	2,116,139
Channing Hall	4,380	162,881	2,041,717
Spectrum Academy	4,262	124,114	1,995,514
Syracuse Arts	4,571	246,314	3,395,153
George Washington Acad	4,273	249,666	2,725,490
Noah Webster Academy	0	131,880	1,735,797
Salt Lake SPA	0	0	790,656
Open Classroom	4,161	99,614	1,328,163
Canyon Rim	0	129,809	1,585,700
Guadalupe Schools	0	35,963	372,642
Karl G. Maeser	29,866	0	2,186,147
C.S. Lewis Academy	4,071	77,623	1,153,912
Dual Immersion Academy	4,166	114,026	1,522,249
Edith Bowen	0	75,073	947,757
Gateway Preparatory	4,327	122,753	1,754,222
Merit College Preparatory	0	0	1,636,672

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

3. Basic School Program - Other

Local Education Agency	CTE Add-On	Class Size Reduction	Total Basic School Program
Charter Schools			
Providence Hall	0	173,806	3,929,134
Quest Academy	4,143	226,625	2,414,341
Rockwell HS	4,850	77,499	1,971,317
Venture	4,285	105,517	1,555,618
Center for Science Ed.	4,499	53,078	1,240,137
Utah Virtual Academy	5,201	573,705	7,215,597
Early Light Acad at Daybreak	4,446	171,408	2,427,530
Excelsior Academy	4,386	163,796	2,088,962
Hawthorn Academy	4,565	196,128	2,527,644
Open High School of Utah	0	0	1,428,940
Oquirrh Mountain Charter School	4,351	181,172	2,407,592
Vista at Entrada	4,535	227,573	2,732,356
Bear River	4,119	44,020	604,086
Montessori	0	113,160	1,468,975
Quail Run	4,244	138,030	1,987,013
Weilenmann	4,262	136,786	1,775,907
Summit Academy High School	0	0	1,459,864
Good Foundations	0	75,606	1,204,429
Alianza Academy	0	99,481	1,190,540
Baer Canyon High School	0	0	0
Utah Connections Academy	0	60,435	1,073,170
Endeavor Hall	0	161,159	1,823,294
Subtotal Charters	\$840,357	\$8,996,923	\$152,675,047
Unallocated/Other Institutions(3)	\$1,568,782	\$0	\$7,090,838
State Total	\$71,916,339	\$103,538,688	\$2,131,215,417

Notes:

- (1) Grades 1-12 includes WPU's to reimburse school districts and charter schools for foreign exchange students enrolled during the prior school year.
 - (2) The Teacher Salary Supplement program is managed by the Utah Department of Human Resource Management. Funds are distributed by State Finance to a qualifying teacher's district/charter for inclusion in the teachers pay check.
 - (3) This distribution schedule includes approximately \$70 million in appropriations not yet allocated to school districts and charter schools. Allocation of these funds will alter the distribution totals for each school district and charter school. USOE distributes these funds to LEAs throughout the year depending on data collection or granting process.
- Source: Utah State Office of Education, Finance & Statistics Section.

B.4. – Related to Basic School Programs

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs

Local Education Agency	Pupil Transportation	Transportation Levy	Flexible Allocation	Enhancement for At-Risk Students	Youth-In Custody	Adult Education
School Districts						
ALPINE	\$7,053,947	\$0	\$2,528,747			\$295,720
BEAVER	155,995	0	72,932			195,752
BOX ELDER	2,589,818	0	442,371			146,904
CACHE	3,657,274	0	610,780			51,666
CARBON	671,713	0	151,287			47,607
DAGGETT	116,124	23,117	17,587			26,030
DAVIS	6,154,197	0	2,513,418			457,352
DUCHESNE	966,088	59,710	195,442			92,347
EMERY	484,447	0	112,939			23,806
GARFIELD	196,953	40,160	63,113			60,318
GRAND	220,947	0	67,050			30,094
GRANITE	4,593,939	0	2,579,559			1,114,023
IRON	1,430,034	0	350,117			88,789
JORDAN	3,564,116	0	1,879,415			225,634
JUAB	272,463	0	90,994			19,997
KANE	331,202	0	72,667			31,430
MILLARD	626,050	0	129,204			45,540
MORGAN	522,956	0	95,826			22,895
NEBO	3,360,657	0	1,160,163			152,694
NO. SANPETE	562,622	5,061	102,544			50,661
NO. SUMMIT	284,031	0	51,024			18,525
PARK CITY	779,264	0	174,662			50,705
PIUTE	208,102	30,312	24,512			18,092
RICH	207,767	0	33,613			-
SAN JUAN	1,613,275	304,933	144,737			122,800
SEVIER	785,483	13,562	200,665			38,465
SO. SANPETE	442,705	23,145	136,958			489,102
SO. SUMMIT	279,825	0	62,540			-
TINTIC	73,057	0	22,058			25,795
TOOELE	1,764,292	0	538,587			174,242
UINTAH	1,392,521	0	270,112			109,054
WASATCH	620,213	0	202,941			65,577
WASHINGTON	4,141,758	0	1,010,023			252,703
WAYNE	174,323	0	36,423			19,187
WEBER	3,897,575	0	1,217,418			208,298
SALT LAKE	2,277,485	0	935,835			1,777,353
OGDEN	812,360	0	480,382			378,032
PROVO	1,242,626	0	527,230			327,225
LOGAN	672,983	0	235,801			51,907
MURRAY	392,233	0	249,321			40,072
CANYONS	3,469,045	0	1,281,010			1,209,007
Subtotal Districts	\$63,062,465	\$500,000	\$21,072,007	\$0	\$0	\$8,555,400

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs

Local Education Agency	Pupil Transportation	Transportation Levy	Flexible Allocation	Enhancement for At-Risk Students	Youth-In Custody	Adult Education
Charter Schools						
Ogden Preparatory Academy			\$35,976			
American Preparatory Acad.			59,787			
Walden School			16,537			
Freedom Academy			23,990			
AMES			20,497			
Pinnacle Canyon Academy			24,332			
City Academy			10,891			
Soldier Hollow School			8,171			
Tuacahn Performing Arts			14,381			
Uintah River High			2,691			
John Hancock			6,746			
Thomas Edison			41,399			
Timpanogos Academy			15,587			
Salt Lake Arts Academy			10,498			
Fast Forward High			9,657			
NUAMES			20,281			
Ranches			11,842			
DaVinci Academy			31,521			
Summit Academy			37,227			
Itineris Early College			10,775			
North Davis Prep. Acad.			34,786			
Moab Community School			2,481			
East Hollywood			13,220			
SUCCESS Academy			14,739			
UCAS			15,618			
Lincoln Academy			23,384			
Beehive Sci & Tech			10,565			
Wasatch Peak Academy			12,097			
North Star Academy			17,337			
Reagan Academy			23,588			
American Leadership Acad			63,893			
Navigator Pointe			18,194			
Odyssey			17,664			
Intech Collegiate High School			8,035			
Entheos			18,574			
Lakeview Academy			24,206			
Legacy Prep Academy			33,557			
Liberty Academy			22,348			
Monticello Academy			25,966			
Mountainville Academy			26,625			
Paradigm High School			22,045			
Renaissance Academy			22,516			
Channing Hall			21,767			
Spectrum Academy			21,779			
Syracuse Arts			36,112			
George Washington Acad			29,002			
Noah Webster Academy			18,501			
Salt Lake SPA			8,368			
Open Classroom			14,147			
Canyon Rim			16,902			
Guadalupe Schools			3,968			
Karl G. Maeser			23,120			
C.S. Lewis Academy			12,397			
Dual Immersion Academy			16,204			
Edith Bowen			10,105			
Gateway Preparatory			18,756			
Merit College Preparatory			17,454			

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs

Local Education Agency	Pupil Transportation	Transportation Levy	Flexible Allocation	Enhancement for At-Risk Students	Youth-In Custody	Adult Education
Charter Schools						
Providence Hall			41,726			
Quest Academy			25,755			
Rockwell HS			21,041			
Venture			16,561			
Center for Science Ed.			13,188			
Utah Virtual Academy			76,949			
Early Light Acad at Daybreak			25,915			
Excelsior Academy			22,271			
Hawthorn Academy			26,906			
Open High School of Utah			15,141			
Oquirrh Mountain Charter School			25,678			
Vista at Entrada			29,170			
Bear River			6,481			
Montessori			15,650			
Quail Run			21,158			
Weilenmann			18,907			
Summit Academy High School			15,498			
Good Foundations			12,813			
Alianza Academy			12,596			
Baer Canyon High School			0			
Utah Connections Academy			11,354			
Endeavor Hall			19,290			
Subtotal Charters	\$0	\$0	\$1,626,854	\$0	\$0	\$0
Unallocated/Other Institutions(3)	\$2,584,400		\$3	\$22,432,300	\$18,321,100	\$444,600
State Total	\$65,646,865	\$500,000	\$22,698,864	\$22,432,300	\$18,321,100	\$9,000,000

Notes:

- (1) Grades 1-12 includes WPUs to reimburse school districts and charter schools for foreign exchange students enrolled during the prior school year.
 - (2) The Teacher Salary Supplement program is managed by the Utah Department of Human Resource Management. Funds are distributed by State Finance to a qualifying teacher's district/charter for inclusion in the teachers pay check.
 - (3) This distribution schedule includes approximately \$70 million in appropriations not yet allocated to school districts and charter schools. Allocation of these funds will alter the distribution totals for each school district and charter school. USOE distributes these funds to LEAs throughout the year depending on data collection or granting process.
- Source: Utah State Office of Education, Finance & Statistics Section.

B.5. – Related to Basic School Programs Continued

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs

Local Education Agency	Enhancement for Accelerated Std	Concurrent Enrollment	Reading Achievement	School Nurses	Critical Lang Dual Immersion	Educator Salary Adjustments
School Districts						
ALPINE		\$502,484	\$1,600,528	\$97,431	\$39,000	\$14,837,356
BEAVER		32,198	28,571	5,623	0	429,756
BOX ELDER		53,609	332,629	19,124	6,000	2,917,268
CACHE		252,389	423,552	25,471	12,000	3,873,600
CARBON		30,136	42,955	8,335	0	1,072,958
DAGGETT		4,236	29,725	3,846	0	82,413
DAVIS		453,338	1,509,927	95,192	126,000	17,035,980
DUCHESNE		51,831	132,310	9,715	0	1,302,457
EMERY		32,899	64,476	0	0	682,655
GARFIELD		6,185	57,453	4,832	0	338,636
GRAND		11,132	54,674	5,679	0	429,617
GRANITE		342,473	2,112,042	98,418	216,400	18,607,914
IRON		61,566	273,898	15,289	0	2,323,816
JORDAN		414,744	821,936	71,906	126,000	12,186,564
JUAB		45,747	50,890	6,750	0	580,385
KANE		27,032	49,430	5,151	0	388,258
MILLARD		37,050	76,690	7,460	0	834,146
MORGAN		19,450	60,636	7,050	0	635,925
NEBO		148,593	907,132	45,097	60,000	7,453,058
NO. SANPETE		33,687	107,674	6,994	0	669,188
NO. SUMMIT		36,623	28,571	4,938	0	296,421
PARK CITY		2,813	28,571	9,681	30,000	1,560,735
PIUTE		12,143	45,505	3,958	0	144,746
RICH		32,134	28,571	0	0	183,417
SAN JUAN		37,328	152,099	7,503	0	1,102,776
SEVIER		52,184	169,349	9,903	0	1,255,071
SO. SANPETE		33,220	147,087	7,869	0	916,376
SO. SUMMIT		34,479	42,627	5,593	0	417,965
TINTIC		3,581	28,571	0	0	109,429
TOOELE		159,975	428,943	22,427	18,000	3,757,550
UINTAH		46,535	123,160	13,080	0	1,587,375
WASATCH		86,398	28,571	10,684	18,000	1,487,787
WASHINGTON		172,718	532,141	39,688	22,000	7,086,919
WAYNE		15,368	49,430	0	0	201,267
WEBER		225,436	922,476	46,117	30,000	7,889,767
SALT LAKE		55,919	518,457	36,971	36,000	7,353,624
OGDEN		76,920	528,206	20,958	0	3,709,139
PROVO		82,680	341,015	22,585	96,000	3,599,892
LOGAN		61,439	208,480	12,273	6,000	1,703,167
MURRAY		120,445	109,385	12,639	36,000	1,766,426
CANYONS		321,611	657,294	49,904	98,000	8,879,291
Subtotal Districts	\$0	\$4,230,728	\$13,855,637	\$876,134	\$975,400	\$141,691,090

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs

Local Education Agency	Enhancement for Accelerated Std	Concurrent Enrollment	Reading Achievement	School Nurses	Critical Lang Dual Immersion	Educator Salary Adjustments
Charter Schools						
Ogden Preparatory Academy		\$0	\$40,445	\$0		\$254,826
American Preparatory Acad.		0	49,759	2,736		271,253
Walden School		58	15,598	0		113,269
Freedom Academy		0	29,924	0		171,225
AMES		43,967	0	0		113,479
Pinnacle Canyon Academy		6,485	30,262	0		178,380
City Academy		0	0	0		93,931
Soldier Hollow School		0	10,553	0		82,628
Tuacahn Performing Arts		2,849	0	0		76,319
Uintah River High		0	0	0		41,718
John Hancock		0	6,868	0		61,389
Thomas Edison		0	38,683	0		283,662
Timpanogos Academy		0	12,227	0		122,000
Salt Lake Arts Academy		0	0	0		76,110
Fast Forward High		3,713	0	0		71,106
NUAMES		17,485	0	823		90,782
Ranches		0	10,988	0		54,924
DaVinci Academy		988	0	0		95,355
Summit Academy		0	30,684	0		269,379
Itineris Early College		109,091	0	0		73,659
North Davis Prep. Acad.		0	35,722	0		219,306
Moab Community School		0	2,915	0		12,058
East Hollywood		14,133	0	0		83,436
SUCCESS Academy		162,468	0	673		37,871
UCAS		52,496	0	0		81,395
Lincoln Academy		0	20,162	0		162,627
Beehive Sci & Tech		225	0	0		72,464
Wasatch Peak Academy		0	12,716	0		91,754
North Star Academy		0	15,207	0		284,674
Reagan Academy		0	29,519	0		199,846
American Leadership Acad		20,971	62,019	0		340,541
Navigator Pointe		0	17,209	0		141,716
Odyssey		0	17,230	0		107,398
Intech Collegiate High School		2,846	0	0		43,628
Entheos		0	22,393	0		123,542
Lakeview Academy		0	26,582	0		192,895
Legacy Prep Academy		77	27,597	0		228,955
Liberty Academy		0	0	0		66,463
Monticello Academy		0	30,178	0		175,600
Mountainville Academy		0	19,426	0		177,740
Paradigm High School		349	0	0		198,999
Renaissance Academy		0	20,366	0		172,140
Channing Hall		0	20,208	0		183,048
Spectrum Academy		0	16,952	0		138,687
Syracuse Arts		0	34,025	0		253,361
George Washington Acad		0	23,111	0		183,732
Noah Webster Academy		0	18,452	0		116,330
Salt Lake SPA		0	0	0		30,481
Open Classroom		0	0	0		94,362
Canyon Rim		0	0	0		102,842
Guadalupe Schools		0	6,970	0		34,392
Karl G. Maeser		2,091	0	0		94,362
C.S. Lewis Academy		0	15,919	0		72,891
Dual Immersion Academy		0	22,810	0		88,208
Edith Bowen		0	11,511	0		101,302
Gateway Preparatory		0	26,371	0		128,257
Merit College Preparatory		0	0	0		55,798

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs

Local Education Agency	Enhancement for Accelerated Std	Concurrent Enrollment	Reading Achievement	School Nurses	Critical Lang Dual Immersion	Educator Salary Adjustments
Charter Schools						
Providence Hall		0	17,437	0		141,294
Quest Academy		0	22,003	0		132,975
Rockwell HS		97	0	0		93,811
Venture		0	18,311	0		114,985
Center for Science Ed.		0	0	0		70,826
Utah Virtual Academy		487	69,074	0		200,481
Early Light Acad at Daybreak		0	22,323	0		184,749
Excelsior Academy		0	23,562	0		146,509
Hawthorn Academy		0	26,656	0		183,498
Open High School of Utah		0	0	0		57,759
Oquirrh Mountain Charter School		0	23,302	0		143,901
Vista at Entrada		0	30,587	0		152,850
Bear River		0	0	0		58,952
Montessori		0	10,702	0		83,436
Quail Run		0	13,681	0		154,579
Weilenmann		0	13,347	967		126,152
Summit Academy High School		0	0	0		44,822
Good Foundations		0	0	0		78,221
Alianza Academy		0	0	0		94,362
Baer Canyon High School		0	0	0		0
Utah Connections Academy		0	7,713	0		70,826
Endeavor Hall		0	14,093	0		154,579
Subtotal Charters	\$0	\$440,876	\$1,144,352	\$5,199	\$0	\$9,978,062
Unallocated/Other Institutions(3)	\$3,979,900	\$3,859,582	\$11	\$667	\$0	\$435,548
State Total	\$3,979,900	\$8,531,186	\$15,000,000	\$882,000	\$975,400	\$152,104,700

Notes:

- (1) Grades 1-12 includes WPU's to reimburse school districts and charter schools for foreign exchange students enrolled during the prior school year.
- (2) The Teacher Salary Supplement program is managed by the Utah Department of Human Resource Management. Funds are distributed by State Finance to a qualifying teacher's district/charter for inclusion in the teachers pay check.
- (3) This distribution schedule includes approximately \$70 million in appropriations not yet allocated to school districts and charter schools. Allocation of these funds will alter the distribution totals for each school district and charter school. USOE distributes these funds to LEAs throughout the year depending on data collection or granting process.

Source: Utah State Office of Education, Finance & Statistics Section.

B.6. – Related to Basic School Programs Continued

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs

Local Education Agency	Library Books & Elec. Resources	Teacher Salary Supp.(2)	USTAR Centers	Charter School Lcl. Replacement	Charter School Admin Costs
School Districts					
ALPINE	\$56,713		\$0		
BEAVER	1,404		0		
BOX ELDER	9,804		0		
CACHE	13,228		0		
CARBON	3,094		0		
DAGGETT	131		0		
DAVIS	57,948		201,804		
DUCHESNE	3,897		0		
EMERY	2,041		0		
GARFIELD	811		0		
GRAND	1,344		0		
GRANITE	59,395		0		
IRON	7,418		140,000		
JORDAN	43,028		0		
JUAB	1,986		150,196		
KANE	1,051		0		
MILLARD	2,485		169,000		
MORGAN	2,078		0		
NEBO	25,079		750,000		
NO. SANPETE	2,057		0		
NO. SUMMIT	890		0		
PARK CITY	4,078		145,971		
PIUTE	283		0		
RICH	407		0		
SAN JUAN	2,596		0		
SEVIER	4,015		0		
SO. SANPETE	2,660		199,591		
SO. SUMMIT	1,271		0		
TINTIC	200		0		
TOOELE	11,697		0		
UINTAH	5,697		0		
WASATCH	4,380		0		
WASHINGTON	22,435		0		
WAYNE	498		0		
WEBER	26,908		149,121		
SALT LAKE	20,985		267,038		
OGDEN	11,056		227,400		
PROVO	11,639		60,604		
LOGAN	5,417		0		
MURRAY	5,765		23,335		
CANYONS	29,539		0		
Subtotal Districts	\$467,408	\$0	\$2,484,060	\$0	\$0

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs

Local Education Agency	Library Books & Elec. Resources	Teacher Salary Supp.(2)	USTAR Centers	Charter School Ld. Replacement	Charter School Admin Costs
Charter Schools					
Ogden Preparatory Academy	\$546		\$14,941	\$1,687,000	\$100,000
American Preparatory Acad.	978		0	3,137,820	186,000
Walden School	231		71,633	759,150	45,000
Freedom Academy	591		0	1,180,900	70,000
AMES	414		0	843,500	50,000
Pinnacle Canyon Academy	396		0	843,500	50,000
City Academy	161		26,775	388,010	23,000
Soldier Hollow School	177		0	401,506	23,800
Tuacahn Performing Arts	217		0	590,450	35,000
Uintah River High	42		0	101,220	6,000
John Hancock	159		0	320,530	19,000
Thomas Edison	907		0	2,051,392	121,600
Timpanogos Academy	425		0	742,280	44,000
Salt Lake Arts Academy	240		0	506,100	30,000
Fast Forward High	190		0	359,331	21,300
NUAMES	324		0	792,890	47,000
Ranches	303		0	614,068	36,400
DaVinci Academy	366		11,550	1,518,300	90,000
Summit Academy	885		0	1,687,000	100,000
Itineris Early College	186		0	430,185	25,500
North Davis Prep. Acad.	850		3,025	1,784,846	105,800
Moab Community School	46		0	136,647	8,100
East Hollywood	238		0	534,779	31,700
SUCCESS Academy	295		0	609,007	36,100
UCAS	310		13,850	624,190	37,000
Lincoln Academy	522		57,914	1,079,680	64,000
Beehive Sci & Tech	171		0	463,925	27,500
Wasatch Peak Academy	330		0	632,625	37,500
North Star Academy	441		13,816	856,996	50,800
Reagan Academy	595		0	1,138,725	67,500
American Leadership Acad	1,280		0	2,581,110	153,000
Navigator Pointe	440		0	894,110	53,000
Odyssey	394		0	843,500	50,000
Intech Collegiate High School	140		13,650	286,790	17,000
Entheos	441		0	877,240	52,000
Lakeview Academy	603		0	1,223,075	72,500
Legacy Prep Academy	657		0	1,660,008	98,400
Liberty Academy	391		0	1,138,725	67,500
Monticello Academy	649		0	1,265,250	75,000
Mountainville Academy	582		0	1,265,250	75,000
Paradigm High School	420		0	927,850	55,000
Renaissance Academy	584		0	1,160,656	68,800
Channing Hall	573		0	1,113,420	66,000
Spectrum Academy	135		0	668,052	39,600
Syracuse Arts	802		0	1,729,175	102,500
George Washington Acad	440		0	1,518,300	90,000
Noah Webster Academy	439		0	995,330	59,000
Salt Lake SPA	124		0	354,270	21,000
Open Classroom	330		0	700,105	40,000
Canyon Rim	458		0	885,675	52,500
Guadalupe Schools	88		0	210,875	12,500
Karl G. Maeser	240		0	1,054,375	62,500
C.S. Lewis Academy	282		0	590,450	35,000
Dual Immersion Academy	373		0	801,325	47,500
Edith Bowen	267		0	506,100	30,000
Gateway Preparatory	445		0	919,415	54,500
Merit College Preparatory	239		0	716,975	42,500

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs

Local Education Agency	Library Books & Elec. Resources	Teacher Salary Supp.(2)	USTAR Centers	Charter School Lcl. Replacement	Charter School Admin Costs
Charter Schools					
Providence Hall	622		0	2,277,450	135,000
Quest Academy	452		0	1,307,425	77,500
Rockwell HS	344		60,630	843,500	50,000
Venture	396		0	843,500	50,000
Center for Science Ed.	194		0	590,450	35,000
Utah Virtual Academy	1,084		0	3,458,350	205,000
Early Light Acad at Daybreak	584		0	1,265,250	75,000
Excelsior Academy	566		0	1,138,725	67,500
Hawthorn Academy	611		0	1,366,470	81,000
Open High School of Utah	107		0	674,800	40,000
Oquirrh Mountain Charter School	518		0	1,298,990	77,000
Vista at Entrada	564		0	1,476,125	87,500
Bear River	157		0	303,660	18,000
Montessori	400		0	826,630	49,000
Quail Run	494		0	1,093,176	64,800
Weilenmann	489		0	970,025	57,500
Summit Academy High School	153		0	674,800	40,000
Good Foundations	270		0	716,975	42,500
Alianza Academy	356		0	674,800	40,000
Baer Canyon High School	0		0	0	0
Utah Connections Academy	311		0	590,450	35,000
Endeavor Hall	577		0	1,093,176	64,800
Subtotal Charters	\$32,601	\$0	\$287,784	\$77,188,685	\$4,574,000
Unallocated/Other Institutions(3)	(\$9)	\$5,000,000	\$3,428,156	(\$9,929,785)	\$53,800
State Total	\$500,000	\$5,000,000	\$6,200,000	\$67,258,900	\$4,627,800

Notes:

(1) Grades 1-12 includes WPU's to reimburse school districts and charter schools for foreign exchange students enrolled during the prior school year.

(2) The Teacher Salary Supplement program is managed by the Utah Department of Human Resource Management. Funds are distributed by State Finance to a qualifying teacher's district/charter for inclusion in the teachers pay check.

(3) This distribution schedule includes approximately \$70 million in appropriations not yet allocated to school districts and charter schools. Allocation of these funds will alter the distribution totals for each school district and charter school. USOE distributes these funds to LEAs throughout the year depending on data collection or granting process.

Source: Utah State Office of Education, Finance & Statistics Section.

B.7. – Related to Basic School Programs Continued & Voted and Board Leeways**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

Local Education Agency	4. Related to Basic School Programs		5. Voted & Board Leeways		Subtotal Voted & Board
	School LAND Trust	Subtotal Related To Basic Prgrms.	Voted Leeway State Funds	Board Leeway State Funds	
School Districts					
ALPINE	\$2,377,039	\$29,388,965	\$13,755,954	\$3,438,989	\$17,194,943
BEAVER	111,595	1,033,826	0	0	0
BOX ELDER	452,832	6,970,359	776,090	517,394	1,293,484
CACHE	592,367	9,512,327	4,026,637	1,009,883	5,036,520
CARBON	178,817	2,206,902	0	0	0
DAGGETT	59,139	362,348	0	0	0
DAVIS	2,416,787	31,021,943	11,890,956	2,980,574	14,871,530
DUCHESNE	213,981	3,027,778	0	38,489	38,489
EMERY	137,444	1,540,707	0	0	0
GARFIELD	87,443	855,904	0	38,436	38,436
GRAND	108,923	929,460	0	0	0
GRANITE	2,513,505	32,237,668	5,900,395	2,744,990	8,645,385
IRON	355,826	5,046,753	253,665	126,821	380,486
JORDAN	1,801,571	21,134,914	3,964,434	991,109	4,955,543
JUAB	134,845	1,354,253	50,470	21,565	72,035
KANE	96,938	1,003,159	0	0	0
MILLARD	155,640	2,083,265	0	0	0
MORGAN	138,238	1,505,054	0	11,589	11,589
NEBO	1,074,872	15,137,345	6,545,312	2,013,942	8,559,254
NO. SANPETE	137,552	1,678,040	549,196	137,299	686,495
NO. SUMMIT	90,042	811,065	0	0	0
PARK CITY	218,566	3,005,046	0	0	0
PIUTE	65,673	553,326	47,072	47,072	94,144
RICH	70,330	556,239	0	0	0
SAN JUAN	160,441	3,648,488	721,428	188,196	909,624
SEVIER	217,302	2,745,999	316,294	210,863	527,157
SO. SANPETE	163,040	2,561,753	1,163,618	290,904	1,454,522
SO. SUMMIT	105,241	949,541	0	0	0
TINTIC	62,243	324,934	272,982	68,268	341,250
TOOELE	529,657	7,405,370	1,242,948	815,545	2,058,493
UINTAH	288,098	3,835,632	0	0	0
WASATCH	232,862	2,757,413	0	0	0
WASHINGTON	963,677	14,244,062	0	0	0
WAYNE	74,085	570,581	0	0	0
WEBER	1,151,950	15,765,066	3,975,541	1,465,051	5,440,592
SALT LAKE	914,867	14,194,534	0	0	0
OGDEN	507,924	6,752,377	1,404,561	498,610	1,903,171
PROVO	531,860	6,843,356	829,030	272,519	1,101,549
LOGAN	274,885	3,232,352	392,398	111,944	504,342
MURRAY	289,037	3,044,658	0	0	0
CANYONS	1,251,844	17,246,545	4,090,902	1,022,726	5,113,628
Subtotal Districts	\$21,308,978	\$279,079,307	\$62,169,883	\$19,062,778	\$81,232,661

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

4. Related to Basic School Programs 5. Voted & Board Leeways

Local Education Agency	School LAND Trust	Subtotal Related To Basic Prgms.	Voted Leeway State Funds	Board Leeway State Funds	Subtotal Voted & Board
Charter Schools					
Ogden Preparatory Academy	\$23,737	\$2,157,471			
American Preparatory Acad.	43,216	3,751,549			
Walden School	9,985	1,031,461			
Freedom Academy	25,319	1,501,949			
AMES	17,972	1,089,829			
Pinnacle Canyon Academy	18,349	1,151,704			
City Academy	7,272	550,040			
Soldier Hollow School	7,799	534,634			
Tuacahn Performing Arts	9,570	728,786			
Uintah River High	1,997	153,668			
John Hancock	6,820	421,512			
Thomas Edison	38,733	2,576,376			
Timpanogos Academy	18,198	954,717			
Salt Lake Arts Academy	10,211	633,159			
Fast Forward High	8,063	473,360			
NUAMES	14,242	983,827			
Ranches	13,187	741,712			
DaVinci Academy	16,842	1,764,922			
Summit Academy	37,678	2,162,853			
Itineris Early College	8,101	657,497			
North Davis Prep. Acad.	36,472	2,220,807			
Moab Community School	2,035	164,282			
East Hollywood	10,889	688,395			
SUCCESS Academy	13,036	874,189			
UCAS	13,489	838,348			
Lincoln Academy	22,418	1,430,707			
Beehive Sci & Tech	7,498	582,348			
Wasatch Peak Academy	14,091	801,113			
North Star Academy	18,877	1,258,148			
Reagan Academy	25,508	1,485,281			
American Leadership Acad	55,650	3,278,464			
Navigator Pointe	18,839	1,143,508			
Odyssey	16,993	1,053,179			
Intech Collegiate High School	6,405	378,494			
Entheos	19,216	1,113,406			
Lakeview Academy	25,809	1,565,670			
Legacy Prep Academy	28,371	2,077,622			
Liberty Academy	21,702	1,317,129			
Monticello Academy	28,296	1,600,939			
Mountainville Academy	24,491	1,589,114			
Paradigm High School	19,932	1,224,595			
Renaissance Academy	25,131	1,470,193			
Channing Hall	24,905	1,429,921			
Spectrum Academy	5,539	890,744			
Syracuse Arts	34,890	2,190,865			
George Washington Acad	18,914	1,863,499			
Noah Webster Academy	19,969	1,228,021			
Salt Lake SPA	5,576	419,819			
Open Classroom	14,204	863,148			
Canyon Rim	19,818	1,078,195			
Guadalupe Schools	3,768	272,561			
Karl G. Maeser	10,550	1,247,238			
C.S. Lewis Academy	12,170	739,109			
Dual Immersion Academy	16,201	992,621			
Edith Bowen	11,303	670,588			
Gateway Preparatory	20,534	1,168,278			
Merit College Preparatory	10,738	843,704			

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

Local Education Agency	4. Related to Basic School Programs		5. Voted & Board Leeways		Subtotal Voted & Board
	School LAND Trust	Subtotal Related To Basic Prgrms.	Voted Leeway State Funds	Board Leeway State Funds	
Charter Schools					
Providence Hall	26,487	2,640,016			
Quest Academy	19,065	1,585,175			
Rockwell HS	14,657	1,084,080			
Venture	17,256	1,061,009			
Center for Science Ed.	8,327	717,985			
Utah Virtual Academy	48,868	4,060,293			
Early Light Acad at Daybreak	25,545	1,599,366			
Excelsior Academy	24,302	1,423,435			
Hawthorn Academy	26,412	1,711,553			
Open High School of Utah	4,785	792,592			
Oquirrh Mountain Charter School	22,607	1,591,996			
Vista at Entrada	25,734	1,802,530			
Bear River	0	387,250			
Montessori	0	985,818			
Quail Run	0	1,347,888			
Weilenmann	0	1,187,387			
Summit Academy High School	0	775,273			
Good Foundations	0	850,779			
Alianza Academy	0	822,114			
Baer Canyon High School	0	0			
Utah Connections Academy	0	715,654			
Endeavor Hall	0	1,346,515			
Subtotal Charters	\$1,285,563	\$96,563,976	\$0	\$0	\$0
Unallocated/Other Institutions(3)	\$5,459	\$50,615,732	\$899,077	(\$838,890)	\$60,187
State Total	\$22,600,000	\$426,259,015	\$63,068,960	\$18,223,888	\$81,292,848

Notes:

- (1) Grades 1-12 includes WPU's to reimburse school districts and charter schools for foreign exchange students enrolled during the prior school year.
 - (2) The Teacher Salary Supplement program is managed by the Utah Department of Human Resource Management. Funds are distributed by State Finance to a qualifying teacher's district/charter for inclusion in the teachers pay check.
 - (3) This distribution schedule includes approximately \$70 million in appropriations not yet allocated to school districts and charter schools. Allocation of these funds will alter the distribution totals for each school district and charter school. USOE distributes these funds to LEAs throughout the year depending on data collection or granting process.
- Source: Utah State Office of Education, Finance & Statistics Section.

B.8. – One-time Programs & Total Minimum School Program

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

6. One-time Programs

Local Education Agency	Teacher Supplies & Materials	BTS Arts Learning	Early Intervention	Pilot Assessment	Subtotal One-time	Total MSP
School Districts						
ALPINE	\$488,810				\$488,810	\$283,896,919
BEAVER	14,732				14,732	7,861,247
BOX ELDER	96,373				96,373	49,749,111
CACHE	122,272				122,272	71,832,479
CARBON	35,996				35,996	16,341,186
DAGGETT	2,654				2,654	2,009,902
DAVIS	555,029				555,029	281,811,742
DUCHESNE	42,769				42,769	21,357,494
EMERY	22,579				22,579	12,115,144
GARFIELD	11,561				11,561	6,801,918
GRAND	14,106				14,106	7,206,864
GRANITE	612,906				612,906	282,886,689
IRON	79,117				79,117	38,233,047
JORDAN	402,204				402,204	202,415,874
JUAB	19,681				19,681	9,951,482
KANE	13,182				13,182	7,801,201
MILLARD	28,021				28,021	14,159,914
MORGAN	21,680				21,680	10,526,369
NEBO	235,395				235,395	132,421,662
NO. SANPETE	22,729				22,729	11,950,043
NO. SUMMIT	10,072				10,072	5,593,410
PARK CITY	50,822				50,822	19,424,606
PIUTE	5,029				5,029	2,945,702
RICH	6,192				6,192	3,717,366
SAN JUAN	35,945				35,945	18,128,939
SEVIER	43,069				43,069	22,088,140
SO. SANPETE	31,178				31,178	16,842,097
SO. SUMMIT	13,986				13,986	6,809,361
TINTIC	3,802				3,802	2,735,069
TOOELE	125,124				125,124	59,942,337
UINTAH	54,080				54,080	29,148,126
WASATCH	48,982				48,982	21,764,764
WASHINGTON	235,254				235,254	109,024,534
WAYNE	6,692				6,692	3,992,833
WEBER	261,885				261,885	135,110,195
SALT LAKE	236,114				236,114	101,916,837
OGDEN	116,231				116,231	53,704,407
PROVO	118,447				118,447	57,333,785
LOGAN	56,833				56,833	25,897,214
MURRAY	57,520				57,520	26,455,098
CANYONS	284,970				284,970	142,500,416
Subtotal Districts	\$4,644,023	\$0	\$0	\$0	\$4,644,023	\$2,336,405,523

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

6. One-time Programs

Local Education Agency	Teacher Supplies & Materials	BTS Arts Learning	Early Intervention	Pilot Assessment	Subtotal One-time	Total MSP
Charter Schools						
Ogden Preparatory Academy	\$8,596				\$8,596	\$5,542,050
American Preparatory Acad.	9,050				9,050	9,389,168
Walden School	4,041				4,041	2,582,233
Freedom Academy	5,748				5,748	3,756,297
AMES	3,938				3,938	3,023,024
Pinnacle Canyon Academy	6,075				6,075	3,428,031
City Academy	3,252				3,252	1,574,829
Soldier Hollow School	2,791				2,791	1,301,404
Tuacahn Performing Arts	2,427				2,427	2,082,736
Uintah River High	1,488				1,488	406,151
John Hancock	2,080				2,080	1,055,243
Thomas Edison	9,114				9,114	6,466,167
Timpanogos Academy	4,242				4,242	2,425,410
Salt Lake Arts Academy	2,605				2,605	1,623,115
Fast Forward High	2,437				2,437	1,375,093
NUAMES	2,907				2,907	2,888,863
Ranches	1,877				1,877	1,851,908
DaVinci Academy	3,009				3,009	4,730,510
Summit Academy	8,646				8,646	5,669,727
Itineris Early College	2,517				2,517	1,673,892
North Davis Prep. Acad.	7,339				7,339	5,498,452
Moab Community School	319				319	397,431
East Hollywood	2,977				2,977	1,935,075
SUCCESS Academy	1,240				1,240	2,263,476
UCAS	2,761				2,761	2,311,416
Lincoln Academy	5,633				5,633	3,624,381
Beehive Sci & Tech	2,595				2,595	1,576,676
Wasatch Peak Academy	3,163				3,163	1,939,615
North Star Academy	4,512				4,512	2,889,254
Reagan Academy	6,723				6,723	3,698,405
American Leadership Acad	12,034				12,034	9,271,619
Navigator Pointe	4,825				4,825	2,853,157
Odyssey	3,721				3,721	2,715,046
Intech Collegiate High School	1,446				1,446	1,128,335
Entheos	4,369				4,369	2,856,312
Lakeview Academy	6,326				6,326	3,842,508
Legacy Prep Academy	7,947				7,947	5,238,424
Liberty Academy	2,261				2,261	3,419,665
Monticello Academy	5,707				5,707	4,043,609
Mountainville Academy	5,651				5,651	4,096,157
Paradigm High School	6,914				6,914	3,307,874
Renaissance Academy	5,734				5,734	3,592,066
Channing Hall	6,234				6,234	3,477,872
Spectrum Academy	4,651				4,651	2,890,909
Syracuse Arts	8,708				8,708	5,594,726
George Washington Acad	6,434				6,434	4,595,423
Noah Webster Academy	4,093				4,093	2,967,911
Salt Lake SPA	977				977	1,211,452
Open Classroom	3,256				3,256	2,194,567
Canyon Rim	3,349				3,349	2,667,244
Guadalupe Schools	1,116				1,116	646,319
Karl G. Maeser	3,349				3,349	3,436,734
C.S. Lewis Academy	2,191				2,191	1,895,212
Dual Immersion Academy	2,850				2,850	2,517,720
Edith Bowen	3,037				3,037	1,621,382
Gateway Preparatory	5,024				5,024	2,927,524
Merit College Preparatory	1,991				1,991	2,482,367

**Appendix B: Minimum School Program Allocations to School Districts and Charter Schools
FY 2012 Preliminary Allocations**

6. One-time Programs

Local Education Agency	Teacher Supplies & Materials	BTS Arts Learning	Early Intervention	Pilot Assessment	Subtotal One-time	Total MSP
Charter Schools						
Providence Hall	4,931				4,931	6,574,081
Quest Academy	4,651				4,651	4,004,167
Rockwell HS	3,247				3,247	3,058,644
Venture	4,103				4,103	2,620,730
Center for Science Ed.	2,527				2,527	1,960,649
Utah Virtual Academy	7,042				7,042	11,282,932
Early Light Acad at Daybreak	6,227				6,227	4,033,123
Excelsior Academy	5,117				5,117	3,517,514
Hawthorn Academy	6,242				6,242	4,245,439
Open High School of Utah	1,972				1,972	2,223,504
Oquirrh Mountain Charter School	4,744				4,744	4,004,332
Vista at Entrada	5,157				5,157	4,540,043
Bear River	2,103				2,103	993,439
Montessori	2,977				2,977	2,457,770
Quail Run	5,117				5,117	3,340,018
Weilenmann	4,348				4,348	2,967,642
Summit Academy High School	1,488				1,488	2,236,625
Good Foundations	2,791				2,791	2,057,999
Alianza Academy	4,651				4,651	2,017,305
Baer Canyon High School	0				0	0
Utah Connections Academy	2,527				2,527	1,791,351
Endeavor Hall	5,117				5,117	3,174,926
Subtotal Charters	\$335,376	\$0	\$0	\$0	\$335,376	\$249,574,399
Unallocated/Other Institutions(3)	\$20,601	\$4,000,000	\$7,500,000	\$1,000,000	\$12,520,601	\$70,287,358
State Total	\$5,000,000	\$4,000,000	\$7,500,000	\$1,000,000	\$17,500,000	\$2,656,267,280

Notes:

- (1) Grades 1-12 includes WPU's to reimburse school districts and charter schools for foreign exchange students enrolled during the prior school year.
 - (2) The Teacher Salary Supplement program is managed by the Utah Department of Human Resource Management. Funds are distributed by State Finance to a qualifying teacher's district/charter for inclusion in the teachers pay check.
 - (3) This distribution schedule includes approximately \$70 million in appropriations not yet allocated to school districts and charter schools. Allocation of these funds will alter the distribution totals for each school district and charter school. USOE distributes these funds to LEAs throughout the year depending on data collection or granting process.
- Source: Utah State Office of Education, Finance & Statistics Section.

APPENDIX B HIGHLIGHTS

- The five largest school districts, Alpine, Granite, Davis, Jordan, and Canyons, receive \$1.2 billion which is 45 percent of all allocated funding.
- Nine school districts, Alpine, Granite, Davis, Jordan, Canyons, Weber, Nebo, Washington, and Salt Lake, all receive more than \$100 million with a range of \$283.9 million to \$101.9 million. Combined, these districts receive 63 percent of all allocated funding.
- The ten smallest recipients are all charter schools and receive a combined total of \$10 million, or 0.4 percent of all allocated funding.
- The five largest charter schools, Utah Virtual Academy, American Preparatory Academy, American Leadership Academy, Providence Hall, and Thomas Edison, receive \$43 million. Combined, these charter schools receive 2 percent of all allocated funding.
- Fifty-eight charter schools receive more funding than Daggett school district, the state's smallest school district.



EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BEN LEISHMAN & THOMAS YOUNG

MINIMUM SCHOOL PROGRAM: EXPENDITURE REPORTING

BUDGET REVIEW

SUMMARY

Local Education Agencies (LEAs) do not report expenditures in the same programmatic structure used by the Legislature to appropriate funding. This disconnect is due to a combination of expenditure flexibility provided to local governing boards to make spending decisions (local control) and federal reporting guidelines. As a result, Legislators, the State Board of Education, LEAs, and the public may have a difficult time aligning appropriations to expenditures. This disconnect may cultivate a lack of understanding and question overall accountability in how funds are allocated by the USOE and then expended by LEAs.

Objective

The Executive Appropriations Committee requested that the Legislative Fiscal Analyst review “whether funding is going to original stated purposes” as defined by statute. In the Distribution of State Funding section (Part 3), we found that funding is distributed based on statutory criteria. But, this only answers part of the question. This section explores the second part – if LEAs use funding to meet stated purposes.

Observations

- LEAs submit two annual reports to the state that detail district finances; the Annual Financial Report (AFR) and the Annual Program Report (APR).
- We used the APR which reports revenues and expenditures by program to determine if funding was used for stated purposes. The APR provides a reporting structure that more closely aligns with the appropriations structure used by the Legislature.
- Although all revenues and expenditures are reported in the APR, we were unable to tie expenditures to “original stated purposes.” A combination of factors contributed to this outcome.
 - Statute provides local governing boards with significant flexibility to spend state funds to meet locally determined priorities.
 - We were unable to clearly link expenditures to appropriated programs. Statute requires LEAs to report revenues and expenditures based on the Financial Accounting for Local and State School Systems developed by the National Center for Education Statistics. This accounting system enables uniform financial reporting across LEAs and states, but uses a different program structure than the Legislature uses to appropriate funding.
 - Although financial reporting is uniform, we found the summary reports cumbersome to those not familiar with the accounting standards. Several mathematical errors within the summary spreadsheets provided by USOE required a more cursory review while corrections were made.
- Regardless of these factors, this question can’t be answered using currently reported information. A more extensive review, combined with intensive LEA involvement, might lead to a better result. An audit may provide a more appropriate vehicle in answering this question.

Recommendation

1. The Analyst recommends that the Legislature implement a statewide financial management database for school districts and charter schools to report financial data. See page 6 for more detail on this recommendation.

The following subsections detail different aspects of the current system of expenditure reporting. These aspects include expenditure flexibility, state statutes requiring expenditure reporting, district reports, federal guidelines, and independent audits. Appendix A, at the end of this brief, includes a series of tables detailing LEA expenditures in FY 2010.

EXPENDITURE FLEXIBILITY

LEAs have varying levels of flexibility in the use of funds allocated through the Minimum School Program. Once the cost of each program is determined and funding is allocated to LEAs, the flexibility of use varies by program. Most state funding, (\$2.2 billion or 74 percent) is unrestricted and local governing boards may expend funding as needed to operate their education program or meet LEA priorities and objectives. For certain programs, totaling \$642.9 million, or 22 percent of funding, the Legislature has established some general restrictions based on a broadly defined group or function. Local boards have broad discretion on how funds are used, but expenditures are limited within the defined parameters. Finally, the expenditure of \$110.8 million or 4 percent of total funding is restricted for use in support of certain programs or demographic groups.

Figure 4-1, shows the distribution of expenditure flexibility within the Minimum School Program in FY 2012. The remaining three tables, Figures 4-2 to 4-4, detail the programs and funding levels based on the hierarchy of expenditure restriction.

EXPENDITURE REPORTING

Statute requires LEAs to annually report to the USOE their revenues, expenditures, and fund balances for the prior year. The USOE compiles the information and publishes statewide financial data in the Superintendent’s Annual Report each December. Statute directs the state superintendent report the following:

- A complete statement of fund balances,
- A complete statement of revenues by fund and source,
- A complete statement of adjusted expenditures by fund,
- The status of bonded indebtedness,
- The cost of new school plants,
- School levies,

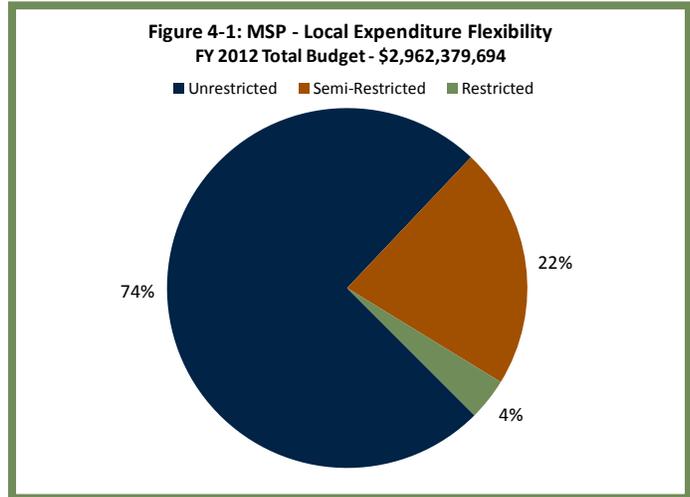


Figure 4-2: Unrestricted

Programs	Amount
Kindergarten	\$76,082,688
Grades 1-12	1,473,624,064
Necessarily Existent Small Schools	21,539,584
Professional Staff Cost Formula	137,662,976
Administrative Costs	4,322,560
Class-Size Reduction	103,538,688
Flexible Allocation	22,698,864
Charter School Local Replacement	67,258,900
Charter School Administrative Costs	4,627,800
Voted Leeway	297,260,811
Total	\$2,208,616,935

Figure 4-3: Semi-Restricted

Programs	Amount
Special Education - Add-on	\$167,994,630
Special Education - Pre School	25,873,408
Special Education - Self Contained	39,835,136
Special Education - Extended Year	1,134,848
Special Education - State Programs	7,690,496
Career & Technical Education Add-on	71,916,339
To & From School Pupil Transportation	65,646,865
Guarantee Transportation Levy	500,000
School LAND Trust Program	22,600,000
Teacher Supplies & Materials	5,000,000
Board Leeway	75,144,497
Educator Salary Adjustments	152,104,700
Early Intervention	7,500,000
Total	\$642,940,919

- A complete statement of state funds allocated to each school district and charter school by source, including supplemental appropriations, and
- A complete statement of expenditures by each school district and charter school, including supplemental appropriations by function and object as outlined in the U.S. Department of Education publication “Financial Accounting for Local and State School Systems.”¹

Figure 4-4: Restricted

Programs	Amount
Enhancement for At-Risk Students	\$22,432,273
Youth-In-Custody	18,321,100
Enhancement for Accelerated Students	3,979,881
Adult Education	9,000,000
Concurrent Enrollment	8,531,186
K-3 Reading Improvement Program	15,000,000
Teacher Salary Supplement	5,000,000
Library Books & Electronic Resources	500,000
Critical Languages & Dual Immersion	975,400
Matching Fund for School Nurses	882,000
Year-Round Math & Science (USTAR Centers)	6,200,000
Board Leeway - K-3 Reading Improvement	15,000,000
Beverly Taylor Sorenson Arts Learning	4,000,000
Pilot Assessment	1,000,000
Total	\$110,821,840

Data submitted by LEAs is compiled into two reports: the Annual Financial Report (AFR) and the Annual Program Report (APR). “Each school district and charter school is responsible for submitting the AFR and APR by October 1st following the close of the fiscal year.”²

Local boards are required to conduct an independent audit of their annual financial report. Statute states that “the annual financial report of each school district, containing items required by law or by the State Board of Education and attested to by independent auditors, shall be prepared as required by Section 51-2a-201.”³ The annual program report is not audited.

Annual Financial Report

The AFR “reports all school district and charter school financial data by fund. The general fund is the largest and records the majority of operating expenses for the operation and maintenance of education.”⁴ In addition to the General fund, school districts also report expenditures and revenues in seven other funds. Revenues are reported separately from expenditures. The APR does not track program level financial transactions.

Revenue is reported by major source – local, state, federal, or other. Each major source is broken down into smaller revenue categories, for example, state revenue received through each program in the MSP is reported in the AFR.

Expenditures follow a similar pattern and are reported by major category. Each major category is broken down into smaller expenditure categories such as, salaries, benefits, purchased services, supplies, etc. Major categories in the General Fund include:

- Instruction,
- Student Support Services,
- Support Services – Instructional Staff,
- Support Services – District Administration,
- Support Services – School Administration,
- Support Services – Central,

¹ UCA 53A-1-301

² Utah State Office of Education, School Finance. Introduction to Financial Reports. Found at: www.schools.utah.gov/finance/Financial-Reports.aspx Downloaded: November 2011.

³ UCA 53A-3-404

⁴ Utah State Office of Education, School Finance. Financial Reports, Annual Financial Report Summary. Found at: [www.schools.utah.gov/finance/Financial-Reports/Annual-Financial-Report-\(AFR\).aspx](http://www.schools.utah.gov/finance/Financial-Reports/Annual-Financial-Report-(AFR).aspx) Downloaded: November 2011.

- Support Services – Operation and Maintenance of Facilities,
- Support Services – Student Transportation, and
- Other Support Services.

Although the AFR reports both revenues and expenditures, it is not possible to link a specific expenditure to a revenue source within each fund. The expenditure of funds appropriated by the Legislature through the various program in the MSP cannot be tracked using the AFR. For example, state appropriations for Kindergarten are reported in the General Fund. It is not possible to show how this appropriation is allocated to the various expenditure categories.

Annual Program Report

The APR “reports all school district and charter school financial data by major program. (i.e. Direct Instruction, Special Education, Career Technology Education, Capital Projects, etc.) The APR summarizes and totals data by school district and charter school.”⁵ The APR is divided into a series of schedules, one for each program. Schedules include:

- Schedule A – General Education
- Schedule B – Special Education
- Schedule C – Career & Technical Education
- Schedule D – Special Populations
- Schedule E – Block Grant
- Schedule H – Restricted State and Federal
- Schedule I – One Time & Other Bills
- Schedule J – Non-Instructional
- Schedule K – Capital Projects and Debt
- Schedule L– No Child Left Behind (NCLB)
- Schedule S – State Summary

Each schedule is divided into several programs. Revenues and expenditures are reported in the same program, so it is possible to make a better link between revenue source and expenditure. However, programs reported in the APR do not follow the same program structure used by the Legislature to appropriate funds. For example, the schedule for General Education is broken down into five programs:

1. Regular Basic School,
2. Class-Size Reduction K-8,
3. Transportation To and From School,
4. Special Transportation Levy & State Guarantee, and
5. Tort Liability.

Three of the five programs align to programs appropriated by the Legislature. One, Regular Basic School, combines several programs appropriated by the Legislature. Finally, Tort Liability is not a program appropriated by the Legislature and does not contain state revenue.

⁵ Utah State Office of Education, School Finance. Financial Reports, Annual Program Report Summary. Found at: [www.schools.utah.gov/finance/Financial-Reports/Annual-Program-Report-\(APR\).aspx](http://www.schools.utah.gov/finance/Financial-Reports/Annual-Program-Report-(APR).aspx) Downloaded: November 2011.

National Center for Education Statistics

Statute requires LEAs to use the financial accounting standards established by the National Center for Education Statistics (NCES) in reporting revenues and expenditures. “The chart of accounts gives a school district or charter school the ability to accurately and effectively report on its financial activities and be able to compare data with other school districts or charter schools within the state.”⁶ In addition to comparisons within the state, the NCES common chart of accounts allows for comparisons with other LEAs outside Utah and states. These reports are used extensively by governments, non-profits, and the public to do comparative analyses of school systems across the country.

According to NCES, the purpose of the Financial Accounting for Local and State School Systems handbook “is to help ensure that education fiscal data are reported comprehensively and uniformly. To be accountable for public funds and to assist education decision makers, all school financial reports need to contain the same types of financial statements for the same categories and types of funds.”⁷ The handbook establishes national accounting standards consistent with the Governmental Accounting Standards Board.

REVIEW OF LEA EXPENDITURES

The Annual Program Report was used to review LEA expenditure reporting. Although not audited data, this report best aligns with the program structure appropriated by the Legislature. Regardless of the report used, LEAs only report the manner in which funds are expended (salaries, benefits, supplies, etc.) and not if an expenditure has met a statutorily defined purpose.

Figure 4-5 links each program appropriated by the Legislature to the APR schedule and program that reports the expenditure. As stated previously, there is not a direct link to appropriated program and reported expenditures, but this table will show where LEAs account for each program in the MSP.

Figure 4-5: FY 2010 Annual Program Report

MSP Appropriated Programs Listed by APR Schedule

Schedule A

- Kindergarten
- Grades 1-2
- Necessarily Existent Small Schools
- Professional Staff Cost Formula
- Administrative Costs
- Charter School Administrative Costs
- Class Size Reduction
- To & From School Pupil Transportation
- Guarantee Transportation Levy
- Flexible Allocation
- Voted Leeway
- Board Leeway

Schedule B

- Special Education - Add-on
- Special Education - Pre-school
- Special Education - Self Contained
- Special Education - Extended Year
- Special Education - State Programs

Schedule C

- Career & Technical Education - Add-on

Schedule D

- Enhancement for At-Risk Students
- Youth-In-Custody
- Adult Education
- Enhancement for Accelerated Students
- Concurrent Enrollment

Schedule H

- School LAND Trust
- Charter School Local Replacement
- K-3 Reading Improvement
- Educator Salary Adjustments
- Matching Fund for School Nurses
- Critical Languages & Dual Immersion
- Optional Extended-Day Kindergarten
- Early Intervention
- Year-Round Math/Science (USTAR Centers)
- Pilot Assessment

Schedule I

- Teacher Supplies & Materials
- Teacher Salary Supplement
- Beverly Taylor Sorenson Arts Learning

⁶ Utah State Office of Education, School Finance. Financial Reports, Chart of Accounts Summary. Found at: www.schools.utah.gov/finance/Financial-Reports/Chart-of-Accounts.aspx Downloaded: November 2011.

⁷ Allison, G.S., Honegger, S.D., and Johnson, F. (2009). Financial Accounting for Local and State School Systems: 2009 Edition (NCES 2009-325). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. June 2009. Page 1.

The tables in Appendix A were reformatted from the state summary of LEA reports available on USOE's website. The first table shows the total state summary of revenues and expenditures. Each subsequent series of tables breaks expenditures down by schedule and program. A five year history is included by program, working back from the programs found in the FY 2010 report. A program discontinued in 2009 would not show up in the history.

Due to statutory reporting requirements, FY 2010 data is the most current available. The AFR and APR for FY 2011 will be available in mid December; after this review is published.

Observations & Recommendations

The AFR and APR report a significant amount of revenue and expenditure detail. However, the structure of these reports follows the organization best suited for generating federal statistical reports. The organization is not helpful to state-level policy makers who have ultimate policy and funding authority.

The review of the APR resulted in some additional observations and recommendations not mentioned in the summary.

Data Reporting

- The collection and compilation of data is done in Excel. Each LEA report is submitted in Excel, and USOE generates a summary of LEA submissions by linking the summary Excel document to the LEA reports. This creates thousands of external links within the spreadsheets. As a result, a misplaced cell reference or error in an LEA report is not caught.
- Program balances (revenues minus expenditures) don't always tie to ending balances. Ending balances from the previous year do not tie to beginning balances of the next year.
- Some subtotals and totals for subcategories and categories do not "foot" (i.e. add down). Some subcategories do not "cross" (i.e., add across) which ultimately throws off the totals.
- Totals and subtotals do not use the "Subtotal" formula function – it uses the sum function, hard-codes the result, or links to an external spreadsheet. This leads to the "crossing" and "footing" errors mentioned above.
- A comparison of state funds reported by LEAs in the APR to state funds reported by LEAs in the AFR shows inconsistencies in the data reported by LEAs.
- There is no evaluation that total state funds reported by LEAs in the AFR and APR for a fiscal year tie to the total of state funds appropriated by the Legislature in the same fiscal year.

Recommendations

The Analyst recommends that the Legislature implement a statewide financial management database for school districts and charter schools to report financial data.

- Include review and support procedures by the State Board of Education to improve data accuracy, consistency, and to improve general ease of use.
- Require the State Board of Education to develop a mechanism to report LEA expenditures by appropriated program.
- Include in the statewide financial management system a mechanism to report school-level financial data.

Expenditures

- Total LEA administrative salaries across all programs (as reported in the APR) grew 35 percent from FY 2006 to FY 2010 while total Certified Instructional salaries increased by 26 percent in the same period.
- From FY 2009 to FY 2010, the state spent eight percent more in District Administrative salaries while spending 2 percent less in Certified Instructional salaries in the same period.
- State revenue to LEAs (as reported in the APR) has grown 21 percent from FY 2006 to FY 2010; Local revenue has grown 30 percent; and federal revenue has grown 70 percent.
- Salaries and benefits comprise 70 percent of all expenditures.

APPENDIX A: ANNUAL PROGRAM REPORT BUDGET DETAIL TABLES

Annual Program Reports (APR) present financial data by major program (designated “Schedule”) for all school districts and charter schools. The following Appendices summarize the last five years of Annual Program Reports and include program detail for each Schedule.

<i>Appendix A1 – Schedule S – State Summary</i>	<i>pg . 4-10</i>
<i>Appendix A2 – Schedule A – General Education</i>	<i>pg. 4-11</i>
<i>Appendix A3 – Schedule B – Special Education</i>	<i>pg . 4-18</i>
<i>Appendix A4 – Schedule C – Career & Technical Education</i>	<i>pg . 4-26</i>
<i>Appendix A5 – Schedule D – Special Populations</i>	<i>pg . 4-40</i>
<i>Appendix A6 – Schedule E – Block Grant</i>	<i>pg . 4-63</i>
<i>Appendix A7 – Schedule H – Restricted State and Federal</i>	<i>pg . 4-70</i>
<i>Appendix A8 – Schedule I – One Time & Other Bills</i>	<i>pg . 4-95</i>
<i>Appendix A9 – Schedule J – Non-Instructional</i>	<i>pg . 4-104</i>
<i>Appendix A10 – Schedule K – Capital Projects and Debt</i>	<i>pg . 4-111</i>
<i>Appendix A11 – Schedule L – No Child Left Behind (NCLB)</i>	<i>pg . 4-117</i>

APPENDIX A1 – SCHEDULE S – STATE SUMMARY

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Totals for All Schedules A thru K					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	1,008,616,403	1,068,848,082	\$1,199,902,389	\$1,264,077,778	\$1,323,041,872
Student Fees				55,485,281	56,553,696
Other	257,653,443	334,974,293	425,479,209	321,913,826	261,977,612
Subtotal	1,266,269,846	1,403,822,375	1,625,381,598	1,641,476,885	1,641,573,180
State					
Unrestricted	804,081,745	861,159,360	965,835,131	869,884,413	1,038,070,409
Local Discretionary Block Grant	51,135,212	46,948,118	30,616,279	23,354,974	30,945,344
Social Security & Retirement	269,997,053	298,290,595	323,889,083	330,427,235	159,361,244
Other	759,788,764	878,809,329	1,148,710,978	1,138,719,755	1,056,909,827
Subtotal	1,885,002,774	2,085,207,402	2,469,051,471	2,362,386,377	2,285,286,824
Federal					
Unrestricted	16,496,159	19,500,037	17,480,169	66,898,087	28,328,872
Restricted	312,362,043	315,687,235	326,270,144	497,865,817	532,214,699
Subtotal	328,858,202	335,187,272	343,750,313	564,763,904	560,543,571
Beginning Balance	973,937,899	995,030,056	1,242,700,696	1,627,382,016	1,559,827,033
Total	\$4,454,068,721	\$4,819,247,105	\$5,680,884,078	\$6,196,009,182	\$6,047,230,608
Expenditures (Major Categories)					
Salaries					
District Administrative	43,320,757	46,329,082	\$47,471,749	\$54,259,024	\$58,501,798
School Administrative	82,916,955	89,462,939	97,045,407	104,598,294	105,161,056
Certificated Instructional	1,092,950,375	1,167,047,376	1,321,535,723	1,408,798,861	1,380,879,996
Other Certificated	81,608,621	86,080,015	106,785,013	107,833,549	110,001,651
Classified	428,564,264	457,058,124	504,269,474	540,991,406	549,683,697
Subtotal	1,729,360,971	1,845,977,536	2,077,107,366	2,216,481,134	2,204,228,198
Benefits					
State Retirement	238,766,257	268,657,854	303,074,070	317,664,959	313,958,786
Social Security	129,145,553	137,437,406	152,893,211	162,675,377	162,945,017
Other	327,016,856	351,055,702	392,497,920	416,139,693	425,156,380
Subtotal	694,928,666	757,150,962	848,465,201	896,480,029	902,060,183
Purchased Services					
Professional/Technical	61,482,023	76,062,597	93,561,713	100,267,582	97,444,736
Property	281,108,939	297,438,112	425,454,596	489,389,223	378,963,465
Other	37,922,420	40,434,600	48,514,980	51,207,916	56,501,301
Travel	11,148,045	12,714,263	16,808,828	15,379,317	14,657,020
Subtotal	391,661,426	426,649,572	584,340,117	656,244,038	547,566,522
Supplies & Materials					
Supplies	99,020,502	113,243,860	181,498,396	186,747,390	175,867,991
Energy	80,181,784	78,002,326	83,304,958	85,646,041	87,114,524
Textbooks	26,084,902	28,152,923	28,875,871	30,675,956	26,051,430
Library Books/Periodicals/AV Materials	5,442,281	8,029,747	8,310,149	8,117,577	6,448,759
Computer, Maintenance Supplies, & Food	79,246,703	91,334,244	105,766,866	110,914,419	111,450,745
Subtotal	289,976,172	318,763,100	407,756,240	422,101,383	406,933,449
Property					
Land, Improvements & Buildings	128,346,301	234,508,817	340,592,461	252,799,088	189,574,139
Equipment	105,327,323	106,475,479	150,496,658	142,367,606	130,171,409
Other	1,029,793	1,598,916	1,408,629	1,325,194	2,635,884
Subtotal	234,703,417	342,583,212	492,497,748	396,491,888	322,381,432
Other	254,106,545	287,792,912	326,809,570	347,873,536	372,682,434
Other Financing Uses (Sources)	(100,302,948)	-487,741,680	(674,956,356)	(284,307,246)	(326,497,603)
Total	\$3,494,434,249	\$3,491,175,614	\$4,062,019,886	\$4,651,364,762	\$4,429,354,615
Remaining Balance	\$959,634,472	\$1,328,071,491	\$1,618,864,192	\$1,544,644,420	\$1,617,875,993

APPENDIX A2 – SCHEDULE A – GENERAL EDUCATION

Appendix A2.1 – Schedule A Total

Appendix A2.2 – Regular Basic School Program

Appendix A2.3 – Class Size Reduction K-8

Appendix A2.4 – To & From School Pupil Transportation

Appendix A2.5 – Special Transportation Levy and State Guarantee

Appendix A2.6 – Tort Liability Levy

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Schedule A - General Education Total					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$479,518,262	\$505,065,832	\$576,331,611	\$604,339,730	\$645,818,756
Student Fees			40,257,457	32,569,395	29,066,888
Other	75,652,853	117,649,026	137,146,577	137,656,206	116,606,496
Subtotal	555,171,114	622,714,857	753,735,645	774,565,331	791,492,139
State					
Unrestricted	706,998,494	779,165,925	837,881,154	759,285,659	951,814,407
Local Discretionary Block Grant	28,241,886	11,470,705	6,903,287	3,294,826	6,994,960
Social Security & Retirement	230,735,284	253,786,950	276,131,293	281,398,016	130,518,472
Other	357,292,158	419,655,242	460,060,396	412,037,452	431,322,965
Subtotal	1,323,267,822	1,464,078,823	1,580,976,131	1,456,015,953	1,520,650,804
Federal					
Unrestricted	8,741,793	8,905,335	7,978,674	8,410,332	11,590,106
Restricted	19,123,199	18,539,379	19,504,821	18,917,651	18,875,809
Subtotal	27,864,992	27,444,714	27,483,496	27,327,983	30,465,915
Beginning Balance	355,475,578	401,712,359	430,383,617	540,476,973	634,145,932
Total	\$2,261,779,506	\$2,515,950,753	\$2,792,578,889	\$2,798,386,240	\$2,976,754,790
Expenditures (Major Categories)					
Salaries					
District Administrative	\$27,090,776	\$30,621,139	\$30,438,615	\$36,237,538	\$38,113,216
School Administrative	79,146,050	85,222,283	90,687,809	97,192,997	97,392,066
Certificated Instructional	747,630,373	794,136,585	838,411,795	737,993,973	910,285,000
Other Certificated	52,837,156	53,424,321	64,682,244	58,044,239	53,556,053
Classified	252,228,773	271,585,502	294,498,846	316,545,850	322,638,551
Subtotal	1,158,933,128	1,234,989,828	1,318,719,308	1,246,014,596	1,421,984,886
Benefits					
State Retirement	164,416,935	185,665,475	198,177,795	172,404,228	140,396,060
Social Security	87,144,502	93,549,988	97,993,657	88,514,017	72,960,762
Other	244,024,827	266,332,305	299,395,796	301,812,212	323,019,509
Subtotal	495,586,264	545,547,768	595,567,249	562,730,457	536,376,332
Purchased Services					
Professional/Technical	22,651,130	25,890,479	36,330,166	40,202,221	41,888,374
Property	23,892,910	33,464,049	33,226,561	31,856,330	31,296,611
Other	26,425,519	28,676,582	32,917,248	36,334,918	42,327,755
Travel	5,270,177	6,294,253	9,093,694	8,318,010	8,354,300
Subtotal	78,239,736	94,325,363	111,567,669	116,711,477	123,867,040
Supplies & Materials					
Supplies	45,111,470	57,744,922	109,484,186	107,515,232	107,063,355
Energy	73,825,166	71,580,111	75,864,747	77,976,080	82,793,164
Textbooks	16,690,944	18,030,261	17,694,616	19,313,750	18,404,987
Library Books/Periodicals/AV Materials	4,281,888	5,940,804	5,717,676	6,055,235	5,321,547
Computer, Maintenance Supplies, & Food	11,752,803	12,038,864	17,415,376	20,953,054	18,046,673
Subtotal	151,662,270	165,334,962	226,176,602	231,813,349	231,629,727
Property					
Land, Improvements & Buildings	2,484,192	1,963,980	25,932,472	40,695,116	28,080,643
Equipment	15,223,049	18,714,043	28,916,410	24,653,147	17,817,531
Other	165,884	201,986	190,291	419,511	482,122
Subtotal	17,873,125	20,880,009	55,039,173	65,767,774	46,380,295
Other	(5,787,023)	(5,168,951)	(2,198,351)	1,947,858	(1,633,431)
Other Financing Uses (Sources)	(28,737,668)	(15,596,354)	(43,249,584)	(59,464,093)	(43,286,495)
Total	1,867,769,833	2,040,312,625	2,261,622,064	2,165,521,419	2,315,318,354
Remaining Balance	\$394,009,673	\$475,638,128	\$530,956,825	\$632,864,821	\$661,436,436

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
General Education - Regular Basic School Program					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$452,534,694	\$477,293,227	\$549,221,647	\$574,328,733	\$612,469,547
Student Fees			39,715,932	32,340,255	28,446,432
Other	62,633,532	106,589,968	125,971,667	124,643,713	99,505,036
Subtotal	515,168,226	583,883,196	714,909,247	731,312,701	740,421,015
State					
Unrestricted	674,464,736	756,270,473	817,725,649	737,945,852	933,132,809
Local Discretionary Block Grant	25,587,720	6,186,420	5,944,506	2,064,146	1,838,006
Social Security & Retirement	219,560,544	245,272,455	268,122,448	272,665,297	124,026,270
Other	262,669,664	301,383,949	315,925,615	265,354,858	298,214,095
Subtotal	1,182,282,664	1,309,113,297	1,407,718,218	1,278,030,153	1,357,211,179
Federal					
Unrestricted	7,893,393	8,894,435	7,955,974	8,397,732	11,580,006
Restricted	19,047,112	18,521,634	19,483,964	18,911,420	18,684,145
Subtotal	26,940,505	27,416,069	27,439,939	27,309,152	30,264,151
Beginning Balance	351,291,126	393,692,906	422,121,528	529,388,399	621,510,699
Total	\$2,075,682,521	\$2,314,105,468	\$2,572,188,932	\$2,566,040,406	\$2,749,407,043
Expenditures (Major Categories)					
Salaries					
District Administrative	\$26,893,229	\$30,311,370	\$29,912,840	\$35,862,981	\$37,677,469
School Administrative	79,120,188	85,222,283	90,687,809	97,116,910	97,392,066
Certificated Instructional	690,799,909	732,077,660	771,305,597	666,519,164	839,900,151
Other Certificated	52,637,391	53,390,400	64,493,724	57,994,338	53,474,201
Classified	205,128,675	220,858,417	238,433,730	257,579,149	265,310,702
Subtotal	1,054,579,392	1,121,860,128	1,194,833,700	1,115,072,542	1,293,754,589
Benefits					
State Retirement	150,289,795	169,785,780	180,804,793	154,134,941	122,782,480
Social Security	79,619,986	85,492,465	89,210,711	79,302,470	64,033,670
Other	223,179,873	244,786,639	275,935,882	276,413,684	297,606,598
Subtotal	453,089,653	500,064,884	545,951,386	509,851,095	484,422,749
Purchased Services					
Professional/Technical	21,495,074	25,106,341	35,920,521	39,674,268	41,451,474
Property	22,920,226	32,599,322	32,245,245	30,629,336	30,071,749
Other	20,244,540	21,981,766	25,328,998	27,449,180	32,565,616
Travel	4,687,879	5,564,605	8,199,931	7,135,141	7,446,254
Subtotal	69,347,719	85,252,033	101,694,694	104,887,925	111,535,092
Supplies & Materials					
Supplies	43,887,788	56,522,955	107,872,975	106,500,857	105,793,672
Energy	63,408,419	61,282,453	62,460,633	67,620,429	72,723,700
Textbooks	16,675,868	18,025,092	17,694,616	19,313,750	18,404,987
Library Books/Periodicals/AV Materials	4,280,831	5,940,354	5,711,093	6,044,821	5,321,321
Computer, Maintenance Supplies, & Food	7,322,679	7,239,192	12,459,775	15,144,416	12,320,609
Subtotal	135,575,585	149,010,045	206,199,092	214,624,272	214,564,290
Property					
Land, Improvements & Buildings	2,484,192	1,959,220	25,815,209	40,692,058	28,080,643
Equipment	9,676,481	10,623,625	21,486,339	17,024,533	12,932,636
Other	165,884	191,216	190,291	419,511	479,693
Subtotal	12,326,557	12,774,062	47,491,839	58,136,102	41,492,972
Other	(6,326,791)	(5,658,097)	(2,625,543)	1,677,753	(1,920,038)
Other Financing Uses (Sources)	(27,130,964)	(16,520,396)	(41,224,485)	(59,544,003)	(43,662,519)
Total	1,691,461,152	1,846,782,659	2,052,320,683	1,944,705,687	2,100,187,134
Remaining Balance	\$384,221,368	\$467,322,809	\$519,868,249	\$621,334,719	\$649,219,910

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
General Education - Class Size Reduction K-8					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$2,201,300	\$1,687,126	\$3,080,432	\$2,949,061	\$2,650,142
Student Fees			0	0	0
Other	401,898	87,933	307,660	514,435	1,779,043
Subtotal	2,603,198	1,775,059	3,388,092	3,463,496	4,429,185
State					
Unrestricted	21,164,161	16,539,730	13,227,180	12,611,925	12,875,957
Local Discretionary Block Grant	1,292,329	2,855,779	455,271	948,864	3,143,864
Social Security & Retirement	6,859,281	7,801,437	7,302,243	7,981,637	6,159,163
Other	50,640,726	59,120,972	72,793,062	77,848,680	74,348,971
Subtotal	79,956,497	86,317,918	93,777,756	99,391,106	96,527,955
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	0	0	0	15,664
Subtotal	0	0	0	0	15,664
Beginning Balance	469,098	1,236,826	840,083	1,462,956	2,253,592
Total	\$83,028,793	\$89,329,803	\$98,005,931	\$104,317,558	\$103,226,396
Expenditures (Major Categories)					
Salaries					
District Administrative	\$0	\$0	\$0	\$0	\$34,583
School Administrative	25,862	0	0	0	0
Certificated Instructional	56,628,679	61,951,444	67,012,541	71,214,475	70,150,225
Other Certificated	199,765	33,921	188,520	49,901	81,852
Classified	1,381,485	1,728,863	2,316,872	1,919,622	1,841,863
Subtotal	58,235,791	63,714,228	69,517,933	73,183,998	72,108,523
Benefits					
State Retirement	7,987,896	8,927,125	9,700,228	10,178,181	9,777,258
Social Security	4,106,948	4,427,744	4,787,345	4,993,155	4,899,349
Other	11,288,822	11,322,298	12,192,869	13,652,893	13,789,596
Subtotal	23,383,667	24,677,166	26,680,442	28,824,230	28,466,203
Purchased Services					
Professional/Technical	35,790	12,119	7,773	32,498	20,421
Property	3,123	30,000	5,842	27,584	0
Other	0	480	87,823	6,330	6,210
Travel	7,482	0	0	2,505	10,616
Subtotal	46,395	42,599	101,438	68,918	37,247
Supplies & Materials					
Supplies	7,955	507	16,588	113	554
Energy	0	0	0	0	0
Textbooks	12,080	5,169	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	20,035	5,676	16,588	113	554
Property					
Land, Improvements & Buildings	0	0	94,743	0	0
Equipment	0	0	94,972	680	0
Other	0	0	0	0	0
Subtotal	0	0	189,715	680	0
Other	57,075	57,966	36,859	(53,242)	12,661
Other Financing Uses (Sources)	(1,135,091)	(9,177)	0	65,967	313,717
Total	80,607,872	88,488,458	96,542,975	102,090,664	100,938,906
Remaining Balance	\$2,420,921	\$841,345	\$1,462,956	\$2,226,895	\$2,287,491

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
General Education - To & From School Pupil Transportation					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$7,130,012	\$6,297,372	\$4,799,213	\$5,862,893	\$11,754,189
Student Fees			464,782	229,140	521,939
Other	11,486,012	9,046,678	7,286,769	9,629,239	12,948,459
Subtotal	18,616,025	15,344,049	12,550,764	15,721,272	25,224,588
State					
Unrestricted	10,550,481	6,228,143	6,861,215	8,268,504	5,717,909
Local Discretionary Block Grant	845,212	2,428,506	503,510	279,114	2,013,090
Social Security & Retirement	4,315,459	713,059	557,981	749,897	333,039
Other	43,781,260	58,809,925	70,505,358	68,465,480	58,367,353
Subtotal	59,492,412	68,179,633	78,428,064	77,762,995	66,431,391
Federal					
Unrestricted	666,457	10,900	22,700	12,600	10,100
Restricted	0	0	0	0	176,000
Subtotal	666,457	10,900	22,700	12,600	186,100
Beginning Balance	783,943	388,693	(1,143,244)	(153,163)	(104,350)
Total	\$79,558,837	\$83,923,275	\$89,858,284	\$93,343,704	\$91,737,729
Expenditures (Major Categories)					
Salaries					
District Administrative	\$197,547	\$265,940	\$478,614	\$304,247	\$337,181
School Administrative	0	0	0	76,087	0
Certificated Instructional	0	107,481	73,239	15,730	9,292
Other Certificated	0	0	0	0	0
Classified	39,762,649	42,496,297	45,302,306	48,904,262	47,990,268
Subtotal	39,960,196	42,869,718	45,854,159	49,300,325	48,336,741
Benefits					
State Retirement	5,420,957	6,161,064	6,526,978	7,010,961	6,677,744
Social Security	3,011,437	3,202,061	3,382,655	3,638,471	3,423,356
Other	9,011,102	9,474,951	9,652,633	10,369,906	10,106,740
Subtotal	17,443,497	18,838,076	19,562,266	21,019,339	20,207,839
Purchased Services					
Professional/Technical	111,236	143,211	213,525	247,267	196,292
Property	745,701	663,291	830,365	859,427	824,357
Other	3,362,388	3,713,416	3,822,858	4,619,336	4,927,196
Travel	410,349	474,158	302,337	252,292	205,325
Subtotal	4,629,674	4,994,076	5,169,086	5,978,322	6,153,169
Supplies & Materials					
Supplies	957,840	922,575	1,367,620	837,183	1,100,821
Energy	8,885,542	8,754,157	11,006,477	8,542,369	8,154,067
Textbooks	2,996	0	0	0	0
Library Books/Periodicals/AV Materials	1,057	450	6,076	10,414	226
Computer, Maintenance Supplies, & Food	4,003,537	4,358,684	4,252,440	5,027,781	4,786,277
Subtotal	13,850,972	14,035,866	16,632,613	14,417,747	14,041,391
Property					
Land, Improvements & Buildings	0	4,760	22,520	3,058	0
Equipment	3,740,966	4,577,844	4,677,209	3,852,633	3,228,617
Other	0	10,770	0	0	2,429
Subtotal	3,740,966	4,593,374	4,699,729	3,855,690	3,231,046
Other	409,235	297,184	267,190	224,990	199,812
Other Financing Uses (Sources)	(1,044,255)	(320,646)	(2,173,598)	91,776	(432,270)
Total	78,990,285	85,307,648	90,011,446	94,888,189	91,737,728
Remaining Balance	\$568,552	(\$1,384,373)	(\$153,162)	(\$1,544,485)	\$1

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
General Education - Special Transportation Levy and State Guarantee					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$14,528,276	\$17,101,940	\$16,408,447	\$17,585,978	\$14,702,329
Student Fees			76,621	0	98,516
Other	1,073,058	1,351,787	3,395,898	2,835,343	2,141,159
Subtotal	15,601,334	18,453,727	19,880,965	20,421,320	16,942,003
State					
Unrestricted	375,258	127,579	67,110	459,378	87,732
Local Discretionary Block Grant	516,625	0	0	2,702	0
Social Security & Retirement	0	0	148,621	1,185	0
Other	198,326	402,169	836,361	368,434	392,546
Subtotal	1,090,209	529,748	1,052,092	831,699	480,278
Federal					
Unrestricted	181,943	0	0	0	0
Restricted	13,840	17,745	20,857	6,231	0
Subtotal	195,783	17,745	20,857	6,231	0
Beginning Balance	492,287	3,641,197	5,909,290	7,123,601	7,981,160
Total	\$17,379,613	\$22,642,417	\$26,863,204	\$28,382,851	\$25,403,442
Expenditures (Major Categories)					
Salaries					
District Administrative	\$0	\$43,829	\$47,160	\$70,310	\$63,983
School Administrative	0	0	0	0	0
Certificated Instructional	201,785	0	20,417	244,604	225,332
Other Certificated	0	0	0	0	0
Classified	5,955,964	6,501,925	8,445,938	8,121,817	7,495,718
Subtotal	6,157,749	6,545,754	8,513,515	8,436,731	7,785,033
Benefits					
State Retirement	718,286	791,507	1,145,797	1,077,944	1,158,579
Social Security	406,131	427,718	612,947	578,855	604,386
Other	545,030	748,418	1,472,123	1,375,728	1,479,955
Subtotal	1,669,447	1,967,643	3,230,867	3,032,527	3,242,920
Purchased Services					
Professional/Technical	231,903	157,228	36,865	99,536	28,404
Property	223,860	171,436	127,921	115,638	126,384
Other	512,565	644,080	1,043,129	713,054	747,195
Travel	164,467	255,490	591,426	928,072	692,106
Subtotal	1,132,795	1,228,234	1,799,341	1,856,300	1,594,088
Supplies & Materials					
Supplies	257,886	298,886	227,003	177,078	168,309
Energy	1,531,205	1,543,501	2,397,637	1,813,282	1,915,396
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	507	0	0
Computer, Maintenance Supplies, & Food	426,587	440,988	703,161	780,857	939,787
Subtotal	2,215,678	2,283,375	3,328,308	2,771,217	3,023,492
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	1,805,602	3,512,573	2,657,890	3,775,301	1,656,278
Other	0	0	0	0	0
Subtotal	1,805,602	3,512,573	2,657,890	3,775,301	1,656,278
Other	47,482	106,163	69,704	55,674	57,989
Other Financing Uses (Sources)	843,510	1,253,602	139,977	(90,257)	402,425
Total	13,872,263	16,897,344	19,739,603	19,837,492	17,762,225
Remaining Balance	\$3,507,350	\$5,745,073	\$7,123,601	\$8,545,359	\$7,641,217

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
General Education - Tort Liability Levy					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$3,123,980	\$2,686,166	\$2,821,872	\$3,613,065	\$4,242,550
Student Fees			122	0	0
Other	7,233	53,573	184,584	33,476	232,799
Subtotal	3,131,213	2,739,739	3,006,578	3,646,541	4,475,348
State					
Unrestricted	21,988	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	21,988	0	0	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	0	0	0	0
Subtotal	0	0	0	0	0
Beginning Balance	2,439,124	2,752,737	2,655,960	2,655,180	2,504,831
Total	\$5,592,325	\$5,492,476	\$5,662,538	\$6,301,721	\$6,980,179
Expenditures (Major Categories)					
Salaries					
District Administrative	\$0	\$0	\$0	\$0	\$0
School Administrative	0	0	0	0	0
Certificated Instructional	0	0	0	0	0
Other Certificated	0	0	0	0	0
Classified	0	0	0	21,000	0
Subtotal	0	0	0	21,000	0
Benefits					
State Retirement	0	0	0	2,201	0
Social Security	0	0	0	1,066	0
Other	0	0	142,288	0	36,620
Subtotal	0	0	142,288	3,267	36,620
Purchased Services					
Professional/Technical	777,127	471,580	151,481	148,651	191,784
Property	0	0	17,188	224,345	274,122
Other	2,306,026	2,336,840	2,634,440	3,547,017	4,081,538
Travel	0	0	0	0	0
Subtotal	3,083,153	2,808,420	2,803,109	3,920,013	4,547,444
Supplies & Materials					
Supplies	0	0	0	0	0
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	0	0	0	0	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Other	25,976	27,833	53,439	42,683	16,145
Other Financing Uses (Sources)	(270,868)	263	8,522	12,424	92,153
Total	2,838,261	2,836,516	3,007,358	3,999,387	4,692,361
Remaining Balance	\$2,754,064	\$2,655,960	\$2,655,180	\$2,302,334	\$2,287,818

APPENDIX A3 – SCHEDULE B – SPECIAL EDUCATION

Appendix A3.1 – Schedule B Total

Appendix A3.2 – Regular District Programs

Appendix A3.3 – IDEA B Disabled

Appendix A3.4 – IDEA D Disabled Persons Training

Appendix A3.5 – Pre-School (State)

Appendix A3.6 – Pre-School (Federal)

Appendix A3.7 – Miscellaneous Programs

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Schedule B - Special Education Total					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$1,434,405	\$1,486,187	\$1,611,970	\$2,337,254	\$3,234,098
Student Fees		3,408	59,919	216,501	219,604
Other	3,003,672	3,331,875	4,542,008	4,172,218	5,320,633
Subtotal	4,438,076	4,821,470	6,213,897	6,725,973	8,774,336
State					
Unrestricted	21,540,962	7,321,263	12,070,426	11,429,503	8,264,972
Local Discretionary Block Grant	4,280,098	8,522,828	2,908,633	3,490,579	8,566,438
Social Security & Retirement	27,244,889	31,703,048	34,297,456	34,734,712	19,031,327
Other	152,367,854	175,984,344	192,407,197	204,437,310	215,693,409
Subtotal	205,433,803	223,531,483	241,683,712	254,092,104	251,556,147
Federal					
Unrestricted	2,306,801	2,929,093	2,636,432	2,608,135	2,576,671
Restricted	95,382,269	102,590,716	102,544,557	112,576,428	113,438,867
Subtotal	97,689,070	105,519,809	105,180,989	115,184,563	116,015,538
Beginning Balance	18,642,939	12,440,255	10,949,782	12,449,997	8,565,378
Total	\$326,203,888	\$346,313,017	\$364,028,380	\$388,452,637	\$384,911,399
Expenditures (Major Categories)					
Salaries					
District Administrative	\$3,591,661	\$3,889,283	\$4,087,528	\$4,626,919	\$6,309,159
School Administrative	1,005,034	1,031,541	1,146,833	1,368,871	1,262,030
Certificated Instructional	131,105,337	142,136,187	149,294,964	152,611,776	152,515,440
Other Certificated	15,674,332	17,497,319	17,743,372	20,149,211	21,598,360
Classified	57,231,524	62,554,647	66,692,321	74,521,450	75,000,742
Subtotal	208,607,887	227,108,977	238,965,018	253,278,228	256,685,730
Benefits					
State Retirement	27,834,019	31,773,816	33,574,564	35,388,782	32,502,366
Social Security	15,334,605	16,482,972	17,383,838	18,381,938	17,065,231
Other	34,801,920	36,992,580	39,922,243	41,455,705	43,683,761
Subtotal	77,970,544	85,249,367	90,880,644	95,226,426	93,251,358
Purchased Services					
Professional/Technical	6,875,483	6,418,346	8,661,016	9,493,057	10,009,453
Property	576,509	657,402	524,738	614,811	505,972
Other	990,715	1,368,289	1,308,221	1,413,621	1,495,994
Travel	1,223,240	1,265,253	1,280,049	1,378,536	1,106,342
Subtotal	9,665,946	9,709,290	11,774,023	12,900,025	13,117,760
Supplies & Materials					
Supplies	5,695,863	5,744,624	5,559,792	5,584,875	4,818,633
Energy	209,036	258,589	248,229	248,931	353,108
Textbooks	327,516	369,561	404,867	435,683	389,830
Library Books/Periodicals/AV Materials	8,832	8,048	10,907	6,619	9,773
Computer, Maintenance Supplies, & Food	455,849	448,265	292,685	500,834	226,320
Subtotal	6,697,096	6,829,088	6,516,481	6,776,941	5,797,666
Property					
Land, Improvements & Buildings	21,351	101,120	7,755	30,265	51,621
Equipment	2,055,197	2,073,802	2,189,493	2,151,938	2,191,786
Other	0	1,122	2,952	0	45,292
Subtotal	2,076,548	2,176,044	2,200,200	2,182,203	2,288,699
Other	2,840,232	2,933,315	2,651,326	2,862,451	3,093,797
Other Financing Uses (Sources)	915,450	236,333	(1,433,052)	7,245,493	640,504
Total	308,773,703	334,242,414	351,554,640	380,471,766	374,875,514
Remaining Balance	\$17,430,185	\$12,070,603	\$12,473,740	\$7,980,871	\$10,035,884

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Education - Regular District Programs					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$1,194,471	\$1,227,557	\$1,256,269	\$2,033,030	\$2,859,507
Student Fees		0	0	3,375	15,731
Other	1,705,599	1,218,501	2,344,480	2,900,574	3,294,151
Subtotal	2,900,070	2,446,058	3,600,749	4,936,979	6,169,389
State					
Unrestricted	18,703,625	6,602,077	9,852,454	10,217,021	7,661,310
Local Discretionary Block Grant	3,699,290	7,278,623	2,314,270	2,533,643	7,755,298
Social Security & Retirement	23,339,031	27,191,651	29,741,790	32,044,008	15,971,558
Other	128,689,048	148,579,994	160,706,735	183,354,434	181,098,290
Subtotal	174,430,994	189,652,345	202,615,249	228,149,106	212,486,457
Federal					
Unrestricted	1,103,513	1,854,486	1,693,549	0	1,250,386
Restricted	5,671,956	5,385,395	8,166,355	1,157,822	7,735,916
Subtotal	6,775,469	7,239,881	9,859,904	1,157,822	8,986,302
Beginning Balance	15,859,657	11,114,999	9,775,947	11,436,840	8,625,164
Total	\$199,966,190	\$210,453,283	\$225,851,849	\$245,680,747	\$236,267,312
Expenditures (Major Categories)					
Salaries					
District Administrative	\$2,629,927	\$2,746,343	\$2,814,751	\$252,264,752	\$3,610,261
School Administrative	731,835	745,129	882,169	3,335,576	1,113,175
Certificated Instructional	83,524,634	89,374,650	93,950,166	1,131,881	92,753,991
Other Certificated	13,299,285	14,306,080	14,860,945	101,422,226	17,741,210
Classified	26,521,850	29,530,604	32,956,317	54,083,309	38,682,000
Subtotal	126,707,531	136,702,806	145,464,348	412,237,744	153,900,637
Benefits					
State Retirement	17,489,768	19,725,970	21,310,759	160,719,188	19,246,388
Social Security	9,356,809	10,033,404	10,811,589	23,524,574	9,731,652
Other	22,929,568	24,764,421	28,213,989	11,767,196	29,865,443
Subtotal	49,776,145	54,523,796	60,336,338	196,010,957	58,843,482
Purchased Services					
Professional/Technical	2,831,930	2,582,356	5,027,469	64,713,387	6,816,664
Property	252,209	162,437	108,828	5,557,501	104,111
Other	397,674	560,606	634,542	394,668	836,572
Travel	491,413	451,957	493,384	686,869	557,023
Subtotal	3,973,227	3,757,356	6,264,224	71,352,424	8,314,369
Supplies & Materials					
Supplies	2,246,703	2,221,531	2,193,274	7,280,987	1,936,380
Energy	109,974	115,984	123,489	2,470,548	173,004
Textbooks	99,444	102,498	94,641	43,487	229,774
Library Books/Periodicals/AV Materials	3,977	3,644	7,872	181,575	3,793
Computer, Maintenance Supplies, & Food	112,958	131,850	100,931	209,767	116,854
Subtotal	2,573,055	2,575,507	2,520,208	10,186,363	2,459,806
Property					
Land, Improvements & Buildings	0	100,970	2,151	3,187,956	22,635
Equipment	866,076	985,381	801,042	1,075	1,177,465
Other	0	1,122	2,952	1,264,832	0
Subtotal	866,076	1,087,473	806,145	4,453,863	1,200,100
Other	721,643	769,422	421,556	378,706	891,702
Other Financing Uses (Sources)	487,787	236,333	(1,421,552)	237,914,007	1,708,379
Total	185,105,463	199,652,691	214,391,265	932,534,064	227,318,475
Remaining Balance	\$14,860,726	\$10,800,592	\$11,460,584	(\$686,853,317)	\$8,948,837

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Education - IDEA B Disabled					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$120,497	\$71,559	\$56,745	\$23,582	\$29,931
Student Fees		0	0	0	0
Other	920,775	939,260	1,369,571	748,999	1,529,633
Subtotal	1,041,272	1,010,819	1,426,316	772,581	1,559,564
State					
Unrestricted	285,818	0	711,931	160,566	7,504
Local Discretionary Block Grant	0	0	0	730,115	4,308
Social Security & Retirement	2,351,279	2,059,771	1,813,404	8,963	1,645,209
Other	11,435,092	11,034,868	13,288,627	12,763	12,794,309
Subtotal	14,072,189	13,094,639	15,813,962	912,407	14,451,330
Federal					
Unrestricted	918,984	746,475	812,615	1,269,341	798,188
Restricted	85,929,393	88,592,203	89,538,968	100,875,055	101,922,082
Subtotal	86,848,377	89,338,678	90,351,583	102,144,396	102,720,270
Beginning Balance	201,319	310,961	89,493	31,755	(261,639)
Total	\$102,163,157	\$103,755,097	\$107,681,354	\$103,861,139	\$118,469,525
Expenditures (Major Categories)					
Salaries					
District Administrative	\$817,914	\$768,280	\$903,256	\$103,861,139	\$2,232,979
School Administrative	231,401	212,578	218,853	908,612	144,236
Certificated Instructional	38,714,237	40,732,035	43,228,931	189,912	47,146,651
Other Certificated	1,305,529	1,978,556	1,538,596	38,350,084	2,255,726
Classified	26,070,237	25,972,961	27,236,040	30,957,560	29,599,752
Subtotal	67,139,318	69,664,410	73,125,676	174,267,307	81,379,344
Benefits					
State Retirement	8,459,464	9,200,250	9,472,518	70,757,981	10,560,499
Social Security	4,867,517	4,936,020	5,087,448	8,898,474	5,894,922
Other	9,753,977	8,689,599	8,494,561	5,007,289	10,640,649
Subtotal	23,080,958	22,825,868	23,054,527	84,663,744	27,096,070
Purchased Services					
Professional/Technical	3,880,757	3,394,342	3,320,730	22,683,182	2,911,093
Property	308,130	363,754	323,940	3,641,136	330,205
Other	455,509	500,314	463,194	185,928	408,865
Travel	639,021	678,961	698,676	430,166	460,135
Subtotal	5,283,416	4,937,371	4,806,540	26,940,413	4,110,298
Supplies & Materials					
Supplies	2,946,795	2,787,581	2,753,175	4,876,206	2,289,072
Energy	76,507	99,956	93,957	2,554,402	129,388
Textbooks	215,015	182,165	307,487	43,819	158,852
Library Books/Periodicals/AV Materials	4,557	3,914	2,089	251,056	5,678
Computer, Maintenance Supplies, & Food	71,014	115,546	107,274	72,854	70,388
Subtotal	3,313,888	3,189,162	3,263,982	7,798,337	2,653,379
Property					
Land, Improvements & Buildings	0	150	1,745	2,932,616	28,986
Equipment	1,077,394	957,565	1,302,891	25,000	913,362
Other	0	0	0	852,283	45,292
Subtotal	1,077,394	957,715	1,304,636	3,809,899	987,640
Other	1,957,221	1,994,902	2,094,237	37,406	2,052,325
Other Financing Uses (Sources)	0	0	0	104,130,628	(20,477)
Total	101,852,196	103,569,428	107,649,599	401,647,734	118,258,578
Remaining Balance	\$310,961	\$185,669	\$31,755	(\$297,786,595)	\$210,947

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Education - IDEA D Disabled Persons Training					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$0	\$0	\$0	\$0
Student Fees		0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
State					
Unrestricted	91,555	3,708	3,615	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	91,555	3,708	3,615	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	155,938	4,000	4,359	0	0
Subtotal	155,938	4,000	4,359	0	0
Beginning Balance	0	0	(2)	(397)	0
Total	\$247,493	\$7,708	\$7,972	(\$397)	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative	\$0	\$0	\$0	(\$397)	\$0
School Administrative	0	0	0	0	0
Certificated Instructional	47,240	0	0	0	0
Other Certificated	0	0	0	0	0
Classified	92,252	0	0	0	0
Subtotal	139,492	0	0	(397)	0
Benefits					
State Retirement	5,117	0	0	0	0
Social Security	3,641	0	0	0	0
Other	0	0	0	0	0
Subtotal	8,758	0	0	0	0
Purchased Services					
Professional/Technical	911	4,000	4,173	0	0
Property	0	0	0	0	0
Other	35,309	0	0	0	0
Travel	31,822	0	0	0	0
Subtotal	68,042	4,000	4,173	0	0
Supplies & Materials					
Supplies	10,353	3,710	4,010	0	0
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	11,631	0	0	0	0
Subtotal	21,984	3,710	4,010	0	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Other	9,217	0	187	0	0
Other Financing Uses (Sources)	0	0	0	0	0
Total	247,493	7,710	8,369	(397)	0
Remaining Balance	\$0	(\$2)	(\$397)	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Education - Pre-School (State)					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$119,436	\$187,071	\$298,956	\$280,642	\$336,191
Student Fees		3,408	51,503	201,689	189,293
Other	184,205	977,663	780,968	254,915	236,045
Subtotal	303,641	1,168,142	1,131,427	737,246	761,529
State					
Unrestricted	2,375,793	712,105	1,495,025	1,040,250	544,911
Local Discretionary Block Grant	526,044	1,227,937	592,492	226,821	806,182
Social Security & Retirement	1,547,641	2,444,217	2,733,638	2,663,187	1,408,848
Other	12,224,626	16,131,582	17,947,528	20,565,406	21,048,908
Subtotal	16,674,104	20,515,841	22,768,683	24,495,664	23,808,849
Federal					
Unrestricted	0	30,000	0	3,703	71,297
Restricted	338,721	413,676	225,543	361,295	291,078
Subtotal	338,721	443,676	225,543	364,998	362,375
Beginning Balance	2,547,936	966,955	1,048,229	924,633	152,321
Total	\$19,864,402	\$23,094,614	\$25,173,881	\$26,522,541	\$25,085,073
Expenditures (Major Categories)					
Salaries					
District Administrative	\$120,713	\$284,134	\$352,549	\$26,522,541	\$453,842
School Administrative	39,454	38,038	45,811	370,433	3,970
Certificated Instructional	8,023,355	9,567,903	10,477,925	47,078	11,085,979
Other Certificated	1,004,098	1,152,965	1,225,582	10,925,776	1,474,351
Classified	2,743,862	3,985,457	4,511,993	6,261,403	4,973,314
Subtotal	11,931,482	15,028,496	16,613,860	44,127,230	17,991,456
Benefits					
State Retirement	1,591,952	2,140,487	2,353,293	17,605,303	2,280,786
Social Security	912,912	1,088,814	1,205,966	2,496,741	1,190,089
Other	1,868,351	2,532,182	2,846,562	1,304,420	2,856,042
Subtotal	4,373,216	5,761,482	6,405,821	21,406,464	6,326,917
Purchased Services					
Professional/Technical	111,475	171,623	276,701	6,681,120	170,625
Property	9,170	10,762	76,820	263,052	19,145
Other	25,344	198,548	183,201	16,011	207,974
Travel	26,299	54,404	69,117	259,287	47,862
Subtotal	172,289	435,337	605,838	7,219,470	445,607
Supplies & Materials					
Supplies	290,537	408,774	451,275	618,280	337,170
Energy	22,555	26,536	22,105	377,499	37,121
Textbooks	3,140	52,161	1,631	60,080	45
Library Books/Periodicals/AV Materials	298	89	245	704	302
Computer, Maintenance Supplies, & Food	239,311	186,326	78,301	20,708	34,245
Subtotal	555,841	673,886	553,556	1,077,271	408,883
Property					
Land, Improvements & Buildings	21,351	0	0	460,228	0
Equipment	68,701	72,090	33,266	0	36,422
Other	0	0	0	16,584	0
Subtotal	90,052	72,090	33,266	476,812	36,422
Other	102,702	75,094	36,032	14,905	88,873
Other Financing Uses (Sources)	427,663	0	875	25,403,596	(1,045,274)
Total	17,653,244	22,046,385	24,249,249	99,725,749	24,252,883
Remaining Balance	\$2,211,158	\$1,048,229	\$924,633	(\$73,203,208)	\$832,190

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Education - Pre-School (Federal)					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$0	\$0	\$0	\$2,083
Student Fees		0	8,416	11,437	14,580
Other	92,423	149,105	33,055	195,787	251,769
Subtotal	92,423	149,105	41,471	207,224	268,432
State					
Unrestricted	24,644	0	0	0	0
Local Discretionary Block Grant	25,408	0	0	0	0
Social Security & Retirement	0	149	6,350	7,158	0
Other	0	10,327	177,113	6,713	129,618
Subtotal	50,052	10,476	183,463	13,871	129,618
Federal					
Unrestricted	92,397	70,940	74,914	74,866	94,873
Restricted	2,562,304	3,880,305	4,165,566	4,417,630	3,045,778
Subtotal	2,654,701	3,951,245	4,240,480	4,492,496	3,140,651
Beginning Balance	33,474	34,892	35,139	42,272	35,439
Total	\$2,830,650	\$4,145,717	\$4,500,553	\$4,755,863	\$3,574,140
Expenditures (Major Categories)					
Salaries					
District Administrative	\$0	\$0	\$0	\$4,755,863	\$0
School Administrative	0	0	0	0	0
Certificated Instructional	423,836	1,357,080	1,457,748	0	930,729
Other Certificated	31,491	22,977	22,711	1,488,839	85,031
Classified	1,440,296	1,517,282	1,752,703	1,952,832	1,436,163
Subtotal	1,895,623	2,897,339	3,233,162	8,197,534	2,451,924
Benefits					
State Retirement	199,386	284,341	356,928	3,441,781	278,538
Social Security	141,627	214,375	240,119	360,819	180,536
Other	152,141	276,742	266,404	249,076	254,942
Subtotal	493,154	775,457	863,451	4,051,676	714,016
Purchased Services					
Professional/Technical	22,775	17,145	28,387	933,217	60,883
Property	0	1,795	8,638	16,197	10,132
Other	74,226	81,393	27,266	10,205	42,552
Travel	7,598	9,196	3,902	37,278	3,880
Subtotal	104,599	109,529	68,193	996,897	117,448
Supplies & Materials					
Supplies	191,244	147,212	152,657	73,842	158,221
Energy	0	13,717	8,678	159,124	13,596
Textbooks	9,917	32,737	1,108	460	0
Library Books/Periodicals/AV Materials	0	401	701	2,373	0
Computer, Maintenance Supplies, & Food	10,659	7,097	5,499	10,661	4,309
Subtotal	211,820	201,164	168,643	246,460	176,125
Property					
Land, Improvements & Buildings	0	0	0	173,127	0
Equipment	42,897	41,648	43,136	0	19,758
Other	0	0	0	16,895	0
Subtotal	42,897	41,648	43,136	190,022	19,758
Other	47,665	85,442	81,696	4,327	50,958
Other Financing Uses (Sources)	0	0	0	4,720,141	0
Total	2,795,758	4,110,578	4,458,281	18,407,059	3,530,229
Remaining Balance	\$34,892	\$35,139	\$42,272	(\$13,651,196)	\$43,911

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Education - Miscellaneous Programs					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$0	\$0	\$0	\$6,386
Student Fees		0	0	0	0
Other	100,670	47,346	13,934	71,943	9,036
Subtotal	100,670	47,346	13,934	71,943	15,422
State					
Unrestricted	59,527	3,373	7,401	11,666	51,247
Local Discretionary Block Grant	29,356	16,268	1,871	0	650
Social Security & Retirement	6,938	7,260	2,274	11,396	5,712
Other	19,088	227,574	288,409	501,798	622,284
Subtotal	114,909	254,475	299,955	524,860	679,893
Federal					
Unrestricted	191,907	227,192	55,354	102,403	361,927
Restricted	723,957	4,315,137	446,346	365,908	444,012
Subtotal	915,864	4,542,329	501,700	468,311	805,939
Beginning Balance	553	12,447	976	17,408	14,094
Total	\$1,131,996	\$4,856,597	\$816,565	\$1,082,522	\$1,515,348
Expenditures (Major Categories)					
Salaries					
District Administrative	\$23,107	\$90,526	\$16,972	\$1,082,522	\$12,077
School Administrative	2,344	35,796	0	12,299	649
Certificated Instructional	372,035	1,104,519	180,194	0	598,090
Other Certificated	33,928	36,741	95,538	423,502	42,042
Classified	363,027	1,548,344	235,267	316,823	309,512
Subtotal	794,441	2,815,926	527,972	1,835,146	962,370
Benefits					
State Retirement	88,332	422,769	81,065	752,624	136,155
Social Security	52,099	210,359	38,716	108,174	68,032
Other	97,883	729,636	100,726	53,958	66,686
Subtotal	238,314	1,362,764	220,507	914,756	270,872
Purchased Services					
Professional/Technical	27,634	248,880	3,555	215,519	50,188
Property	7,000	118,655	9,092	40,019	42,379
Other	2,652	27,428	18	8,000	30
Travel	27,087	70,735	14,970	21	37,441
Subtotal	64,373	465,698	27,635	263,559	130,038
Supplies & Materials					
Supplies	10,231	175,817	4,102	75,559	97,790
Energy	0	2,396	0	23,301	0
Textbooks	0	0	0	0	1,159
Library Books/Periodicals/AV Materials	0	0	0	3,903	0
Computer, Maintenance Supplies, & Food	10,277	7,446	680	0	524
Subtotal	20,508	185,659	4,782	102,763	99,473
Property					
Land, Improvements & Buildings	0	0	3,859	27,204	0
Equipment	130	17,118	9,158	0	44,780
Other	0	0	0	1,343	0
Subtotal	130	17,118	13,017	28,547	44,780
Other	1,783	8,456	17,619	383	9,939
Other Financing Uses (Sources)	0	0	(12,375)	1,081,400	(2,124)
Total	1,119,549	4,855,621	799,157	4,226,554	1,515,349
Remaining Balance	\$12,447	\$976	\$17,408	(\$3,144,032)	(\$0)

APPENDIX A4 – SCHEDULE C – CAREER & TECHNICAL EDUCATION

Appendix A4.1 – Schedule C Total

Appendix A4.2 – Agriculture

Appendix A4.3 – Marketing

Appendix A4.4 – Health

Appendix A4.5 – Family and Consumer Science

Appendix A4.6 – Business

Appendix A4.7 – Technical and Industrial

Appendix A4.8 – Information Technology

Appendix A4.9 – Technical Education

Appendix A4.10 – Support Services Administration

Appendix A4.11 – Technology Life Careers

Appendix A4.12 – Work-based Learning

Appendix A4.13 – Comp Guidance

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Schedule C - Career and Technical Education Total					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$13,897,407	\$15,842,327	\$16,886,534	\$14,829,649	\$14,858,241
Student Fees			1,071,805	39,250	59,427
Other	13,313,328	13,986,628	38,498	15,513,641	15,544,026
Subtotal	27,210,735	29,828,955	17,996,837	30,382,540	30,461,694
State					
Unrestricted	33,097,771	28,842,630	32,452,868	34,223,301	22,032,667
Local Discretionary Block Grant	1,229,127	2,556,309	34,638,391	1,009,235	4,041,490
Social Security & Retirement	11,263,186	12,092,935	12,884,620	13,541,716	9,027,455
Other	53,208,349	59,362,409	61,402,313	69,983,256	69,179,037
Subtotal	98,798,433	102,854,283	141,378,192	118,757,508	104,280,649
Federal					
Unrestricted	184,610	0	32,467	26,460	180,153
Restricted	7,120,643	7,160,982	7,028,767	6,899,263	6,610,282
Subtotal	7,305,253	7,160,982	7,061,234	6,925,723	6,790,435
Beginning Balance	13,119,596	14,422,754	13,109,291	17,501,628	16,733,992
Total	\$146,434,017	\$154,266,973	\$179,545,554	\$173,567,399	\$158,266,770
Expenditures (Major Categories)					
Salaries					
District Administrative	\$2,511,569	2,477,346	\$2,524,949	\$2,661,447	\$2,594,233
School Administrative	1,234,746	1,108,233	171,700	186,015	334,432
Certificated Instructional	58,137,025	61,024,830	62,927,349	66,035,955	60,971,082
Other Certificated	4,555,233	4,836,884	6,270,206	6,084,390	5,569,735
Classified	5,232,823	4,637,449	5,667,631	5,537,800	5,437,289
Subtotal	71,671,396	74,084,742	77,561,835	80,505,607	74,906,770
Benefits					
State Retirement	10,244,790	11,170,738	11,678,540	12,196,191	11,278,723
Social Security	5,295,016	5,449,366	5,690,423	5,915,641	5,457,884
Other	13,111,118	13,321,944	14,002,626	14,641,815	13,837,259
Subtotal	28,650,925	29,942,048	31,371,589	32,753,648	30,573,866
Purchased Services					
Professional/Technical	2,482,239	2,154,720	2,838,230	2,290,849	2,551,742
Property	636,630	610,598	619,017	547,084	1,563,044
Other	904,806	1,000,386	886,470	1,187,967	1,439,164
Travel	1,006,474	1,245,854	1,355,625	1,408,735	1,273,158
Subtotal	5,030,149	5,011,558	5,699,342	5,434,635	6,827,108
Supplies & Materials					
Supplies	6,351,744	6,372,923	6,308,816	6,314,716	8,068,322
Energy	39,288	38,014	55,085	32,921	53,645
Textbooks	359,045	387,061	555,626	503,465	383,629
Library Books/Periodicals/AV Materials	10,611	6,148	12,683	16,584	14,994
Computer, Maintenance Supplies, & Food	396,716	413,341	689,916	637,708	471,893
Subtotal	7,157,404	7,217,487	7,622,126	7,505,395	8,992,481
Property					
Land, Improvements & Buildings	242,539	126,427	999,937	116,458	21,275
Equipment	11,856,540	11,086,233	12,489,610	13,921,614	10,839,849
Other	0	0	0	0	0
Subtotal	12,099,079	11,212,660	13,489,547	14,038,072	10,861,124
Other	5,631,155	6,367,895	7,860,129	7,534,015	8,237,278
Other Financing Uses (Sources)	494,010	703,015	1,368,074	9,062,033	134,185
Total	\$130,734,118	\$134,539,404	\$144,972,642	\$156,833,405	\$140,532,812
Remaining Balance	\$15,699,899	\$19,727,569	\$34,572,912	\$16,733,994	\$17,733,958

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Agriculture					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$771,070	\$945,764	\$734,900	\$994,801
Student Fees		0	161,647	0	0
Other		634,869	0	556,834	545,887
Subtotal	0	1,405,939	1,107,411	1,291,734	1,540,688
State					
Unrestricted		1,111,896	1,267,716	1,885,613	1,195,916
Local Discretionary Block Grant		383,153	1,384,918	147,704	756,210
Social Security & Retirement		502,710	530,987	613,070	417,634
Other		3,548,915	4,129,430	2,070,156	3,762,131
Subtotal	0	5,546,674	7,313,051	4,716,543	6,131,891
Federal					
Unrestricted		0	0	0	0
Restricted		35,756	7,463	50,678	14,979
Subtotal	0	35,756	7,463	50,678	14,979
Beginning Balance		516,824	946,682	1,696,306	262,107
Total	\$0	\$7,505,193	\$9,374,607	\$7,755,261	\$7,949,665
Expenditures (Major Categories)					
Salaries					
District Administrative		\$0	\$0	\$0	\$0
School Administrative		0	0	0	0
Certificated Instructional		3,539,984	3,741,117	4,093,442	4,128,039
Other Certificated		45,403	13,548	14,212	3,575
Classified		3,429	653	7,710	29,367
Subtotal	0	3,588,816	3,755,318	4,115,364	4,160,981
Benefits					
State Retirement		537,333	577,756	617,972	654,269
Social Security		258,896	274,272	300,654	310,675
Other		585,665	672,977	755,031	839,204
Subtotal	0	1,381,895	1,525,004	1,673,657	1,804,148
Purchased Services					
Professional/Technical		66,595	4,021	31,965	6,186
Property		8,249	172,392	210,732	5,131
Other		5,482	14,115	11,158	7,671
Travel		63,676	82,307	79,270	83,863
Subtotal	0	144,002	272,835	333,125	102,851
Supplies & Materials					
Supplies		213,448	258,063	270,100	332,375
Energy		11,886	10,785	5,650	5,728
Textbooks		17,975	13,715	27,053	32,163
Library Books/Periodicals/AV Materials		0	81	0	631
Computer, Maintenance Supplies, & Food		4,845	3,913	1,340	1,585
Subtotal	0	248,154	286,557	304,143	372,482
Property					
Land, Improvements & Buildings		0	30,595	0	3,375
Equipment		280,612	393,545	363,921	477,984
Other		0	0	0	0
Subtotal	0	280,612	424,140	363,921	481,359
Other		954,074	1,038,098	1,033,463	639,618
Other Financing Uses (Sources)		749	(569,415)	(1,094)	15,281
Total	\$0	\$6,598,301	\$6,732,537	\$7,822,579	\$7,576,719
Remaining Balance		\$906,892	\$2,642,070	(\$67,318)	\$372,946

Note: the 2006 APR file contained too many bad links which made data summary impossible.

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Marketing					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$224,752	\$293,779	\$184,964	\$182,083
Student Fees		0	0	0	0
Other		2,655	0	546	45,990
Subtotal	0	227,407	293,779	185,510	228,073
State					
Unrestricted		773,488	320,766	955,967	626,160
Local Discretionary Block Grant		0	749,163	0	0
Social Security & Retirement		194,289	201,872	274,351	229,869
Other		733,094	938,936	1,421,338	1,574,774
Subtotal	0	1,700,871	2,210,737	2,651,656	2,430,803
Federal					
Unrestricted		0	0	0	17,354
Restricted		0	39,755	34,147	0
Subtotal	0	0	39,755	34,147	17,354
Beginning Balance		(15,879)	(131,138)	(130)	0
Total	\$0	\$1,912,399	\$2,413,133	\$2,871,183	\$2,676,230
Expenditures (Major Categories)					
Salaries					
District Administrative		\$0	\$0	\$0	\$0
School Administrative		0	0	0	0
Certificated Instructional		1,336,951	1,473,918	1,584,532	1,645,492
Other Certificated		1,894	2,255	3,371	3,296
Classified		0	0	0	1,632
Subtotal	0	1,338,845	1,476,173	1,587,903	1,650,420
Benefits					
State Retirement		204,151	226,125	249,618	254,749
Social Security		96,774	106,268	111,226	119,276
Other		268,866	288,317	341,258	350,809
Subtotal	0	569,792	620,710	702,103	724,834
Purchased Services					
Professional/Technical		0	5,000	0	8,517
Property		0	0	0	0
Other		386	260	2,096	0
Travel		907	495	4,094	27,980
Subtotal	0	1,293	5,755	6,191	36,497
Supplies & Materials					
Supplies		34,693	53,808	109,490	106,148
Energy		0	0	0	0
Textbooks		2,612	5,597	4,551	899
Library Books/Periodicals/AV Materials		0	0	75	444
Computer, Maintenance Supplies, & Food		4,138	1,130	350	3,101
Subtotal	0	41,443	60,535	114,466	110,592
Property					
Land, Improvements & Buildings		0	0	18,400	0
Equipment		22,080	88,854	425,263	68,147
Other		0	0	0	0
Subtotal	0	22,080	88,854	443,663	68,147
Other		64,880	70,246	79,870	86,327
Other Financing Uses (Sources)		5,204	(202,789)	639	(586)
Total	\$0	\$2,043,537	\$2,119,484	\$2,934,834	\$2,676,230
Remaining Balance		(\$131,138)	\$293,649	(\$63,651)	\$0

Note: the 2006 APR file contained too many bad links which made data summary impossible.

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Health					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$1,034,234	\$1,172,054	\$1,067,393	\$1,030,283
Student Fees		0	28,094	0	0
Other		230,154	0	722,761	461,156
Subtotal	0	1,264,388	1,200,148	1,790,154	1,491,439
State					
Unrestricted		1,395,933	1,672,311	1,664,731	710,790
Local Discretionary Block Grant		102,659	1,603,204	34,862	286,507
Social Security & Retirement		708,640	669,819	764,695	561,918
Other		3,834,719	3,744,970	4,852,187	4,576,710
Subtotal	0	6,041,951	7,690,304	7,316,475	6,135,925
Federal					
Unrestricted		0	0	0	0
Restricted		147,285	14,144	15,392	26,935
Subtotal	0	147,285	14,144	15,392	26,935
Beginning Balance		(35,158)	(436,602)	(160,889)	7,156
Total	\$0	\$7,418,466	\$8,467,994	\$8,961,132	\$7,661,455
Expenditures (Major Categories)					
Salaries					
District Administrative		\$0	\$2,180	\$0	\$0
School Administrative		0	0	0	0
Certificated Instructional		4,609,490	4,846,432	5,137,504	4,607,354
Other Certificated		47,358	63,456	4,538	4,612
Classified		82,570	112,415	118,677	114,331
Subtotal	0	4,739,418	5,024,483	5,260,719	4,726,297
Benefits					
State Retirement		737,372	747,417	781,100	697,564
Social Security		350,521	369,365	387,316	346,348
Other		828,770	902,503	927,951	900,143
Subtotal	0	1,916,663	2,019,285	2,096,367	1,944,055
Purchased Services					
Professional/Technical		93,399	133,251	115,253	99,905
Property		0	0	0	0
Other		15,409	14,434	4,754	2,154
Travel		10,715	8,589	8,116	3,648
Subtotal	0	119,523	156,274	128,123	105,707
Supplies & Materials					
Supplies		343,276	339,597	446,000	294,615
Energy		0	0	0	856
Textbooks		102,263	131,283	180,196	101,070
Library Books/Periodicals/AV Materials		2,237	2,261	1,076	4,028
Computer, Maintenance Supplies, & Food		1,643	31,562	2,427	1,668
Subtotal	0	449,420	504,703	629,699	402,238
Property					
Land, Improvements & Buildings		0	0	6,950	0
Equipment		359,237	110,378	767,947	151,362
Other		0	0	0	0
Subtotal	0	359,237	110,378	774,897	151,362
Other		264,611	295,270	316,784	326,259
Other Financing Uses (Sources)		6,196	(653,564)	3,451	0
Total	\$0	\$7,855,068	\$7,456,829	\$9,210,040	\$7,655,918
Remaining Balance		(\$436,602)	\$1,011,165	(\$248,908)	\$5,537

Note: the 2006 APR file contained too many bad links which made data summary impossible.

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Family and Consumer Science					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$2,951,028	\$3,189,975	\$2,761,505	\$2,819,078
Student Fees		0	75,820	0	0
Other		2,965,956	0	3,230,635	2,933,344
Subtotal	0	5,916,984	3,265,795	5,992,140	5,752,422
State					
Unrestricted		5,195,178	6,885,354	6,084,313	3,512,575
Local Discretionary Block Grant		234,398	6,226,115	72,116	604,658
Social Security & Retirement		1,487,250	1,810,229	2,160,036	1,667,958
Other		5,726,938	5,144,021	6,336,824	8,504,143
Subtotal	0	12,643,763	20,065,719	14,653,290	14,289,334
Federal					
Unrestricted		0	0	0	0
Restricted		27,767	41,122	70,549	62,536
Subtotal	0	27,767	41,122	70,549	62,536
Beginning Balance		(53,569)	(961,697)	276,588	79,753
Total	\$0	\$18,534,946	\$22,410,940	\$20,992,566	\$20,184,046
Expenditures (Major Categories)					
Salaries					
District Administrative		\$0	\$0	\$152	\$0
School Administrative		0	0	0	0
Certificated Instructional		11,837,065	12,636,605	13,272,871	11,905,460
Other Certificated		32,199	19,844	16,209	14,607
Classified		369,435	421,647	444,231	388,648
Subtotal	0	12,238,699	13,078,096	13,733,463	12,308,715
Benefits					
State Retirement		1,887,183	2,025,923	2,097,769	1,866,569
Social Security		908,512	977,353	1,011,293	897,777
Other		2,254,757	2,381,523	2,529,913	2,372,428
Subtotal	0	5,050,451	5,384,800	5,638,975	5,136,773
Purchased Services					
Professional/Technical		65,849	109,320	96,493	10,585
Property		164,464	72,703	12,994	14,365
Other		8,499	4,009	2,575	43,953
Travel		16,333	34,178	24,438	31,330
Subtotal	0	255,145	220,210	136,500	100,233
Supplies & Materials					
Supplies		796,163	703,043	833,838	821,645
Energy		123	0	0	9
Textbooks		28,875	34,031	30,232	18,419
Library Books/Periodicals/AV Materials		1,297	2,264	1,578	2,975
Computer, Maintenance Supplies, & Food		14,682	19,016	98,600	22,718
Subtotal	0	841,140	758,354	964,248	865,765
Property					
Land, Improvements & Buildings		3,875	64,719	34,065	4,100
Equipment		711,303	759,497	698,423	692,289
Other		0	0	0	0
Subtotal	0	715,178	824,216	732,488	696,389
Other		467,184	808,562	772,608	833,477
Other Financing Uses (Sources)		12,807	(1,649,135)	(36,014)	55,656
Total	\$0	\$19,580,605	\$19,425,101	\$21,942,268	\$19,997,010
Remaining Balance		(\$1,045,660)	\$2,985,839	(\$949,702)	\$187,036

Note: the 2006 APR file contained too many bad links which made data summary impossible.

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Business					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$2,571,214	\$2,478,212	\$2,276,321	\$2,349,975
Student Fees		0	191,915	0	0
Other		1,435,504	0	1,360,415	1,211,850
Subtotal	0	4,006,718	2,670,127	3,636,736	3,561,825
State					
Unrestricted		5,136,621	4,109,899	5,596,390	3,533,018
Local Discretionary Block Grant		352,260	5,721,451	150,359	406,828
Social Security & Retirement		1,543,463	1,882,034	1,714,261	1,242,863
Other		5,792,639	5,832,393	5,489,405	7,641,594
Subtotal	0	12,824,983	17,545,777	12,950,415	12,824,303
Federal					
Unrestricted		0	0	0	0
Restricted		257,096	163,989	197,095	144,588
Subtotal	0	257,096	163,989	197,095	144,588
Beginning Balance		(58,329)	(1,138,769)	19,325	61,912
Total	\$0	\$17,030,468	\$19,241,124	\$16,803,572	\$16,592,629
Expenditures (Major Categories)					
Salaries					
District Administrative		\$0	\$0	\$50	\$0
School Administrative		0	0	0	0
Certificated Instructional		10,992,420	11,220,822	10,956,692	9,911,743
Other Certificated		9,462	6,064	6,103	6,460
Classified		66,772	25,457	27,222	24,936
Subtotal	0	11,068,654	11,252,343	10,990,067	9,943,139
Benefits					
State Retirement		1,717,683	1,755,718	1,715,444	1,535,643
Social Security		816,180	833,394	809,500	724,527
Other		2,153,437	2,214,164	2,131,769	1,980,944
Subtotal	0	4,687,300	4,803,276	4,656,713	4,241,114
Purchased Services					
Professional/Technical		5,535	7,654	8,734	178,243
Property		17,411	23,038	10,163	6,922
Other		11,444	16,563	16,878	15,675
Travel		45,670	44,407	58,516	44,581
Subtotal	0	80,060	91,662	94,291	245,421
Supplies & Materials					
Supplies		355,741	374,280	336,289	462,538
Energy		67	0	0	0
Textbooks		102,048	154,522	80,766	47,896
Library Books/Periodicals/AV Materials		194	0	456	3,861
Computer, Maintenance Supplies, & Food		72,647	152,203	111,440	51,579
Subtotal	0	530,696	681,005	528,950	565,874
Property					
Land, Improvements & Buildings		1,048	9,750	0	0
Equipment		1,208,251	1,562,826	1,237,942	840,947
Other		0	0	0	0
Subtotal	0	1,209,299	1,572,576	1,237,942	840,947
Other		437,275	598,212	521,135	555,945
Other Financing Uses (Sources)		193,387	(1,964,971)	(52,591)	88,354
Total	\$0	\$18,206,671	\$17,034,102	\$17,976,506	\$16,480,794
Remaining Balance		(\$1,176,203)	\$2,207,022	(\$1,172,934)	\$111,834

Note: the 2006 APR file contained too many bad links which made data summary impossible.

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Technical and Industrial					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$4,063,012	\$4,457,598	\$3,549,555	\$3,605,931
Student Fees		0	199,271	0	3,243
Other		3,633,156	0	5,112,015	4,127,662
Subtotal	0	7,696,168	4,656,869	8,661,570	7,736,836
State					
Unrestricted		2,646,368	8,011,010	4,702,625	3,988,503
Local Discretionary Block Grant		437,956	3,583,880	148,987	929,997
Social Security & Retirement		1,969,502	1,790,024	2,031,255	1,075,170
Other		9,838,389	10,766,523	9,008,220	12,310,096
Subtotal	0	14,892,215	24,151,437	15,891,087	18,303,766
Federal					
Unrestricted		0	32,467	0	0
Restricted		1,239,848	1,291,470	1,228,320	1,342,476
Subtotal	0	1,239,848	1,323,937	1,228,320	1,342,476
Beginning Balance		116,239	(1,283,593)	455,581	66,121
Total	\$0	\$23,944,470	\$28,848,651	\$26,236,558	\$27,449,199
Expenditures (Major Categories)					
Salaries					
District Administrative		\$0	\$42	\$138	\$0
School Administrative		0	0	0	0
Certificated Instructional		13,040,784	14,111,008	14,877,297	13,927,114
Other Certificated		8,840	15,235	6,457	7,944
Classified		203,738	200,146	198,849	244,826
Subtotal	0	13,253,362	14,326,431	15,082,741	14,179,884
Benefits					
State Retirement		2,032,891	2,232,080	2,323,209	2,174,872
Social Security		970,448	1,063,361	1,130,590	1,041,458
Other		2,487,465	2,732,132	2,816,323	2,770,525
Subtotal	0	5,490,804	6,027,574	6,270,122	5,986,855
Purchased Services					
Professional/Technical		134,067	149,766	220,653	346,868
Property		195,932	206,537	41,983	329,223
Other		76,312	57,993	52,770	101,475
Travel		38,444	41,628	64,105	67,365
Subtotal	0	444,755	455,924	379,511	844,930
Supplies & Materials					
Supplies		1,104,300	1,323,577	1,231,575	1,260,760
Energy		17,572	18,177	21,414	8,367
Textbooks		12,970	9,879	21,321	27,342
Library Books/Periodicals/AV Materials		81	426	5,250	157
Computer, Maintenance Supplies, & Food		17,583	66,300	84,780	31,321
Subtotal	0	1,152,506	1,418,360	1,364,340	1,327,946
Property					
Land, Improvements & Buildings		116,000	41,690	21,110	10,300
Equipment		3,643,033	3,973,115	4,449,879	4,062,000
Other		0	0	0	0
Subtotal	0	3,759,033	4,014,805	4,470,989	4,072,300
Other		958,351	1,169,185	1,128,071	1,093,833
Other Financing Uses (Sources)		79,264	(2,821,844)	(297,599)	(84,125)
Total	\$0	\$25,138,076	\$24,590,434	\$28,398,175	\$27,421,624
Remaining Balance		(\$1,193,606)	\$4,258,217	(\$2,161,616)	\$27,575

Note: the 2006 APR file contained too many bad links which made data summary impossible.

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Information Technology					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$475,577	\$750,478	\$370,118	\$347,490
Student Fees		0	28,206	40,000	56,184
Other		855,790	38,498	290,794	1,594,515
Subtotal	0	1,331,367	817,182	700,912	1,998,189
State					
Unrestricted		4,118,163	1,169,973	3,365,729	1,818,027
Local Discretionary Block Grant		70,678	3,390,489	28,178	29,993
Social Security & Retirement		887,131	886,140	892,227	672,830
Other		2,975,005	4,468,454	3,933,552	3,267,283
Subtotal	0	8,050,978	9,915,056	8,219,686	5,788,133
Federal					
Unrestricted		0	0	0	0
Restricted		13,475	225	15,529	0
Subtotal	0	13,475	225	15,529	0
Beginning Balance		6,220	(178,008)	(53,322)	46,787
Total	\$0	\$9,402,040	\$10,554,455	\$8,882,805	\$7,833,109
Expenditures (Major Categories)					
Salaries					
District Administrative		\$75,095	\$0	\$0	\$0
School Administrative		0	0	0	0
Certificated Instructional		5,123,811	5,040,482	5,151,258	4,286,920
Other Certificated		312	46,041	1,633	16,509
Classified		107,597	88,314	100,763	1,636
Subtotal	0	5,306,815	5,174,837	5,253,654	4,305,065
Benefits					
State Retirement		808,358	778,774	780,768	646,042
Social Security		394,493	381,042	381,955	309,362
Other		1,018,524	929,795	981,018	875,579
Subtotal	0	2,221,375	2,089,610	2,143,741	1,830,983
Purchased Services					
Professional/Technical		154,696	195,476	146,434	84,521
Property		13,387	18,617	15,819	20,670
Other		12,360	8,689	2,910	8,867
Travel		13,700	6,582	5,949	5,121
Subtotal	0	194,143	229,364	171,112	119,179
Supplies & Materials					
Supplies		774,478	532,624	290,039	936,019
Energy		1,497	750	1,348	1,244
Textbooks		22,178	49,300	35,731	34,640
Library Books/Periodicals/AV Materials		0	4,310	1,430	0
Computer, Maintenance Supplies, & Food		132,782	96,162	37,495	34,904
Subtotal	0	930,935	683,146	366,043	1,006,807
Property					
Land, Improvements & Buildings		117	822,345	31,333	0
Equipment		806,490	956,418	830,814	304,294
Other		0	0	0	0
Subtotal	0	806,607	1,778,763	862,147	304,294
Other		88,134	89,897	98,159	128,594
Other Financing Uses (Sources)		7,391	(226,816)	56,487	0
Total	\$0	\$9,555,400	\$9,818,801	\$8,951,343	\$7,694,922
Remaining Balance		(\$153,360)	\$735,654	(\$68,538)	\$138,187

Note: the 2006 APR file contained too many bad links which made data summary impossible.

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Technical Education					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$364,306	\$639,653	\$719,945	\$675,597
Student Fees		0	4,509	0	0
Other		258,888	0	765,564	847,830
Subtotal	0	623,194	644,162	1,485,509	1,523,427
State					
Unrestricted		382,380	882,944	562,286	324,767
Local Discretionary Block Grant		55,229	692,391	58,021	50,000
Social Security & Retirement		213,622	353,570	322,243	198,124
Other		1,737,720	2,289,478	1,833,193	2,127,366
Subtotal	0	2,388,952	4,218,383	2,775,743	2,700,256
Federal					
Unrestricted		0	0	0	0
Restricted		322	154,264	142,953	124,272
Subtotal	0	322	154,264	142,953	124,272
Beginning Balance		59,776	(180,042)	622,712	466,769
Total	\$0	\$3,072,243	\$4,836,767	\$5,026,917	\$4,814,724
Expenditures (Major Categories)					
Salaries					
District Administrative		\$0	\$0	\$0	\$0
School Administrative		0	0	0	0
Certificated Instructional		1,899,279	2,058,906	2,195,461	2,172,489
Other Certificated		4,822	13,372	643	7,837
Classified		5,905	26,630	11,025	3,581
Subtotal	0	1,910,006	2,098,908	2,207,129	2,183,907
Benefits					
State Retirement		309,615	319,129	319,284	329,204
Social Security		143,973	154,820	155,176	155,249
Other		353,938	420,661	451,645	425,828
Subtotal	0	807,526	894,611	926,106	910,282
Purchased Services					
Professional/Technical		6,145	34,889	67,268	193,178
Property		1,152	255	944	8,524
Other		100	2,743	755	1,744
Travel		7,501	16,687	26,306	724
Subtotal	0	14,898	54,574	95,273	204,170
Supplies & Materials					
Supplies		215,956	251,865	260,570	254,732
Energy		0	0	0	0
Textbooks		2,142	607	4,569	27,539
Library Books/Periodicals/AV Materials		378	143	360	101
Computer, Maintenance Supplies, & Food		4,721	22,302	31,430	26,443
Subtotal	0	223,197	274,918	296,928	308,815
Property					
Land, Improvements & Buildings		0	17,500	0	0
Equipment		293,764	399,831	555,520	270,705
Other		0	0	0	0
Subtotal	0	293,764	417,331	555,520	270,705
Other		144,495	99,095	104,041	249,652
Other Financing Uses (Sources)		10,012	(265,033)	563,592	13,495
Total	\$0	\$3,403,898	\$3,574,402	\$4,748,590	\$4,141,025
Remaining Balance		(\$331,655)	\$1,262,365	\$278,327	\$673,699

Note: the 2006 APR file contained too many bad links which made data summary impossible.

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Support Services Administration					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$2,850,720	\$2,755,923	\$2,932,240	\$2,361,014
Student Fees		0	52,570	(750)	0
Other		3,405,495	0	2,727,923	2,907,081
Subtotal	0	6,256,215	2,808,493	5,659,413	5,268,095
State					
Unrestricted		7,337,164	6,992,746	8,349,997	5,180,753
Local Discretionary Block Grant		472,747	10,409,229	42,965	406,781
Social Security & Retirement		3,729,335	4,115,401	3,744,154	2,128,335
Other		17,390,571	14,407,459	25,411,534	16,585,338
Subtotal	0	28,929,817	35,924,835	37,548,650	24,301,207
Federal					
Unrestricted		0	0	26,460	149,886
Restricted		5,186,907	5,062,109	4,894,654	4,722,741
Subtotal	0	5,186,907	5,062,109	4,921,114	4,872,627
Beginning Balance		13,214,395	16,131,202	14,156,117	15,004,491
Total	\$0	\$53,587,334	\$59,926,639	\$62,285,293	\$49,446,420
Expenditures (Major Categories)					
Salaries					
District Administrative		\$2,296,484	\$2,402,032	\$2,495,652	\$2,395,772
School Administrative		1,108,233	171,700	186,015	334,432
Certificated Instructional		6,950,712	5,905,067	6,980,597	6,587,758
Other Certificated		1,160,930	1,711,765	1,785,521	1,541,858
Classified		2,077,314	3,010,477	2,802,440	2,856,670
Subtotal	0	13,593,673	13,201,041	14,250,225	13,716,490
Benefits					
State Retirement		1,943,521	1,885,971	2,146,366	1,985,222
Social Security		995,359	965,603	1,044,234	985,423
Other		2,496,533	2,380,410	2,559,762	2,311,383
Subtotal	0	5,435,414	5,231,983	5,750,363	5,282,028
Purchased Services					
Professional/Technical		1,456,750	2,010,089	1,444,061	1,316,937
Property		201,987	116,300	244,381	1,170,991
Other		799,083	675,266	984,970	1,168,413
Travel		953,814	992,246	1,022,032	912,074
Subtotal	0	3,411,633	3,793,901	3,695,443	4,568,414
Supplies & Materials					
Supplies		1,458,202	1,310,908	1,414,021	2,382,645
Energy		3,082	25,373	4,501	36,497
Textbooks		93,818	139,287	110,794	84,919
Library Books/Periodicals/AV Materials		742	1,945	2,847	1,057
Computer, Maintenance Supplies, & Food		132,476	246,256	218,653	261,590
Subtotal	0	1,688,319	1,723,769	1,750,816	2,766,708
Property					
Land, Improvements & Buildings		4,062	11,935	4,600	3,500
Equipment		3,058,679	3,521,810	4,018,680	3,531,635
Other		0	0	0	0
Subtotal	0	3,062,741	3,533,745	4,023,280	3,535,135
Other		2,764,631	3,489,240	3,282,516	4,101,935
Other Financing Uses (Sources)		860,339	10,468,465	8,871,660	175,784
Total	\$0	\$30,816,751	\$41,442,144	\$41,624,303	\$34,146,494
Remaining Balance		\$22,770,584	\$18,484,496	\$20,660,990	\$15,299,926

Note: the 2006 APR file contained too many bad links which made data summary impossible.

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Technology Life Careers					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$227,625	\$72,846	\$28,980	\$150,727
Student Fees		0	23,135	0	0
Other		58,896	0	96,250	109,600
Subtotal	0	286,521	95,981	125,230	260,327
State					
Unrestricted		147,520	208,204	138,768	86,199
Local Discretionary Block Grant		45,485	61,136	34,536	49,107
Social Security & Retirement		43,611	20,417	55,063	208,918
Other		740,545	937,151	876,993	797,465
Subtotal	0	977,161	1,226,908	1,105,360	1,141,689
Federal					
Unrestricted		0	0	0	0
Restricted		782	20,013	45,428	1,147
Subtotal	0	782	20,013	45,428	1,147
Beginning Balance		170,232	51,314	88,186	101,165
Total	\$0	\$1,434,696	\$1,394,216	\$1,364,204	\$1,504,328
Expenditures (Major Categories)					
Salaries					
District Administrative		\$0	\$0	\$1,085	\$2,153
School Administrative		0	0	0	0
Certificated Instructional		284,609	255,535	224,912	260,762
Other Certificated		1,350	2,424	0	200
Classified		762	2,146	444	674
Subtotal	0	286,721	260,105	226,441	263,789
Benefits					
State Retirement		43,371	39,144	32,536	41,183
Social Security		21,556	19,661	16,110	19,747
Other		45,702	43,796	24,056	36,094
Subtotal	0	110,629	102,601	72,701	97,024
Purchased Services					
Professional/Technical		4,674	7,381	15,109	165,991
Property		7,063	5,155	6,815	5,217
Other		5,122	4,451	4,987	5,959
Travel		8,795	18,174	14,054	4,903
Subtotal	0	25,654	35,161	40,965	182,070
Supplies & Materials					
Supplies		493,785	519,414	559,473	573,462
Energy		356	0	8	0
Textbooks		0	0	284	0
Library Books/Periodicals/AV Materials		1,031	824	2,989	1,242
Computer, Maintenance Supplies, & Food		6,168	10,125	11,488	10,361
Subtotal	0	501,340	530,364	574,242	585,064
Property					
Land, Improvements & Buildings		1,325	1,403	0	0
Equipment		416,997	442,291	380,744	240,928
Other		0	0	0	0
Subtotal	0	418,322	443,694	380,744	240,928
Other		40,716	20,726	21,996	25,792
Other Financing Uses (Sources)		0	(159,468)	4,035	0
Total	\$0	\$1,383,382	\$1,233,184	\$1,321,125	\$1,394,666
Remaining Balance		\$51,314	\$161,032	\$43,079	\$109,663

Note: the 2006 APR file contained too many bad links which made data summary impossible.

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Work-based Learning					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$58,329	\$53,952	\$119,200	\$181,261
Student Fees		0	59,634	0	0
Other		202,002	0	230,000	256,431
Subtotal	0	260,331	113,586	349,200	437,692
State					
Unrestricted		239,948	181,496	350,102	483,370
Local Discretionary Block Grant		90,028	369,375	53,669	99,814
Social Security & Retirement		149,560	164,792	170,961	102,198
Other		1,144,523	1,304,964	1,516,939	1,220,536
Subtotal	0	1,624,059	2,020,627	2,091,671	1,905,918
Federal					
Unrestricted		0	0	0	0
Restricted		99,714	23,802	34,707	20,704
Subtotal	0	99,714	23,802	34,707	20,704
Beginning Balance		37,938	(36,957)	39,015	57,422
Total	\$0	\$2,022,042	\$2,121,058	\$2,514,593	\$2,421,736
Expenditures (Major Categories)					
Salaries					
District Administrative		\$31,490	\$33,899	\$73,300	\$96,816
School Administrative		0	0	0	0
Certificated Instructional		928,643	1,061,247	1,202,571	1,109,983
Other Certificated		60,873	62,605	78,425	70,427
Classified		311,842	299,665	308,178	274,601
Subtotal	0	1,332,848	1,457,416	1,662,474	1,551,826
Benefits					
State Retirement		189,851	213,148	249,723	224,383
Social Security		93,490	102,299	118,488	108,015
Other		156,295	187,494	231,886	217,499
Subtotal	0	439,637	502,942	600,097	549,898
Purchased Services					
Professional/Technical		100,795	73,036	94,331	60,209
Property		0	0	0	0
Other		21,152	30,678	40,507	21,883
Travel		16,886	21,200	24,530	11,474
Subtotal	0	138,833	124,914	159,369	93,567
Supplies & Materials					
Supplies		48,137	40,023	42,678	37,270
Energy		3,431	0	0	944
Textbooks		0	3,255	0	0
Library Books/Periodicals/AV Materials		0	0	0	0
Computer, Maintenance Supplies, & Food		2,091	4,078	11,434	8,557
Subtotal	0	53,659	47,356	54,112	46,771
Property					
Land, Improvements & Buildings		0	0	0	0
Equipment		66,456	9,226	6,217	28,647
Other		0	0	0	0
Subtotal	0	66,456	9,226	6,217	28,647
Other		56,013	59,831	70,088	76,040
Other Financing Uses (Sources)		(28,446)	(173,593)	6,516	(15,571)
Total	\$0	\$2,058,999	\$2,028,091	\$2,558,872	\$2,331,178
Remaining Balance		(\$36,957)	\$92,967	(\$44,278)	\$90,558

Note: the 2006 APR file contained too many bad links which made data summary impossible.

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Career and Technical Education - Comp Guidance					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		\$250,460	\$76,299	\$84,528	\$160,001
Student Fees		0	247,004	0	0
Other		303,263	0	419,904	502,679
Subtotal	0	553,723	323,303	504,432	662,680
State					
Unrestricted		357,971	750,448	566,779	572,589
Local Discretionary Block Grant		311,716	447,040	237,838	421,595
Social Security & Retirement		663,822	459,334	799,401	521,639
Other		5,899,350	7,438,535	7,232,915	6,811,600
Subtotal	0	7,232,860	9,095,358	8,836,933	8,327,423
Federal					
Unrestricted		0	0	0	12,913
Restricted		152,030	210,411	169,811	149,904
Subtotal	0	152,030	210,411	169,811	162,817
Beginning Balance		464,063	326,898	362,138	580,308
Total	\$0	\$8,402,676	\$9,955,970	\$9,873,314	\$9,733,228
Expenditures (Major Categories)					
Salaries					
District Administrative		\$74,277	\$86,796	\$91,070	\$99,493
School Administrative		0	0	0	0
Certificated Instructional		481,083	576,210	358,820	427,968
Other Certificated		3,463,441	4,313,597	4,167,277	3,892,410
Classified		1,408,085	1,480,081	1,518,261	1,496,387
Subtotal	0	5,426,886	6,456,684	6,135,428	5,916,257
Benefits					
State Retirement		759,407	877,355	882,402	869,024
Social Security		399,163	442,984	449,099	440,026
Other		671,991	848,854	891,203	756,822
Subtotal	0	1,830,562	2,169,192	2,222,704	2,065,872
Purchased Services					
Professional/Technical		66,215	108,347	50,548	80,602
Property		953	4,020	3,253	2,002
Other		45,038	57,269	63,607	61,370
Travel		69,413	89,131	77,324	80,095
Subtotal	0	181,619	258,768	194,733	224,069
Supplies & Materials					
Supplies		534,742	601,614	520,645	606,114
Energy		0	0	0	0
Textbooks		2,180	14,150	7,968	8,741
Library Books/Periodicals/AV Materials		188	429	523	498
Computer, Maintenance Supplies, & Food		19,565	36,868	28,271	18,067
Subtotal	0	556,675	653,061	557,407	633,420
Property					
Land, Improvements & Buildings		0	0	0	0
Equipment		219,331	271,821	186,264	170,911
Other		0	0	0	0
Subtotal	0	219,331	271,821	186,264	170,911
Other		127,532	121,768	105,285	119,805
Other Financing Uses (Sources)		(443,888)	(413,761)	(57,049)	(114,104)
Total	\$0	\$7,898,717	\$9,517,533	\$9,344,771	\$9,016,230
Remaining Balance		\$503,959	\$438,437	\$528,544	\$716,998

Note: the 2006 APR file contained too many bad links which made data summary impossible.

APPENDIX A5 – SCHEDULE D – SPECIAL POPULATIONS

Appendix A5.1 – Schedule D Total

Appendix A5.2 – Adult High School Completion and Basic Skills

Appendix A5.3 – 17 and Under High School Completion

Appendix A5.4 – Adult Basic Education (Federal)

Appendix A5.5 – English Language Civics Education

Appendix A5.6 – TANF Refugee Grant

Appendix A5.7 – Prison/Institutionalized

Appendix A5.8 – State Corrections

Appendix A5.9 – At Risk Regular Program

Appendix A5.10 – At Risk Pregnancy Prevention

Appendix A5.11 – At Risk Homeless and Minority

Appendix A5.12 – At Risk MESA

Appendix A5.13 – At Risk Gang Prevention

Appendix A5.14 – Youth in Custody

Appendix A5.15 – Gifted and Talented

Appendix A5.16 – Advanced Placement

Appendix A5.17 – Concurrent Enrollment

Appendix A5.18 – Highly Impacted Schools

Appendix A5.19 – D-Other 1

Appendix A5.20 – D-Other 2

Appendix A5.21 – Misc Other 1

Appendix A5.22 – Misc Other 2

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Schedule D - Special Populations Total					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$2,130,700	\$2,286,498	\$2,449,446	\$2,823,208	\$1,824,337
Student Fees	0	694,199	225,814	582,799	783,351
Other	2,189,592	2,142,514	2,492,154	1,929,432	1,818,287
Subtotal	4,320,292	5,123,211	5,167,414	5,335,439	4,425,975
State					
Unrestricted	5,253,958	5,037,948	6,286,431	5,782,629	4,945,777
Local Discretionary Block Grant	661,367	1,430,380	640,382	402,312	981,946
Social Security & Retirement	314,609	345,154	382,557	361,733	498,000
Other	46,352,553	49,350,622	55,900,592	56,701,683	46,873,764
Subtotal	52,582,487	56,164,104	63,209,962	63,248,357	53,299,487
Federal					
Unrestricted	22,318	50,556	40,260	115,904	1,850
Restricted	2,279,848	3,228,372	2,987,065	2,882,160	3,337,442
Subtotal	2,302,166	3,278,928	3,027,325	2,998,064	3,339,292
Beginning Balance	7,660,744	6,554,933	5,241,735	5,816,100	4,449,829
Total	\$66,865,688	\$71,121,177	\$76,646,436	\$77,397,960	\$65,514,583
Expenditures (Major Categories)					
Salaries					
District Administrative	1,500,216	1,515,237	1,683,679	1,899,408	1,625,002
School Administrative	349,643	407,011	624,855	787,310	477,641
Certificated Instructional	21,834,943	22,816,120	24,162,819	25,276,845	21,645,198
Other Certificated	2,305,684	2,180,183	1,988,580	2,551,052	3,153,696
Classified	8,886,510	9,848,794	10,956,827	11,524,383	10,395,692
Subtotal	34,876,996	36,767,345	39,416,759	42,038,998	37,297,229
Benefits					
State Retirement	4,499,139	4,999,563	5,391,839	5,760,569	5,146,559
Social Security	2,582,862	2,669,596	2,866,800	3,094,191	2,728,487
Other	4,448,715	4,197,194	5,087,783	5,371,673	4,968,442
Subtotal	11,530,717	11,866,353	13,346,423	14,226,433	12,843,488
Purchased Services					
Professional/Technical	4,022,530	4,432,899	6,033,822	3,081,920	2,671,645
Property	124,733	216,009	462,062	327,293	284,466
Other	1,566,970	1,840,830	2,443,075	1,109,620	593,019
Travel	422,928	457,889	586,836	482,339	373,561
Subtotal	6,137,162	6,947,628	9,525,795	5,001,172	3,922,691
Supplies & Materials					
Supplies	2,850,972	2,972,110	3,739,824	3,540,286	3,543,576
Energy	177,713	213,065	170,201	192,319	196,591
Textbooks	540,439	487,588	760,272	935,346	774,974
Library Books/Periodicals/AV Materials	14,363	23,023	24,634	20,900	21,134
Computer, Maintenance Supplies, & Food	166,130	189,459	252,115	357,203	213,669
Subtotal	3,749,617	3,885,245	4,947,047	5,046,054	4,749,943
Property					
Land, Improvements & Buildings	0	16,176	8,379	0	0
Equipment	1,164,110	1,554,079	1,696,584	1,527,459	1,273,161
Other	0	374	3,781	875	0
Subtotal	1,164,110	1,570,629	1,708,744	1,528,334	1,273,161
Other	2,285,297	2,523,722	1,936,073	1,942,234	1,965,418
Other Financing Uses (Sources)	(299,218)	(122,444)	(70,273)	3,236,908	(1,594,869)
Total	\$59,444,681	\$63,438,477	\$70,810,568	\$73,020,134	\$60,457,061
Remaining Balance	\$7,421,007	\$7,682,699	\$5,835,868	\$4,377,826	\$5,057,521

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Adult High School Completion and Basic Skills					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	102,574	63,309	97,970	88,378	0
Student Fees		2,515	205,321	306,128	358,173
Other	1,044,074	802,714	782,457	588,225	392,810
Subtotal	1,146,648	868,538	1,085,748	982,731	750,983
State					
Unrestricted	742,991	775,626	1,284,365	914,148	760,194
Local Discretionary Block Grant	164,765	355,645	91,116	86,001	291,993
Social Security & Retirement	4,375	943	7,300	0	192,989
Other	7,736,715	8,479,452	8,770,430	8,875,425	7,267,860
Subtotal	8,648,846	9,611,666	10,153,211	9,875,574	8,513,036
Federal					
Unrestricted	5,113	3,723	0	2,000	0
Restricted	73,976	71,573	87,892	133,752	20,494
Subtotal	79,089	75,296	87,892	135,752	20,494
Beginning Balance	959,217	808,924	1,140,319	966,142	136,548
Total	\$10,833,800	\$11,364,424	\$12,467,169	\$11,960,198	\$9,421,061
Expenditures (Major Categories)					
Salaries					
District Administrative	629,756	613,774	608,046	634,359	582,220
School Administrative	55,680	52,076	40,153	160,088	11,704
Certificated Instructional	3,826,815	3,977,724	4,563,056	4,266,101	3,370,534
Other Certificated	274,493	254,096	256,034	230,180	830,070
Classified	1,413,511	1,532,237	1,717,733	1,765,319	1,996,342
Subtotal	6,200,256	6,429,907	7,185,021	7,056,047	6,790,871
Benefits					
State Retirement	722,745	773,238	869,189	857,008	821,973
Social Security	441,806	448,732	495,765	496,693	483,214
Other	603,072	624,166	711,736	703,143	723,732
Subtotal	1,767,623	1,846,135	2,076,690	2,056,844	2,028,919
Purchased Services					
Professional/Technical	302,025	387,716	471,586	270,602	233,839
Property	29,007	37,782	98,352	113,691	59,236
Other	139,079	92,388	65,371	122,946	99,198
Travel	45,177	31,452	27,980	35,104	15,689
Subtotal	515,288	549,339	663,289	542,343	407,961
Supplies & Materials					
Supplies	330,961	310,404	343,048	344,484	370,407
Energy	79,670	87,239	58,880	75,346	75,230
Textbooks	117,977	93,425	95,123	220,703	170,531
Library Books/Periodicals/AV Materials	359	165	8,154	7,422	329
Computer, Maintenance Supplies, & Food	61,756	94,815	82,017	111,028	64,593
Subtotal	590,724	586,049	587,223	758,983	681,089
Property					
Land, Improvements & Buildings	0	0	8,379	0	0
Equipment	225,674	115,014	222,935	202,641	107,182
Other	0	374	0	0	0
Subtotal	225,674	115,388	231,314	202,641	107,182
Other	622,919	703,981	763,352	724,263	603,317
Other Financing Uses (Sources)	98,095	1,903	(5,861)	495,271	(1,408,414)
Total	\$10,020,579	\$10,232,701	\$11,501,028	\$11,836,392	\$9,210,925
Remaining Balance	\$813,222	\$1,131,723	\$966,141	\$123,806	\$210,137

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - 17 and Under High School Compl.					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	467,208	557,155	582,960	678,768	0
Student Fees		0	0	780	750
Other	67,683	48,575	15,893	10,783	17,665
Subtotal	534,891	605,730	598,853	690,331	18,415
State					
Unrestricted	1,383,607	1,402,297	1,358,525	1,658,817	1,708,323
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	254,094	269,745	278,828	292,623	299,086
Other	(3,185)	(5,851)	(29,283)	(33,399)	(35,085)
Subtotal	1,634,516	1,666,191	1,608,070	1,918,041	1,972,324
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	0	0	0	0
Subtotal	0	0	0	0	0
Beginning Balance	1,712	(34,028)	(69,772)	(62,607)	0
Total	\$2,171,119	\$2,237,893	\$2,137,151	\$2,545,765	\$1,990,739
Expenditures (Major Categories)					
Salaries					
District Administrative	127,061	135,661	143,763	169,255	170,159
School Administrative	43,354	45,196	66,180	92,375	0
Certificated Instructional	914,829	929,361	878,192	1,078,501	832,310
Other Certificated	123,636	131,943	140,088	145,975	142,323
Classified	236,548	242,443	247,458	288,094	214,768
Subtotal	1,445,428	1,484,604	1,475,681	1,774,200	1,359,560
Benefits					
State Retirement	215,856	248,876	227,785	279,961	202,711
Social Security	106,542	109,149	107,567	128,995	98,836
Other	181,702	179,674	183,001	236,081	127,662
Subtotal	504,100	537,699	518,353	645,037	429,209
Purchased Services					
Professional/Technical	56,874	65,371	62,917	62,030	61,939
Property	40,928	36,100	35,122	10,536	9,205
Other	14,431	14,857	17,531	13,023	15,234
Travel	1,141	724	1,469	1,055	104
Subtotal	113,374	117,052	117,039	86,644	86,482
Supplies & Materials					
Supplies	36,203	57,088	35,737	27,602	17,760
Energy	88,573	86,567	69,560	72,358	84,213
Textbooks	0	4,103	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	4,499	2,433	2,480	2,433	3,226
Subtotal	129,275	150,191	107,777	102,393	105,199
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	5,000	14,070	0	0	9,934
Other	0	0	0	0	0
Subtotal	5,000	14,070	0	0	9,934
Other	7,970	4,049	265	98	355
Other Financing Uses (Sources)	0	0	(19,357)	(62,607)	0
Total	\$2,205,147	\$2,307,665	\$2,199,758	\$2,545,765	\$1,990,739
Remaining Balance	(\$34,028)	(\$69,772)	(\$62,607)	\$0	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Adult Basic Education (Federal)					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	53,394	27,046
Other	9,827	52,309	126,552	22,517	167,166
Subtotal	9,827	52,309	126,552	75,911	194,212
State					
Unrestricted	20,000	0	10,000	55	1
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	52,532	0	0	0	0
Subtotal	72,532	0	10,000	55	1
Federal					
Unrestricted	4,593	5,920	20,260	44,916	1,850
Restricted	1,583,064	1,735,816	1,576,763	1,646,016	1,470,538
Subtotal	1,587,657	1,741,736	1,597,023	1,690,932	1,472,388
Beginning Balance	37,598	13,283	19,203	28,463	12,561
Total	\$1,707,614	\$1,807,328	\$1,752,778	\$1,795,361	\$1,679,162
Expenditures (Major Categories)					
Salaries					
District Administrative	4,683	31,000	29,259	25,751	28,872
School Administrative	1,014	0	0	30,000	0
Certificated Instructional	947,667	1,035,482	981,622	979,543	865,724
Other Certificated	1,967	11,667	9,691	9,185	13,867
Classified	154,672	222,553	220,943	226,824	215,110
Subtotal	1,110,003	1,300,702	1,241,515	1,271,304	1,123,573
Benefits					
State Retirement	121,068	140,850	123,549	119,108	121,553
Social Security	80,768	96,452	90,150	100,156	83,859
Other	79,666	67,878	78,883	78,928	76,434
Subtotal	281,502	305,180	292,582	298,192	281,846
Purchased Services					
Professional/Technical	149,042	23,832	30,748	38,119	51,269
Property	0	0	0	0	0
Other	5,490	995	723	2,633	56,145
Travel	1,949	2,233	7,556	2,388	7,527
Subtotal	156,481	27,060	39,027	43,140	114,941
Supplies & Materials					
Supplies	59,115	57,496	54,038	78,872	80,075
Energy	0	0	0	0	0
Textbooks	1,850	5,081	9,097	36,635	28,963
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	471	0	95	506	5,223
Subtotal	61,436	62,577	63,230	116,013	114,261
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	54,008	26,893	25,438	4,984	12,666
Other	0	0	0	0	0
Subtotal	54,008	26,893	25,438	4,984	12,666
Other	30,901	25,713	24,405	28,523	27,058
Other Financing Uses (Sources)	0	40,000	38,119	20,644	4,817
Total	\$1,694,331	\$1,788,125	\$1,724,315	\$1,782,800	\$1,679,162
Remaining Balance	\$13,283	\$19,203	\$28,463	\$12,561	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - English Language Civics Education					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu			0	0	0
Student Fees			0	32,535	64,427
Other			0	0	0
Subtotal	0	0	0	32,535	64,427
State					
Unrestricted			0	0	18
Local Discretionary Block Grant			0	0	0
Social Security & Retirement			0	0	0
Other			0	9,645	0
Subtotal	0	0	0	9,645	18
Federal					
Unrestricted			0	0	0
Restricted			328,539	199,942	217,646
Subtotal	0	0	328,539	199,942	217,646
Beginning Balance			0	(1)	2,395
Total	\$0	\$0	\$328,539	\$242,121	\$284,486
Expenditures (Major Categories)					
Salaries					
District Administrative			2,357	3,001	3,558
School Administrative			0	0	0
Certificated Instructional			216,258	147,181	175,259
Other Certificated			929	898	1,049
Classified			39,252	33,320	33,855
Subtotal	0	0	258,796	184,400	213,721
Benefits					
State Retirement			21,137	14,539	18,805
Social Security			18,201	13,622	15,137
Other			3,171	7,981	2,668
Subtotal	0	0	42,509	36,142	36,611
Purchased Services					
Professional/Technical			0	0	0
Property			0	0	0
Other			8	10	0
Travel			527	54	46
Subtotal	0	0	535	64	46
Supplies & Materials					
Supplies			10,412	12,209	11,258
Energy			0	0	0
Textbooks			0	2,670	2,284
Library Books/Periodicals/AV Materials			0	0	0
Computer, Maintenance Supplies, & Food			0	105	0
Subtotal	0	0	10,412	14,984	13,542
Property					
Land, Improvements & Buildings			0	0	0
Equipment			9,648	159	0
Other			0	0	0
Subtotal	0	0	9,648	159	0
Other			6,640	3,978	20,567
Other Financing Uses (Sources)			0	0	(0)
Total	\$0	\$0	\$328,540	\$239,727	\$284,486
Remaining Balance	\$0	\$0	(\$1)	\$2,394	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - TANF Refugee Grant					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu			0	0	0
Student Fees			0	0	0
Other			0	0	0
Subtotal	0	0	0	0	0
State					
Unrestricted			0	0	0
Local Discretionary Block Grant			0	0	0
Social Security & Retirement			0	0	0
Other			0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted			0	0	0
Restricted			44,794	140,798	144,850
Subtotal	0	0	44,794	140,798	144,850
Beginning Balance			0	0	0
Total	\$0	\$0	\$44,794	\$140,798	\$144,850
Expenditures (Major Categories)					
Salaries					
District Administrative			0	2,697	0
School Administrative			0	0	0
Certificated Instructional			30,588	98,530	109,419
Other Certificated			0	0	0
Classified			1,522	2,783	5,138
Subtotal	0	0	32,110	104,010	114,557
Benefits					
State Retirement			2,682	6,493	10,985
Social Security			2,442	8,244	8,604
Other			225	757	5,649
Subtotal	0	0	5,349	15,494	25,238
Purchased Services					
Professional/Technical			1,220	8,259	0
Property			0	0	0
Other			90	1,374	0
Travel			0	899	0
Subtotal	0	0	1,310	10,532	0
Supplies & Materials					
Supplies			950	5,284	289
Energy			0	0	0
Textbooks			4,326	2,799	1,856
Library Books/Periodicals/AV Materials			0	0	0
Computer, Maintenance Supplies, & Food			0	0	0
Subtotal	0	0	5,276	8,083	2,145
Property					
Land, Improvements & Buildings			0	0	0
Equipment			0	0	0
Other			0	0	0
Subtotal	0	0	0	0	0
Other			749	2,679	2,910
Other Financing Uses (Sources)			0	0	0
Total	\$0	\$0	\$44,794	\$140,798	\$144,850
Remaining Balance	\$0	\$0	\$0	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Prison/Institutionalized					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	2,000	8,700	2,000	0	0
Student Fees		0	0	0	0
Other	53,446	64,144	100,443	61,826	81,667
Subtotal	55,446	72,844	102,443	61,826	81,667
State					
Unrestricted	1,098,740	1,104,834	1,012,705	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	28,190	19,428	24,626	34,304	0
Other	226,197	225,239	198,843	218,935	2,872
Subtotal	1,353,127	1,349,501	1,236,174	253,239	2,872
Federal					
Unrestricted	10,932	7,098	20,000	0	0
Restricted	220,772	212,526	242,220	235,754	212,105
Subtotal	231,704	219,624	262,220	235,754	212,105
Beginning Balance	23,031	(35,648)	66,088	(3,767)	(1,863)
Total	\$1,663,308	\$1,606,321	\$1,666,925	\$547,052	\$294,781
Expenditures (Major Categories)					
Salaries					
District Administrative	0	12,000	1,000	1,000	0
School Administrative	85,885	77,580	80,294	0	0
Certificated Instructional	604,474	481,006	477,037	275,011	170,485
Other Certificated	0	13,922	33,136	0	0
Classified	188,315	242,054	257,317	131,613	71,887
Subtotal	878,674	826,562	848,784	407,624	242,372
Benefits					
State Retirement	150,190	167,800	181,137	42,221	15,893
Social Security	91,048	97,777	97,090	29,245	18,766
Other	179,394	165,142	228,931	36,929	4,107
Subtotal	420,632	430,719	507,158	108,396	38,766
Purchased Services					
Professional/Technical	20,231	16,850	19,846	6,474	3,784
Property	12,000	12,051	56,921	0	0
Other	4,524	13,434	7,224	50	0
Travel	3,046	4,177	2,642	0	1,874
Subtotal	39,801	46,512	86,633	6,524	5,658
Supplies & Materials					
Supplies	117,126	80,322	193,102	17,197	5,551
Energy	0	0	0	0	0
Textbooks	1,028	392	1,675	2,295	254
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	13,742	2,022	0	0
Subtotal	118,154	94,456	196,799	19,492	5,805
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	31,279	74,566	55,869	2,958	0
Other	0	0	0	0	0
Subtotal	31,279	74,566	55,869	2,958	0
Other	260,416	107,418	5,867	5,825	4,043
Other Financing Uses (Sources)	(50,000)	(40,000)	(38,119)	(1,903)	(1,863)
Total	\$1,698,956	\$1,540,233	\$1,662,990	\$548,916	\$294,781
Remaining Balance	(\$35,648)	\$66,088	\$3,935	(\$1,864)	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - State Corrections					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu			0	0	0
Student Fees			0	0	0
Other			88,740	86,769	9,716
Subtotal	0	0	88,740	86,769	9,716
State					
Unrestricted			0	1,012,705	732,624
Local Discretionary Block Grant			0	0	0
Social Security & Retirement			0	0	0
Other			1,580,662	1,959,875	1,220,129
Subtotal	0	0	1,580,662	2,972,580	1,952,753
Federal					
Unrestricted			0	0	0
Restricted			102,129	0	0
Subtotal	0	0	102,129	0	0
Beginning Balance			0	2,614	(25,473)
Total	\$0	\$0	\$1,771,531	\$3,061,963	\$1,936,996
Expenditures (Major Categories)					
Salaries					
District Administrative			75,000	76,875	62,622
School Administrative			162,170	258,382	250,056
Certificated Instructional			287,684	745,766	218,924
Other Certificated			107,011	156,826	188,912
Classified			468,287	635,569	325,270
Subtotal	0	0	1,100,152	1,873,418	1,045,784
Benefits					
State Retirement			172,115	370,996	223,492
Social Security			79,180	179,034	115,964
Other			168,394	406,101	240,219
Subtotal	0	0	419,689	956,131	579,675
Purchased Services					
Professional/Technical			98,926	118,590	81,794
Property			159	0	58
Other			19,177	9,083	3,727
Travel			13,338	7,944	2,315
Subtotal	0	0	131,600	135,617	87,894
Supplies & Materials					
Supplies			28,085	26,790	13,168
Energy			0	24	12
Textbooks			19,853	12,018	1,237
Library Books/Periodicals/AV Materials			0	0	0
Computer, Maintenance Supplies, & Food			3,620	3,842	1,131
Subtotal	0	0	51,558	42,674	15,548
Property					
Land, Improvements & Buildings			0	0	0
Equipment			14,602	29,340	2,270
Other			0	0	0
Subtotal	0	0	14,602	29,340	2,270
Other			51,941	50,256	205,825
Other Financing Uses (Sources)			0	0	0
Total	\$0	\$0	\$1,769,542	\$3,087,436	\$1,936,996
Remaining Balance	\$0	\$0	\$1,989	(\$25,473)	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - At Risk Regular Program					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	150,882	141,535	150,429	119,165	141,145
Student Fees		1,160	0	0	0
Other	39,262	109,398	84,553	76,731	112,130
Subtotal	190,144	252,093	234,982	195,896	253,275
State					
Unrestricted	360,924	240,297	886,368	405,335	246,967
Local Discretionary Block Grant	133,083	284,696	102,465	83,984	171,421
Social Security & Retirement	0	4,290	10,648	3,541	0
Other	5,473,693	5,267,071	5,324,820	7,798,201	5,662,799
Subtotal	5,967,700	5,796,354	6,324,301	8,291,061	6,081,187
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	88,103	5,261	0	92,566
Subtotal	0	88,103	5,261	0	92,566
Beginning Balance	938,716	638,746	507,573	608,935	763,956
Total	\$7,096,560	\$6,775,296	\$7,072,117	\$9,095,892	\$7,190,984
Expenditures (Major Categories)					
Salaries					
District Administrative	205,462	219,269	190,893	219,572	191,874
School Administrative	10,975	690	46,988	29,732	0
Certificated Instructional	1,536,443	1,565,985	1,791,132	2,235,558	1,895,959
Other Certificated	980,650	917,295	473,879	638,209	842,577
Classified	1,363,276	1,421,091	1,526,212	1,566,389	1,091,228
Subtotal	4,096,807	4,124,330	4,029,103	4,689,459	4,021,637
Benefits					
State Retirement	526,766	581,518	540,962	623,911	589,266
Social Security	293,991	287,150	271,019	331,009	289,824
Other	490,285	432,053	531,094	624,603	650,407
Subtotal	1,311,042	1,300,721	1,343,075	1,579,523	1,529,497
Purchased Services					
Professional/Technical	150,463	140,284	181,516	157,143	179,121
Property	1,874	636	197,787	428	15,108
Other	43,574	44,926	73,288	53,609	41,327
Travel	41,666	49,561	72,326	50,416	54,194
Subtotal	237,577	235,408	524,917	261,597	289,751
Supplies & Materials					
Supplies	180,305	136,787	256,945	213,100	198,000
Energy	3,289	2,738	3,184	4,347	211
Textbooks	6,147	3,912	21,314	21,813	9,007
Library Books/Periodicals/AV Materials	1,413	5,566	1,401	195	1,240
Computer, Maintenance Supplies, & Food	11,127	24,802	28,669	33,832	19,633
Subtotal	202,281	173,805	311,513	273,288	228,092
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	25,731	33,372	64,339	83,042	87,469
Other	0	0	3,781	0	0
Subtotal	25,731	33,372	68,120	83,042	87,469
Other	83,207	100,197	82,908	106,825	87,183
Other Financing Uses (Sources)	175,462	0	39,095	1,338,218	43,102
Total	\$6,132,107	\$5,967,833	\$6,398,732	\$8,331,951	\$6,286,730
Remaining Balance	\$964,454	\$807,463	\$673,385	\$763,941	\$904,253

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - At Risk Pregnancy Prevention					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	742	2,343	0	0	0
Student Fees		0	0	0	0
Other	0	0	0	163	13
Subtotal	742	2,343	0	163	13
State					
Unrestricted	0	388	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	1,129	603	0	0	6,482
Subtotal	1,129	991	0	0	6,482
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	0	0	0	0
Subtotal	0	0	0	0	0
Beginning Balance	32,502	22,784	19,613	13,368	0
Total	\$34,372	\$26,118	\$19,613	\$13,531	\$6,495
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	2,015	1,801	0	0	0
Other Certificated	0	0	0	0	0
Classified	0	0	0	0	4,839
Subtotal	2,015	1,801	0	0	4,839
Benefits					
State Retirement	187	196	0	0	0
Social Security	153	136	0	0	370
Other	6	5	0	0	0
Subtotal	346	337	0	0	370
Purchased Services					
Professional/Technical	3,333	0	0	0	0
Property	0	0	0	0	0
Other	(19)	0	0	0	0
Travel	0	1,286	0	0	0
Subtotal	3,314	1,286	0	0	0
Supplies & Materials					
Supplies	5,913	3,081	7,487	3,086	938
Energy	0	0	0	0	0
Textbooks	0	0	0	0	175
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	5,913	3,081	7,487	3,086	1,113
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	0	0	2,721	0
Other	0	0	0	0	0
Subtotal	0	0	0	2,721	0
Other	0	0	0	0	173
Other Financing Uses (Sources)	0	0	0	7,724	0
Total	\$11,588	\$6,505	\$7,487	\$13,531	\$6,495
Remaining Balance	\$22,784	\$19,613	\$12,126	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - At Risk Homeless and Minority					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	1,328	0	0	0	0
Student Fees		0	0	0	0
Other	2,702	57,226	482	21,280	1,365
Subtotal	4,030	57,226	482	21,280	1,365
State					
Unrestricted	61,622	43,362	104,216	11,329	18,035
Local Discretionary Block Grant	5,370	28,678	11,522	12,624	42,574
Social Security & Retirement	0	1,476	41	0	0
Other	1,350,903	1,237,529	1,622,965	1,698,238	1,204,040
Subtotal	1,417,895	1,311,045	1,738,744	1,722,191	1,264,649
Federal					
Unrestricted	0	0	0	0	0
Restricted	80,000	211,795	46,000	32,767	78,974
Subtotal	80,000	211,795	46,000	32,767	78,974
Beginning Balance	962,791	856,505	833,868	878,510	766,923
Total	\$2,464,716	\$2,436,571	\$2,619,094	\$2,654,748	\$2,111,910
Expenditures (Major Categories)					
Salaries					
District Administrative	53,181	25,329	66,119	150,570	86,465
School Administrative	0	0	0	729	419
Certificated Instructional	492,972	511,657	545,283	433,290	284,584
Other Certificated	23,104	45,993	15,315	44,972	115,291
Classified	342,521	457,966	539,298	604,134	394,363
Subtotal	911,778	1,040,944	1,166,015	1,233,695	881,123
Benefits					
State Retirement	104,826	107,006	133,939	130,207	98,916
Social Security	65,905	66,861	86,020	102,618	68,191
Other	62,025	70,194	91,776	82,168	87,336
Subtotal	232,755	244,062	311,735	314,993	254,443
Purchased Services					
Professional/Technical	135,145	79,891	41,771	35,528	33,057
Property	0	0	0	770	0
Other	67,556	47,294	39,070	52,767	18,609
Travel	25,972	32,073	18,970	23,764	22,891
Subtotal	228,673	159,257	99,811	112,828	74,557
Supplies & Materials					
Supplies	110,408	204,504	159,916	177,486	70,331
Energy	1,827	0	1,534	0	359
Textbooks	165	0	33,559	115	838
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	20,585	5,112	4,944	24,431	39,624
Subtotal	132,985	209,616	199,953	202,032	111,152
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	26,781	12,412	12,722	29,214	616
Other	0	0	0	875	0
Subtotal	26,781	12,412	12,722	30,089	616
Other	34,162	41,486	29,291	34,748	26,521
Other Financing Uses (Sources)	28,573	(75,750)	(83,150)	(40,559)	(31,782)
Total	\$1,595,707	\$1,632,028	\$1,736,377	\$1,887,826	\$1,316,630
Remaining Balance	\$869,009	\$804,543	\$882,717	\$766,922	\$795,281

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - At Risk MESA					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	8,232	0	0
Student Fees		0	0	0	0
Other	6,042	1,776	2,850	(43,690)	7,206
Subtotal	6,042	1,776	11,082	(43,690)	7,206
State					
Unrestricted	24,103	15,879	36,577	13,670	10,418
Local Discretionary Block Grant	0	13,479	0	0	18,256
Social Security & Retirement	0	0	0	0	0
Other	494,185	459,023	510,347	549,478	405,946
Subtotal	518,288	488,381	546,924	563,148	434,620
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	0	0	0	26,004
Subtotal	0	0	0	0	26,004
Beginning Balance	56,282	63,160	56,185	130,434	62,177
Total	\$580,612	\$553,317	\$614,191	\$649,892	\$530,007
Expenditures (Major Categories)					
Salaries					
District Administrative	21,081	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	204,208	202,654	215,019	212,755	184,505
Other Certificated	20,727	18,739	20,932	35,713	16,985
Classified	40,840	43,439	47,761	54,853	45,171
Subtotal	286,856	264,832	283,712	303,321	246,661
Benefits					
State Retirement	37,403	33,490	38,539	40,386	33,335
Social Security	21,269	18,659	21,586	23,350	18,760
Other	11,149	7,437	9,235	5,666	6,584
Subtotal	69,822	59,586	69,361	69,402	58,678
Purchased Services					
Professional/Technical	32,749	26,144	24,046	36,204	8,250
Property	0	0	0	0	0
Other	27,185	27,452	41,199	54,151	42,672
Travel	14,300	13,981	13,311	10,727	11,855
Subtotal	74,234	67,577	78,556	101,082	62,777
Supplies & Materials					
Supplies	59,631	79,302	89,486	71,265	82,662
Energy	244	0	0	0	0
Textbooks	192	359	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	9,402	5,599	14,673	15,495	13,750
Subtotal	69,469	85,260	104,159	86,760	96,412
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	3,666	0	160	0
Other	0	0	0	0	0
Subtotal	0	3,666	0	160	0
Other	17,071	16,743	12,400	17,120	9,116
Other Financing Uses (Sources)	0	0	0	9,885	0
Total	\$517,452	\$497,663	\$548,188	\$587,730	\$473,644
Remaining Balance	\$63,160	\$55,654	\$66,003	\$62,162	\$56,363

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - At Risk Gang Prevention					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	146,400	137,071	145,286	133,925	79,947
Student Fees		0	0	0	0
Other	7,478	316	0	15,693	9,866
Subtotal	153,878	137,387	145,286	149,618	89,813
State					
Unrestricted	45,000	22,500	57,000	7,780	0
Local Discretionary Block Grant	0	0	0	28,500	0
Social Security & Retirement	0	0	0	0	0
Other	1,225,281	1,281,142	1,458,199	1,323,001	1,425,401
Subtotal	1,270,281	1,303,642	1,515,199	1,359,281	1,425,401
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	0	0	0	1,805
Subtotal	0	0	0	0	1,805
Beginning Balance	21,990	45,813	10,749	16,067	11,547
Total	\$1,446,148	\$1,486,842	\$1,671,234	\$1,524,966	\$1,528,566
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	333,377	290,318	411,904	333,222	419,122
Other Certificated	72,868	67,448	68,605	100,189	102,109
Classified	105,221	110,895	175,700	153,577	135,059
Subtotal	511,466	468,661	656,209	586,988	656,290
Benefits					
State Retirement	58,648	70,165	78,715	72,046	76,766
Social Security	37,369	38,555	45,395	41,980	44,391
Other	71,068	71,315	80,450	79,336	83,852
Subtotal	167,085	180,035	204,560	193,362	205,009
Purchased Services					
Professional/Technical	630,558	711,109	696,187	653,804	574,765
Property	825	0	0	0	0
Other	17,077	4,342	9,219	1,264	11,236
Travel	18,830	8,686	17,322	7,824	3,947
Subtotal	667,290	724,137	722,728	662,892	589,948
Supplies & Materials					
Supplies	25,555	3,025	30,581	21,903	29,799
Energy	0	0	0	0	0
Textbooks	0	0	0	0	266
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	4,386	1,216	4,101	3,111	2,729
Subtotal	29,941	4,241	34,682	25,014	32,794
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	1,200	0	723	5,816	0
Other	0	0	0	0	0
Subtotal	1,200	0	723	5,816	0
Other	23,354	38,376	36,429	34,534	34,000
Other Financing Uses (Sources)	0	0	0	4,813	0
Total	\$1,400,335	\$1,415,450	\$1,655,331	\$1,513,419	\$1,518,040
Remaining Balance	\$45,813	\$71,392	\$15,903	\$11,547	\$10,526

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Youth in Custody					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	1,615	10,795
Other	11,880	13,538	6,619	102,658	9,699
Subtotal	11,880	13,538	6,619	104,273	20,494
State					
Unrestricted	570,192	603,259	80,636	886,994	496,036
Local Discretionary Block Grant	63,700	175,428	171,040	0	11,335
Social Security & Retirement	5,211	9,201	17,682	7,194	0
Other	16,465,172	17,106,627	18,867,439	19,058,911	17,733,435
Subtotal	17,104,275	17,894,515	19,136,797	19,953,099	18,240,806
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	0	0	0	120,485
Subtotal	0	0	0	0	120,485
Beginning Balance	435,584	494,835	206,201	199,884	154,595
Total	\$17,551,739	\$18,402,888	\$19,349,616	\$20,257,256	\$18,536,380
Expenditures (Major Categories)					
Salaries					
District Administrative	343,536	337,193	416,475	437,940	348,602
School Administrative	149,569	207,735	224,777	213,400	214,462
Certificated Instructional	7,981,419	8,245,457	8,367,408	8,464,063	7,815,425
Other Certificated	438,060	306,086	379,372	494,697	374,031
Classified	2,527,184	2,508,524	2,533,208	2,584,786	2,530,001
Subtotal	11,439,768	11,604,994	11,921,240	12,194,887	11,282,521
Benefits					
State Retirement	1,581,047	1,698,680	1,776,542	1,834,641	1,736,658
Social Security	853,619	847,106	882,326	898,830	824,383
Other	2,033,056	1,808,816	2,181,641	2,256,128	2,136,717
Subtotal	4,467,721	4,354,602	4,840,510	4,989,599	4,697,757
Purchased Services					
Professional/Technical	67,806	294,961	694,694	933,953	606,056
Property	30,559	81,290	19,461	148,834	172,676
Other	104,503	46,812	178,361	363,566	52,979
Travel	63,531	81,313	93,796	82,552	48,273
Subtotal	266,399	504,375	986,312	1,528,905	879,985
Supplies & Materials					
Supplies	323,945	381,501	446,125	456,850	692,723
Energy	4,110	3,114	4,256	5,982	8,238
Textbooks	37,085	48,310	53,473	37,893	61,418
Library Books/Periodicals/AV Materials	2,177	2,182	2,203	2,650	13,438
Computer, Maintenance Supplies, & Food	19,100	23,499	24,959	67,362	(17,898)
Subtotal	386,417	458,607	531,016	570,737	757,919
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	227,633	610,916	398,458	228,436	273,507
Other	0	0	0	0	0
Subtotal	227,633	610,916	398,458	228,436	273,507
Other	323,215	407,762	400,226	409,783	405,854
Other Financing Uses (Sources)	(72,970)	0	(2,000)	180,315	(196,500)
Total	\$17,038,184	\$17,941,257	\$19,075,762	\$20,102,661	\$18,101,045
Remaining Balance	\$513,554	\$461,632	\$273,854	\$154,595	\$435,336

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Gifted and Talented					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	1,155,148	1,285,373	1,396,741	1,551,941	1,561,009
Student Fees		64,075	0	0	0
Other	233,321	157,455	217,942	174,018	73,137
Subtotal	1,388,469	1,506,903	1,614,683	1,725,959	1,634,146
State					
Unrestricted	460,980	461,548	647,756	502,849	361,424
Local Discretionary Block Grant	26,264	91,515	28,117	25,896	67,150
Social Security & Retirement	11,449	24,885	24,578	311	736
Other	1,882,115	2,179,697	2,184,799	2,159,026	1,587,120
Subtotal	2,380,808	2,757,645	2,885,250	2,688,082	2,016,430
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	935	0	0	12,633
Subtotal	0	935	0	0	12,633
Beginning Balance	457,008	256,560	253,549	243,792	147,426
Total	\$4,226,285	\$4,522,043	\$4,753,482	\$4,657,833	\$3,810,635
Expenditures (Major Categories)					
Salaries					
District Administrative	106,535	94,440	122,029	125,766	80,818
School Administrative	3,166	1,000	3,606	2,604	1,000
Certificated Instructional	1,553,786	1,753,580	1,900,447	1,751,619	1,618,640
Other Certificated	3,666	48,980	46,113	138,002	115,477
Classified	467,098	544,231	565,825	613,194	486,887
Subtotal	2,134,251	2,442,231	2,638,020	2,631,184	2,302,822
Benefits					
State Retirement	244,359	284,901	320,556	313,420	280,999
Social Security	157,894	178,156	193,806	188,251	165,122
Other	139,687	173,675	219,668	206,346	186,672
Subtotal	541,941	636,732	734,030	708,017	632,793
Purchased Services					
Professional/Technical	236,028	259,473	245,202	281,051	135,520
Property	0	340	160	13,791	0
Other	91,649	173,078	137,764	139,027	76,022
Travel	96,402	116,891	181,053	106,743	68,941
Subtotal	424,079	549,782	564,179	540,612	280,483
Supplies & Materials					
Supplies	436,382	440,818	398,529	368,627	322,099
Energy	0	0	0	0	0
Textbooks	41,304	40,046	25,380	33,429	23,957
Library Books/Periodicals/AV Materials	9,995	11,725	9,796	4,747	935
Computer, Maintenance Supplies, & Food	13,121	6,105	10,050	21,129	5,027
Subtotal	500,802	498,694	443,755	427,931	352,018
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	8,050	31,559	12,971	20,981	13,796
Other	0	0	0	0	0
Subtotal	8,050	31,559	12,971	20,981	13,796
Other	68,279	75,331	62,463	90,479	69,630
Other Financing Uses (Sources)	156,857	0	3,633	91,828	8,664
Total	\$3,834,258	\$4,234,328	\$4,459,050	\$4,511,034	\$3,660,206
Remaining Balance	\$392,027	\$287,715	\$294,431	\$146,799	\$150,428

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Advanced Placement					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	44,652	11,491	35,786	0	738
Student Fees		0	0	4,324	(80)
Other	11,538	1,905	0	1,611	2,788
Subtotal	56,190	13,396	35,786	5,935	3,446
State					
Unrestricted	26,224	26,121	11,305	28,688	10,728
Local Discretionary Block Grant	6,580	13,846	7,083	5,063	10,162
Social Security & Retirement	0	0	0	1,092	0
Other	1,498,450	1,550,991	1,602,731	1,887,944	1,456,934
Subtotal	1,531,254	1,590,958	1,621,119	1,922,787	1,477,824
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	2,839	0	0	885
Subtotal	0	2,839	0	0	885
Beginning Balance	243,291	160,981	151,261	203,338	108,634
Total	\$1,830,735	\$1,768,174	\$1,808,166	\$2,132,060	\$1,590,789
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	476,456	455,503	451,458	516,006	460,182
Other Certificated	24,912	26,672	25,834	106,855	31,881
Classified	82,300	70,817	58,986	52,583	42,759
Subtotal	583,668	552,992	536,278	675,444	534,823
Benefits					
State Retirement	66,790	68,880	67,704	86,189	67,894
Social Security	40,108	37,448	34,631	44,114	34,765
Other	24,299	21,985	19,399	32,127	16,870
Subtotal	131,196	128,313	121,734	162,430	119,530
Purchased Services					
Professional/Technical	16,504	12,265	21,881	14,488	33,147
Property	0	0	0	0	0
Other	54,431	64,420	43,485	40,113	35,200
Travel	40,088	29,171	33,903	51,508	48,710
Subtotal	111,023	105,856	99,269	106,109	117,057
Supplies & Materials					
Supplies	517,829	581,821	564,864	466,834	438,059
Energy	0	0	0	0	0
Textbooks	182,046	174,504	163,436	209,457	212,665
Library Books/Periodicals/AV Materials	0	2,000	0	0	192
Computer, Maintenance Supplies, & Food	459	0	4,024	938	1,680
Subtotal	700,334	758,325	732,323	677,230	652,597
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	98,032	42,475	80,559	103,304	18,092
Other	0	0	0	0	0
Subtotal	98,032	42,475	80,559	103,304	18,092
Other	28,102	28,952	20,815	28,279	23,943
Other Financing Uses (Sources)	4,170	0	1,116	282,402	933
Total	\$1,656,525	\$1,616,913	\$1,592,095	\$2,035,197	\$1,466,973
Remaining Balance	\$174,210	\$151,261	\$216,071	\$96,863	\$123,816

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Concurrent Enrollment					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	59,766	70,628	30,042	251,031	35,363
Student Fees		2,108	20,105	800	1,050
Other	82,814	367,836	96,578	(119,682)	89,936
Subtotal	142,580	440,572	146,725	132,149	126,349
State					
Unrestricted	340,282	340,337	606,475	204,762	355,066
Local Discretionary Block Grant	236,186	364,552	224,539	112,916	249,241
Social Security & Retirement	11,290	14,174	18,854	22,668	5,061
Other	4,954,174	6,417,401	8,529,149	5,352,740	4,160,631
Subtotal	5,541,932	7,136,464	9,379,017	5,693,086	4,769,999
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	41,148	0	0	4,682
Subtotal	0	41,148	0	0	4,682
Beginning Balance	2,085,540	1,399,500	1,000,045	1,160,290	927,384
Total	\$7,770,052	\$9,017,684	\$10,525,787	\$6,985,525	\$5,828,414
Expenditures (Major Categories)					
Salaries					
District Administrative	8,921	46,571	28,739	0	0
School Administrative	0	22,734	0	0	0
Certificated Instructional	798,706	1,098,377	1,018,836	1,554,941	1,447,645
Other Certificated	172,975	164,876	194,434	243,494	190,768
Classified	475,974	538,612	657,507	711,992	730,369
Subtotal	1,456,576	1,871,170	1,899,516	2,510,427	2,368,781
Benefits					
State Retirement	188,105	242,228	257,057	332,056	309,667
Social Security	104,876	125,177	135,173	174,063	165,077
Other	165,383	200,181	213,343	206,913	232,305
Subtotal	458,364	567,586	605,573	713,032	707,049
Purchased Services					
Professional/Technical	2,171,633	2,184,473	3,302,408	180,402	151,923
Property	1,080	40,436	45,663	0	0
Other	976,036	1,286,842	1,794,249	237,643	124,637
Travel	14,255	12,996	9,861	17,004	14,412
Subtotal	3,163,004	3,524,747	5,152,181	435,049	290,972
Supplies & Materials					
Supplies	278,091	310,193	464,361	565,835	528,268
Energy	0	0	0	0	112
Textbooks	130,390	78,452	310,972	343,037	254,087
Library Books/Periodicals/AV Materials	0	0	0	1,100	1,639
Computer, Maintenance Supplies, & Food	18,013	12,136	44,782	35,677	5,590
Subtotal	426,494	400,781	820,115	945,649	789,696
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	330,237	511,913	555,933	421,543	540,182
Other	0	0	0	0	0
Subtotal	330,237	511,913	555,933	421,543	540,182
Other	223,005	300,999	285,998	315,097	334,470
Other Financing Uses (Sources)	(43,276)	(48,597)	(3,749)	761,330	(16,519)
Total	\$6,014,403	\$7,128,599	\$9,315,566	\$6,102,127	\$5,014,632
Remaining Balance	\$1,755,649	\$1,889,085	\$1,210,220	\$883,398	\$813,782

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Highly Impacted Schools					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	(34,041)
Student Fees		0	0	0	0
Other	0	29,220	0	6,021	0
Subtotal	0	29,220	0	6,021	(34,041)
State					
Unrestricted	119,293	0	182,181	79,763	0
Local Discretionary Block Grant	0	94,680	0	38,321	119,814
Social Security & Retirement	0	0	0	0	0
Other	4,983,085	5,030,416	5,250,800	5,383,352	4,219,546
Subtotal	5,102,378	5,125,096	5,432,981	5,501,436	4,339,360
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	0	0	0	344,946
Subtotal	0	0	0	0	344,946
Beginning Balance	1,447,201	1,544,662	727,689	996,251	840,339
Total	\$6,549,579	\$6,698,978	\$6,160,670	\$6,503,708	\$5,490,604
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	2,002,091	2,055,533	1,984,257	2,109,031	1,703,252
Other Certificated	168,625	171,609	217,154	205,858	185,250
Classified	1,398,125	1,337,708	1,318,485	1,463,870	1,258,808
Subtotal	3,568,840	3,564,850	3,519,896	3,778,759	3,147,309
Benefits					
State Retirement	470,503	487,506	493,757	524,764	420,704
Social Security	268,422	264,283	261,773	277,500	231,247
Other	401,764	305,050	300,378	331,332	305,378
Subtotal	1,140,689	1,056,839	1,055,908	1,133,596	957,329
Purchased Services					
Professional/Technical	32,411	51,108	48,171	45,522	106,788
Property	760	0	782	31,922	17,466
Other	19,871	17,762	12,057	11,597	6,916
Travel	44,496	43,379	41,391	38,506	32,792
Subtotal	97,538	112,249	102,401	127,546	163,962
Supplies & Materials					
Supplies	355,614	166,725	245,797	286,555	230,347
Energy	0	0	0	8,774	3,304
Textbooks	22,173	39,003	22,065	7,678	7,236
Library Books/Periodicals/AV Materials	419	0	998	2,713	205
Computer, Maintenance Supplies, & Food	872	0	16,687	4,852	40,738
Subtotal	379,078	205,728	285,547	310,572	281,830
Property					
Land, Improvements & Buildings	0	16,176	0	0	0
Equipment	102,316	73,810	198,839	149,247	179,105
Other	0	0	0	0	0
Subtotal	102,316	89,986	198,839	149,247	179,105
Other	8,796	1,391	48,709	42,782	37,900
Other Financing Uses (Sources)	(292,339)	0	0	120,868	(0)
Total	\$5,004,917	\$5,031,043	\$5,211,301	\$5,663,370	\$4,767,435
Remaining Balance	\$1,544,662	\$1,667,935	\$949,369	\$840,338	\$723,169

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - D-Other 1					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu			0		0
Student Fees			388		202,469
Other			964,842		842,521
Subtotal	0	0	965,230	0	1,044,990
State					
Unrestricted			8,322		55,994
Local Discretionary Block Grant			4,500		0
Social Security & Retirement			0		128
Other			28,692		501,014
Subtotal	0	0	41,514	0	557,136
Federal					
Unrestricted			0		0
Restricted			517,467		475,595
Subtotal	0	0	517,467	0	475,595
Beginning Balance			227,057		445,399
Total	\$0	\$0	\$1,751,268	\$0	\$2,523,120
Expenditures (Major Categories)					
Salaries					
District Administrative			0		69,812
School Administrative			687		0
Certificated Instructional			20,738		54,046
Other Certificated			53		3,106
Classified			581,232		608,469
Subtotal	0	0	602,710	0	735,433
Benefits					
State Retirement			83,015		112,323
Social Security			43,011		52,582
Other			65,555		81,205
Subtotal	0	0	191,581	0	246,111
Purchased Services					
Professional/Technical			92,703		324,491
Property			7,655		10,717
Other			4,261		5,809
Travel			51,390		39,007
Subtotal	0	0	156,009	0	380,024
Supplies & Materials					
Supplies			403,929		350,529
Energy			32,787		24,912
Textbooks			0		0
Library Books/Periodicals/AV Materials			2,082		3,155
Computer, Maintenance Supplies, & Food			8,992		27,101
Subtotal	0	0	447,790	0	405,697
Property					
Land, Improvements & Buildings			0		0
Equipment			43,548		28,343
Other			0		0
Subtotal	0	0	43,548	0	28,343
Other			99,575		69,977
Other Financing Uses (Sources)			0		0
Total	\$0	\$0	\$1,541,213	\$0	\$1,865,585
Remaining Balance	\$0	\$0	\$210,055	\$0	\$657,535

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Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - D-Other 2					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu			0		40,176
Student Fees			0		118,721
Other			4,203		601
Subtotal	0	0	4,203	0	159,498
State					
Unrestricted			0		189,949
Local Discretionary Block Grant			0		0
Social Security & Retirement			0		0
Other			0		54,641
Subtotal	0	0	0	0	244,590
Federal					
Unrestricted			0		0
Restricted			36,000		113,234
Subtotal	0	0	36,000	0	113,234
Beginning Balance			92,109		97,280
Total	\$0	\$0	\$132,312	\$0	\$614,602
Expenditures (Major Categories)					
Salaries					
District Administrative			0		0
School Administrative			0		0
Certificated Instructional			21,900		19,183
Other Certificated			0		0
Classified			101		205,369
Subtotal	0	0	22,001	0	224,552
Benefits					
State Retirement			3,459		4,620
Social Security			1,666		9,393
Other			902		647
Subtotal	0	0	6,027	0	14,660
Purchased Services					
Professional/Technical			0		85,902
Property			0		0
Other			0		3,309
Travel			0		984
Subtotal	0	0	0	0	90,195
Supplies & Materials					
Supplies			6,432		101,312
Energy			0		0
Textbooks			0		200
Library Books/Periodicals/AV Materials			0		0
Computer, Maintenance Supplies, & Food			0		1,522
Subtotal	0	0	6,432	0	103,034
Property					
Land, Improvements & Buildings			0		0
Equipment			0		0
Other			0		0
Subtotal	0	0	0	0	0
Other			4,040		2,574
Other Financing Uses (Sources)			0		2,693
Total	\$0	\$0	\$38,500	\$0	\$437,708
Remaining Balance	\$0	\$0	\$93,812	\$0	\$176,894

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Misc Other 1					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	8,893		0	
Student Fees		624,341		183,223	
Other	619,525	436,102		922,565	
Subtotal	619,525	1,069,336	0	1,105,788	0
State					
Unrestricted	0	1,500		37,329	
Local Discretionary Block Grant	25,419	7,861		9,007	
Social Security & Retirement	0	1,012		0	
Other	12,107	121,282		459,543	
Subtotal	37,526	131,655	0	505,879	0
Federal					
Unrestricted	1,680	33,815		18,988	
Restricted	322,036	863,637		493,131	
Subtotal	323,716	897,452	0	512,119	0
Beginning Balance	(41,719)	318,857		337,882	
Total	\$939,048	\$2,417,300	\$0	\$2,461,668	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0		52,622	
School Administrative	0	0		0	
Certificated Instructional	159,685	211,684		42,495	
Other Certificated	0	857		0	
Classified	90,925	576,225		635,483	
Subtotal	250,611	788,765	0	730,600	0
Benefits					
State Retirement	10,646	94,229		111,363	
Social Security	19,093	53,955		53,268	
Other	6,160	69,623		77,134	
Subtotal	35,899	217,807	0	241,765	0
Purchased Services					
Professional/Technical	17,728	179,421		239,330	
Property	7,700	7,374		7,322	
Other	1,583	6,229		5,141	
Travel	12,076	29,967		45,852	
Subtotal	39,087	222,991	0	297,646	0
Supplies & Materials					
Supplies	13,894	159,041		379,058	
Energy	0	33,407		25,488	
Textbooks	82	0		4,803	
Library Books/Periodicals/AV Materials	0	1,385		2,073	
Computer, Maintenance Supplies, & Food	2,338	0		32,462	
Subtotal	16,314	193,833	0	443,884	0
Property					
Land, Improvements & Buildings	0	0		0	
Equipment	28,170	3,413		237,561	
Other	0	0		0	
Subtotal	28,170	3,413	0	237,561	0
Other	553,901	671,323		41,879	
Other Financing Uses (Sources)	(303,790)	0		25,779	
Total	\$620,191	\$2,098,134	\$0	\$2,019,113	\$0
Remaining Balance	\$318,857	\$319,166	\$0	\$442,555	\$0

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Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Special Populations - Misc Other 2					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				0	
Student Fees				0	
Other				1,944	
Subtotal	0	0	0	1,944	0
State					
Unrestricted				18,405	
Local Discretionary Block Grant				0	
Social Security & Retirement				0	
Other				767	
Subtotal	0	0	0	19,172	0
Federal					
Unrestricted				50,000	
Restricted				0	
Subtotal	0	0	0	50,000	0
Beginning Balance				96,505	
Total	\$0	\$0	\$0	\$167,621	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative				0	
School Administrative				0	
Certificated Instructional				33,232	
Other Certificated				0	
Classified				0	
Subtotal	0	0	0	33,232	0
Benefits					
State Retirement				1,258	
Social Security				3,219	
Other				0	
Subtotal	0	0	0	4,477	0
Purchased Services					
Professional/Technical				420	
Property				0	
Other				1,623	
Travel				0	
Subtotal	0	0	0	2,043	0
Supplies & Materials					
Supplies				17,250	
Energy				0	
Textbooks				0	
Library Books/Periodicals/AV Materials				0	
Computer, Maintenance Supplies, & Food				0	
Subtotal	0	0	0	17,250	0
Property					
Land, Improvements & Buildings				0	
Equipment				5,352	
Other				0	
Subtotal	0	0	0	5,352	0
Other				5,087	
Other Financing Uses (Sources)				2,900	
Total	\$0	\$0	\$0	\$70,341	\$0
Remaining Balance	\$0	\$0	\$0	\$97,280	\$0

APPENDIX A6 – SCHEDULE E – BLOCK GRANT

Appendix A6.1 – Schedule E Total

Appendix A6.2 – Quality Teaching Block

Appendix A6.3 – Career Ladder

Appendix A6.4 – Quality Teaching Bonuses

Appendix A6.5 – Local Discretionary Block

Appendix A6.6 – Interventions for Student Success

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Schedule E - Block Grant Total					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$3,716,466	\$3,114,465	\$2,670,023	\$2,677,731	\$10,886,153
Student Fees	0	5,861	23,890	46,011	16,400
Other	1,430,941	1,845,415	1,442,057	2,147,586	1,934,866
Subtotal	5,147,407	4,965,741	4,135,970	4,871,328	12,837,419
State					
Unrestricted	17,456,160	16,238,579	20,195,935	25,255,036	3,724,407
Local Discretionary Block Grant	15,432,669	16,477,907	15,157,922	11,461,365	1,343,915
Social Security & Retirement	68,058	231,752	66,401	55,894	0
Other	55,419,121	59,877,607	70,928,472	71,567,502	13,349,612
Subtotal	88,376,008	92,825,845	106,348,729	108,339,797	18,417,935
Federal					
Unrestricted	0	0	112,671	11,123	0
Restricted	668,291	81,269	63,293	73,636	0
Subtotal	668,291	81,269	175,964	84,759	0
Beginning Balance	9,757,788	8,410,263	7,007,278	7,467,217	6,652,642
Total	\$103,949,494	\$106,283,118	\$117,667,941	\$120,763,101	\$37,907,996
Expenditures (Major Categories)					
Salaries					
District Administrative	1,868,534	738,718	1,005,095	1,094,084	471,584
School Administrative	172,658	142,649	250,876	271,493	81,706
Certificated Instructional	61,281,876	63,681,436	70,615,070	72,348,252	14,074,615
Other Certificated	1,716,760	1,590,460	2,722,373	3,060,710	4,564,314
Classified	4,256,802	5,091,403	5,457,275	5,319,877	3,588,347
Subtotal	69,296,628	71,244,667	80,050,688	82,094,415	22,780,567
Benefits					
State Retirement	9,581,207	10,241,742	11,476,428	11,922,249	3,148,098
Social Security	5,036,085	5,116,943	5,822,469	5,936,205	1,655,858
Other	3,646,084	3,419,700	3,945,925	3,848,847	1,650,254
Subtotal	18,263,376	18,778,385	21,244,822	21,707,301	6,454,210
Purchased Services					
Professional/Technical	1,777,302	1,582,234	1,929,849	1,467,901	660,712
Property	282,493	225,514	429,676	100,394	16,443
Other	636,742	814,260	821,560	503,887	232,392
Travel	465,117	582,213	772,412	629,456	204,392
Subtotal	3,161,655	3,204,220	3,953,497	2,701,637	1,113,938
Supplies & Materials					
Supplies	1,954,930	1,919,856	2,875,539	2,527,163	1,237,116
Energy	7,242	36,154	45,407	17,052	675
Textbooks	61,516	63,142	151,809	82,725	134,887
Library Books/Periodicals/AV Materials	22,549	1,896	22,853	10,278	44,992
Computer, Maintenance Supplies, & Food	502,300	469,226	325,879	408,926	232,056
Subtotal	2,548,537	2,490,274	3,421,486	3,046,144	1,649,726
Property					
Land, Improvements & Buildings	8,077	10,367	35,016	339	0
Equipment	1,057,955	1,250,128	736,146	813,663	269,829
Other	0	0	0	0	0
Subtotal	1,066,032	1,260,495	771,162	814,002	269,829
Other	645,662	695,973	835,579	757,211	210,952
Other Financing Uses (Sources)	(427,944)	(126,397)	(76,151)	4,000,142	193,791
Total	\$94,553,946	\$97,547,616	\$110,201,083	\$115,120,851	\$32,673,013
Remaining Balance	\$9,395,548	\$8,735,502	\$7,466,858	\$5,642,250	\$5,234,983

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Block Grant - Quality Teaching Block					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	655,362	0	129,434	0	6,981,714
Student Fees		0	0	0	0
Other	18,886	519,623	445,358	485,420	612,615
Subtotal	674,248	519,623	574,792	485,420	7,594,330
State					
Unrestricted	13,156,321	12,717,888	15,980,123	19,071,748	662,804
Local Discretionary Block Grant	672,927	1,887,674	1,217,595	1,300,003	60,526
Social Security & Retirement	41,719	208,064	42,597	20,719	0
Other	40,849,856	46,044,744	55,275,130	57,468,037	2,776,005
Subtotal	54,720,823	60,858,370	72,515,444	77,860,507	3,499,335
Federal					
Unrestricted	0	0	64,939	0	0
Restricted	644,696	7,410	11,636	0	0
Subtotal	644,696	7,410	76,575	0	0
Beginning Balance	4,293,981	4,134,108	4,388,869	4,973,561	4,392,197
Total	\$60,333,748	\$65,519,511	\$77,555,680	\$83,319,488	\$15,485,861
Expenditures (Major Categories)					
Salaries					
District Administrative	109,580	140,992	155,380	310,632	8,000
School Administrative	111,770	69,200	207,625	61,911	44,958
Certificated Instructional	42,187,204	46,095,760	54,086,941	57,410,181	9,319,453
Other Certificated	963,364	969,572	1,327,387	1,380,223	4,849
Classified	208,873	272,576	360,560	496,507	5,460
Subtotal	43,580,791	47,548,100	56,137,892	59,659,454	9,382,721
Benefits					
State Retirement	6,290,308	7,149,983	8,275,862	8,886,506	1,432,135
Social Security	3,231,462	3,454,043	4,159,848	4,349,693	705,363
Other	615,972	503,871	975,749	936,247	54,701
Subtotal	10,137,741	11,107,897	13,411,459	14,172,447	2,192,199
Purchased Services					
Professional/Technical	652,276	602,980	911,323	693,895	198,830
Property	28,968	1,000	1,542	110	0
Other	167,729	256,746	366,113	198,852	19,488
Travel	243,494	300,221	494,945	382,526	86,466
Subtotal	1,092,467	1,160,947	1,773,923	1,275,383	304,784
Supplies & Materials					
Supplies	338,456	300,683	527,840	473,842	254,086
Energy	0	0	0	0	0
Textbooks	10,263	16,299	36,384	4,594	11,176
Library Books/Periodicals/AV Materials	0	396	755	0	0
Computer, Maintenance Supplies, & Food	19,283	36,558	29,398	60,905	43,761
Subtotal	368,002	353,936	594,377	539,342	309,023
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	550	46,999	38,981	69,815	22,759
Other	0	0	0	0	0
Subtotal	550	46,999	38,981	69,815	22,759
Other	430,209	379,089	609,776	547,251	53,480
Other Financing Uses (Sources)	60,294	13,890	15,711	2,656,265	0
Total	\$55,670,055	\$60,610,857	\$72,582,119	\$78,919,957	\$12,264,967
Remaining Balance	\$4,663,693	\$4,908,654	\$4,973,561	\$4,399,531	\$3,220,894

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Block Grant - Career Ladder					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	2,264	0	0	0	0
Student Fees		0	0	0	0
Other	12,736	15,000	15,000	0	0
Subtotal	15,000	15,000	15,000	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	10,558	0
Social Security & Retirement	0	0	0	0	0
Other	2,226,443	219,220	199,762	250,456	0
Subtotal	2,226,443	219,220	199,762	261,014	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	0	0	0	0
Subtotal	0	0	0	0	0
Beginning Balance	4,534	6,318	2,353	0	0
Total	\$2,245,977	\$240,538	\$217,115	\$261,014	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	1,828,084	195,039	176,417	197,513	0
Other Certificated	0	0	0	0	0
Classified	0	0	0	0	0
Subtotal	1,828,084	195,039	176,417	197,513	0
Benefits					
State Retirement	272,159	26,249	27,624	23,884	0
Social Security	139,416	12,363	13,074	11,241	0
Other	0	0	0	0	0
Subtotal	411,575	38,612	40,698	35,125	0
Purchased Services					
Professional/Technical	0	0	0	28,376	0
Property	0	0	0	0	0
Other	0	0	0	0	0
Travel	0	4,534	0	0	0
Subtotal	0	4,534	0	28,376	0
Supplies & Materials					
Supplies	0	0	0	0	0
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	0	0	0	0	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Other	0	0	0	0	0
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$2,239,659	\$238,185	\$217,115	\$261,014	\$0
Remaining Balance	\$6,318	\$2,353	\$0	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Block Grant - Quality Teaching Bonuses					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
State					
Unrestricted	0	79,853	0	142,493	0
Local Discretionary Block Grant	45,298	0	25,000	9,229	0
Social Security & Retirement	8,329	4,968	5,828	0	0
Other	61,388	67,627	28,820	678,370	1,118
Subtotal	115,015	152,448	59,648	830,092	1,118
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	22,202	0	0	0
Subtotal	0	22,202	0	0	0
Beginning Balance	0	7,738	38,986	32,107	3,855
Total	\$115,015	\$182,388	\$98,634	\$862,199	\$4,973
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	1,782	0	9,683	153,828	0
Certificated Instructional	88,310	127,983	27,676	417,807	0
Other Certificated	1,782	0	0	0	0
Classified	0	0	0	108	0
Subtotal	91,874	127,983	37,359	571,743	0
Benefits					
State Retirement	5,501	3,342	3,920	61,371	0
Social Security	3,679	2,673	2,778	30,120	0
Other	102	1,183	0	14,257	0
Subtotal	9,282	7,198	6,698	105,747	0
Purchased Services					
Professional/Technical	6,021	1,440	18,800	127,637	3,855
Property	0	0	0	0	0
Other	100	0	0	1,080	1,118
Travel	0	6,781	3,370	41,365	0
Subtotal	6,121	8,221	22,170	170,082	4,973
Supplies & Materials					
Supplies	0	0	0	4,832	0
Energy	0	0	0	0	0
Textbooks	0	0	0	5,406	0
Library Books/Periodicals/AV Materials	0	0	0	61	0
Computer, Maintenance Supplies, & Food	0	0	300	31	0
Subtotal	0	0	300	10,330	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	0	0	346	0
Other	0	0	0	0	0
Subtotal	0	0	0	346	0
Other	0	0	0	200	0
Other Financing Uses (Sources)	0	0	0	(103)	0
Total	\$107,277	\$143,402	\$66,527	\$858,344	\$4,973
Remaining Balance	\$7,738	\$38,986	\$32,107	\$3,855	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Block Grant - Local Discretionary Block					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	1,004,582	1,190,710	747,322	1,063,733	1,147,996
Student Fees		0	0	0	0
Other	402,832	273,275	108,218	832,809	12,842
Subtotal	1,407,414	1,463,985	855,540	1,896,542	1,160,838
State					
Unrestricted	570,119	512,898	776,971	1,083,243	4,222
Local Discretionary Block Grant	14,459,052	14,184,227	13,720,818	9,396,194	108,942
Social Security & Retirement	11,927	10,802	12,053	10,001	0
Other	1,001,342	789,420	1,265,587	(48,070)	11,312
Subtotal	16,042,440	15,497,347	15,775,429	10,441,368	124,476
Federal					
Unrestricted	0	0	16,704	11,123	0
Restricted	0	0	0	0	0
Subtotal	0	0	16,704	11,123	0
Beginning Balance	1,909,921	1,750,937	710,766	872,631	291,502
Total	\$19,359,775	\$18,712,269	\$17,358,439	\$13,221,664	\$1,576,816
Expenditures (Major Categories)					
Salaries					
District Administrative	1,205,915	253,412	493,285	410,375	0
School Administrative	0	38,036	33,568	18,922	0
Certificated Instructional	8,243,510	7,841,350	7,418,742	5,187,955	72,545
Other Certificated	347,567	368,313	119,319	173,028	85,003
Classified	1,278,933	1,966,755	2,019,418	1,762,416	518,675
Subtotal	11,075,925	10,467,866	10,084,331	7,552,696	676,223
Benefits					
State Retirement	1,443,975	1,444,188	1,402,035	1,063,568	101,300
Social Security	757,394	738,856	700,186	538,421	48,798
Other	1,508,509	1,497,827	1,476,282	1,158,427	130,473
Subtotal	3,709,878	3,680,871	3,578,503	2,760,416	280,571
Purchased Services					
Professional/Technical	496,183	542,443	251,640	126,802	11,483
Property	253,445	224,392	424,820	100,284	432
Other	327,985	367,164	288,320	203,027	78,762
Travel	74,300	94,763	56,322	62,406	28,864
Subtotal	1,151,913	1,228,762	1,021,102	492,520	119,541
Supplies & Materials					
Supplies	460,587	368,027	892,861	665,327	50,663
Energy	7,242	36,127	45,407	17,052	0
Textbooks	4,500	12,034	20,875	11,573	6,629
Library Books/Periodicals/AV Materials	15,132	0	12,887	0	0
Computer, Maintenance Supplies, & Food	427,177	353,941	170,980	274,476	134,863
Subtotal	914,638	770,129	1,143,010	968,428	192,155
Property					
Land, Improvements & Buildings	8,077	10,367	35,016	339	0
Equipment	859,804	1,060,990	530,701	485,740	101,531
Other	0	0	0	0	0
Subtotal	867,881	1,071,357	565,717	486,079	101,531
Other	55,792	134,196	93,144	81,166	7,434
Other Financing Uses (Sources)	(250,834)	(10,789)	0	584,428	(8,934)
Total	\$17,525,193	\$17,342,393	\$16,485,807	\$12,925,732	\$1,368,521
Remaining Balance	\$1,834,582	\$1,369,876	\$872,632	\$295,932	\$208,295

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Block Grant - Interventions for Student Success					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	2,054,258	1,923,755	1,793,267	1,613,998	2,756,442
Student Fees		5,861	23,890	46,011	16,400
Other	996,487	1,037,517	873,481	829,357	1,309,409
Subtotal	3,050,745	2,967,133	2,690,638	2,489,366	4,082,251
State					
Unrestricted	3,729,720	2,927,940	3,438,841	4,957,552	3,057,381
Local Discretionary Block Grant	255,392	406,006	194,509	745,381	1,174,447
Social Security & Retirement	6,083	7,918	5,923	25,174	0
Other	11,280,092	12,756,596	14,159,173	13,218,708	10,561,178
Subtotal	15,271,287	16,098,460	17,798,446	18,946,816	14,793,006
Federal					
Unrestricted	0	0	31,028	0	0
Restricted	23,595	51,657	51,657	73,636	0
Subtotal	23,595	51,657	82,685	73,636	0
Beginning Balance	3,549,352	2,511,162	1,866,304	1,588,918	1,965,089
Total	\$21,894,979	\$21,628,412	\$22,438,073	\$23,098,736	\$20,840,346
Expenditures (Major Categories)					
Salaries					
District Administrative	553,039	344,314	356,430	373,077	463,584
School Administrative	59,106	35,413	0	36,832	36,748
Certificated Instructional	8,934,767	9,421,305	8,905,294	9,134,796	4,682,617
Other Certificated	404,047	252,576	1,275,668	1,507,459	4,474,462
Classified	2,768,995	2,852,072	3,077,296	3,060,846	3,064,212
Subtotal	12,719,954	12,905,679	13,614,688	14,113,010	12,721,623
Benefits					
State Retirement	1,569,265	1,617,980	1,766,987	1,886,921	1,614,663
Social Security	904,133	909,008	946,582	1,006,730	901,697
Other	1,521,501	1,416,819	1,493,894	1,739,915	1,465,080
Subtotal	3,994,900	3,943,807	4,207,464	4,633,566	3,981,440
Purchased Services					
Professional/Technical	622,822	435,371	748,086	491,191	446,544
Property	80	122	3,314	0	16,011
Other	140,928	190,350	167,127	100,927	133,024
Travel	147,323	175,914	217,775	143,158	89,061
Subtotal	911,154	801,756	1,136,302	735,276	684,640
Supplies & Materials					
Supplies	1,155,887	1,251,146	1,454,838	1,383,162	932,367
Energy	0	27	0	0	675
Textbooks	46,753	34,809	94,549	61,152	117,082
Library Books/Periodicals/AV Materials	7,417	1,500	9,211	10,217	44,992
Computer, Maintenance Supplies, & Food	55,840	78,727	125,201	73,514	53,432
Subtotal	1,265,897	1,366,209	1,683,800	1,528,045	1,148,548
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	197,601	142,138	166,464	257,761	145,539
Other	0	0	0	0	0
Subtotal	197,601	142,138	166,464	257,761	145,539
Other	159,661	182,688	132,659	128,593	150,038
Other Financing Uses (Sources)	(237,404)	(129,498)	(91,862)	759,552	202,725
Total	\$19,011,762	\$19,212,779	\$20,849,515	\$22,155,804	\$19,034,552
Remaining Balance	\$2,883,217	\$2,415,633	\$1,588,558	\$942,932	\$1,805,794

APPENDIX A7 – SCHEDULE H – RESTRICTED STATE AND FEDERAL

Appendix A7.1 – Schedule H Total

Appendix A7.2 – Driver Education Behind the Wheel

Appendix A7.3 – Driver Education Classroom

Appendix A7.4 – UPASS

Appendix A7.5 – Charter School Local Replacement

Appendix A7.6 – Charter School Federal Startup

Appendix A7.7 – Contingency Funds

Appendix A7.8 – Pilot Programs

Appendix A7.9 – School "Lands" Trust

Appendix A7.10 – School Nurses

Appendix A7.11 – Critical Languages

Appendix A7.12 – Instructional Technology

Appendix A7.13 – On-Line Summative Test

Appendix A7.14 – Extended Day Kindergarten

Appendix A7.15 – Educator Salary Adjustments

Appendix A7.16 – Educator Bonus

Appendix A7.17 – K-3 Reading

Appendix A7.18 – K-3 Reading Matching

Appendix A7.19 – Classified Bonuses

Appendix A7.20 – Other State-Federal

Appendix A7.21 – Budget Reductions

Appendix A7.22 – H-Other 1

Appendix A7.23 – H-Other 2

Appendix A7.24 – H-Other 3

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Schedule H - Restricted State and Federal Total					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$14,591,485	\$23,677,651	\$20,941,540	\$23,413,576	\$21,898,384
Student Fees	0	0	0	0	2,293,449
Other	5,753,200	3,014,297	1,043,663	1,520,799	2,819,857
Subtotal	20,344,685	26,691,949	21,985,203	24,934,376	27,011,690
State					
Unrestricted	11,811,453	16,650,387	29,177,152	29,897,738	32,779,616
Local Discretionary Block Grant	950,836	2,303,099	34,332,319	21,904,528	7,209,241
Social Security & Retirement	204,359	231,113	3,417,733	2,730,097	52,558
Other	33,848,209	35,270	87,732	165,438	225,546,701
Subtotal	46,814,857	19,219,869	67,014,935	54,697,801	265,588,116
Federal					
Unrestricted	153,252	72,247,182	242,587,801	269,749,836	990,705
Restricted	8,979,505	2,751,840	648,659	277,499	8,665,475
Subtotal	9,132,757	74,999,022	243,236,460	270,027,335	9,656,180
Beginning Balance	9,020,946	8,289,834	8,012,045	13,019,379	14,357,618
Total	\$85,313,245	\$129,200,673	\$340,248,643	\$362,678,892	\$316,613,604
Expenditures (Major Categories)					
Salaries					
District Administrative	562,204	117,976,177	290,406,052	321,063,113	1,894,756
School Administrative	443,976	1,056,769	1,319,569	1,278,360	2,657,855
Certificated Instructional	27,292,948	874,443	2,618,382	3,122,708	155,804,449
Other Certificated	728,711	39,769,911	134,586,350	169,686,518	12,617,137
Classified	2,535,451	6,068,651	16,778,162	17,133,799	14,694,022
Subtotal	31,563,290	165,745,951	445,708,514	512,284,498	187,668,219
Benefits					
State Retirement	3,904,197	52,168,567	162,977,378	199,661,794	25,054,046
Social Security	2,548,235	5,609,066	22,309,712	30,816,013	12,990,542
Other	3,387,841	3,193,518	11,477,983	14,976,685	8,814,366
Subtotal	9,840,274	60,971,151	196,765,074	245,454,491	46,858,954
Purchased Services					
Professional/Technical	3,109,970	13,800,658	40,549,768	60,275,677	7,917,480
Property	6,764,412	4,594,328	5,625,465	6,764,695	14,305,163
Other	1,580,781	12,229,473	10,866,481	11,816,621	2,842,560
Travel	575,157	1,975,146	1,959,004	2,709,939	921,129
Subtotal	12,030,320	32,599,604	59,000,718	81,566,933	25,986,332
Supplies & Materials					
Supplies	6,816,409	19,431,930	19,267,053	22,110,860	6,646,722
Energy	524,030	7,616,541	10,016,820	10,546,503	747,802
Textbooks	1,781,113	106,275	55,201	82,537	1,771,270
Library Books/Periodicals/AV Materials	221,945	2,390,952	2,103,613	1,161,866	611,962
Computer, Maintenance Supplies, & Food	579,682	1,043,109	2,101,918	1,939,546	853,257
Subtotal	9,923,179	30,588,808	33,544,605	35,841,312	10,631,014
Property					
Land, Improvements & Buildings	1,201,914	8,135,195	10,224,186	9,236,550	1,184,533
Equipment	6,791,753	376,551	185,553	1,065,029	11,512,963
Other	157,472	4,671,952	28,300,006	17,404,472	34,125
Subtotal	8,151,139	13,183,697	38,709,745	27,706,051	12,731,621
Other	1,255,886	7,331,510	34,888,258	28,521,469	18,339,597
Other Financing Uses (Sources)	293,138	107,842,730	277,273,289	330,766,574	463,340
Total	\$73,057,226	\$418,263,452	\$1,085,890,203	\$1,262,141,328	\$302,679,077
Remaining Balance	\$12,256,019	(\$289,062,779)	(\$745,641,560)	(\$899,462,436)	\$13,934,527

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Driver Education Behind the Wheel					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	362,952	248,819	334,699	186,796	157,404
Student Fees					1,994,315
Other	2,267,500	1,950,792	919,051	1,402,089	605,696
Subtotal	2,630,452	2,199,611	1,253,750	1,588,885	2,757,414
State					
Unrestricted	262,819	139,191	2,444,203	2,455,861	303,493
Local Discretionary Block Grant	91,911	161,611	514,175	462,037	151,667
Social Security & Retirement	2,204	60,558	52,664	75,157	969
Other	3,588,843	5,958	10,559	5,015	4,455,798
Subtotal	3,945,777	367,318	3,021,601	2,998,070	4,911,927
Federal					
Unrestricted	0	4,213,529	4,075,045	5,135,102	0
Restricted	3,180	0	0	0	0
Subtotal	3,180	4,213,529	4,075,045	5,135,102	0
Beginning Balance	1,381,033	1,414,994	1,028,895	994,098	931,634
Total	\$7,960,442	\$8,195,451	\$9,379,292	\$10,716,156	\$8,600,975
Expenditures (Major Categories)					
Salaries					
District Administrative	74,694	7,829,733	7,548,144	8,585,062	72,121
School Administrative	0	60,506	70,335	73,662	0
Certificated Instructional	3,554,994	0	0	0	3,889,085
Other Certificated	529	3,483,204	3,644,408	3,940,803	1,000
Classified	143,426	138,722	140,921	165,936	156,063
Subtotal	3,773,643	11,512,165	11,403,807	12,765,463	4,118,270
Benefits					
State Retirement	509,672	3,682,432	3,863,650	4,222,742	556,484
Social Security	281,237	519,442	526,522	570,180	304,741
Other	106,901	274,611	283,427	311,601	131,099
Subtotal	897,810	4,476,485	4,673,598	5,104,523	992,324
Purchased Services					
Professional/Technical	20,547	896,774	912,799	995,043	40,608
Property	61,185	39,680	28,871	43,030	99,174
Other	91,516	66,083	76,733	85,050	84,101
Travel	46,922	70,924	84,823	100,174	65,239
Subtotal	220,170	1,073,462	1,103,226	1,223,298	289,122
Supplies & Materials					
Supplies	107,136	220,619	243,247	288,352	149,972
Energy	139,242	153,034	152,025	162,992	186,188
Textbooks	1,000	32	22	90	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	120,808	150,886	184,110	171,853	105,269
Subtotal	368,186	524,571	579,404	623,287	441,429
Property					
Land, Improvements & Buildings	0	411,838	454,203	488,624	0
Equipment	1,143,129	0	0	6,445	1,518,901
Other	0	1,179,970	1,298,879	1,458,649	0
Subtotal	1,143,129	1,591,808	1,753,083	1,953,719	1,518,901
Other	21,018	1,205,330	1,315,859	1,482,037	42,669
Other Financing Uses (Sources)	28,181	6,418,958	6,794,328	7,479,629	62,373
Total	\$6,452,136	\$26,802,779	\$27,623,304	\$30,631,955	\$7,465,088
Remaining Balance	\$1,508,307	(\$18,607,327)	(\$18,244,012)	(\$19,915,799)	\$1,135,887

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Driver Education Classroom					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	136,806	13,191	4,940	178,167	120,223
Student Fees					262,256
Other	544,593	323,447	124,612	118,305	25,872
Subtotal	681,399	336,638	129,552	296,472	408,351
State					
Unrestricted	777,423	721,678	268,740	493,224	661,088
Local Discretionary Block Grant	19,948	14,962	723,600	749,727	6,640
Social Security & Retirement	6,371	170,555	0	7,329	13,571
Other	399,414	8,974	8,211	9,394	348,248
Subtotal	1,203,156	916,169	1,000,551	1,259,674	1,029,547
Federal					
Unrestricted	0	1,373,378	1,000,203	869,768	0
Restricted	0	0	0	0	0
Subtotal	0	1,373,378	1,000,203	869,768	0
Beginning Balance	3,579	(120,699)	(51,811)	(47,443)	122,651
Total	\$1,888,134	\$2,505,487	\$2,078,495	\$2,378,471	\$1,560,549
Expenditures (Major Categories)					
Salaries					
District Administrative	0	1,589,318	1,217,132	1,315,549	20,572
School Administrative	0	19,360	9,980	20,572	0
Certificated Instructional	1,398,353	0	0	0	902,272
Other Certificated	0	1,145,272	768,882	886,493	803
Classified	0	1,197	1,392	2,563	17,138
Subtotal	1,398,353	2,755,147	1,997,386	2,225,177	940,785
Benefits					
State Retirement	199,299	1,165,829	780,254	909,628	143,249
Social Security	104,070	176,189	126,367	140,804	70,956
Other	185,177	88,541	62,069	69,039	102,814
Subtotal	488,546	1,430,559	968,690	1,119,471	317,019
Purchased Services					
Professional/Technical	1,946	433,920	305,713	338,478	8,436
Property	0	1,252	0	1,007	2,656
Other	414	127	1,157	518	16,388
Travel	775	326	299	442	622
Subtotal	3,135	435,625	307,169	340,445	28,102
Supplies & Materials					
Supplies	23,596	2,095	2,019	2,600	78,879
Energy	17,481	28,262	9,260	2,356	1,530
Textbooks	5,767	0	0	0	1,638
Library Books/Periodicals/AV Materials	0	0	8,578	7,318	0
Computer, Maintenance Supplies, & Food	0	333	794	1,442	396
Subtotal	46,844	30,690	20,651	13,716	82,443
Property					
Land, Improvements & Buildings	0	28,672	18,700	11,116	0
Equipment	43,933	0	0	0	19,350
Other	0	8,857	86,791	4,116	0
Subtotal	43,933	37,529	105,492	15,232	19,350
Other	8,320	9,046	87,145	4,295	8,475
Other Financing Uses (Sources)	3,782	1,641,284	1,195,722	1,277,487	(13,736)
Total	\$1,992,913	\$6,339,880	\$4,682,255	\$4,995,823	\$1,382,438
Remaining Balance	(\$104,779)	(\$3,834,393)	(\$2,603,760)	(\$2,617,352)	\$178,111

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - UPASS					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	50,049	0	0	0	37,205
Student Fees					0
Other	516,664	47,174	0	0	6,816
Subtotal	566,713	47,174	0	0	44,021
State					
Unrestricted	328,918	143,351	1,789	970	122,599
Local Discretionary Block Grant	103,414	159,221	348,709	163,652	17,451
Social Security & Retirement	0	0	109,053	57,466	0
Other	2,460,965	0	2,141	0	1,594,422
Subtotal	2,893,297	302,572	461,692	222,088	1,734,471
Federal					
Unrestricted	0	2,375,611	4,849,462	2,621,189	0
Restricted	0	0	0	1,000	0
Subtotal	0	2,375,611	4,849,462	2,622,189	0
Beginning Balance	1,702,635	1,749,651	1,333,492	1,184,122	826,270
Total	\$5,162,645	\$4,475,008	\$6,644,645	\$4,028,399	\$2,604,763
Expenditures (Major Categories)					
Salaries					
District Administrative	225,268	4,172,436	6,194,247	4,014,421	151,830
School Administrative	4,206	231,004	158,152	182,998	1,767
Certificated Instructional	288,712	0	5,082	0	428,591
Other Certificated	12,209	763,153	553,951	687,071	24,673
Classified	275,073	331,381	322,054	431,619	439,632
Subtotal	805,469	5,497,975	7,233,487	5,316,109	1,046,492
Benefits					
State Retirement	87,562	1,348,260	1,071,707	1,332,993	106,600
Social Security	53,950	137,765	112,567	152,571	71,293
Other	69,194	79,180	69,565	90,272	68,305
Subtotal	210,707	1,565,205	1,253,839	1,575,837	246,198
Purchased Services					
Professional/Technical	112,169	271,718	242,699	327,022	85,523
Property	776	157,911	97,644	11,005	41,633
Other	91,995	4,207	24,676	54,501	61,472
Travel	53,281	89,835	87,641	51,343	10,412
Subtotal	258,221	523,671	452,661	443,870	199,040
Supplies & Materials					
Supplies	157,472	278,182	225,911	138,762	189,601
Energy	0	130,763	243,928	124,821	0
Textbooks	0	46,942	14,088	16,491	1,385
Library Books/Periodicals/AV Materials	2,615	0	535,697	0	1,595
Computer, Maintenance Supplies, & Food	10,684	18,704	34,303	364,271	6,157
Subtotal	170,771	474,591	1,053,927	644,345	198,738
Property					
Land, Improvements & Buildings	0	196,409	828,015	505,583	0
Equipment	1,695,111	0	0	0	281,104
Other	0	353,514	2,630,429	633,275	0
Subtotal	1,695,111	549,924	3,458,445	1,138,858	281,104
Other	10,544	367,247	2,641,494	655,321	7,024
Other Financing Uses (Sources)	103,728	2,463,784	5,010,136	2,962,455	(5,802)
Total	\$3,254,550	\$11,442,395	\$21,103,990	\$12,736,794	\$1,972,794
Remaining Balance	\$1,908,095	(\$6,967,387)	(\$14,459,344)	(\$8,708,396)	\$631,969

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Charter School Local Replacement					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees					13,753
Other	0	1,758	0	0	10,052
Subtotal	0	1,758	0	0	23,805
State					
Unrestricted	5,565,034	6,734,297	0	7	21,723,335
Local Discretionary Block Grant	0	37,177	11,449,572	8,246,707	26,118
Social Security & Retirement	0	0	0	3,337	7,060
Other	6,977,361	0	6,730	0	27,331,863
Subtotal	12,542,395	6,771,474	11,456,302	8,250,051	49,088,376
Federal					
Unrestricted	0	23,258,467	26,802,120	39,070,656	0
Restricted	105,099	565,539	0	0	0
Subtotal	105,099	23,824,006	26,802,120	39,070,656	0
Beginning Balance	863,275	588,740	1,196,608	1,960,227	2,097,379
Total	\$13,510,769	\$31,185,978	\$39,455,030	\$49,280,935	\$51,209,560
Expenditures (Major Categories)					
Salaries					
District Administrative	100,000	24,414,504	27,998,728	41,030,890	217,343
School Administrative	352,789	73,478	268,516	197,468	1,069,812
Certificated Instructional	1,908,877	379,718	624,643	1,148,124	6,805,253
Other Certificated	3,284	5,014,019	5,167,300	5,790,742	40,500
Classified	332,309	536,202	1,061,601	1,254,942	1,512,591
Subtotal	2,697,259	30,417,922	35,120,787	49,422,166	9,645,498
Benefits					
State Retirement	25,207	6,037,116	7,301,177	8,650,266	222,336
Social Security	59,041	73,524	81,570	311,372	166,359
Other	96,441	76,600	83,600	326,593	506,845
Subtotal	180,689	6,187,240	7,466,347	9,288,231	895,540
Purchased Services					
Professional/Technical	547,145	500,608	683,240	2,049,789	2,895,625
Property	5,222,213	1,382,621	616,559	2,086,324	13,949,659
Other	863,708	10,392,811	9,814,446	10,935,837	2,067,403
Travel	7,318	1,208,771	1,033,248	1,923,423	87,671
Subtotal	6,640,384	13,484,811	12,147,492	16,995,373	19,000,359
Supplies & Materials					
Supplies	264,486	13,001,545	11,469,259	14,972,448	483,559
Energy	358,782	720,550	356,434	682,129	554,900
Textbooks	137,224	6,412	0	674	176,605
Library Books/Periodicals/AV Materials	728	336,969	226,034	44,580	39,730
Computer, Maintenance Supplies, & Food	78,641	375,221	88,843	534,786	186,771
Subtotal	839,861	14,440,697	12,140,570	16,234,617	1,441,565
Property					
Land, Improvements & Buildings	1,025,887	1,782,883	930,979	1,538,953	1,111,413
Equipment	811,549	154,369	133,965	1,011,283	963,063
Other	157,472	1,028,937	339,568	556,978	33,844
Subtotal	1,994,908	2,966,189	1,404,512	3,107,214	2,108,320
Other	568,927	2,155,606	5,883,622	10,715,801	16,655,949
Other Financing Uses (Sources)	0	23,217,897	26,038,500	37,986,208	1,437
Total	\$12,922,029	\$92,870,362	\$100,201,830	\$143,749,610	\$49,748,670
Remaining Balance	\$588,740	(\$61,684,384)	(\$60,746,801)	(\$94,468,675)	\$1,460,891

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Charter School Federal Startup					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees					0
Other	0	36	0	0	0
Subtotal	0	36	0	0	0
State					
Unrestricted	0	885,924	28	0	4,103
Local Discretionary Block Grant	0	154,993	168,131	0	0
Social Security & Retirement	0	0	0	0	0
Other	123,998	0	59	0	0
Subtotal	123,998	1,040,917	168,218	0	4,103
Federal					
Unrestricted	151,393	1,275,865	168,190	0	707,204
Restricted	4,235,592	827,267	123,555	214,396	3,290,810
Subtotal	4,386,985	2,103,132	291,745	214,396	3,998,014
Beginning Balance	482,333	148,083	111,674	40,629	84,179
Total	\$4,993,316	\$3,292,168	\$571,637	\$255,025	\$4,086,296
Expenditures (Major Categories)					
Salaries					
District Administrative	6,667	5,510,577	3,713,502	3,559,408	28,872
School Administrative	63,104	41,297	2,282	0	135,242
Certificated Instructional	217,272	45,006	6,900	147,920	46,084
Other Certificated	44,009	667,707	112,575	22,327	0
Classified	65,996	91,948	33,135	157,748	156,487
Subtotal	397,048	6,356,535	3,868,395	3,887,403	366,685
Benefits					
State Retirement	16,217	845,958	155,372	381,455	33,631
Social Security	14,462	8,367	6,588	17,630	32,555
Other	20,462	4,949	8,478	33,806	17,600
Subtotal	51,140	859,274	170,438	432,891	83,786
Purchased Services					
Professional/Technical	393,076	26,954	16,779	93,084	678,005
Property	613,727	163,535	663,804	566,291	122,267
Other	99,411	927,017	303,502	169,922	80,060
Travel	58,393	156,263	146,276	128,124	38,370
Subtotal	1,164,608	1,273,769	1,130,361	957,422	918,702
Supplies & Materials					
Supplies	619,827	1,263,309	1,147,930	913,595	234,842
Energy	5,133	449,595	421,412	433,545	0
Textbooks	874,061	8,396	176	6,568	493,420
Library Books/Periodicals/AV Materials	154,033	739,183	787,045	390,520	90,532
Computer, Maintenance Supplies, & Food	41,931	122,476	75,264	86,372	90,341
Subtotal	1,694,985	2,582,958	2,431,827	1,830,600	909,135
Property					
Land, Improvements & Buildings	176,027	2,147,746	1,307,169	921,164	50,720
Equipment	1,282,188	222,182	29,266	0	1,715,666
Other	0	917,339	983,162	1,145,929	0
Subtotal	1,458,215	3,287,267	2,319,597	2,067,092	1,766,386
Other	62,148	1,983,997	1,043,427	1,167,309	11,025
Other Financing Uses (Sources)	(5,000)	5,454,671	3,672,874	3,476,553	(27,918)
Total	\$4,823,144	\$21,798,472	\$14,636,919	\$13,819,270	\$4,027,801
Remaining Balance	\$170,172	(\$18,506,303)	(\$14,065,281)	(\$13,564,246)	\$58,495

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Contingency Funds					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	19,268
Student Fees					0
Other	0	0	0	0	0
Subtotal	0	0	0	0	19,268
State					
Unrestricted	0	11,072	0	0	47,710
Local Discretionary Block Grant	22,501	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	57,630	0	0	0	0
Subtotal	80,131	11,072	0	0	47,710
Federal					
Unrestricted	1,859	67,489	30,016	19,390	0
Restricted	35,294	0	0	0	0
Subtotal	37,153	67,489	30,016	19,390	0
Beginning Balance	9,624	3,209	0	0	0
Total	\$126,908	\$81,770	\$30,016	\$19,390	\$66,978
Expenditures (Major Categories)					
Salaries					
District Administrative	0	70,698	30,016	19,390	0
School Administrative	0	0	0	0	0
Certificated Instructional	1,517	0	0	0	0
Other Certificated	0	0	0	0	0
Classified	0	0	0	0	0
Subtotal	1,517	70,698	30,016	19,390	0
Benefits					
State Retirement	226	0	0	0	0
Social Security	116	0	0	0	0
Other	0	0	0	0	0
Subtotal	342	0	0	0	0
Purchased Services					
Professional/Technical	5,956	0	0	0	0
Property	35,294	4,209	0	3,180	0
Other	80,131	0	0	0	66,978
Travel	0	56,417	30,016	16,210	0
Subtotal	121,381	60,626	30,016	19,390	66,978
Supplies & Materials					
Supplies	0	60,626	30,016	19,390	0
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	0	60,626	30,016	19,390	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	0	0	0	0
Other	0	10,072	0	0	0
Subtotal	0	10,072	0	0	0
Other	459	10,072	0	0	0
Other Financing Uses (Sources)	0	70,698	30,016	19,390	0
Total	\$123,699	\$282,792	\$120,064	\$77,560	\$66,978
Remaining Balance	\$3,209	(\$201,022)	(\$90,048)	(\$58,170)	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Pilot Programs					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees					0
Other	1,428	0	0	0	0
Subtotal	1,428	0	0	0	0
State					
Unrestricted	77,911	225	400	0	51,816
Local Discretionary Block Grant	0	60,000	0	142,081	4,300
Social Security & Retirement	0	0	0	0	0
Other	1,062	0	0	0	159,000
Subtotal	78,973	60,225	400	142,081	215,116
Federal					
Unrestricted	0	67,147	5,252	198,427	0
Restricted	418,139	0	0	0	0
Subtotal	418,139	67,147	5,252	198,427	0
Beginning Balance	(26,414)	16,174	7,091	1,143	0
Total	\$472,126	\$143,546	\$12,743	\$341,651	\$215,116
Expenditures (Major Categories)					
Salaries					
District Administrative	49,030	518,774	742,750	456,590	0
School Administrative	0	52,068	48,370	52,125	6,150
Certificated Instructional	162,594	0	0	0	132,153
Other Certificated	0	174,811	150,966	64,985	0
Classified	24,822	28	120	0	0
Subtotal	236,446	745,681	942,206	573,700	138,303
Benefits					
State Retirement	27,330	226,907	336,950	117,110	14,463
Social Security	18,019	28,660	51,033	17,387	6,873
Other	41,770	16,781	25,773	8,963	18,361
Subtotal	87,119	272,348	413,756	143,460	39,697
Purchased Services					
Professional/Technical	106,901	78,694	123,866	67,103	0
Property	0	86,837	170,461	95,278	0
Other	2	0	0	0	35,374
Travel	18,900	0	0	0	76
Subtotal	125,803	165,531	294,327	162,381	35,450
Supplies & Materials					
Supplies	35,278	114,579	182,220	107,523	1,476
Energy	333	51,493	47,704	66,197	0
Textbooks	0	0	461	0	0
Library Books/Periodicals/AV Materials	0	0	0	77,476	0
Computer, Maintenance Supplies, & Food	0	0	280	43,025	3,257
Subtotal	35,611	166,072	230,665	294,221	4,733
Property					
Land, Improvements & Buildings	0	51,493	48,445	186,698	0
Equipment	0	0	0	0	0
Other	0	3,147	10,096	6,520	0
Subtotal	0	54,640	58,541	193,218	0
Other	30,973	40,010	50,126	25,559	467
Other Financing Uses (Sources)	(60,000)	511,683	741,607	504,338	(3,534)
Total	\$455,952	\$1,955,965	\$2,731,228	\$1,896,877	\$215,116
Remaining Balance	\$16,174	(\$1,812,419)	(\$2,718,485)	(\$1,555,226)	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - School "Lands" Trust					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	21,502	14,857	6,027	0	0
Student Fees					0
Other	1,847,125	23,483	0	0	7,522
Subtotal	1,868,627	38,340	6,027	0	7,522
State					
Unrestricted	1,674,424	1,101,149	9,050	646	913,011
Local Discretionary Block Grant	304,998	646,481	1,805,927	1,511,501	905,565
Social Security & Retirement	0	0	211,863	162,411	0
Other	9,786,541	153	338	15,779	22,249,612
Subtotal	11,765,963	1,747,783	2,027,178	1,690,337	24,068,188
Federal					
Unrestricted	0	18,143,403	23,391,031	27,438,011	0
Restricted	0	0	0	0	0
Subtotal	0	18,143,403	23,391,031	27,438,011	0
Beginning Balance	1,426,486	1,912,400	1,621,172	2,770,155	2,762,248
Total	\$15,061,077	\$21,841,926	\$27,045,408	\$31,898,503	\$26,837,957
Expenditures (Major Categories)					
Salaries					
District Administrative	0	20,094,143	25,021,253	30,208,812	0
School Administrative	0	0	0	0	16,037
Certificated Instructional	2,383,170	0	5,399	0	4,831,131
Other Certificated	37,429	3,223,105	4,059,785	5,051,990	50,192
Classified	0	0	0	0	7,395,917
Subtotal	2,420,599	23,317,248	29,086,437	35,260,801	12,293,277
Benefits					
State Retirement	377,299	7,386,964	9,637,588	13,008,137	955,523
Social Security	379,254	585,536	879,192	1,015,366	914,185
Other	140,197	551,355	726,828	964,038	427,470
Subtotal	896,750	8,523,855	11,243,607	14,987,541	2,297,178
Purchased Services					
Professional/Technical	327,061	1,349,171	1,854,589	2,396,604	824,786
Property	5,741	349,787	538,121	712,808	15,324
Other	110,957	15,951	33,522	12,358	196,686
Travel	166,954	172,405	223,578	206,515	292,651
Subtotal	610,713	1,887,314	2,649,810	3,328,285	1,329,446
Supplies & Materials					
Supplies	3,739,768	770,087	1,160,358	1,317,763	2,984,774
Energy	3,058	4,303,777	4,470,173	4,995,543	2,495
Textbooks	509,718	3,631	1,358	8,315	846,835
Library Books/Periodicals/AV Materials	0	0	0	0	312,721
Computer, Maintenance Supplies, & Food	0	0	0	0	245,341
Subtotal	4,252,543	5,077,495	5,631,889	6,321,620	4,392,166
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	1,327,912	0	0	0	3,754,274
Other	0	0	0	0	0
Subtotal	1,327,912	0	0	0	3,754,274
Other	0	0	0	0	13,928
Other Financing Uses (Sources)	76,103	17,484,040	22,251,843	27,418,737	(2,016)
Total	\$9,584,619	\$56,289,952	\$70,863,585	\$87,316,985	\$24,078,254
Remaining Balance	\$5,476,457	(\$34,448,026)	(\$43,818,177)	(\$55,418,482)	\$2,759,703

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - School Nurses					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		72,776	344,937	360,887	680,745
Student Fees					0
Other		14,715	0	0	1,212,377
Subtotal	0	87,491	344,937	360,887	1,893,122
State					
Unrestricted		0	1,288,011	1,649,050	580,350
Local Discretionary Block Grant		129,700	644,227	455,712	23,594
Social Security & Retirement		0	436,942	92,432	0
Other		0	0	0	745,976
Subtotal	0	129,700	2,369,180	2,197,194	1,349,919
Federal					
Unrestricted		251,056	1,878,279	1,399,906	43,936
Restricted		63,860	0	0	0
Subtotal	0	314,916	1,878,279	1,399,906	43,936
Beginning Balance		0	38,246	7,150	26,860
Total	\$0	\$532,107	\$4,630,641	\$3,965,137	\$3,313,837
Expenditures (Major Categories)					
Salaries					
District Administrative		402,407	3,204,536	3,065,229	1,167
School Administrative		77,774	0	1,279	624
Certificated Instructional		0	0	0	17,392
Other Certificated		7,776	8,270	92,428	1,684,393
Classified		37,002	1,314,553	1,437,281	86,189
Subtotal	0	524,959	4,527,359	4,596,217	1,789,765
Benefits					
State Retirement		122,552	1,359,799	1,565,325	246,560
Social Security		17,958	203,377	224,433	124,175
Other		9,067	95,511	104,911	262,974
Subtotal	0	149,577	1,658,687	1,894,670	633,709
Purchased Services					
Professional/Technical		50,104	537,621	589,308	680,381
Property		164,413	1,170,061	786,366	0
Other		0	0	0	55,355
Travel		293	19,312	56,161	35,200
Subtotal	0	214,810	1,726,994	1,431,835	770,936
Supplies & Materials					
Supplies		175,074	1,220,363	862,148	88,653
Energy		10,126	60,731	35,008	0
Textbooks		0	0	41	200
Library Books/Periodicals/AV Materials		0	0	0	0
Computer, Maintenance Supplies, & Food		0	0	0	480
Subtotal	0	185,200	1,281,094	897,197	89,333
Property					
Land, Improvements & Buildings		10,126	60,731	35,049	0
Equipment		0	0	0	7,569
Other		3,605	13,157	7,658	281
Subtotal	0	13,731	73,888	42,707	7,850
Other		5,191	17,875	9,711	4,750
Other Financing Uses (Sources)		364,161	3,196,689	3,062,942	(31,555)
Total	\$0	\$1,457,629	\$12,482,585	\$11,935,278	\$3,264,787
Remaining Balance	\$0	(\$925,522)	(\$7,851,944)	(\$7,970,141)	\$49,050

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Critical Languages					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		0	0	0	0
Student Fees					0
Other		0	0	0	17,485
Subtotal	0	0	0	0	17,485
State					
Unrestricted		0	0	7,822	39,563
Local Discretionary Block Grant			12,000	14,300	18,000
Social Security & Retirement		0	0	0	0
Other		0	0	0	1,056,111
Subtotal	0	0	12,000	22,122	1,113,674
Federal					
Unrestricted		0	144,893	698,382	0
Restricted		0	0	0	0
Subtotal	0	0	144,893	698,382	0
Beginning Balance		0	0	3,807	180,763
Total	\$0	\$0	\$156,893	\$724,311	\$1,311,922
Expenditures (Major Categories)					
Salaries					
District Administrative		0	144,893	710,011	0
School Administrative		0	0	0	0
Certificated Instructional		0	0	0	279,849
Other Certificated		0	44,988	109,319	58,244
Classified		0	24,819	60,255	94,923
Subtotal	0	0	214,700	879,585	433,016
Benefits					
State Retirement		0	69,807	169,574	35,136
Social Security		0	6,501	11,402	23,346
Other		0	5,281	10,615	37,209
Subtotal	0	0	81,589	191,591	95,692
Purchased Services					
Professional/Technical		0	17,468	33,500	323,429
Property		0	38,400	184,121	11,892
Other		0	0	32,600	4,082
Travel		0	0	7,344	21,917
Subtotal	0	0	55,868	257,565	361,320
Supplies & Materials					
Supplies		0	40,538	235,467	125,472
Energy		0	10,706	42,765	355
Textbooks		0	0	130	59,915
Library Books/Periodicals/AV Materials		0	983	6,416	0
Computer, Maintenance Supplies, & Food		0	0	2,505	13,291
Subtotal	0	0	52,227	287,283	199,033
Property					
Land, Improvements & Buildings		0	11,689	51,816	0
Equipment		0	0	0	1,886
Other		0	0	26,596	0
Subtotal	0	0	11,689	78,412	1,886
Other		0	1,584	32,420	7,250
Other Financing Uses (Sources)		0	141,086	519,778	0
Total	\$0	\$0	\$558,743	\$2,246,636	\$1,098,197
Remaining Balance	\$0	\$0	(\$401,850)	(\$1,522,325)	\$213,725

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Instructional Technology					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		0	450,264	144,947	0
Student Fees					0
Other		199,543	0	0	(55,854)
Subtotal	0	199,543	450,264	144,947	(55,854)
State					
Unrestricted		5,248	740,563	167,371	77,644
Local Discretionary Block Grant		97,709	2,243,326	161,223	340,224
Social Security & Retirement		0	532,792	149,292	9,574
Other		8,243	4,811	0	3,307,623
Subtotal	0	111,200	3,521,492	477,886	3,735,065
Federal					
Unrestricted		111,200	24,082,376	13,380,689	0
Restricted		11,920	0	0	0
Subtotal	0	123,120	24,082,376	13,380,689	0
Beginning Balance		0	0	2,585,235	2,399,551
Total	\$0	\$433,863	\$28,054,132	\$16,588,757	\$6,078,762
Expenditures (Major Categories)					
Salaries					
District Administrative		322,663	24,822,939	16,158,200	689,852
School Administrative		35,272	69,966	275,823	0
Certificated Instructional		0	28,996	23,785	68,462
Other Certificated		16,000	581,799	427,948	0
Classified		0	59,081	4,535	30,063
Subtotal	0	373,935	25,562,781	16,890,292	788,377
Benefits					
State Retirement		51,272	770,472	735,623	109,596
Social Security		5,545	102,945	62,397	57,527
Other		3,922	53,796	35,375	96,423
Subtotal	0	60,739	927,212	833,395	263,546
Purchased Services					
Professional/Technical		23,971	217,818	137,302	261,484
Property		4,827	87,700	62,955	27,066
Other		0	15,246	231,063	5,099
Travel		0	112,910	12,067	3,004
Subtotal	0	28,798	433,674	443,387	296,652
Supplies & Materials					
Supplies		5,663	222,672	310,181	286,052
Energy		6,558	493,987	196,639	0
Textbooks		0	0	4,023	0
Library Books/Periodicals/AV Materials		0	6,063	0	1,302
Computer, Maintenance Supplies, & Food		88,647	1,138,340	403,116	136,053
Subtotal	0	100,868	1,861,062	913,958	423,407
Property					
Land, Improvements & Buildings		95,205	1,638,390	603,778	0
Equipment		0	12,302	0	2,776,173
Other		145,944	19,025,992	12,112,110	0
Subtotal	0	241,149	20,676,683	12,715,887	2,776,173
Other		145,944	19,137,443	12,380,772	260,485
Other Financing Uses (Sources)		322,663	21,986,794	14,218,884	(58,515)
Total	\$0	\$1,274,096	\$90,585,649	\$58,396,575	\$4,750,126
Remaining Balance	\$0	(\$840,233)	(\$62,531,516)	(\$41,807,818)	\$1,328,636

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - On-Line Summative Test					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		4,836	0	0	0
Student Fees					0
Other		0	0	0	0
Subtotal	0	4,836	0	0	0
State					
Unrestricted		31,370	0	25,443	596
Local Discretionary Block Grant		0	937,578	24,775	49,722
Social Security & Retirement		0	270,646	0	0
Other		1,253	15,148	0	34,707
Subtotal	0	32,623	1,223,372	50,218	85,025
Federal					
Unrestricted		54,603	5,171,701	1,093,131	0
Restricted		0	0	0	0
Subtotal	0	54,603	5,171,701	1,093,131	0
Beginning Balance		0	(304)	72,342	43,902
Total	\$0	\$92,062	\$6,394,769	\$1,215,691	\$128,927
Expenditures (Major Categories)					
Salaries					
District Administrative		59,439	5,171,397	1,190,916	0
School Administrative		0	223,278	1,080	2,001
Certificated Instructional		18,694	29,226	1,417	39,872
Other Certificated		3,687	88,980	23,584	14,189
Classified		13,116	131,308	16,640	29,827
Subtotal	0	94,936	5,644,189	1,233,637	85,889
Benefits					
State Retirement		37,997	477,040	42,721	5,530
Social Security		1,230	66,421	2,252	5,239
Other		1,647	34,609	1,590	8,425
Subtotal	0	40,874	578,070	46,563	19,194
Purchased Services					
Professional/Technical		4,904	156,743	7,740	2,421
Property		1,334	26,686	34,007	200
Other		0	2,910	1,203	0
Travel		290	2,225	0	87
Subtotal	0	6,528	188,564	42,950	2,708
Supplies & Materials					
Supplies		1,946	34,255	36,200	8,015
Energy		901	505,517	24,606	0
Textbooks		0	0	0	0
Library Books/Periodicals/AV Materials		0	56	0	0
Computer, Maintenance Supplies, & Food		0	259,214	61,876	505
Subtotal	0	2,847	799,042	122,682	8,520
Property					
Land, Improvements & Buildings		901	764,787	86,482	0
Equipment		0	0	0	3,461
Other		13,995	3,424,470	972,553	0
Subtotal	0	14,896	4,189,257	1,059,035	3,461
Other		13,995	3,666,230	972,662	0
Other Financing Uses (Sources)		59,743	5,099,055	1,146,043	0
Total	\$0	\$233,819	\$20,164,407	\$4,623,572	\$119,772
Remaining Balance	\$0	(\$141,757)	(\$13,769,638)	(\$3,407,881)	\$9,155

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Extended Day Kindergarten					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		0	61,856	26,167	840,125
Student Fees					0
Other		0	0	0	32,724
Subtotal	0	0	61,856	26,167	872,849
State					
Unrestricted		0	60,694	45,185	427,405
Local Discretionary Block Grant		0	503,106	498,986	232,455
Social Security & Retirement		0	121,252	160,014	0
Other		0	18,001	6,752	6,734,132
Subtotal	0	0	703,053	710,937	7,393,992
Federal					
Unrestricted		0	6,556,559	7,278,167	0
Restricted		0	0	0	0
Subtotal	0	0	6,556,559	7,278,167	0
Beginning Balance		0	0	256,943	396,815
Total	\$0	\$0	\$7,321,468	\$8,272,214	\$8,663,656
Expenditures (Major Categories)					
Salaries					
District Administrative		0	6,617,253	7,580,295	187
School Administrative		0	0	0	0
Certificated Instructional		0	0	0	5,129,205
Other Certificated		0	3,968,801	4,570,733	76,286
Classified		0	611,613	676,184	683,322
Subtotal	0	0	11,197,667	12,827,212	5,889,000
Benefits					
State Retirement		0	4,580,414	5,246,917	810,777
Social Security		0	637,403	698,908	419,150
Other		0	331,628	363,820	894,647
Subtotal	0	0	5,549,445	6,309,644	2,124,574
Purchased Services					
Professional/Technical		0	1,571,782	1,794,623	357
Property		0	3,293	984	0
Other		0	0	0	1,170
Travel		0	14,132	13,986	362
Subtotal	0	0	1,589,207	1,809,593	1,889
Supplies & Materials					
Supplies		0	24,484	15,204	21,683
Energy		0	134,435	23,800	0
Textbooks		0	4,985	1,739	10,373
Library Books/Periodicals/AV Materials		0	3,144	23,343	450
Computer, Maintenance Supplies, & Food		0	0	862	4,018
Subtotal	0	0	167,048	64,948	36,524
Property					
Land, Improvements & Buildings		0	142,564	49,744	0
Equipment		0	0	0	2,286
Other		0	20,909	10,666	0
Subtotal	0	0	163,473	60,410	2,286
Other		0	40,367	52,034	67,173
Other Financing Uses (Sources)		0	6,360,311	7,158,842	34,189
Total	\$0	\$0	\$25,067,517	\$28,282,682	\$8,155,636
Remaining Balance	\$0	\$0	(\$17,746,049)	(\$20,010,468)	\$508,019

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Educator Salary Adjustments					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		0	329,594	717,026	94,365
Student Fees					0
Other		0	0	0	431,270
Subtotal	0	0	329,594	717,026	525,635
State					
Unrestricted		0	2,860,113	1,339,931	5,375,095
Local Discretionary Block Grant		0	8,913,695	7,801,659	4,533,580
Social Security & Retirement		0	976,309	1,728,073	0
Other		0	2,252	97,848	140,088,571
Subtotal	0	0	12,752,369	10,967,511	149,997,246
Federal					
Unrestricted		0	85,192,670	146,984,011	0
Restricted		0	0	0	0
Subtotal	0	0	85,192,670	146,984,011	0
Beginning Balance		0	0	(16,156)	(13,769)
Total	\$0	\$0	\$98,274,633	\$158,652,391	\$150,509,111
Expenditures (Major Categories)					
Salaries					
District Administrative		0	88,052,783	148,307,786	302,049
School Administrative		0	160,581	144,900	1,352,674
Certificated Instructional		0	1,465,834	1,589,427	110,022,449
Other Certificated		0	65,104,307	108,903,630	9,215,582
Classified		0	4,652,789	8,288,999	48,185
Subtotal	0	0	159,436,293	267,234,742	120,940,939
Benefits					
State Retirement		0	71,389,760	118,935,356	17,891,559
Social Security		0	10,686,236	17,640,975	8,717,980
Other		0	5,234,771	8,581,908	2,465,823
Subtotal	0	0	87,310,768	145,158,239	29,075,362
Purchased Services					
Professional/Technical		0	16,658,654	29,080,308	0
Property		0	0	400	0
Other		0	0	0	0
Travel		0	0	705	0
Subtotal	0	0	16,658,654	29,081,413	0
Supplies & Materials					
Supplies		0	0	1,105	0
Energy		0	0	0	0
Textbooks		0	0	0	0
Library Books/Periodicals/AV Materials		0	0	0	0
Computer, Maintenance Supplies, & Food		0	0	0	0
Subtotal	0	0	0	1,105	0
Property					
Land, Improvements & Buildings		0	0	0	0
Equipment		0	0	0	0
Other		0	0	0	0
Subtotal	0	0	0	0	0
Other		0	5,392	0	204,760
Other Financing Uses (Sources)		0	88,053,806	148,128,695	225,988
Total	\$0	\$0	\$351,464,913	\$589,604,194	\$150,447,049
Remaining Balance	\$0	\$0	(\$253,190,280)	(\$430,951,802)	\$62,062

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Educator Bonus					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		0	104,019	27,420	0
Student Fees					0
Other		0	0	0	0
Subtotal	0	0	104,019	27,420	0
State					
Unrestricted		7,516	650,018	26,368	0
Local Discretionary Block Grant		0	3,611,840	43,203	67,762
Social Security & Retirement		0	385,430	16,788	0
Other		0	873	0	89,133
Subtotal	0	7,516	4,648,161	86,359	156,895
Federal					
Unrestricted		27,483	34,576,752	919,078	0
Restricted		0	0	0	11,231
Subtotal	0	27,483	34,576,752	919,078	11,231
Beginning Balance		0	366	(4,248)	34,325
Total	\$0	\$34,999	\$39,329,298	\$1,028,609	\$202,451
Expenditures (Major Categories)					
Salaries					
District Administrative		27,483	35,227,136	941,198	0
School Administrative		0	63,828	0	0
Certificated Instructional		0	374,948	0	143,351
Other Certificated		27,117	26,394,922	771,436	0
Classified		0	1,308,663	1,373	0
Subtotal	0	54,600	63,369,497	1,714,007	143,351
Benefits					
State Retirement		27,117	28,512,578	772,809	16,235
Social Security		0	4,310,705	88,262	8,726
Other		0	2,077,744	43,246	524
Subtotal	0	27,117	34,901,027	904,317	25,485
Purchased Services					
Professional/Technical		0	6,712,865	135,192	0
Property		0	120	0	0
Other		0	0	0	0
Travel		0	0	0	0
Subtotal	0	0	6,712,985	135,192	0
Supplies & Materials					
Supplies		0	120	0	4,515
Energy		0	0	0	0
Textbooks		0	0	0	0
Library Books/Periodicals/AV Materials		0	0	0	0
Computer, Maintenance Supplies, & Food		0	0	0	0
Subtotal	0	0	120	0	4,515
Property					
Land, Improvements & Buildings		0	0	0	0
Equipment		0	0	0	0
Other		0	0	0	0
Subtotal	0	0	0	0	0
Other		0	2,155	0	0
Other Financing Uses (Sources)		27,117	35,227,718	908,006	1,543
Total	\$0	\$108,834	\$140,213,502	\$3,661,522	\$174,894
Remaining Balance	\$0	(\$73,835)	(\$100,884,204)	(\$2,632,913)	\$27,557

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - K-3 Reading					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	10,668,714	14,122,038	12,519,201	14,884,045	14,253,432
Student Fees					0
Other	352,693	599,312	0	0	857,925
Subtotal	11,021,407	14,721,350	12,519,201	14,884,045	15,111,356
State					
Unrestricted	2,240,327	680,221	13,334,383	15,754,745	831,556
Local Discretionary Block Grant	261,933	538,495	1,196,201	1,347,787	614,340
Social Security & Retirement	0	0	67,456	194,523	21,384
Other	9,852,709	8,802	18,231	30,101	13,174,383
Subtotal	12,354,969	1,227,518	14,616,271	17,327,156	14,641,663
Federal					
Unrestricted	0	11,263,678	14,185,974	16,133,428	0
Restricted	192,847	0	0	0	0
Subtotal	192,847	11,263,678	14,185,974	16,133,428	0
Beginning Balance	2,385,065	1,835,866	1,602,900	1,995,061	3,171,606
Total	\$25,954,288	\$29,048,412	\$42,924,346	\$50,339,691	\$32,924,625
Expenditures (Major Categories)					
Salaries					
District Administrative	39,378	27,820,894	29,123,257	33,883,235	138,077
School Administrative	0	111,588	53,435	274,112	19,548
Certificated Instructional	13,526,411	104,054	22,593	48,805	16,146,227
Other Certificated	528,451	13,222,478	14,745,823	15,953,976	812,721
Classified	1,247,855	3,971,984	2,531,735	3,441,139	2,707,675
Subtotal	15,342,095	45,230,997	46,476,842	53,601,267	19,824,248
Benefits					
State Retirement	2,094,267	17,420,089	17,355,978	19,742,056	2,666,630
Social Security	1,114,790	2,482,602	2,472,992	2,753,172	1,410,733
Other	2,137,156	1,258,438	1,265,919	1,421,535	2,673,779
Subtotal	5,346,213	21,161,130	21,094,890	23,916,763	6,751,142
Purchased Services					
Professional/Technical	642,912	6,006,320	6,195,401	6,686,310	370,037
Property	0	666,692	885,821	784,421	3,115
Other	136,555	4,874	2,506	888	77,229
Travel	119,315	93,665	124,056	118,831	79,015
Subtotal	898,782	6,771,552	7,207,785	7,590,451	529,397
Supplies & Materials					
Supplies	1,458,016	885,283	1,096,271	1,011,177	1,021,151
Energy	0	701,234	1,763,112	2,215,134	0
Textbooks	236,411	32,620	33,648	38,722	154,365
Library Books/Periodicals/AV Materials	51,208	149,593	308,572	150,333	18,565
Computer, Maintenance Supplies, & Food	321,955	234,711	315,315	251,215	47,321
Subtotal	2,067,590	2,003,442	3,516,918	3,666,581	1,241,402
Property					
Land, Improvements & Buildings	0	1,118,158	2,420,647	2,655,404	0
Equipment	93,612	0	0	0	30,817
Other	0	237,893	20,394	105,592	0
Subtotal	93,612	1,356,051	2,441,041	2,760,996	30,817
Other	165,275	277,890	90,945	225,454	58,615
Other Financing Uses (Sources)	148,583	25,764,569	27,162,048	30,328,806	38,809
Total	\$24,062,150	\$102,565,631	\$107,990,468	\$122,090,317	\$28,474,430
Remaining Balance	\$1,892,138	(\$73,517,219)	(\$65,066,122)	(\$71,750,626)	\$4,450,195

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - K-3 Reading Matching					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	3,347,450	1,779,390	6,502,706	6,873,106	5,681,797
Student Fees					0
Other	183,898	47,974	0	0	(652,263)
Subtotal	3,531,348	1,827,364	6,502,706	6,873,106	5,029,534
State					
Unrestricted	350,996	431,731	6,528,235	7,783,110	75,130
Local Discretionary Block Grant	0	51,210	45,480	0	0
Social Security & Retirement	0	0	149,214	0	0
Other	136,263	0	0	0	78,196
Subtotal	487,259	482,941	6,722,929	7,783,110	153,326
Federal					
Unrestricted	0	612,606	422,931	35,958	70,421
Restricted	1,098,551	31,500	50,932	0	355,499
Subtotal	1,098,551	644,106	473,863	35,958	425,920
Beginning Balance	6,741	45,345	173,533	220,101	479,412
Total	\$5,123,899	\$2,999,756	\$13,873,031	\$14,912,275	\$6,088,192
Expenditures (Major Categories)					
Salaries					
District Administrative	48,982	3,505,042	7,557,829	8,405,077	0
School Administrative	0	2,110	0	0	0
Certificated Instructional	3,207,373	22,758	0	0	3,593,106
Other Certificated	2,398	1,867,770	4,896,338	4,526,873	2,315
Classified	250,338	359,601	270,194	357,338	396,090
Subtotal	3,509,091	5,757,281	12,724,362	13,289,288	3,991,511
Benefits					
State Retirement	461,005	2,252,239	5,166,532	4,884,211	588,206
Social Security	256,651	326,060	770,242	842,716	293,322
Other	476,659	175,847	382,050	419,656	677,174
Subtotal	1,194,315	2,754,146	6,318,824	6,146,583	1,558,702
Purchased Services					
Professional/Technical	92,433	775,772	1,922,885	2,283,902	12,140
Property	0	275,420	48,216	17,304	4,115
Other	5,008	0	0	888	11,674
Travel	29,749	3,339	2,711	4,014	34,696
Subtotal	127,190	1,054,531	1,973,812	2,306,108	62,625
Supplies & Materials					
Supplies	183,579	281,088	61,875	29,796	132,467
Energy	0	124,577	203,251	487,336	0
Textbooks	0	0	0	0	15,232
Library Books/Periodicals/AV Materials	3,368	3,596	3,240	32,161	854
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	186,947	409,261	268,366	549,293	148,553
Property					
Land, Improvements & Buildings	0	128,173	206,491	519,497	0
Equipment	21,016	0	0	0	0
Other	0	6,600	0	0	0
Subtotal	21,016	134,773	206,491	519,497	0
Other	39,995	30,345	3,790	8,474	13,369
Other Financing Uses (Sources)	0	3,467,617	7,361,573	7,728,855	(25,325)
Total	\$5,078,554	\$13,607,954	\$28,857,219	\$30,548,098	\$5,749,435
Remaining Balance	\$45,345	(\$10,608,198)	(\$14,984,187)	(\$15,635,823)	\$338,757

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Classified Bonuses					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		0	50,319	11,141	
Student Fees					
Other		0	0	0	
Subtotal	0	0	50,319	11,141	0
State					
Unrestricted		16,253	691,710	37,361	
Local Discretionary Block Grant		0	1,145,674	78,397	
Social Security & Retirement		0	104,112	4,090	
Other		0	378	550	
Subtotal	0	16,253	1,941,874	120,398	0
Federal					
Unrestricted		38,046	7,339,910	1,023,458	
Restricted		0	0	0	
Subtotal	0	38,046	7,339,910	1,023,458	0
Beginning Balance		0	38,686	1,845	
Total	\$0	\$54,299	\$9,370,789	\$1,156,842	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative		38,046	8,070,306	1,062,664	
School Administrative		0	38,085	0	
Certificated Instructional		1,102	9,388	6,583	
Other Certificated		16,672	1,883,142	800,124	
Classified		3,099	3,653,697	31,088	
Subtotal	0	58,919	13,654,618	1,900,458	0
Benefits					
State Retirement		34,732	6,715,804	852,234	
Social Security		123	819,721	99,707	
Other		133	490,335	54,408	
Subtotal	0	34,988	8,025,860	1,006,349	0
Purchased Services					
Professional/Technical		256	1,380,434	201,401	
Property		0	0	0	
Other		0	0	0	
Travel		0	65	0	
Subtotal	0	256	1,380,499	201,401	0
Supplies & Materials					
Supplies		0	65	0	
Energy		0	0	0	
Textbooks		0	0	0	
Library Books/Periodicals/AV Materials		3,058	0	0	
Computer, Maintenance Supplies, & Food		0	0	0	
Subtotal	0	3,058	65	0	0
Property					
Land, Improvements & Buildings		3,058	0	0	
Equipment		0	0	0	
Other		0	0	0	
Subtotal	0	3,058	0	0	0
Other		0	538	150	
Other Financing Uses (Sources)		38,046	8,096,841	1,053,784	
Total	\$0	\$138,325	\$31,158,422	\$4,162,142	\$0
Remaining Balance	\$0	(\$84,026)	(\$21,787,633)	(\$3,005,300)	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Other State-Federal					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	4,011	7,421,744		3,874	
Student Fees					
Other	35,404	(204,417)		405	
Subtotal	39,415	7,217,327	0	4,279	0
State					
Unrestricted	358,781	5,462,455		110,643	
Local Discretionary Block Grant	135,524	152,585		158,088	
Social Security & Retirement	195,784	0		79,185	
Other	385,445	1,887		0	
Subtotal	1,075,534	5,616,927	0	347,916	0
Federal					
Unrestricted	0	8,363,402		4,786,986	
Restricted	2,432,172	35,562		62,103	
Subtotal	2,432,172	8,398,964	0	4,849,089	0
Beginning Balance	786,589	674,353		994,368	
Total	\$4,333,709	\$21,907,570	\$0	\$6,195,652	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative	15,185	17,949,670		9,904,281	
School Administrative	23,877	169,358		30,791	
Certificated Instructional	608,194	303,111		156,647	
Other Certificated	48,080	9,295,037		2,781,059	
Classified	114,957	173,669		694,580	
Subtotal	810,293	27,890,845	0	13,567,358	0
Benefits					
State Retirement	94,982	9,978,441		3,663,077	
Social Security	259,311	1,084,677		456,865	
Other	71,743	562,027		253,261	
Subtotal	426,036	11,625,145	0	4,373,203	0
Purchased Services					
Professional/Technical	692,278	2,831,483		997,441	
Property	630,180	798,221		1,219,612	
Other	90,027	649,421		291,793	
Travel	52,199	86,195		70,600	
Subtotal	1,464,684	4,365,320	0	2,579,445	0
Supplies & Materials					
Supplies	168,402	1,581,371		1,693,549	
Energy	0	674,477		1,039,299	
Textbooks	7,453	8,242		5,744	
Library Books/Periodicals/AV Materials	9,993	1,013,846		429,719	
Computer, Maintenance Supplies, & Food	1,042	47,548		18,224	
Subtotal	186,889	3,325,484	0	3,186,535	0
Property					
Land, Improvements & Buildings	0	1,750,048		1,568,310	
Equipment	371,880	0		47,301	
Other	0	571,811		163,830	
Subtotal	371,880	2,321,858	0	1,779,441	0
Other	344,372	804,634		556,473	
Other Financing Uses (Sources)	(2,239)	16,940,762		8,493,126	
Total	\$3,601,915	\$67,274,048	\$0	\$34,535,582	\$0
Remaining Balance	\$731,795	(\$45,366,478)	\$0	(\$28,339,929)	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - Budget Reductions					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				0	
Student Fees					
Other				0	
Subtotal	0	0	0	0	0
State					
Unrestricted				0	
Local Discretionary Block Grant				44,693	
Social Security & Retirement				0	
Other				0	
Subtotal	0	0	0	44,693	0
Federal					
Unrestricted				664,099	
Restricted				0	
Subtotal	0	0	0	664,099	0
Beginning Balance				0	
Total	\$0	\$0	\$0	\$708,792	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative				664,099	
School Administrative				23,550	
Certificated Instructional				0	
Other Certificated				14,280,997	
Classified				111,579	
Subtotal	0	0	0	15,080,225	0
Benefits					
State Retirement				14,429,559	
Social Security				5,709,613	
Other				1,882,048	
Subtotal	0	0	0	22,021,220	0
Purchased Services					
Professional/Technical				12,061,527	
Property				155,602	
Other				0	
Travel				0	
Subtotal	0	0	0	12,217,129	0
Supplies & Materials					
Supplies				155,602	
Energy				14,332	
Textbooks				0	
Library Books/Periodicals/AV Materials				0	
Computer, Maintenance Supplies, & Food				0	
Subtotal	0	0	0	169,934	0
Property					
Land, Improvements & Buildings				14,332	
Equipment				0	
Other				200,000	
Subtotal	0	0	0	214,332	0
Other				232,997	
Other Financing Uses (Sources)				26,894,017	
Total	\$0	\$0	\$0	\$76,829,854	\$0
Remaining Balance	\$0	\$0	\$0	(\$76,121,062)	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - H-Other 1					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		0	232,978		0
Student Fees					0
Other		686	0		2,149
Subtotal	0	686	232,978	0	2,149
State					
Unrestricted		278,363	266,624		0
Local Discretionary Block Grant		3,728	28,128		0
Social Security & Retirement		0	0		0
Other		0	0		0
Subtotal	0	282,091	294,752	0	0
Federal					
Unrestricted		627,179	2,056,120		71,111
Restricted		268,809	0		147,757
Subtotal	0	895,988	2,056,120	0	218,868
Beginning Balance		20,364	796,003		9,853
Total	\$0	\$1,199,129	\$3,379,853	\$0	\$230,870
Expenditures (Major Categories)					
Salaries					
District Administrative		2,210,325	5,216,433		0
School Administrative		106,880	18,729		0
Certificated Instructional		0	45,373		114,555
Other Certificated		411,177	1,170,706		0
Classified		348,889	179,183		32,052
Subtotal	0	3,077,271	6,630,423	0	146,607
Benefits					
State Retirement		981,847	1,576,601		9,633
Social Security		83,599	190,463		9,153
Other		49,331	113,700		41
Subtotal	0	1,114,777	1,880,765	0	18,827
Purchased Services					
Professional/Technical		379,192	415,344		26,303
Property		219,698	593,305		0
Other		50,659	401,458		250
Travel		35,255	26,397		16,249
Subtotal	0	684,804	1,436,504	0	42,802
Supplies & Materials					
Supplies		349,934	1,130,528		5,946
Energy		173,876	450,739		0
Textbooks		0	463		1,322
Library Books/Periodicals/AV Materials		142,643	222,110		0
Computer, Maintenance Supplies, & Food		4,583	4,333		250
Subtotal	0	671,035	1,808,173	0	7,518
Property					
Land, Improvements & Buildings		321,102	694,346		0
Equipment		0	0		4,397
Other		128,657	225,089		0
Subtotal	0	449,759	919,435	0	4,397
Other		161,001	451,669		0
Other Financing Uses (Sources)		2,200,264	4,251,788		(0)
Total	\$0	\$8,358,912	\$17,378,759	\$0	\$220,151
Remaining Balance	\$0	(\$7,159,782)	(\$13,998,906)	\$0	\$10,719

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - H-Other 2					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu		0	0		13,821
Student Fees					23,125
Other		9,795	0		252,611
Subtotal	0	9,795	0	0	289,557
State					
Unrestricted		343	32,591		266,592
Local Discretionary Block Grant		95,227	40,950		169,123
Social Security & Retirement		0	0		0
Other		0	0		2,351,486
Subtotal	0	95,570	73,541	0	2,787,201
Federal					
Unrestricted		123,040	658,317		7,633
Restricted		947,383	474,172		2,523,792
Subtotal	0	1,070,423	1,132,489	0	2,531,425
Beginning Balance		1,353	115,493		834,972
Total	\$0	\$1,177,141	\$1,321,522	\$0	\$6,443,154
Expenditures (Major Categories)					
Salaries					
District Administrative		1,440,024	4,731,517		175,066
School Administrative		76,074	134,032		0
Certificated Instructional		0	0		1,842,688
Other Certificated		430,926	1,240,408		575,527
Classified		61,814	481,305		474,399
Subtotal	0	2,008,838	6,587,262	0	3,067,679
Benefits					
State Retirement		568,814	1,855,896		409,010
Social Security		77,789	258,867		216,846
Other		41,089	132,898		305,372
Subtotal	0	687,692	2,247,661	0	931,228
Purchased Services					
Professional/Technical		170,816	623,068		650,965
Property		277,891	656,404		11,380
Other		118,322	190,325		9,851
Travel		1,168	51,314		115,278
Subtotal	0	568,197	1,521,111	0	787,474
Supplies & Materials					
Supplies		440,530	974,921		348,778
Energy		87,319	693,406		2,334
Textbooks		0	0		9,980
Library Books/Periodicals/AV Materials		2,064	2,091		121,011
Computer, Maintenance Supplies, & Food		0	1,122		5,623
Subtotal	0	529,913	1,671,540	0	487,726
Property					
Land, Improvements & Buildings		89,383	697,029		0
Equipment		0	10,020		163,229
Other		61,610	221,070		0
Subtotal	0	150,993	928,119	0	163,229
Other		121,202	448,597		108,847
Other Financing Uses (Sources)		1,394,773	4,600,555		303,230
Total	\$0	\$5,461,608	\$18,004,845	\$0	\$5,849,413
Remaining Balance	\$0	(\$4,284,467)	(\$16,683,323)	\$0	\$593,741

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Restricted State and Federal - H-Other 3					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0				0
Student Fees					0
Other	3,895				65,475
Subtotal	3,895	0	0	0	65,475
State					
Unrestricted	174,820				1,278,532
Local Discretionary Block Grant	10,607				48,700
Social Security & Retirement	0				0
Other	77,978				1,747,442
Subtotal	263,405	0	0	0	3,074,674
Federal					
Unrestricted	0				90,400
Restricted	458,631				2,336,387
Subtotal	458,631	0	0	0	2,426,787
Beginning Balance	0				(31,032)
Total	\$725,931	\$0	\$0	\$0	\$5,535,903
Expenditures (Major Categories)					
Salaries					
District Administrative	3,000				97,621
School Administrative	0				54,000
Certificated Instructional	35,482				1,372,725
Other Certificated	52,322				60,712
Classified	80,674				433,468
Subtotal	171,478	0	0	0	2,018,527
Benefits					
State Retirement	11,131				232,888
Social Security	7,335				137,380
Other	42,142				119,481
Subtotal	60,608	0	0	0	489,749
Purchased Services					
Professional/Technical	167,546				1,056,979
Property	195,296				16,683
Other	11,057				69,388
Travel	21,351				120,281
Subtotal	395,250	0	0	0	1,263,330
Supplies & Materials					
Supplies	58,850				480,886
Energy	0				0
Textbooks	9,480				0
Library Books/Periodicals/AV Materials	0				25,203
Computer, Maintenance Supplies, & Food	4,621				8,185
Subtotal	72,951	0	0	0	514,274
Property					
Land, Improvements & Buildings	0				22,400
Equipment	1,424				270,786
Other	0				0
Subtotal	1,424	0	0	0	293,186
Other	3,856				874,810
Other Financing Uses (Sources)	0				(35,828)
Total	\$705,567	\$0	\$0	\$0	\$5,418,048
Remaining Balance	\$20,364	\$0	\$0	\$0	\$117,855

APPENDIX A8 – SCHEDULE I – ONE TIME & OTHER BILLS

Appendix A8.1 – Schedule I Total

Appendix A8.2 – Teacher Materials and Supplies

Appendix A8.3 – Math and Science Teacher Recruitment

Appendix A8.4 – Other 1

Appendix A8.5 – Other 2

Appendix A8.6 – Other 3

Appendix A8.7 – Other 4

Appendix A8.8 – Other 5

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Schedule I - One-Time and Other Bills Total					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$13,455	\$7,129	\$3,856	\$16,089
Student Fees		0	0	0	0
Other	2,620,972	246,050	82,994	34,594	44,470
Subtotal	2,620,972	259,505	90,123	38,450	60,559
State					
Unrestricted	5,668,625	1,156,880	847,003	1,074,970	1,059,907
Local Discretionary Block Grant	8,370,060	375,318	157,351	532,814	420,930
Social Security & Retirement	0	47	0	89	0
Other	0	8,863,044	14,136,862	15,530,833	14,534,639
Subtotal	14,038,685	10,395,289	15,141,216	17,138,707	16,015,476
Federal					
Unrestricted	10,040,496	2,000	46,253	969,215	14,281
Restricted	25,717	2,000	101,822	506,419	1,283,399
Subtotal	10,066,213	4,000	148,075	1,475,634	1,297,680
Beginning Balance	253,580	328,288	802,645	1,403,144	1,988,568
Total	\$26,979,449	\$10,987,082	\$16,182,059	\$20,055,935	\$19,362,283
Expenditures (Major Categories)					
Salaries					
District Administrative	\$83,278	\$389	\$12,717	\$46,228	\$66,156
School Administrative	55,151	313,087	488,607	121,069	155,399
Certificated Instructional	526,164	670,870	1,102,041	3,817,500	3,808,621
Other Certificated	0	80,766	61,293	339,023	390,149
Classified	1,912,100	346,432	210,284	352,493	533,992
Subtotal	2,576,693	1,411,544	1,874,942	4,676,314	4,954,317
Benefits					
State Retirement	402,669	156,909	134,619	644,318	701,985
Social Security	284,546	94,231	77,341	330,809	366,132
Other	23,295	297,290	279,322	310,052	255,591
Subtotal	710,510	548,430	491,282	1,285,178	1,323,709
Purchased Services					
Professional/Technical	36,570	385,597	515,512	808,007	447,735
Property	380,472	470,608	6,736	38,055	154
Other	6,347,395	21,792	38,503	29,310	42,633
Travel	29,411	12,762	6,637	21,693	37,269
Subtotal	6,793,847	890,759	567,387	897,065	527,791
Supplies & Materials					
Supplies	92,651	6,453,567	9,009,736	9,396,227	8,936,877
Energy	16,108	0	7,321	1,428	144
Textbooks	12,538	37,590	20,469	47,431	53,408
Library Books/Periodicals/AV Materials	6,712,362	438,930	432,072	246,075	121,406
Computer, Maintenance Supplies, & Food	134,299	18,546	158,682	13,632	36,465
Subtotal	6,967,958	6,948,633	9,628,279	9,704,794	9,148,299
Property					
Land, Improvements & Buildings	259	34,734	23,491	0	0
Equipment	393,092	109,207	910,274	221,828	144,634
Other	75	29,240	53,594	0	0
Subtotal	393,425	173,181	987,359	221,828	144,634
Other	9,710,110	114,509	84,338	124,568	205,773
Other Financing Uses (Sources)	330,386	(15,188)	1,137,785	1,163,938	1,079,939
Total	27,482,928	10,071,867	14,771,372	18,073,685	17,384,462
Remaining Balance	(\$503,479)	\$915,215	\$1,410,686	\$1,982,250	\$1,977,820

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
One-Time and Other Bills - Teacher Materials and Supplies					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$13,455	\$0	\$3,097	\$6,717
Student Fees		0	0	0	0
Other	2,550,398	11,250	9,808	24,609	39,953
Subtotal	2,550,398	24,705	9,808	27,706	46,670
State					
Unrestricted	4,435,299	287,870	506,397	701,999	506,651
Local Discretionary Block Grant	7,065,854	238,473	94,877	56,560	305,912
Social Security & Retirement	0	0	0	0	0
Other	0	5,906,448	9,670,606	9,295,013	8,785,636
Subtotal	11,501,153	6,432,791	10,271,880	10,053,573	9,598,199
Federal					
Unrestricted	7,229,036	0	0	0	0
Restricted	0	0	0	0	148,419
Subtotal	7,229,036	0	0	0	148,419
Beginning Balance	68,855	110,201	181,901	560,800	385,327
Total	\$21,349,442	\$6,567,697	\$10,463,589	\$10,642,079	\$10,178,616
Expenditures (Major Categories)					
Salaries					
District Administrative	\$0	\$0	\$0	\$0	\$0
School Administrative	0	0	0	0	0
Certificated Instructional	0	556	0	0	234
Other Certificated	0	0	0	0	0
Classified	40,158	0	0	0	660
Subtotal	40,158	556	0	0	894
Benefits					
State Retirement	564	0	0	0	0
Social Security	218,388	0	0	0	50
Other	22,696	0	0	0	0
Subtotal	241,648	0	0	0	50
Purchased Services					
Professional/Technical	1,260	0	287	807	428
Property	267,101	0	66	55	130
Other	6,182,853	10,482	7,164	22,445	4,491
Travel	28,892	0	212	199	63
Subtotal	6,480,106	10,482	7,729	23,506	5,112
Supplies & Materials					
Supplies	94,027	6,242,278	8,730,827	9,061,281	8,610,120
Energy	16,108	0	0	0	144
Textbooks	12,538	36,660	16,448	19,262	24,940
Library Books/Periodicals/AV Materials	6,548,677	236	1,467	4,803	4,029
Computer, Maintenance Supplies, & Food	134,299	17,046	3,607	2,243	13,618
Subtotal	6,805,649	6,296,220	8,752,349	9,087,589	8,652,851
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	354,692	38,243	4,592	2,959	6,542
Other	0	0	0	0	0
Subtotal	354,692	38,243	4,592	2,959	6,542
Other	7,094,528	0	334	787	3,158
Other Financing Uses (Sources)	134,509	(15,188)	1,137,785	1,141,912	1,039,445
Total	21,151,288	6,330,313	9,902,789	10,256,752	9,708,053
Remaining Balance	\$198,154	\$237,383	\$560,800	\$385,327	\$470,563

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
One-Time and Other Bills - Math and Science Teacher Recruitment					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$0	\$0	\$0	\$1,181
Student Fees		0	0	0	0
Other	1,049,404	28,793	0	0	294
Subtotal	1,049,404	28,793	0	0	1,475
State					
Unrestricted	112,086	0	0	5,001	44,081
Local Discretionary Block Grant	1,161,490	59,317	40,722	0	20,362
Social Security & Retirement	0	0	0	0	0
Other	0	0	8,855	2,008,152	2,435,226
Subtotal	1,273,576	59,317	49,577	2,013,153	2,499,669
Federal					
Unrestricted	1,201,025	0	0	0	0
Restricted	0	0	0	0	0
Subtotal	1,201,025	0	0	0	0
Beginning Balance	19,870	5,277	32,805	27,791	158,808
Total	\$3,543,875	\$93,387	\$82,382	\$2,040,944	\$2,659,952
Expenditures (Major Categories)					
Salaries					
District Administrative	\$0	\$0	\$0	\$0	\$0
School Administrative	0	0	0	0	0
Certificated Instructional	0	48,158	32,845	1,506,620	2,101,389
Other Certificated	0	0	0	0	0
Classified	40,158	0	0	0	0
Subtotal	40,158	48,158	32,845	1,506,620	2,101,389
Benefits					
State Retirement	564	7,570	5,352	229,412	317,738
Social Security	251,258	3,589	2,525	112,334	158,647
Other	22,696	0	0	28,400	26,583
Subtotal	274,518	11,159	7,877	370,146	502,969
Purchased Services					
Professional/Technical	1,260	1,265	5,014	3,175	5,096
Property	284,551	0	0	0	0
Other	321,757	0	0	0	0
Travel	28,892	0	0	0	0
Subtotal	636,460	1,265	5,014	3,175	5,096
Supplies & Materials					
Supplies	50,729	0	8,855	0	0
Energy	16,108	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	629,132	0	0	0	0
Computer, Maintenance Supplies, & Food	134,299	0	0	0	0
Subtotal	830,268	0	8,855	0	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	308,844	0	0	0	0
Other	0	0	0	0	0
Subtotal	308,844	0	0	0	0
Other	1,171,714	0	0	2,195	2,369
Other Financing Uses (Sources)	29,311	0	0	0	2,360
Total	3,291,273	60,582	54,591	1,882,136	2,614,183
Remaining Balance	\$252,602	\$32,805	\$27,791	\$158,808	\$45,769

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
One-Time and Other Bills - Other 1					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu					\$0
Student Fees					0
Other					461
Subtotal	0	0	0	0	461
State					
Unrestricted					128,497
Local Discretionary Block Grant					73,943
Social Security & Retirement					0
Other					669,206
Subtotal	0	0	0	0	871,646
Federal					
Unrestricted					14,281
Restricted					32,110
Subtotal	0	0	0	0	46,391
Beginning Balance					24,133
Total	\$0	\$0	\$0	\$0	\$942,630
Expenditures (Major Categories)					
Salaries					
District Administrative					\$381
School Administrative					1,720
Certificated Instructional					507,944
Other Certificated					0
Classified	0	0	0	0	38,393
Subtotal	0	0	0	0	548,438
Benefits					
State Retirement					78,705
Social Security					39,997
Other					9,380
Subtotal	0	0	0	0	128,081
Purchased Services					
Professional/Technical					78,439
Property					24
Other					17,488
Travel					0
Subtotal	0	0	0	0	95,951
Supplies & Materials					
Supplies					71,118
Energy					0
Textbooks					3,149
Library Books/Periodicals/AV Materials	0	0	0	0	58,555
Computer, Maintenance Supplies, & Food	0	0	0	0	16,117
Subtotal	0	0	0	0	148,939
Property					
Land, Improvements & Buildings					0
Equipment					0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Other					21,442
Other Financing Uses (Sources)					(3,378)
Total	0	0	0	0	939,473
Remaining Balance	\$0	\$0	\$0	\$0	\$3,157

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
One-Time and Other Bills - Other 2					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu					\$217
Student Fees					0
Other					874
Subtotal	0	0	0	0	1,091
State					
Unrestricted					28,853
Local Discretionary Block Grant					0
Social Security & Retirement					0
Other					1,705,281
Subtotal	0	0	0	0	1,734,134
Federal					
Unrestricted					0
Restricted					30,000
Subtotal	0	0	0	0	30,000
Beginning Balance					513,781
Total	\$0	\$0	\$0	\$0	\$2,279,006
Expenditures (Major Categories)					
Salaries					
District Administrative					\$19,410
School Administrative					86,409
Certificated Instructional					591,854
Other Certificated					140,414
Classified	0	0	0	0	183,365
Subtotal	0	0	0	0	1,021,452
Benefits					
State Retirement					148,883
Social Security					74,227
Other					125,889
Subtotal	0	0	0	0	348,999
Purchased Services					
Professional/Technical					4,504
Property					0
Other					6,812
Travel					5,006
Subtotal	0	0	0	0	16,322
Supplies & Materials					
Supplies					41,864
Energy					0
Textbooks					2,514
Library Books/Periodicals/AV Materials	0	0	0	0	18,666
Computer, Maintenance Supplies, & Food	0	0	0	0	704
Subtotal	0	0	0	0	63,748
Property					
Land, Improvements & Buildings					0
Equipment					35,361
Other	0	0	0	0	0
Subtotal	0	0	0	0	35,361
Other					129,715
Other Financing Uses (Sources)					812
Total	0	0	0	0	1,616,409
Remaining Balance	\$0	\$0	\$0	\$0	\$662,597

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
One-Time and Other Bills - Other 3					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu					\$7,974
Student Fees					0
Other					1,221
Subtotal	0	0	0	0	9,195
State					
Unrestricted					198,081
Local Discretionary Block Grant					8,188
Social Security & Retirement					0
Other					776,136
Subtotal	0	0	0	0	982,405
Federal					
Unrestricted					0
Restricted					71,845
Subtotal	0	0	0	0	71,845
Beginning Balance					727,039
Total	\$0	\$0	\$0	\$0	\$1,790,483
Expenditures (Major Categories)					
Salaries					
District Administrative					\$23,967
School Administrative					62,510
Certificated Instructional					357,403
Other Certificated					136,639
Classified	0	0	0	0	59,491
Subtotal	0	0	0	0	640,010
Benefits					
State Retirement					70,714
Social Security					49,265
Other					50,636
Subtotal	0	0	0	0	170,615
Purchased Services					
Professional/Technical					19,852
Property					0
Other					12,044
Travel					3,926
Subtotal	0	0	0	0	35,822
Supplies & Materials					
Supplies					96,101
Energy					0
Textbooks					22,708
Library Books/Periodicals/AV Materials	0	0	0	0	19,418
Computer, Maintenance Supplies, & Food	0	0	0	0	6,026
Subtotal	0	0	0	0	144,253
Property					
Land, Improvements & Buildings					0
Equipment					97,145
Other	0	0	0	0	0
Subtotal	0	0	0	0	97,145
Other					
Other Financing Uses (Sources)					913
Total	0	0	0	0	1,101,372
Remaining Balance	\$0	\$0	\$0	\$0	\$689,112

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
One-Time and Other Bills - Oth4					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu					\$0
Student Fees					0
Other					0
Subtotal	0	0	0	0	0
State					
Unrestricted					79,885
Local Discretionary Block Grant					0
Social Security & Retirement					0
Other					47,172
Subtotal	0	0	0	0	127,057
Federal					
Unrestricted					0
Restricted					0
Subtotal	0	0	0	0	0
Beginning Balance					137,565
Total	\$0	\$0	\$0	\$0	\$264,622
Expenditures (Major Categories)					
Salaries					
District Administrative					\$0
School Administrative					4,760
Certificated Instructional					113,029
Other Certificated					0
Classified	0	0	0	0	0
Subtotal	0	0	0	0	117,789
Benefits					
State Retirement					19,465
Social Security					9,392
Other					393
Subtotal	0	0	0	0	29,250
Purchased Services					
Professional/Technical					11,591
Property					0
Other					0
Travel					0
Subtotal	0	0	0	0	11,591
Supplies & Materials					
Supplies					16,887
Energy					0
Textbooks					0
Library Books/Periodicals/AV Materials	0	0	0	0	5,909
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	0	0	0	0	22,796
Property					
Land, Improvements & Buildings					0
Equipment					2,549
Other	0	0	0	0	0
Subtotal	0	0	0	0	2,549
Other					
Other Financing Uses (Sources)					6,071
Total	0	0	0	0	190,046
Remaining Balance	\$0	\$0	\$0	\$0	\$74,576

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
One-Time and Other Bills - Other 5					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu					\$0
Student Fees					0
Other					1,667
Subtotal	0	0	0	0	1,667
State					
Unrestricted					73,859
Local Discretionary Block Grant					12,525
Social Security & Retirement					0
Other					115,982
Subtotal	0	0	0	0	202,366
Federal					
Unrestricted					0
Restricted					1,001,025
Subtotal	0	0	0	0	1,001,025
Beginning Balance					41,915
Total	\$0	\$0	\$0	\$0	\$1,246,973
Expenditures (Major Categories)					
Salaries					
District Administrative					\$22,398
School Administrative					0
Certificated Instructional					136,768
Other Certificated					113,096
Classified	0	0	0	0	252,083
Subtotal	0	0	0	0	524,345
Benefits					
State Retirement					66,480
Social Security					34,554
Other					42,710
Subtotal	0	0	0	0	143,744
Purchased Services					
Professional/Technical					327,825
Property					0
Other					1,798
Travel					28,274
Subtotal	0	0	0	0	357,897
Supplies & Materials					
Supplies					100,786
Energy					0
Textbooks					97
Library Books/Periodicals/AV Materials	0	0	0	0	14,829
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	0	0	0	0	115,712
Property					
Land, Improvements & Buildings					0
Equipment					3,037
Other	0	0	0	0	0
Subtotal	0	0	0	0	3,037
Other					36,475
Other Financing Uses (Sources)					33,716
Total	0	0	0	0	1,214,926
Remaining Balance	\$0	\$0	\$0	\$0	\$32,047

APPENDIX A9 – SCHEDULE J – NON-INSTRUCTIONAL

Appendix A9.1 – Schedule J Total

Appendix A9.2 – Recreation Levy in Non-K-12

Appendix A9.3 – Food Service

Appendix A9.4 – Enterprise

Appendix A9.5 – Expendable Trust

Appendix A9.6 – Other

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Schedule J - Non-Instructional Total					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$24,479,716	\$25,598,362	\$28,464,551	\$31,124,894
Student Fees		0	13,574,148	20,217,176	23,893,144
Other	1,355,023	89,764,325	95,693,089	88,058,909	82,801,580
Subtotal	1,355,023	114,244,041	134,865,599	136,740,636	137,819,618
State					
Unrestricted	25,645,855	920,592	1,302,248	1,698,253	948,276
Local Discretionary Block Grant	27,377,673	828,194	137,135	147,710	1,040,794
Social Security & Retirement	0	93,061	38,273	151,450	233,432
Other	4,491,526	24,586,044	30,545,578	31,823,198	31,010,516
Subtotal	57,515,054	26,427,891	32,023,234	33,820,611	33,233,018
Federal					
Unrestricted	291,427,982	2,699,959	5,148,714	5,387,067	4,690,696
Restricted	3,071,381	84,967,630	91,756,161	102,080,246	116,533,885
Subtotal	294,499,363	87,667,589	96,904,875	107,467,313	121,224,581
Beginning Balance	84,433,820	76,938,857	86,096,435	89,923,490	84,699,555
Total	\$437,803,259	\$305,278,378	\$349,890,143	\$367,952,051	\$376,976,772
Expenditures (Major Categories)					
Salaries					
District Administrative	\$1,799,864	\$2,946,231	\$3,300,941	\$2,910,750	\$3,080,919
School Administrative	4,600,888	225,071	871,166	482,643	442,392
Certificated Instructional	9,254,987	11,566,391	12,633,285	14,834,011	13,894,108
Other Certificated	114,916	1,828,397	2,957,757	3,374,019	4,085,596
Classified	151,295,642	66,078,819	74,039,929	79,879,296	80,496,897
Subtotal	167,066,297	82,644,909	93,803,078	101,480,719	101,999,912
Benefits					
State Retirement	30,995,643	10,359,459	11,931,838	12,909,007	12,586,068
Social Security	4,260,533	6,035,366	6,835,818	7,380,745	7,438,339
Other	2,812,832	14,047,106	16,178,709	16,706,224	16,698,428
Subtotal	38,069,008	30,441,930	34,946,365	36,995,976	36,722,835
Purchased Services					
Professional/Technical	704,917	3,832,792	6,766,684	9,030,313	7,441,735
Property	11,327,776	3,399,937	3,602,018	2,912,617	2,919,558
Other	9,484,616	3,033,696	6,358,671	6,367,473	5,763,734
Travel	2,579,841	730,918	897,002	806,848	665,003
Subtotal	24,097,149	10,997,343	17,624,376	19,117,251	16,790,031
Supplies & Materials					
Supplies	56,029	10,241,495	19,759,084	20,358,283	21,636,124
Energy	1,166	2,304,921	3,026,051	2,273,475	2,903,507
Textbooks	53,103	40,743	110,819	22,674	17,811
Library Books/Periodicals/AV Materials	73,655,410	13,315	3,906	9,065	5,515
Computer, Maintenance Supplies, & Food	182,392	68,180,189	75,511,528	82,190,093	83,601,347
Subtotal	73,948,100	80,780,663	98,411,388	104,853,591	108,164,304
Property					
Land, Improvements & Buildings	681,239	505,671	626,815	445,704	160,448
Equipment	4,115,489	5,156,119	5,198,695	7,833,793	4,628,199
Other	102,259	701,367	1,027,280	884,288	895,654
Subtotal	4,898,987	6,363,157	6,852,790	9,163,785	5,684,301
Other	214,995,621	8,284,030	9,477,419	11,968,528	12,955,161
Other Financing Uses (Sources)	76,432,361	2,142,834	(1,689,956)	(942,076)	(638,840)
Total	599,507,524	221,654,866	259,425,460	282,637,773	281,677,703
Remaining Balance	(\$161,704,264)	\$83,623,512	\$90,464,683	\$85,314,278	\$95,299,068

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Non-Instructional - Recreation Levy in Non-K-12					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$24,446,652	\$25,543,761	\$28,425,978	\$31,124,894
Student Fees		0	1,014,156	2,687,524	2,702,196
Other	0	7,773,874	8,041,846	6,629,028	7,109,137
Subtotal	0	32,220,526	34,599,763	37,742,530	40,936,227
State					
Unrestricted	6,250,368	0	10,182	40,108	0
Local Discretionary Block Grant	6,417,036	0	0	0	0
Social Security & Retirement	0	88,305	24,626	140,656	0
Other	0	3,369,335	6,017,013	5,752,078	4,762,160
Subtotal	12,667,404	3,457,640	6,051,821	5,932,842	4,762,160
Federal					
Unrestricted	64,807,808	0	0	0	0
Restricted	1,233,867	4,720,404	10,779,668	11,021,075	10,370,001
Subtotal	66,041,675	4,720,404	10,779,668	11,021,075	10,370,001
Beginning Balance	7,833,570	19,281,265	15,350,854	15,428,323	15,726,810
Total	\$86,542,649	\$59,679,836	\$66,782,106	\$70,124,770	\$71,795,198
Expenditures (Major Categories)					
Salaries					
District Administrative	\$1,786,280	\$895,033	\$1,341,457	\$1,337,198	\$1,367,282
School Administrative	1,597,920	225,071	870,843	467,643	439,067
Certificated Instructional	5,676,840	10,601,603	11,999,133	13,694,386	12,943,724
Other Certificated	82,110	1,809,804	2,172,133	2,485,815	3,014,179
Classified	37,444,638	10,110,130	13,639,011	14,151,315	14,433,305
Subtotal	46,587,788	23,641,641	30,022,577	32,136,357	32,197,558
Benefits					
State Retirement	7,981,693	2,844,571	3,734,510	4,010,662	3,921,343
Social Security	1,672,502	1,748,399	2,219,084	2,374,846	2,408,934
Other	1,480,312	1,802,643	3,099,385	3,129,056	3,007,787
Subtotal	11,134,507	6,395,613	9,052,979	9,514,565	9,338,063
Purchased Services					
Professional/Technical	378,402	1,238,343	2,227,695	2,417,964	2,802,726
Property	4,799,575	2,015,678	2,350,345	1,499,830	1,602,759
Other	1,842,119	976,663	1,259,262	1,533,345	1,423,936
Travel	1,934,309	428,715	576,768	401,938	348,683
Subtotal	8,954,405	4,659,399	6,414,070	5,853,077	6,178,105
Supplies & Materials					
Supplies	31,792	1,988,117	2,066,654	2,358,017	2,274,459
Energy	0	1,601,766	2,021,905	1,961,534	2,279,480
Textbooks	2,483	14,207	99,918	13,253	6,298
Library Books/Periodicals/AV Materials	4,118,511	735	511	537	786
Computer, Maintenance Supplies, & Food	9,759	251,614	256,615	391,812	320,905
Subtotal	4,162,545	3,856,439	4,445,603	4,725,153	4,881,929
Property					
Land, Improvements & Buildings	0	418,992	579,532	358,400	126,508
Equipment	600,546	587,528	901,929	950,013	505,685
Other	75,900	0	0	0	0
Subtotal	676,446	1,006,520	1,481,461	1,308,414	632,193
Other	46,034,055	945,616	1,173,825	986,279	947,582
Other Financing Uses (Sources)	18,773,752	(142,660)	(1,220,349)	(191,683)	1,047,274
Total	136,323,499	40,362,567	51,370,167	54,332,161	55,222,704
Remaining Balance	(\$49,780,850)	\$19,317,268	\$15,411,940	\$15,792,609	\$16,572,494

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Non-Instructional - Food Service					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$33,064	\$54,601	\$38,573	\$0
Student Fees		0	7,473,740	10,540,492	14,038,387
Other	1,355,023	65,179,922	61,216,964	59,061,170	52,859,298
Subtotal	1,355,023	65,212,986	68,745,305	69,640,235	66,897,686
State					
Unrestricted	18,355,651	920,592	1,292,066	1,658,145	935,276
Local Discretionary Block Grant	19,907,801	815,194	124,135	134,710	1,040,794
Social Security & Retirement	0	4,756	13,647	10,794	233,432
Other	4,491,526	20,189,074	23,469,326	24,431,132	24,724,981
Subtotal	42,754,978	21,929,616	24,899,174	26,234,781	26,934,483
Federal					
Unrestricted	191,192,872	2,699,959	5,148,714	5,387,067	4,355,525
Restricted	1,392,838	79,500,028	80,588,730	90,834,180	106,128,884
Subtotal	192,585,710	82,199,987	85,737,444	96,221,247	110,484,409
Beginning Balance	60,163,672	38,460,051	44,065,505	46,018,153	42,498,917
Total	\$296,859,383	\$207,802,639	\$223,447,428	\$238,114,417	\$246,815,495
Expenditures (Major Categories)					
Salaries					
District Administrative	\$2,584	\$1,587,242	\$1,632,772	\$1,137,605	\$1,290,541
School Administrative	2,782,608	0	323	15,000	3,325
Certificated Instructional	144,872	132,588	0	226	105,584
Other Certificated	32,806	7,093	11,423	45,872	41,541
Classified	107,422,098	52,245,515	56,550,664	61,863,626	61,943,780
Subtotal	110,384,968	53,972,438	58,195,182	63,062,330	63,384,772
Benefits					
State Retirement	20,332,104	7,263,309	7,961,738	8,552,317	8,293,515
Social Security	1,392,521	3,919,424	4,252,780	4,594,012	4,624,235
Other	1,025,150	10,524,739	11,398,951	11,853,046	11,928,116
Subtotal	22,749,775	21,707,472	23,613,469	24,999,375	24,845,865
Purchased Services					
Professional/Technical	142,734	1,522,237	1,571,040	1,541,997	2,085,541
Property	4,276,742	1,118,165	1,082,428	1,245,274	1,181,439
Other	4,499,552	1,735,556	1,948,631	2,104,153	2,083,200
Travel	411,156	167,303	165,160	191,513	142,182
Subtotal	9,330,184	4,543,261	4,767,259	5,082,938	5,492,362
Supplies & Materials					
Supplies	0	4,821,226	4,763,663	5,532,854	4,595,130
Energy	0	481,772	794,314	190,976	423,000
Textbooks	35,342	0	0	0	0
Library Books/Periodicals/AV Materials	66,061,223	445	843	3,643	3,215
Computer, Maintenance Supplies, & Food	168,607	67,883,674	74,980,404	81,712,841	83,235,485
Subtotal	66,265,172	73,187,116	80,539,224	87,440,315	88,256,831
Property					
Land, Improvements & Buildings	388,993	2,418	47,283	11,951	31,705
Equipment	2,876,357	3,926,413	2,713,449	5,977,553	2,911,898
Other	8,349	394,519	423,263	395,014	395,829
Subtotal	3,273,699	4,323,350	3,183,995	6,384,518	3,339,432
Other	152,732,821	7,024,654	7,553,916	9,599,456	10,875,701
Other Financing Uses (Sources)	38,460,051	29,602	(478,443)	(699,955)	(672,373)
Total	403,196,671	164,787,893	177,374,603	195,868,975	195,522,590
Remaining Balance	(\$106,337,287)	\$43,014,746	\$46,072,825	\$42,245,441	\$51,292,906

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Non-Instructional - Enterprise					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$0	\$0	\$0	\$0
Student Fees		0	0	0	734,497
Other	0	9,790,540	9,776,749	10,528,132	12,112,835
Subtotal	0	9,790,540	9,776,749	10,528,132	12,847,332
State					
Unrestricted	696,638	0	0	0	0
Local Discretionary Block Grant	696,638	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	673,435	641,764	665,301	755,310
Subtotal	1,393,276	673,435	641,764	665,301	755,310
Federal					
Unrestricted	19,851,479	0	0	0	0
Restricted	154,116	0	0	0	0
Subtotal	20,005,595	0	0	0	0
Beginning Balance	9,002,335	11,566,822	12,550,709	13,304,702	12,669,618
Total	\$30,401,206	\$22,030,797	\$22,969,222	\$24,498,135	\$26,272,260
Expenditures (Major Categories)					
Salaries					
District Administrative	\$11,000	\$165,670	\$116,838	\$184,011	\$224,859
School Administrative	154,710	0	0	0	0
Certificated Instructional	3,433,275	832,100	634,152	1,139,017	842,604
Other Certificated	0	11,500	9,000	22,520	24,480
Classified	5,324,628	3,392,947	3,531,894	3,546,486	3,861,787
Subtotal	8,923,613	4,402,217	4,291,884	4,892,034	4,953,730
Benefits					
State Retirement	1,941,421	165,940	171,317	214,742	221,350
Social Security	322,016	321,323	328,716	365,823	370,634
Other	298,532	1,360,338	1,316,062	1,432,488	1,434,874
Subtotal	2,561,969	1,847,600	1,816,094	2,013,054	2,026,858
Purchased Services					
Professional/Technical	41,843	375,378	340,136	272,508	365,868
Property	728,273	258,544	142,806	156,453	128,744
Other	1,210,799	176,904	94,922	124,301	121,871
Travel	213,543	33,400	32,516	37,266	45,336
Subtotal	2,194,458	844,226	610,380	590,528	661,820
Supplies & Materials					
Supplies	0	1,803,502	1,672,856	2,480,113	4,453,000
Energy	0	211,427	194,813	107,209	188,608
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	1,460,049	0	0	0	0
Computer, Maintenance Supplies, & Food	2,966	22,259	39,187	49,491	28,155
Subtotal	1,463,015	2,037,187	1,906,856	2,636,813	4,669,763
Property					
Land, Improvements & Buildings	292,246	8,561	0	0	0
Equipment	308,772	28,369	23,746	42,364	37,352
Other	0	306,348	477,704	489,274	499,325
Subtotal	601,018	343,278	501,450	531,638	536,677
Other	8,283,640	161,610	586,201	1,201,553	982,590
Other Financing Uses (Sources)	11,567,839	(156,031)	(48,345)	(40,674)	(321,098)
Total	35,595,553	9,480,088	9,664,520	11,824,946	13,510,340
Remaining Balance	(\$5,194,347)	\$12,550,709	\$13,304,702	\$12,673,189	\$12,761,920

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Non-Instructional - Expendable Trust					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$0	\$0	\$0	\$0
Student Fees		0	108,064	1,732,895	768,499
Other	118,546	6,044,363	7,455,835	3,387,053	1,597,980
Subtotal	118,546	6,044,363	7,563,899	5,119,948	2,366,479
State					
Unrestricted	366,308	0	7,787	0	13,000
Local Discretionary Block Grant	497,854	13,000	0	13,000	0
Social Security & Retirement	0	0	2,048	0	0
Other	115,883	354,200	625,373	974,687	768,065
Subtotal	980,045	367,200	635,208	987,687	781,065
Federal					
Unrestricted	15,014,289	0	144,510	0	0
Restricted	208,346	747,198	968,849	70,000	35,000
Subtotal	15,222,635	747,198	1,113,359	70,000	35,000
Beginning Balance	7,343,525	6,771,401	7,550,036	8,365,031	6,447,452
Total	\$23,664,751	\$13,930,162	\$16,862,502	\$14,542,666	\$9,629,997
Expenditures (Major Categories)					
Salaries					
District Administrative	\$0	\$208,034	\$121,608	\$167,797	\$115,000
School Administrative	29,348	0	1,146	0	0
Certificated Instructional	0	0	30,930	382	2,196
Other Certificated	0	0	0	0	0
Classified	1,150,632	265,382	875,219	168,104	156,506
Subtotal	1,179,980	473,416	1,028,903	336,283	273,702
Benefits					
State Retirement	700,149	61,258	63,189	90,020	126,567
Social Security	874,528	34,867	89,357	25,798	20,923
Other	9,085	342,058	451,284	281,194	316,892
Subtotal	1,583,762	438,183	603,830	397,012	464,382
Purchased Services					
Professional/Technical	138,909	689,514	1,798,770	3,745,416	819,337
Property	1,535,017	7,281	74,334	8,790	6,615
Other	1,843,038	132,499	637,933	400,209	215,905
Travel	20,833	94,554	88,522	150,065	17,675
Subtotal	3,537,797	923,848	2,599,559	4,304,480	1,059,532
Supplies & Materials					
Supplies	11,644	1,148,175	1,431,881	1,978,683	789,611
Energy	0	9,957	15,019	13,756	12,418
Textbooks	14,313	13,140	1,574	0	5,269
Library Books/Periodicals/AV Materials	2,212,626	192	560	4,506	1,236
Computer, Maintenance Supplies, & Food	561	11,305	1,141,783	14,398	7,570
Subtotal	2,239,144	1,182,769	2,590,817	2,011,343	816,104
Property					
Land, Improvements & Buildings	0	0	0	64,353	0
Equipment	320,266	553,317	986,701	187,157	390,100
Other	17,963	0	126,313	0	0
Subtotal	338,229	553,317	1,113,014	251,510	390,100
Other	8,230,755	123,452	152,446	179,283	145,871
Other Financing Uses (Sources)	6,783,534	2,632,304	409,870	(183,526)	50,203
Total	23,893,201	6,327,290	8,498,440	7,296,385	3,199,894
Remaining Balance	(\$228,450)	\$7,602,872	\$8,364,063	\$7,246,281	\$6,430,102

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Non-Instructional - Other					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$0	\$0	\$0	\$0
Student Fees		0	5,086,252	5,256,265	5,649,565
Other	0	975,626	10,283,950	8,453,525	9,122,329
Subtotal	0	975,626	15,370,202	13,709,790	14,771,894
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	13,000	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	13,000	0	0
Federal					
Unrestricted	1,207,974	0	0	0	335,171
Restricted	82,214	0	0	154,991	0
Subtotal	1,290,188	0	0	154,991	335,171
Beginning Balance	381,268	859,318	6,546,893	6,807,282	7,356,757
Total	\$1,671,456	\$1,834,944	\$21,930,095	\$20,672,063	\$22,463,822
Expenditures (Major Categories)					
Salaries					
District Administrative	\$0	90,252	\$88,266	\$84,138	\$83,236
School Administrative	36,302	0	0	0	0
Certificated Instructional	0	\$100	0	0	0
Other Certificated	0	0	765,201	819,812	1,005,396
Classified	146,383	64,845	80,618	149,765	101,518
Subtotal	182,685	155,197	934,085	1,053,715	1,190,150
Benefits					
State Retirement	42,847	24,381	25,430	41,265	23,294
Social Security	28,106	11,353	12,643	20,266	13,613
Other	0	17,328	11,778	10,440	10,760
Subtotal	70,953	53,062	49,851	71,971	47,666
Purchased Services					
Professional/Technical	3,030	7,320	834,644	1,052,428	1,368,263
Property	44,104	269	1,544	2,270	0
Other	253,439	12,074	2,484,320	2,205,464	1,918,821
Travel	0	6,946	34,573	26,067	111,127
Subtotal	300,573	26,609	3,355,081	3,286,229	3,398,211
Supplies & Materials					
Supplies	12,593	480,475	9,922,954	8,008,616	9,523,924
Energy	1,166	0	0	0	0
Textbooks	965	13,396	10,759	9,421	6,244
Library Books/Periodicals/AV Materials	277,901	11,943	1,992	379	278
Computer, Maintenance Supplies, & Food	499	11,337	42,506	21,551	9,232
Subtotal	293,124	517,151	9,978,211	8,039,967	9,539,678
Property					
Land, Improvements & Buildings	0	75,700	0	11,000	2,235
Equipment	31,928	60,492	612,787	676,705	783,164
Other	286	500	0	0	500
Subtotal	32,214	136,692	612,787	687,705	785,899
Other	348,656	28,698	17,305	1,957	3,417
Other Financing Uses (Sources)	859,318	(220,381)	(352,689)	173,762	(742,846)
Total	2,087,523	697,028	14,594,631	13,315,306	14,222,175
Remaining Balance	(\$416,067)	\$1,137,916	\$7,335,464	\$7,356,757	\$8,241,647

APPENDIX A10 – SCHEDULE K – CAPITAL PROJECTS AND DEBT

Appendix A10.1 – Schedule K Total

Appendix A10.2 – Residual Debt Service

Appendix A10.3 – Capital Projects

Appendix A10.4 – Building Reserve

Appendix A10.5 – Miscellaneous Columns Combined

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010
 Schedule K – Capital Projects and Debt Total

Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$0	\$495,890,140	\$559,868,432	\$555,940,453	\$598,959,734
Student Fees	0	0	33,082	7,268	4,041
Other	4,058,217	102,906,969	105,595,854	51,586,956	36,626,863
Subtotal	4,058,217	598,797,109	665,497,368	607,534,678	635,590,638
State					
Unrestricted	27,964,053	6,114,938	18,252,641	9,172,654	12,449,964
Local Discretionary Block Grant	32,065,890	2,974,146	279,829	283,818	221,766
Social Security & Retirement	0	0	0	0	0
Other	131,798	27,835,529	58,034,220	30,801,415	9,341,761
Subtotal	60,161,741	36,924,613	76,566,690	40,257,887	22,013,491
Federal					
Unrestricted	1,068,720,095	1,494,248	0	5,675,598	3,438,708
Restricted	891,789	487,712	82,021	21,000	3,198,927
Subtotal	1,069,611,884	1,981,960	82,021	5,696,598	6,637,635
Beginning Balance	71,190,347	465,666,568	680,748,394	913,869,539	787,826,796
Total	\$1,205,022,189	\$1,103,370,249	\$1,422,894,473	\$1,567,358,702	\$1,452,068,560
Expenditures (Major Categories)					
Salaries					
District Administrative	0	966,250	1,019,653	1,016,855	1,262,949
School Administrative	279,615	0	1,938	0	0
Certificated Instructional	6,281	347,774	390,186	10,554	167,453
Other Certificated	0	0	0	0	0
Classified	23,480,675	10,413,864	10,623,806	10,478,066	11,105,924
Subtotal	23,766,571	11,727,888	12,035,583	11,505,475	12,536,326
Benefits					
State Retirement	4,676,482	1,780,594	1,831,250	1,757,124	1,910,572
Social Security	11,391,546	874,553	911,788	858,663	915,015
Other	245,884,544	2,232,499	2,042,675	2,023,838	2,256,734
Subtotal	261,952,573	4,887,646	4,785,713	4,639,625	5,082,321
Purchased Services					
Professional/Technical	156,193	22,927,742	21,164,202	20,958,203	16,731,575
Property	258,015,480	246,054,316	375,618,294	441,048,655	327,268,944
Other	7,579,261	450,557	586,846	251,359	739,372
Travel	2,741,308	120,207	545,927	53,716	67,233
Subtotal	268,492,243	269,552,823	397,915,269	462,311,933	344,807,125
Supplies & Materials					
Supplies	5,662,471	7,608,297	8,346,548	14,475,095	2,234,091
Energy	415,012	3,015,711	3,585,497	4,157,696	60,487
Textbooks	18,214	5,742,896	5,993,188	5,756,528	2,072,143
Library Books/Periodicals/AV Materials	1,992,990	464,424	499,889	465,554	236,135
Computer, Maintenance Supplies, & Food	123,943,441	8,025,821	8,002,316	3,004,307	5,940,179
Subtotal	132,032,128	24,857,148	26,427,438	27,859,180	10,543,035
Property					
Land, Improvements & Buildings	24,939	230,267,739	312,465,532	192,055,788	159,821,111
Equipment	185,210,784	58,002,589	64,579,333	61,063,794	70,481,226
Other	429,484	387,384	62,957	0	1,178,691
Subtotal	185,665,207	288,657,712	377,107,822	253,119,582	231,481,028
Other	875,456,320	268,489,443	297,401,648	277,988,263	325,877,023
Other Financing Uses (Sources)	429,450,795	(475,376,396)	(631,110,070)	(229,133,529)	(281,531,180)
Total	\$2,176,815,836	\$392,796,264	\$484,563,403	\$808,290,530	\$648,795,679
Remaining Balance	(\$971,793,647)	\$710,573,985	\$938,331,070	\$759,068,172	\$803,272,881

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Capital Projects and Debt - Residual Debt Service					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	244,752,013	277,021,955	267,869,163	308,836,747
Student Fees		0	3,919	0	0
Other	0	2,850,149	4,497,240	1,521,333	655,046
Subtotal	0	247,602,162	281,523,114	269,390,496	309,491,792
State					
Unrestricted	0	0	150,000	100,000	1,077,097
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	800,000
Subtotal	0	0	150,000	100,000	1,877,097
Federal					
Unrestricted	254,119,047	1,390,616	0	0	0
Restricted	0	0	0	0	0
Subtotal	254,119,047	1,390,616	0	0	0
Beginning Balance	2,696,507	32,109,534	41,795,679	38,875,277	59,924,124
Total	\$256,815,554	\$281,102,312	\$323,468,794	\$308,365,773	\$371,293,013
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	0	0	0	0	0
Other Certificated	0	0	0	0	0
Classified	0	0	0	0	0
Subtotal	0	0	0	0	0
Benefits					
State Retirement	0	0	0	0	0
Social Security	11,280	0	0	0	0
Other	0	0	0	0	0
Subtotal	11,280	0	0	0	0
Purchased Services					
Professional/Technical	0	2,000	4,784	3,749	4,750
Property	11,280	0	0	0	0
Other	(1)	83,672	0	0	0
Travel	0	0	0	0	0
Subtotal	11,279	85,672	4,784	3,749	4,750
Supplies & Materials					
Supplies	0	0	0	0	0
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	0	0	0	0	0
Property					
Land, Improvements & Buildings	0	0	0	0	13,959,662
Equipment	0	0	0	0	0
Other	69,963	0	0	0	0
Subtotal	69,963	0	0	0	13,959,662
Other	443,698,436	239,924,483	284,024,674	262,955,155	311,606,747
Other Financing Uses (Sources)	32,169,531	741,417	(437,266)	(337,251)	(2,932,371)
Total	\$475,960,489	\$240,751,573	\$283,592,192	\$262,621,653	\$322,638,788
Remaining Balance	(\$219,144,935)	\$40,350,739	\$39,876,602	\$45,744,120	\$48,654,225

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Capital Projects and Debt - Capital Projects					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	250,595,974	282,302,893	287,473,308	290,015,405
Student Fees		0	29,163	7,268	4,041
Other	4,058,217	98,563,123	98,495,221	49,599,782	35,755,755
Subtotal	4,058,217	349,159,097	380,827,277	337,080,358	325,775,202
State					
Unrestricted	27,964,053	6,114,938	18,102,641	9,072,654	11,372,867
Local Discretionary Block Grant	32,065,890	2,974,146	279,829	283,818	221,766
Social Security & Retirement	0	0	0	0	0
Other	131,798	27,835,529	58,034,220	30,801,415	8,541,761
Subtotal	60,161,741	36,924,613	76,416,690	40,157,887	20,136,394
Federal					
Unrestricted	805,580,875	103,632	0	1,335,057	3,438,708
Restricted	891,789	487,712	82,021	21,000	3,198,927
Subtotal	806,472,664	591,344	82,021	1,356,057	6,637,635
Beginning Balance	68,128,396	425,318,646	629,376,163	864,758,044	710,797,192
Total	\$938,821,018	\$811,993,700	\$1,086,702,152	\$1,243,352,346	\$1,063,346,423
Expenditures (Major Categories)					
Salaries					
District Administrative	0	966,250	1,019,653	1,016,855	1,262,949
School Administrative	279,615	0	1,938	0	0
Certificated Instructional	6,281	347,774	390,186	10,554	167,453
Other Certificated	0	0	0	0	0
Classified	23,480,675	10,413,864	10,596,428	10,448,445	11,082,374
Subtotal	23,766,571	11,727,888	12,008,205	11,475,854	12,512,776
Benefits					
State Retirement	4,676,482	1,780,594	1,831,250	1,757,124	1,910,572
Social Security	11,380,266	874,553	909,710	856,524	913,225
Other	245,884,544	2,232,499	2,042,675	2,023,838	2,256,734
Subtotal	261,941,293	4,887,646	4,783,635	4,637,486	5,080,531
Purchased Services					
Professional/Technical	156,193	22,764,566	21,114,556	20,929,835	16,560,351
Property	258,004,200	245,119,002	374,115,874	441,045,942	327,266,090
Other	7,430,095	366,885	585,346	251,359	738,855
Travel	2,491,414	120,207	545,927	53,716	67,233
Subtotal	268,081,903	268,370,660	396,361,703	462,280,852	344,632,530
Supplies & Materials					
Supplies	5,601,177	7,465,823	8,188,046	14,306,389	2,190,997
Energy	407,386	2,866,986	3,472,461	4,098,305	60,487
Textbooks	10,800	5,677,766	5,919,583	5,681,932	2,072,143
Library Books/Periodicals/AV Materials	1,992,990	451,180	484,259	455,889	236,135
Computer, Maintenance Supplies, & Food	123,936,027	8,011,379	7,992,852	2,987,544	5,940,179
Subtotal	131,948,380	24,473,133	26,057,201	27,530,058	10,499,941
Property					
Land, Improvements & Buildings	24,939	230,267,739	303,940,517	192,055,788	145,861,449
Equipment	184,926,895	57,991,982	64,081,995	60,946,977	70,360,459
Other	359,521	387,384	62,957	0	1,178,691
Subtotal	185,311,355	288,647,105	368,085,469	253,002,765	217,400,599
Other	430,976,099	28,010,972	12,293,988	14,465,053	13,646,925
Other Financing Uses (Sources)	389,042,876	(474,770,399)	(621,106,300)	(226,258,295)	(268,456,362)
Total	\$1,691,068,476	\$151,347,006	\$198,483,902	\$547,133,773	\$335,316,941
Remaining Balance	(\$752,247,458)	\$660,646,694	\$888,218,250	\$696,218,573	\$728,029,482

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Capital Projects and Debt - Building Reserve					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	1,462,123	2,085,646	221,318	96,374
Subtotal	0	1,462,123	2,085,646	221,318	96,374
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	7,358,980	0	0	4,340,541	0
Restricted	0	0	0	0	0
Subtotal	7,358,980	0	0	4,340,541	0
Beginning Balance	341,653	7,182,390	8,373,023	8,917,486	15,419,585
Total	\$7,700,633	\$8,644,513	\$10,458,669	\$13,479,345	\$15,515,959
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	0	0	0	0	0
Other Certificated	0	0	0	0	0
Classified	0	0	0	0	0
Subtotal	0	0	0	0	0
Benefits					
State Retirement	0	0	0	0	0
Social Security	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Purchased Services					
Professional/Technical	0	161,176	25,923	0	0
Property	0	935,314	1,499,235	0	0
Other	0	0	1,462	0	0
Travel	0	0	0	0	0
Subtotal	0	1,096,490	1,526,620	0	0
Supplies & Materials					
Supplies	0	0	1,984	0	0
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	0	0	1,984	0	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	191,936	0	12,579	0	0
Other	0	0	0	0	0
Subtotal	191,936	0	12,579	0	0
Other	176,590	0	0	0	0
Other Financing Uses (Sources)	7,182,390	(825,000)	0	(1,940,240)	(4,342,330)
Total	\$7,550,916	\$271,490	\$1,541,183	(\$1,940,240)	(\$4,342,330)
Remaining Balance	\$149,717	\$8,373,023	\$8,917,486	\$15,419,585	\$19,858,289

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Capital Projects and Debt - Miscellaneous Columns Combined					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	542,153	543,584	597,983	107,582
Student Fees		0	0	0	0
Other	0	31,574	517,747	244,523	119,688
Subtotal	0	573,727	1,061,330	842,506	227,270
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	1,661,193	0	0	0	0
Restricted	0	0	0	0	0
Subtotal	1,661,193	0	0	0	0
Beginning Balance	23,791	1,055,997	1,203,528	1,318,732	1,685,895
Total	\$1,684,984	\$1,629,725	\$2,264,859	\$2,161,238	\$1,913,165
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	0	0	0	0	0
Other Certificated	0	0	0	0	0
Classified	0	0	27,378	29,621	23,550
Subtotal	0	0	27,378	29,621	23,550
Benefits					
State Retirement	0	0	0	0	0
Social Security	0	0	2,078	2,139	1,790
Other	0	0	0	0	0
Subtotal	0	0	2,078	2,139	1,790
Purchased Services					
Professional/Technical	0	0	18,939	24,619	166,474
Property	0	0	3,185	2,713	2,854
Other	149,167	0	38	0	517
Travel	249,894	0	0	0	0
Subtotal	399,061	0	22,162	27,332	169,845
Supplies & Materials					
Supplies	61,294	142,474	156,518	168,706	43,094
Energy	7,626	148,725	113,036	59,391	0
Textbooks	7,414	65,130	73,605	74,596	0
Library Books/Periodicals/AV Materials	0	13,244	15,630	9,665	0
Computer, Maintenance Supplies, & Food	7,414	14,442	9,464	16,764	0
Subtotal	83,748	384,015	368,253	329,122	43,094
Property					
Land, Improvements & Buildings	0	0	8,525,015	0	0
Equipment	91,953	10,607	484,759	116,817	120,767
Other	0	0	0	0	0
Subtotal	91,953	10,607	9,009,774	116,817	120,767
Other	605,195	553,988	1,082,986	568,055	623,350
Other Financing Uses (Sources)	1,055,997	(522,414)	(9,566,505)	(597,743)	(5,800,116)
Total	\$2,235,955	\$426,196	\$946,127	\$475,343	(\$4,817,720)
Remaining Balance	(\$550,971)	\$1,203,528	\$1,318,732	\$1,685,895	\$6,730,884

APPENDIX A11 – SCHEDULE L– NO CHILD LEFT BEHIND (NCLB)

Appendix A11.1 – Schedule L Total

Appendix A11.2 – Title 1 A LEA Grants Prior Year

Appendix A11.3 – Title 1 A LEA Grants Current Year

Appendix A11.4 – Title 1 B Reading Skills Improv

Appendix A11.5 – Title 1 B Current Year

Appendix A11.6 – Title 1 B3 Even Start-Family Literacy

Appendix A11.7 – Title 1 B3 Current Year

Appendix A11.8 – Title 1 C Migratory Children Program

Appendix A11.9 – Title 1 C Current Year

Appendix A11.10 – Title 1 D Neglected & Delinquent

Appendix A11.11 – Title 1 D Current Year

Appendix A11.12 – Title 1 F Comprehensive School

Appendix A11.13 – Title 1 F Current Year

Appendix A11.14 – Title 1 G - Advanced Placement

Appendix A11.15 – Title II A Teacher Quality

Appendix A11.16 – Title II D Educational Technology

Appendix A11.17 – Title III A English Language A

Appendix A11.18 – Title IV A Safe and Drug Free Schools

Appendix A11.19 – Title IV B Community Learning

Appendix A11.20 – Title VI Subpart 2 Com. Service

Appendix A11.21 – Title V A Innovative Programs

Appendix A11.22 – Title V A Current Year

Appendix A11.23 – Title VI A Assessment

Appendix A11.24 – Title VI B Rural & Low Income

Appendix A11.25 – Title X C Homeless Children

Appendix A11.26 – Title II B Math and Science

Appendix A11.27 – L-Other 1

Appendix A11.28 – ARRA SFSF

Appendix A11.29 – ARRA IDEA

Appendix A11.30 – ARRA Title I

Appendix A11.31 – ARRA Pre-School

Appendix A11.32 – ARRA School Imp

Appendix A11.33 – ARRA Tech Lit

Appendix A11.34 – ARRA Homeless

Appendix A11.35 – Other NCLB

Appendix A11.36 – ARRA NSLEQUIP

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
Schedule L – No Child Left Behind Total					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	\$190,833	\$733,967	\$0	\$362,823	\$102,983
Student Fees	0	0	97,864	286,082	217,392
Other	435,029	484,167	892,561	2,553,297	(2,191,727)
Subtotal	625,862	1,218,134	990,425	3,202,202	(1,871,352)
State					
Unrestricted	164,769	46,020	71,811	148,807	125,546
Local Discretionary Block Grant	5,019	57,823	7,850	2,218	123,864
Social Security & Retirement	0	2,378	1,692	18,186	0
Other	453,945	374,997	569,337	403,321	135,619
Subtotal	623,733	481,218	650,690	572,532	385,029
Federal					
Unrestricted	447,806	698,506	857,883	43,416,754	4,916,123
Restricted	92,616,746	90,854,767	92,471,362	245,529,409	260,626,112
Subtotal	93,064,552	91,553,273	93,329,245	288,946,163	265,542,235
Beginning Balance	(271,394)	295,475	508,658	1,182,580	886,135
Total	\$94,042,753	\$93,548,100	\$95,479,018	\$293,903,477	\$264,942,046
Expenditures (Major Categories)					
Salaries					
District Administrative	1,812,234	2,119,831	2,079,004	2,279,157	3,083,824
School Administrative	183,664	161,380	183,242	1,069,033	2,357,535
Certificated Instructional	33,722,540	33,906,400	32,205,362	171,939,899	51,307,135
Other Certificated	1,896,702	1,772,453	2,080,879	2,912,797	4,468,926
Classified	18,939,811	19,231,629	20,168,089	22,665,736	26,131,723
Subtotal	56,554,952	57,191,693	56,716,577	200,866,622	87,349,143
Benefits					
State Retirement	6,986,307	7,415,081	7,323,141	34,685,421	81,822,514
Social Security	4,193,995	4,233,619	4,199,060	17,694,724	41,660,089
Other	6,241,253	5,715,261	5,737,415	16,794,188	10,649,210
Subtotal	17,421,555	17,363,962	17,259,616	69,174,333	134,131,813
Purchased Services					
Professional/Technical	4,267,801	3,829,621	3,711,621	4,400,227	7,305,636
Property	106,286	110,207	99,012	341,759	807,223
Other	1,633,907	1,256,505	1,198,093	1,303,490	1,036,352
Travel	1,264,155	1,375,158	1,460,989	1,478,439	1,689,330
Subtotal	7,272,149	6,571,491	6,469,715	7,523,915	10,838,541
Supplies & Materials					
Supplies	6,606,200	6,440,771	6,584,971	6,759,980	11,815,642
Energy	45,516	7,795	5,004	32,476	5,402
Textbooks	513,178	479,331	447,687	1,293,329	2,063,722
Library Books/Periodicals/AV Materials	301,953	205,344	182,855	111,998	61,800
Computer, Maintenance Supplies, & Food	557,113	612,150	1,295,797	930,963	1,828,886
Subtotal	8,023,959	7,745,391	8,516,314	9,128,746	15,775,453
Property					
Land, Improvements & Buildings	77,532	2,331	0	11,955	254,508
Equipment	2,361,159	1,436,200	2,170,348	3,678,312	11,012,232
Other	0	315	774	0	0
Subtotal	2,438,691	1,438,846	2,171,122	3,690,267	11,266,740
Other	2,314,597	2,523,729	2,578,169	3,020,005	4,140,321
Other Financing Uses (Sources)	(278,623)	204,121	155,460	(258,238)	(112,754)
Total	\$93,747,278	\$93,039,231	\$93,866,974	\$293,145,650	\$263,389,258
Remaining Balance	\$295,475	\$508,869	\$1,612,044	\$757,826	\$1,552,789

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 A LEA Grants Prior Year					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	179
Student Fees		0	0	0	0
Other	0	2,481	470,403	0	543
Subtotal	0	2,481	470,403	0	722
State					
Unrestricted	45,358	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	937	0	0	0
Other	0	0	0	0	0
Subtotal	45,358	937	0	0	0
Federal					
Unrestricted	3,922	11,738	3,257	55,271	49,718
Restricted	5,539,645	9,604,356	7,642,434	6,625,870	6,346,879
Subtotal	5,543,567	9,616,094	7,645,691	6,681,141	6,396,597
Beginning Balance	(85,242)	(19,342)	(26,460)	(19,441)	23
Total	\$5,503,683	\$9,600,170	\$8,089,634	\$6,661,700	\$6,397,342
Expenditures (Major Categories)					
Salaries					
District Administrative	88,630	257,761	186,880	194,903	217,004
School Administrative	2,822	1,697	3,938	0	5,500
Certificated Instructional	1,912,463	3,328,322	2,061,247	1,833,539	1,865,422
Other Certificated	95,307	125,402	186,314	74,091	71,936
Classified	1,355,655	2,846,978	1,939,015	1,603,445	1,714,725
Subtotal	3,454,877	6,560,160	4,377,393	3,705,978	3,874,587
Benefits					
State Retirement	415,084	803,522	600,887	546,723	464,478
Social Security	232,353	486,120	303,453	328,947	310,084
Other	310,036	469,405	491,616	404,522	389,926
Subtotal	957,473	1,759,047	1,395,956	1,280,192	1,164,488
Purchased Services					
Professional/Technical	355,555	104,066	327,959	113,509	156,968
Property	243	6,054	1,418	63	49
Other	19,079	29,659	16,854	9,509	10,231
Travel	42,654	73,939	100,418	50,882	50,560
Subtotal	417,531	213,717	446,648	173,963	217,808
Supplies & Materials					
Supplies	472,559	450,940	825,102	500,604	493,486
Energy	266	297	39	87	0
Textbooks	21,729	7,430	36,403	734,131	187,996
Library Books/Periodicals/AV Materials	0	57	0	3,404	1,714
Computer, Maintenance Supplies, & Food	34,613	21,152	63,536	5,913	22,715
Subtotal	529,167	479,876	925,080	1,244,139	705,911
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	188,526	181,764	306,159	130,730	226,631
Other	0	0	0	0	0
Subtotal	188,526	181,764	306,159	130,730	226,631
Other	98,886	228,829	235,717	146,217	204,049
Other Financing Uses (Sources)	(123,434)	75,750	0	0	0
Total	\$5,523,025	\$9,499,144	\$7,686,954	\$6,681,219	\$6,393,474
Remaining Balance	(\$19,342)	\$101,026	\$402,680	(\$19,519)	\$3,868

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 A LEA Grants Current Year					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	60,417	122,011	0	56,781	0
Student Fees		0	0	284,027	214,447
Other	207,385	268,163	225,604	40,658	13,758
Subtotal	267,802	390,174	225,604	381,466	228,205
State					
Unrestricted	8,659	0	31,178	37,211	19,722
Local Discretionary Block Grant	0	37,262	0	0	119,995
Social Security & Retirement	0	0	1,526	0	0
Other	120,493	80,819	292,111	0	0
Subtotal	129,152	118,081	324,815	37,211	139,717
Federal					
Unrestricted	443,884	492,163	423,694	667,475	804,994
Restricted	46,875,078	41,887,220	47,624,651	53,609,507	55,476,560
Subtotal	47,318,962	42,379,383	48,048,345	54,276,982	56,281,554
Beginning Balance	64,653	(30,534)	(89,569)	485,272	340,349
Total	\$47,780,569	\$42,857,104	\$48,509,195	\$55,180,931	\$56,989,825
Expenditures (Major Categories)					
Salaries					
District Administrative	1,218,703	1,095,670	1,247,577	1,473,267	1,507,425
School Administrative	82,616	90,653	69,275	175,928	1,176,611
Certificated Instructional	15,615,093	14,563,066	15,361,111	17,888,064	16,613,933
Other Certificated	1,037,885	1,143,818	1,209,958	1,159,902	1,214,531
Classified	12,909,278	11,342,704	12,972,332	14,732,127	14,293,527
Subtotal	30,863,575	28,235,911	30,860,253	35,429,288	34,806,026
Benefits					
State Retirement	3,735,686	3,660,914	3,907,475	4,422,881	4,419,204
Social Security	2,315,528	2,089,344	2,301,071	2,519,903	2,540,830
Other	3,556,495	3,016,555	3,205,502	3,502,120	3,616,510
Subtotal	9,607,709	8,766,812	9,414,048	10,444,904	10,576,544
Purchased Services					
Professional/Technical	655,494	697,451	841,244	1,319,383	1,375,343
Property	26,679	5,498	46,762	86,556	12,881
Other	254,013	233,060	245,528	279,196	290,561
Travel	354,250	334,576	440,904	453,395	540,462
Subtotal	1,290,436	1,270,586	1,574,438	2,138,531	2,219,247
Supplies & Materials					
Supplies	2,999,339	2,478,426	2,568,536	3,031,265	3,440,142
Energy	1,940	3,250	2,660	30,355	3,889
Textbooks	280,975	216,905	312,546	348,032	544,556
Library Books/Periodicals/AV Materials	17,888	9,502	8,475	14,333	13,588
Computer, Maintenance Supplies, & Food	309,433	457,417	933,473	476,100	311,937
Subtotal	3,609,575	3,165,501	3,825,690	3,900,086	4,314,111
Property					
Land, Improvements & Buildings	50,185	2,331	0	11,955	0
Equipment	1,223,277	643,425	1,079,336	1,566,053	2,855,294
Other	0	0	0	0	0
Subtotal	1,273,462	645,756	1,079,336	1,578,008	2,855,294
Other	1,045,394	980,913	1,206,304	1,236,809	1,291,389
Other Financing Uses (Sources)	120,953	0	63,855	121,355	303,975
Total	\$47,811,103	\$43,065,478	\$48,023,924	\$54,848,979	\$56,366,586
Remaining Balance	(\$30,534)	(\$208,375)	\$485,271	\$331,951	\$623,239

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 B Reading Skills Improv					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	0	0	10,296	0	0
Restricted	923,653	1,630,072	704,111	964,128	668,997
Subtotal	923,653	1,630,072	714,407	964,128	668,997
Beginning Balance	0	0	0	(0)	0
Total	\$923,653	\$1,630,072	\$714,407	\$964,128	\$668,997
Expenditures (Major Categories)					
Salaries					
District Administrative	7,773	10,084	6,241	610	24,715
School Administrative	0	0	0	573	1,010
Certificated Instructional	276,429	637,375	215,760	203,449	167,748
Other Certificated	0	0	0	0	0
Classified	2,894	22,813	8,388	44,245	15,490
Subtotal	287,096	670,272	230,389	248,876	208,963
Benefits					
State Retirement	40,716	91,587	35,757	33,470	32,574
Social Security	20,015	43,847	17,315	18,779	15,697
Other	15,909	37,677	24,126	13,670	23,541
Subtotal	76,639	173,111	77,198	65,920	71,813
Purchased Services					
Professional/Technical	53,356	165,587	64,917	80,030	43,218
Property	0	0	0	0	0
Other	66,236	106,274	62,331	59,898	59,643
Travel	12,498	35,774	29,322	17,565	15,478
Subtotal	132,090	307,635	156,570	157,493	118,339
Supplies & Materials					
Supplies	204,461	278,093	128,256	292,956	234,108
Energy	0	0	0	0	0
Textbooks	25,541	72,957	4,351	9,180	10,460
Library Books/Periodicals/AV Materials	44,242	2,122	586	21,434	389
Computer, Maintenance Supplies, & Food	2,969	1,882	2,389	981	2,156
Subtotal	277,213	355,054	135,582	324,551	247,113
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	18,978	19,268	1,779	8,594	7,076
Other	0	0	0	0	0
Subtotal	18,978	19,268	1,779	8,594	7,076
Other	131,636	104,732	112,889	158,694	15,693
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$923,653	\$1,630,072	\$714,407	\$964,128	\$668,997
Remaining Balance	\$0	\$0	(\$0)	(\$0)	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 B Current Year					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	1,313	0	0
Other	0	0	0	0	0
Subtotal	0	0	1,313	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	12,997	0	0
Subtotal	0	0	12,997	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	3,268,521	3,460,497	4,229,486	4,075,893	1,560,782
Subtotal	3,268,521	3,460,497	4,229,486	4,075,893	1,560,782
Beginning Balance	2,657	2,657	2,657	2,658	0
Total	\$3,271,178	\$3,463,154	\$4,246,453	\$4,078,551	\$1,560,782
Expenditures (Major Categories)					
Salaries					
District Administrative	41,016	35,030	63,806	8,523	7,276
School Administrative	1,661	5,786	10,647	9,163	1,679
Certificated Instructional	1,214,778	1,352,543	1,718,988	1,535,233	556,841
Other Certificated	0	0	739	0	0
Classified	113,636	142,247	294,127	245,908	127,892
Subtotal	1,371,091	1,535,607	2,088,307	1,798,827	693,688
Benefits					
State Retirement	179,913	227,770	300,694	258,604	101,003
Social Security	95,277	116,694	149,515	130,506	51,301
Other	137,683	150,776	253,733	232,831	118,710
Subtotal	412,873	495,240	703,941	621,941	271,015
Purchased Services					
Professional/Technical	344,772	277,009	199,690	209,707	104,311
Property	466	709	1,448	0	0
Other	125,974	49,989	135,063	206,884	42,579
Travel	101,523	109,821	98,958	72,834	27,438
Subtotal	572,736	437,528	435,159	489,425	174,329
Supplies & Materials					
Supplies	576,303	680,080	657,003	726,721	276,965
Energy	0	165	0	0	0
Textbooks	109,898	80,996	43,156	114,555	1,633
Library Books/Periodicals/AV Materials	30,203	18,623	30,235	8,779	18,830
Computer, Maintenance Supplies, & Food	9,226	7,335	23,752	9,387	9,824
Subtotal	725,630	787,200	754,147	859,442	307,251
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	37,896	23,284	68,908	197,593	76,588
Other	0	0	0	0	0
Subtotal	37,896	23,284	68,908	197,593	76,588
Other	148,295	181,639	193,334	111,322	37,911
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$3,268,521	\$3,460,497	\$4,243,795	\$4,078,550	\$1,560,782

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 B3 Even Start-Family Literacy					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	158,477	77,826	31,960	37,983	21,148
Subtotal	158,477	77,826	31,960	37,983	21,148
Beginning Balance	0	0	0	0	0
Total	\$158,477	\$77,826	\$31,960	\$37,983	\$21,148
Expenditures (Major Categories)					
Salaries					
District Administrative	0	9,022	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	44,702	21,785	15,506	8,620	17,892
Other Certificated	0	0	0	0	0
Classified	54,837	1,556	0	12,709	0
Subtotal	99,539	32,363	15,506	21,329	17,892
Benefits					
State Retirement	6,016	3,918	4,719	3,286	833
Social Security	4,793	3,837	68	1,575	657
Other	271	956	37	492	626
Subtotal	11,080	8,711	4,824	5,353	2,116
Purchased Services					
Professional/Technical	38,718	31,174	4,291	6,100	582
Property	411	0	45	0	0
Other	161	94	0	276	0
Travel	2,544	1,288	2,612	0	109
Subtotal	41,834	32,556	6,948	6,376	691
Supplies & Materials					
Supplies	5,181	3,157	4,682	4,077	0
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	848	0
Subtotal	5,181	3,157	4,682	4,925	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	742	0	0	0	0
Other	0	0	0	0	0
Subtotal	742	0	0	0	0
Other	101	0	0	0	449
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$158,477	\$76,787	\$31,960	\$37,983	\$21,148
Remaining Balance	\$0	\$1,039	\$0	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 B3 Current Year					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	6,662	4,815	4,610	2,944	5,394
Subtotal	6,662	4,815	4,610	2,944	5,394
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	834,569	401,421	331,393	361,378	271,749
Subtotal	834,569	401,421	331,393	361,378	271,749
Beginning Balance	0	0	(0)	0	0
Total	\$841,231	\$406,236	\$336,003	\$364,322	\$277,143
Expenditures (Major Categories)					
Salaries					
District Administrative	0	6,444	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	210,302	124,349	82,094	168,059	71,413
Other Certificated	0	0	0	0	0
Classified	286,313	134,515	150,280	98,050	123,833
Subtotal	496,615	265,308	232,374	266,109	195,246
Benefits					
State Retirement	51,407	24,999	18,134	26,213	19,233
Social Security	39,772	18,693	18,665	16,285	15,471
Other	70,737	28,861	18,708	22,687	14,472
Subtotal	161,916	72,553	55,507	65,185	49,176
Purchased Services					
Professional/Technical	61,601	27,390	8,746	9,000	8,708
Property	1,042	967	0	222	0
Other	14,268	6,830	6,953	1,814	5,280
Travel	10,310	7,734	3,606	2,522	1,604
Subtotal	87,220	42,921	19,305	13,558	15,592
Supplies & Materials					
Supplies	32,489	20,721	17,431	13,589	12,593
Energy	2,513	1,201	7	589	766
Textbooks	2,844	1,983	170	549	0
Library Books/Periodicals/AV Materials	119	589	0	0	0
Computer, Maintenance Supplies, & Food	14,996	1,685	2,476	1,483	926
Subtotal	52,961	26,179	20,084	16,210	14,285
Property					
Land, Improvements & Buildings	26,918	0	0	0	0
Equipment	11,037	314	8,628	927	22
Other	0	0	0	0	0
Subtotal	37,955	314	8,628	927	22
Other	4,564	0	105	2,333	2,822
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$841,231	\$407,275	\$336,003	\$364,322	\$277,143
Remaining Balance	(\$0)	(\$1,039)	(\$0)	\$0	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 C Migratory Children Program					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	48	0	0	0
Subtotal	0	48	0	0	0
State					
Unrestricted	0	0	0	0	3,039
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	81,809	0	0	0
Subtotal	0	81,809	0	0	3,039
Federal					
Unrestricted	0	33,835	83,279	0	0
Restricted	727,492	843,357	474,518	392,142	279,844
Subtotal	727,492	877,192	557,797	392,142	279,844
Beginning Balance	0	(0)	(0)	(0)	0
Total	\$727,492	\$959,049	\$557,797	\$392,142	\$282,883
Expenditures (Major Categories)					
Salaries					
District Administrative	8,773	22,200	4,766	4,304	0
School Administrative	1,656	6,659	2,669	2,705	903
Certificated Instructional	175,187	293,893	152,698	101,371	95,814
Other Certificated	1,000	1,688	184	14,294	11,000
Classified	214,610	238,129	204,669	92,799	85,821
Subtotal	401,226	562,569	364,986	215,473	193,538
Benefits					
State Retirement	45,131	70,294	34,203	28,208	27,017
Social Security	26,882	40,191	27,586	16,907	16,077
Other	11,515	12,359	7,919	3,734	4,395
Subtotal	83,528	122,843	69,708	48,849	47,489
Purchased Services					
Professional/Technical	12,390	92,902	27,165	17,862	7,101
Property	0	225	647	0	0
Other	29,882	29,941	27,770	5,575	901
Travel	11,029	9,524	1,358	1,556	4,111
Subtotal	53,302	132,591	56,940	24,993	12,113
Supplies & Materials					
Supplies	179,014	62,262	45,799	88,132	5,359
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	18,194
Subtotal	179,014	62,262	45,799	88,132	23,553
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	57,494	6,194	5,146	0
Other	0	0	0	0	0
Subtotal	0	57,494	6,194	5,146	0
Other	10,423	21,289	14,171	9,549	6,190
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$727,492	\$959,049	\$557,797	\$392,142	\$282,883
Remaining Balance	(\$0)	(\$0)	(\$0)	(\$0)	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 C Current Year					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	890	0	0	0	0
Subtotal	890	0	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	1,441	0	0	0
Other	0	0	0	0	0
Subtotal	0	1,441	0	0	0
Federal					
Unrestricted	0	83,280	0	0	10,000
Restricted	811,535	642,913	896,168	1,118,455	850,537
Subtotal	811,535	726,193	896,168	1,118,455	860,537
Beginning Balance	2,938	0	6,661	452	0
Total	\$815,363	\$727,634	\$902,829	\$1,118,907	\$860,537
Expenditures (Major Categories)					
Salaries					
District Administrative	23,606	4,766	22,030	24,033	48,786
School Administrative	215	753	5,830	1,793	5,459
Certificated Instructional	261,034	203,842	201,513	274,969	207,656
Other Certificated	12,789	8,012	69,831	82,421	6,032
Classified	193,739	233,895	283,934	311,753	288,132
Subtotal	491,383	451,268	583,138	694,968	556,064
Benefits					
State Retirement	59,363	43,463	68,357	77,506	58,730
Social Security	38,579	27,346	42,983	48,578	38,981
Other	23,307	25,917	32,456	52,295	35,692
Subtotal	121,248	96,727	143,797	178,380	133,402
Purchased Services					
Professional/Technical	9,102	38,428	27,708	36,261	23,582
Property	896	5,097	0	0	501
Other	23,868	3,387	3,795	3,292	3,526
Travel	19,827	19,031	31,109	31,034	31,106
Subtotal	53,693	65,943	62,612	70,587	58,716
Supplies & Materials					
Supplies	64,774	77,146	54,200	127,054	59,696
Energy	0	0	0	0	0
Textbooks	0	0	113	0	97
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	75	229	30,042	1,040	5,510
Subtotal	64,849	77,375	84,355	128,094	65,303
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	39,882	13,612	7,480	20,461	27,674
Other	0	0	0	0	0
Subtotal	39,882	13,612	7,480	20,461	27,674
Other	14,307	16,049	20,994	27,257	20,025
Other Financing Uses (Sources)	30,000	0	0	0	(648)
Total	\$815,362	\$720,974	\$902,376	\$1,119,747	\$860,537
Remaining Balance	\$1	\$6,661	\$453	(\$839)	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 D Neglected & Delinquent					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	0	8,470	15,000	0	0
Restricted	46,288	137,625	180,689	165,193	176,637
Subtotal	46,288	146,095	195,689	165,193	176,637
Beginning Balance	0	0	0	0	0
Total	\$46,288	\$146,095	\$195,689	\$165,193	\$176,637
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	10,220	42,664	105,839	120,981	104,791
Other Certificated	11,569	2,137	0	0	0
Classified	14,035	32,694	40,959	7,968	3,570
Subtotal	35,824	77,495	146,798	128,949	108,361
Benefits					
State Retirement	5,114	6,673	18,364	9,297	13,046
Social Security	2,655	5,264	10,125	9,833	8,201
Other	183	533	9,047	683	1,144
Subtotal	7,952	12,470	37,536	19,813	22,391
Purchased Services					
Professional/Technical	0	0	0	1,036	0
Property	0	0	0	0	0
Other	0	1,116	1,992	0	0
Travel	186	5,348	1,043	0	0
Subtotal	186	6,464	3,035	1,036	0
Supplies & Materials					
Supplies	1,724	24,545	4,910	4,127	23,364
Energy	0	0	0	0	0
Textbooks	0	19,200	0	0	5,685
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	242	0	0	85
Subtotal	1,724	43,987	4,910	4,127	29,134
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	0	98	8,197	13,418
Other	0	0	0	0	0
Subtotal	0	0	98	8,197	13,418
Other	602	3,142	3,312	3,071	3,333
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$46,288	\$143,558	\$195,689	\$165,193	\$176,637
Remaining Balance	\$0	\$2,537	\$0	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 D Current Year					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	(311)	0	0	0	0
Subtotal	(311)	0	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	0	0	26,000	0	33,007
Restricted	436,974	293,135	171,326	258,758	234,126
Subtotal	436,974	293,135	197,326	258,758	267,133
Beginning Balance	0	0	0	0	0
Total	\$436,663	\$293,135	\$197,326	\$258,758	\$267,133
Expenditures (Major Categories)					
Salaries					
District Administrative	28,479	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	120,220	81,250	43,905	54,443	69,729
Other Certificated	53,954	29,498	27,240	5,871	9,442
Classified	52,787	26,696	60,174	65,862	85,569
Subtotal	255,440	137,444	131,319	126,176	164,740
Benefits					
State Retirement	26,196	19,074	17,063	15,486	19,556
Social Security	18,039	9,886	9,985	9,854	10,801
Other	21,146	15,149	7,985	1,433	4,175
Subtotal	65,380	44,109	35,033	26,773	34,532
Purchased Services					
Professional/Technical	5,929	336	4,000	85,486	54,615
Property	0	0	0	0	0
Other	3,036	0	0	0	0
Travel	6,234	1,407	1,687	1,983	318
Subtotal	15,199	1,743	5,687	87,469	54,933
Supplies & Materials					
Supplies	38,002	27,995	15,262	10,891	4,264
Energy	0	0	0	0	0
Textbooks	855	1,154	0	0	1,741
Library Books/Periodicals/AV Materials	2,505	0	0	0	0
Computer, Maintenance Supplies, & Food	1,211	54	0	0	0
Subtotal	42,573	29,203	15,262	10,891	6,005
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	49,955	78,073	6,660	1,382	0
Other	0	0	0	0	0
Subtotal	49,955	78,073	6,660	1,382	0
Other	8,116	5,100	3,365	6,067	5,098
Other Financing Uses (Sources)	0	0	0	0	(0)
Total	\$436,663	\$295,672	\$197,326	\$258,758	\$265,307
Remaining Balance	\$0	(\$2,537)	\$0	\$0	\$1,826

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 F Comprehensive School					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	7,850	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	7,850	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	138,937	179,299	33,281	0	0
Subtotal	138,937	179,299	33,281	0	0
Beginning Balance	0	0	0	0	0
Total	\$138,937	\$179,299	\$41,131	\$0	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative	0	327	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	44,838	57,784	5,000	0	0
Other Certificated	0	0	0	0	0
Classified	19,663	1,606	3,071	0	0
Subtotal	64,501	59,717	8,071	0	0
Benefits					
State Retirement	9,153	8,408	786	0	0
Social Security	4,862	4,560	617	0	0
Other	1,744	211	57	0	0
Subtotal	15,759	13,179	1,460	0	0
Purchased Services					
Professional/Technical	9,825	32,460	700	0	0
Property	0	0	0	0	0
Other	2,103	0	0	0	0
Travel	10,689	8,155	0	0	0
Subtotal	22,617	40,615	700	0	0
Supplies & Materials					
Supplies	27,803	38,532	7,153	0	0
Energy	0	0	0	0	0
Textbooks	0	6,618	15,341	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	27,803	45,150	22,494	0	0
Property					
Land, Improvements & Buildings	429	0	0	0	0
Equipment	5,003	16,190	0	0	0
Other	0	0	0	0	0
Subtotal	5,432	16,190	0	0	0
Other	2,825	4,448	556	0	0
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$138,937	\$179,299	\$33,281	\$0	\$0
Remaining Balance	\$0	\$0	\$7,850	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 F Current Year					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	1,794	0	0	0
Subtotal	0	1,794	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	611,965	1,020,492	174,714	0	0
Subtotal	611,965	1,020,492	174,714	0	0
Beginning Balance	(34,614)	(37,476)	(24,110)	(2,891)	3,941
Total	\$577,351	\$984,810	\$150,604	(\$2,891)	\$3,941
Expenditures (Major Categories)					
Salaries					
District Administrative	7,123	6,710	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	153,755	243,999	25,436	8,626	0
Other Certificated	0	0	0	0	0
Classified	12,908	81,738	0	0	0
Subtotal	173,786	332,447	25,436	8,626	0
Benefits					
State Retirement	20,826	39,518	1,600	98	0
Social Security	12,155	24,930	1,932	658	0
Other	5,976	21,710	6	0	0
Subtotal	38,958	86,158	3,538	756	0
Purchased Services					
Professional/Technical	114,403	159,987	38,899	0	0
Property	0	0	0	0	0
Other	23,234	38	14,550	0	0
Travel	98,468	166,265	13,271	1,245	116
Subtotal	236,105	326,290	66,720	1,245	116
Supplies & Materials					
Supplies	113,678	201,647	54,489	6,446	3,597
Energy	0	0	0	0	0
Textbooks	3,769	9,107	0	0	0
Library Books/Periodicals/AV Materials	13,830	0	0	0	0
Computer, Maintenance Supplies, & Food	590	2,052	0	0	0
Subtotal	131,866	212,806	54,489	6,446	3,597
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	3,416	19,202	0	0	0
Other	0	0	0	0	0
Subtotal	3,416	19,202	0	0	0
Other	30,697	32,017	3,312	205	100
Other Financing Uses (Sources)	0	0	0	(24,110)	0
Total	\$614,827	\$1,008,920	\$153,495	(\$6,832)	\$3,813
Remaining Balance	(\$37,476)	(\$24,110)	(\$2,891)	\$3,941	\$128

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title 1 G - Advanced Placement					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	21,481	0	0	0
Subtotal	0	21,481	0	0	0
Beginning Balance	34,206	5,568	31	31	0
Total	\$34,206	\$27,049	\$31	\$31	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	0	0	0	0	0
Other Certificated	0	0	0	0	0
Classified	0	5,568	0	0	0
Subtotal	0	5,568	0	0	0
Benefits					
State Retirement	0	0	0	0	0
Social Security	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Purchased Services					
Professional/Technical	0	20,939	0	0	0
Property	0	0	0	0	0
Other	0	0	0	0	0
Travel	0	0	0	0	0
Subtotal	0	20,939	0	0	0
Supplies & Materials					
Supplies	0	0	0	0	0
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	0	0	0	0	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	28,368	0	0	0	0
Other	0	0	0	0	0
Subtotal	28,368	0	0	0	0
Other	270	511	0	0	0
Other Financing Uses (Sources)	0	0	0	31	0
Total	\$28,638	\$27,018	\$0	\$31	\$0
Remaining Balance	\$5,568	\$31	\$31	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title II A Teacher Quality					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	84,909	77,989	0	18,008	19,428
Student Fees		0	0	0	0
Other	82,080	89,911	15,949	601	52
Subtotal	166,989	167,900	15,949	18,609	19,480
State					
Unrestricted	4,551	36,463	28,524	38,501	28,818
Local Discretionary Block Grant	0	15,681	0	0	3,467
Social Security & Retirement	0	0	166	3,354	0
Other	21,452	21,792	118,043	24,148	58,089
Subtotal	26,003	73,936	146,733	66,003	90,374
Federal					
Unrestricted	0	34,156	238,396	397,805	348,818
Restricted	17,301,647	16,655,737	17,631,111	17,371,544	16,945,766
Subtotal	17,301,647	16,689,893	17,869,507	17,769,349	17,294,584
Beginning Balance	21,896	103,124	192,832	250,173	330,643
Total	\$17,516,535	\$17,034,853	\$18,225,021	\$18,104,134	\$17,735,081
Expenditures (Major Categories)					
Salaries					
District Administrative	219,357	400,209	378,649	168,396	699,808
School Administrative	6,429	6,614	7,803	60,219	30,872
Certificated Instructional	10,201,389	9,717,906	9,579,423	10,013,807	9,004,784
Other Certificated	106,457	126,082	272,263	428,226	517,592
Classified	302,907	252,969	396,692	325,791	383,955
Subtotal	10,836,539	10,503,780	10,634,830	10,996,439	10,637,011
Benefits					
State Retirement	1,560,252	1,567,825	1,546,938	1,596,393	1,540,255
Social Security	819,362	773,106	784,432	814,526	778,100
Other	1,606,101	1,474,812	1,292,268	1,441,551	1,462,774
Subtotal	3,985,716	3,815,743	3,623,637	3,852,471	3,781,130
Purchased Services					
Professional/Technical	914,643	638,005	900,547	931,360	1,233,565
Property	14,045	38,024	0	39	11,232
Other	284,228	286,172	440,927	387,428	197,527
Travel	218,918	261,575	391,834	437,077	388,505
Subtotal	1,431,834	1,223,776	1,733,308	1,755,904	1,830,829
Supplies & Materials					
Supplies	547,967	655,408	1,231,154	621,038	543,901
Energy	0	0	47	496	747
Textbooks	13,851	806	3,886	9,294	9,360
Library Books/Periodicals/AV Materials	84,781	115,874	96,428	56,182	25,773
Computer, Maintenance Supplies, & Food	22,692	23,333	65,180	39,657	45,856
Subtotal	669,292	795,421	1,396,695	726,667	625,638
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	38,379	25,998	92,140	59,270	9,427
Other	0	0	0	0	0
Subtotal	38,379	25,998	92,140	59,270	9,427
Other	451,653	477,303	494,640	399,108	424,490
Other Financing Uses (Sources)	0	0	0	(8,658)	47,239
Total	\$17,413,411	\$16,842,021	\$17,975,251	\$17,781,201	\$17,355,764
Remaining Balance	\$103,124	\$192,832	\$249,771	\$322,933	\$379,317

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title II D Educational Technology					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	2,589	7,774	0	83	820
Student Fees		0	8,409	0	0
Other	6,955	0	3,796	473	196
Subtotal	9,544	7,774	12,205	556	1,016
State					
Unrestricted	1,388	0	9,636	56	21
Local Discretionary Block Grant	0	720	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	435	106	0	0	0
Subtotal	1,823	826	9,636	56	21
Federal					
Unrestricted	0	15,435	5,101	8,286	4,912
Restricted	2,696,555	1,837,017	1,355,734	960,968	670,077
Subtotal	2,696,555	1,852,452	1,360,835	969,254	674,989
Beginning Balance	38,534	87,108	324,746	236,808	18,472
Total	\$2,746,456	\$1,948,160	\$1,707,422	\$1,206,674	\$694,498
Expenditures (Major Categories)					
Salaries					
District Administrative	55,927	34,231	2,314	42,090	19,808
School Administrative	0	0	0	0	0
Certificated Instructional	380,452	258,353	281,631	248,330	236,759
Other Certificated	11,991	9,970	28,156	20,932	21,452
Classified	126,553	81,358	70,352	68,926	34,830
Subtotal	574,922	383,912	382,454	380,278	312,849
Benefits					
State Retirement	72,911	38,463	46,942	44,154	43,047
Social Security	37,565	27,026	29,172	22,636	21,776
Other	36,647	16,971	26,579	20,646	26,554
Subtotal	147,122	82,460	102,693	87,436	91,378
Purchased Services					
Professional/Technical	231,594	159,819	137,706	49,674	118,628
Property	0	784	0	20,000	200
Other	679,341	400,541	135,311	2,355	13,515
Travel	84,889	73,723	92,973	46,554	15,382
Subtotal	995,824	634,867	365,990	118,583	147,725
Supplies & Materials					
Supplies	124,943	169,245	141,507	118,694	59,646
Energy	0	0	0	0	0
Textbooks	409	342	0	321	760
Library Books/Periodicals/AV Materials	2,685	0	0	0	0
Computer, Maintenance Supplies, & Food	130,561	61,817	66,855	132,127	21,310
Subtotal	258,598	231,404	208,362	251,142	81,716
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	614,166	235,823	372,751	352,101	33,492
Other	0	315	774	0	0
Subtotal	614,166	236,138	373,525	352,101	33,492
Other	25,280	29,333	37,592	19,705	13,160
Other Financing Uses (Sources)	43,435	25,301	0	2,618	(24)
Total	\$2,659,348	\$1,623,414	\$1,470,615	\$1,211,864	\$680,296
Remaining Balance	\$87,109	\$324,746	\$236,807	(\$5,190)	\$14,202

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title III A English Language A					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	451,170	0	9	0
Student Fees		0	0	0	0
Other	73,940	0	(316)	310	13,900
Subtotal	73,940	451,170	(316)	319	13,900
State					
Unrestricted	99,399	0	295	0	111
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	49,923	3,128	0	0	0
Subtotal	149,322	3,128	295	0	111
Federal					
Unrestricted	0	0	22,611	40,276	164,032
Restricted	2,978,916	2,826,657	3,465,624	4,523,973	4,915,988
Subtotal	2,978,916	2,826,657	3,488,235	4,564,249	5,080,020
Beginning Balance	(398,776)	46,315	3,835	122,551	18,934
Total	\$2,803,402	\$3,327,270	\$3,492,049	\$4,687,119	\$5,112,965
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	28,594	148,242	37,880
School Administrative	0	0	0	2,534	0
Certificated Instructional	924,486	669,424	573,931	1,018,002	1,371,394
Other Certificated	52,792	45,077	18,664	11,117	69,236
Classified	1,202,870	1,479,867	1,662,105	2,035,497	2,167,215
Subtotal	2,180,149	2,194,367	2,283,294	3,215,392	3,645,724
Benefits					
State Retirement	239,868	238,301	238,167	367,109	357,560
Social Security	159,532	178,250	164,458	238,317	268,874
Other	155,046	156,781	85,971	95,565	154,744
Subtotal	554,446	573,332	488,596	700,991	781,178
Purchased Services					
Professional/Technical	121,449	152,998	144,154	295,021	399,955
Property	0	0	0	0	6,930
Other	6,731	7,635	4,900	30,939	34,936
Travel	38,902	21,647	39,556	33,144	46,175
Subtotal	167,083	182,280	188,610	359,104	487,997
Supplies & Materials					
Supplies	135,619	178,847	197,828	519,148	379,366
Energy	0	0	0	0	0
Textbooks	17,901	43,489	28,036	36,491	86,934
Library Books/Periodicals/AV Materials	255	1,453	556	0	0
Computer, Maintenance Supplies, & Food	166	0	29,682	125,715	3,515
Subtotal	153,941	223,790	256,101	681,354	469,816
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	13,258	8,122	8,315	9,945	11,857
Other	0	0	0	0	0
Subtotal	13,258	8,122	8,315	9,945	11,857
Other	69,706	67,667	62,287	84,680	97,087
Other Financing Uses (Sources)	(381,495)	73,878	82,295	(352,462)	(471,822)
Total	\$2,757,087	\$3,323,435	\$3,369,498	\$4,699,005	\$5,021,836
Remaining Balance	\$46,315	\$3,835	\$122,551	(\$11,886)	\$91,129

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title IV A Safe and Drug Free Schools					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	1,107	4,931	0	378	0
Student Fees		0	0	0	0
Other	24,925	3,065	12,551	7,763	1,589
Subtotal	26,032	7,996	12,551	8,141	1,589
State					
Unrestricted	996	0	471	0	3,626
Local Discretionary Block Grant	0	3,120	0	0	402
Social Security & Retirement	0	0	0	0	0
Other	126,338	129,749	99,399	194,073	72,228
Subtotal	127,334	132,869	99,870	194,073	76,256
Federal					
Unrestricted	0	12,821	19,800	15,981	20,621
Restricted	1,891,630	1,606,835	1,463,502	1,447,330	1,187,028
Subtotal	1,891,630	1,619,656	1,483,302	1,463,311	1,207,649
Beginning Balance	58,343	55,138	56,795	54,182	31,321
Total	\$2,103,340	\$1,815,659	\$1,652,518	\$1,719,707	\$1,316,815
Expenditures (Major Categories)					
Salaries					
District Administrative	84,242	95,732	68,115	34,673	80,523
School Administrative	63	0	0	0	106
Certificated Instructional	418,659	441,124	319,716	405,466	307,538
Other Certificated	122,336	106,206	134,598	155,177	121,585
Classified	423,757	254,605	280,204	287,819	185,794
Subtotal	1,049,057	897,667	802,633	883,135	695,545
Benefits					
State Retirement	108,861	106,881	86,627	108,215	90,086
Social Security	79,037	61,036	67,059	65,793	51,510
Other	63,911	51,287	48,793	62,602	48,766
Subtotal	251,810	219,204	202,479	236,610	190,362
Purchased Services					
Professional/Technical	343,012	292,370	270,329	327,121	148,038
Property	0	930	0	0	1,588
Other	19,518	21,194	18,231	18,483	13,133
Travel	53,305	42,256	46,711	26,689	27,726
Subtotal	415,835	356,750	335,272	372,292	190,485
Supplies & Materials					
Supplies	261,500	200,403	209,135	154,587	162,872
Energy	0	0	0	0	0
Textbooks	254	286	0	496	497
Library Books/Periodicals/AV Materials	(1,051)	0	0	0	0
Computer, Maintenance Supplies, & Food	7,690	6,688	2,545	4,556	2,559
Subtotal	268,393	207,377	211,680	159,639	165,928
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	3,832	24,091	2,019	2,306	966
Other	0	0	0	0	0
Subtotal	3,832	24,091	2,019	2,306	966
Other	59,275	51,372	44,253	45,243	29,912
Other Financing Uses (Sources)	0	0	0	3,064	11,139
Total	\$2,048,201	\$1,756,461	\$1,598,335	\$1,702,288	\$1,284,337
Remaining Balance	\$55,138	\$59,199	\$54,182	\$17,419	\$32,477

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title IV B Community Learning					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	28,148
Student Fees		0	0	2,055	2,945
Other	0	11,381	104,742	58,800	25,423
Subtotal	0	11,381	104,742	60,855	56,516
State					
Unrestricted	0	0	107	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	14,832	0
Other	0	50,702	0	0	0
Subtotal	0	50,702	107	14,832	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	3,939,349	4,733,347	4,130,077	4,020,633	4,344,097
Subtotal	3,939,349	4,733,347	4,130,077	4,020,633	4,344,097
Beginning Balance	0	0	10,873	10,046	8,431
Total	\$3,939,349	\$4,795,430	\$4,245,799	\$4,106,365	\$4,409,044
Expenditures (Major Categories)					
Salaries					
District Administrative	23,714	86,229	15,291	38,886	65,521
School Administrative	88,202	49,218	83,080	128,130	82,623
Certificated Instructional	999,148	1,186,455	985,572	714,068	1,029,977
Other Certificated	94,657	87,727	71,237	7,034	1,622
Classified	1,070,086	1,560,014	1,507,286	1,569,984	1,535,263
Subtotal	2,275,806	2,969,643	2,662,466	2,458,102	2,715,006
Benefits					
State Retirement	242,528	322,648	300,909	276,240	258,596
Social Security	169,863	220,898	205,140	185,732	203,596
Other	104,507	178,659	180,418	104,865	82,866
Subtotal	516,898	722,205	686,467	566,837	545,058
Purchased Services					
Professional/Technical	434,030	436,531	366,931	491,313	462,636
Property	52,500	29,128	48,399	143,067	32,784
Other	44,233	43,293	62,607	32,644	33,438
Travel	83,133	72,141	58,167	96,937	115,007
Subtotal	613,896	581,093	536,103	763,960	643,865
Supplies & Materials					
Supplies	383,216	310,553	209,489	191,322	256,206
Energy	22,394	2,715	1,628	712	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	11,217	12,272	22,022	14,742	20,090
Subtotal	416,827	325,540	233,139	206,776	276,296
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	25,728	26,843	19,714	23,844	36,947
Other	0	0	0	0	0
Subtotal	25,728	26,843	19,714	23,844	36,947
Other	93,276	158,914	97,865	78,416	123,329
Other Financing Uses (Sources)	(3,082)	11,192	0	0	0
Total	\$3,939,349	\$4,795,430	\$4,235,753	\$4,097,934	\$4,340,501
Remaining Balance	(\$0)	(\$0)	\$10,046	\$8,431	\$68,544

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title VI Subpart 2 Com. Service					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	273,303	10,357	1,067	22,630	5,535
Subtotal	273,303	10,357	1,067	22,630	5,535
Beginning Balance	0	25,860	20,974	15,529	0
Total	\$273,303	\$36,217	\$22,041	\$38,159	\$5,535
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	66,068	110	0	7,690	3,200
Other Certificated	340	0	0	0	0
Classified	12	0	0	0	0
Subtotal	66,420	110	0	7,690	3,200
Benefits					
State Retirement	9,090	17	0	1,203	503
Social Security	5,072	9	0	588	245
Other	3,906	1	0	27	11
Subtotal	18,067	27	0	1,818	759
Purchased Services					
Professional/Technical	79,930	0	0	3,697	326
Property	0	0	0	0	0
Other	0	80	1,000	3,769	0
Travel	4,868	2,747	4,545	2,057	0
Subtotal	84,798	2,827	5,545	9,523	326
Supplies & Materials					
Supplies	61,061	12,209	895	19,128	1,250
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	61,061	12,209	895	19,128	1,250
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	4,910	0	0	0	0
Other	0	0	0	0	0
Subtotal	4,910	0	0	0	0
Other	12,187	70	72	0	0
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$247,443	\$15,243	\$6,512	\$38,159	\$5,535
Remaining Balance	\$25,860	\$20,974	\$15,529	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title V A Innovative Programs					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	1,801	210	0	(1,685)	0
Subtotal	1,801	210	0	(1,685)	0
State					
Unrestricted	0	0	0	1,848	0
Local Discretionary Block Grant	0	1,040	0	1,777	0
Social Security & Retirement	0	0	0	0	0
Other	0	149	0	0	0
Subtotal	0	1,189	0	3,625	0
Federal					
Unrestricted	0	0	0	7,784	0
Restricted	320,216	544,800	116,388	132,872	4,634
Subtotal	320,216	544,800	116,388	140,656	4,634
Beginning Balance	14,925	3,760	(3,586)	(1,868)	42
Total	\$336,942	\$549,959	\$112,802	\$140,728	\$4,676
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	89,353	138,680	31,055	27,386	0
Other Certificated	18,983	0	0	0	0
Classified	20,781	70,001	4,467	22,038	0
Subtotal	129,117	208,681	35,522	49,424	0
Benefits					
State Retirement	15,588	25,118	5,032	6,598	0
Social Security	7,607	18,416	2,543	3,744	0
Other	4,612	6,607	716	466	0
Subtotal	27,807	50,141	8,291	10,808	0
Purchased Services					
Professional/Technical	65,167	90,665	24,313	6,391	2,730
Property	0	0	0	536	0
Other	8,760	628	875	4,274	0
Travel	14,118	35,841	2,347	4,867	0
Subtotal	88,045	127,134	27,535	16,068	2,730
Supplies & Materials					
Supplies	35,881	76,056	7,678	38,580	1,405
Energy	18,021	0	0	237	0
Textbooks	0	1,211	0	1,184	0
Library Books/Periodicals/AV Materials	29,240	30,237	26,333	0	499
Computer, Maintenance Supplies, & Food	(532)	7,118	0	8,787	0
Subtotal	82,610	114,622	34,011	48,788	1,904
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	1,573	15,863	7,912	13,863	0
Other	0	0	0	0	0
Subtotal	1,573	15,863	7,912	13,863	0
Other	4,029	14,329	1,504	2,202	0
Other Financing Uses (Sources)	0	18,000	0	0	0
Total	\$333,182	\$548,771	\$114,775	\$141,153	\$4,634
Remaining Balance	\$3,760	\$1,188	(\$1,973)	(\$425)	\$42

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title V A Current Year					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	21,811	70,092	0	58,583	52,240
Student Fees		0	88,142	0	0
Other	37,970	34,018	5,838	(5,493)	0
Subtotal	59,781	104,110	93,980	53,090	52,240
State					
Unrestricted	2,765	9,557	1,600	9,084	2,446
Local Discretionary Block Grant	5,019	0	0	216	0
Social Security & Retirement	0	0	0	0	0
Other	111,499	1,528	12,000	12,073	0
Subtotal	119,283	11,085	13,600	21,373	2,446
Federal					
Unrestricted	0	6,236	10,449	2,494	0
Restricted	1,325,024	777,126	807,550	213,819	3,079
Subtotal	1,325,024	783,362	817,999	216,313	3,079
Beginning Balance	9,060	26,375	9,357	12,447	15,905
Total	\$1,513,148	\$924,932	\$934,936	\$303,223	\$73,670
Expenditures (Major Categories)					
Salaries					
District Administrative	4,428	4,642	4,793	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	330,309	190,554	243,108	47,568	37,288
Other Certificated	16,343	0	40,184	53,181	0
Classified	437,318	244,983	177,195	2,928	0
Subtotal	788,398	440,179	465,280	103,677	37,288
Benefits					
State Retirement	62,349	30,887	39,118	13,872	5,979
Social Security	57,067	32,526	35,931	7,177	2,554
Other	61,803	25,467	23,652	8,008	4,516
Subtotal	181,219	88,879	98,701	29,057	13,049
Purchased Services					
Professional/Technical	155,144	74,180	114,200	15,587	2,396
Property	3,848	10,435	133	0	0
Other	14,801	9,881	9,622	2,215	0
Travel	27,130	28,003	36,120	4,439	0
Subtotal	200,923	122,499	160,075	22,241	2,396
Supplies & Materials					
Supplies	153,530	198,401	120,381	43,125	4,386
Energy	52	167	623	0	0
Textbooks	0	589	0	22,277	0
Library Books/Periodicals/AV Materials	76,645	24,955	20,242	0	0
Computer, Maintenance Supplies, & Food	6,050	8,175	24,214	3,582	524
Subtotal	236,276	232,287	165,460	68,984	4,910
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	9,757	9,168	12,351	71,133	0
Other	0	0	0	0	0
Subtotal	9,757	9,168	12,351	71,133	0
Other	35,199	27,338	20,622	2,021	122
Other Financing Uses (Sources)	35,000	0	0	0	0
Total	\$1,486,773	\$920,349	\$922,489	\$297,113	\$57,765
Remaining Balance	\$26,375	\$4,583	\$12,447	\$6,110	\$15,905

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title VI A Assessment					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	10,459	0	0	52,746	88
Student Fees		0	0	0	0
Other	(7,268)	45,370	32,893	25,167	0
Subtotal	3,191	45,370	32,893	77,913	88
State					
Unrestricted	1,653	0	0	0	0
Local Discretionary Block Grant	0	0	0	225	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	23,854	56,197	0
Subtotal	1,653	0	23,854	56,422	0
Federal					
Unrestricted	0	372	0	26,693	0
Restricted	53,865	91,566	204,146	156,209	36,077
Subtotal	53,865	91,938	204,146	182,902	36,077
Beginning Balance	(7,480)	12,468	3,133	298	25,421
Total	\$51,229	\$149,776	\$264,026	\$317,535	\$61,586
Expenditures (Major Categories)					
Salaries					
District Administrative	0	39,500	49,948	42,207	0
School Administrative	0	0	0	0	0
Certificated Instructional	5,661	21,837	59,927	77,900	27,128
Other Certificated	0	0	0	0	0
Classified	10,714	12,281	46,209	41,228	623
Subtotal	16,375	73,618	156,084	161,335	27,751
Benefits					
State Retirement	1,605	8,139	21,432	20,764	4,167
Social Security	941	7,526	10,338	9,659	2,059
Other	0	11,774	15,185	18,006	1,646
Subtotal	2,546	27,439	46,955	48,429	7,872
Purchased Services					
Professional/Technical	2,907	13,154	1,735	16,310	454
Property	0	0	0	17,971	0
Other	2,264	15,788	5,586	8,722	0
Travel	3,704	4,250	4,833	11,708	0
Subtotal	8,875	33,192	12,154	54,711	454
Supplies & Materials					
Supplies	5,545	2,268	20,294	14,781	0
Energy	0	0	0	0	0
Textbooks	1,064	0	0	0	0
Library Books/Periodicals/AV Materials	0	1,932	0	7,866	0
Computer, Maintenance Supplies, & Food	1,258	699	729	1,393	0
Subtotal	7,867	4,899	21,023	24,040	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	1,742	2,226	14,072	175	15,050
Other	0	0	0	0	0
Subtotal	1,742	2,226	14,072	175	15,050
Other	1,356	5,269	4,130	4,968	0
Other Financing Uses (Sources)	0	0	9,310	0	0
Total	\$38,761	\$146,643	\$263,728	\$293,658	\$51,127
Remaining Balance	\$12,468	\$3,133	\$298	\$23,877	\$10,459

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title VI B Rural & Low Income					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	7,845	0	0	0	0
Student Fees		0	0	0	0
Other	0	0	0	0	0
Subtotal	7,845	0	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	0	3,024	0	0	49,125
Subtotal	0	3,024	0	0	49,125
Beginning Balance	0	7,845	2,854	2,854	2,854
Total	\$7,845	\$10,869	\$2,854	\$2,854	\$51,979
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	0
School Administrative	0	0	0	0	20,028
Certificated Instructional	0	0	0	0	0
Other Certificated	0	0	0	0	0
Classified	0	0	0	0	0
Subtotal	0	0	0	0	20,028
Benefits					
State Retirement	0	0	0	0	0
Social Security	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Purchased Services					
Professional/Technical	0	0	0	0	27,831
Property	0	3,024	0	0	0
Other	0	3,906	0	0	1,266
Travel	0	1,085	0	0	0
Subtotal	0	8,015	0	0	29,097
Supplies & Materials					
Supplies	0	0	0	0	0
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	0	0	0	0	0
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	0	0	0	0
Other	0	0	0	0	0
Subtotal	0	0	0	0	0
Other	0	0	0	0	0
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$0	\$8,015	\$0	\$0	\$49,125
Remaining Balance	\$7,845	\$2,854	\$2,854	\$2,854	\$2,854

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title X C Homeless Children					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	0
Student Fees		0	0	0	0
Other	0	10,000	0	0	0
Subtotal	0	10,000	0	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	23,805	0	7,933	0	0
Subtotal	23,805	0	7,933	0	0
Federal					
Unrestricted	0	0	0	0	0
Restricted	133,268	130,498	234,229	190,422	390,603
Subtotal	133,268	130,498	234,229	190,422	390,603
Beginning Balance	7,505	5,117	11,352	11,730	10,097
Total	\$164,578	\$145,615	\$253,514	\$202,152	\$400,700
Expenditures (Major Categories)					
Salaries					
District Administrative	463	0	0	0	0
School Administrative	0	0	0	0	0
Certificated Instructional	16,979	18,343	87,452	43,643	38,255
Other Certificated	0	0	0	0	17,964
Classified	80,065	41,376	35,749	49,532	171,362
Subtotal	97,507	59,719	123,201	93,175	227,581
Benefits					
State Retirement	8,948	2,654	14,463	5,666	19,723
Social Security	7,440	4,534	8,765	5,101	16,345
Other	293	81	9,309	2,943	12,381
Subtotal	16,681	7,269	32,537	13,710	48,449
Purchased Services					
Professional/Technical	2,952	1,141	35,351	32,081	19,621
Property	681	9,332	0	0	0
Other	139	0	0	0	7,122
Travel	6,613	4,390	11,471	6,279	17,483
Subtotal	10,385	14,863	46,822	38,360	44,227
Supplies & Materials					
Supplies	32,088	49,674	23,674	43,559	57,530
Energy	0	0	0	0	0
Textbooks	0	0	0	0	0
Library Books/Periodicals/AV Materials	0	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	0	0
Subtotal	32,088	49,674	23,674	43,559	57,530
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	0	0	10,363	0	1,320
Other	0	0	0	0	0
Subtotal	0	0	10,363	0	1,320
Other	2,801	2,738	5,187	3,327	10,584
Other Financing Uses (Sources)	0	0	0	(76)	0
Total	\$159,461	\$134,263	\$241,784	\$192,055	\$389,691
Remaining Balance	\$5,117	\$11,352	\$11,730	\$10,097	\$11,008

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - Title II B Math and Science					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	1,695	0	0	0	0
Student Fees		0	0	0	0
Other	0	6,790	15,186	0	0
Subtotal	1,695	6,790	15,186	0	0
State					
Unrestricted	0	0	0	0	0
Local Discretionary Block Grant	0	0	0	0	0
Social Security & Retirement	0	0	0	0	0
Other	0	3,061	0	0	5,249
Subtotal	0	3,061	0	0	5,249
Federal					
Unrestricted	0	0	0	0	0
Restricted	8,185	197,436	57,776	238,999	535,877
Subtotal	8,185	197,436	57,776	238,999	535,877
Beginning Balance	0	1,695	1,695	382	48
Total	\$9,880	\$208,982	\$74,657	\$239,381	\$541,174
Expenditures (Major Categories)					
Salaries					
District Administrative	0	0	0	0	40,535
School Administrative	0	0	0	0	0
Certificated Instructional	2,311	50,877	9,500	0	119,344
Other Certificated	0	0	4,954	65,209	84,906
Classified	0	0	0	0	0
Subtotal	2,311	50,877	14,454	65,209	244,785
Benefits					
State Retirement	271	7,767	1,494	6,021	29,664
Social Security	172	3,842	1,065	4,894	20,112
Other	18	89	76	328	15,433
Subtotal	461	11,698	2,635	11,243	65,209
Purchased Services					
Professional/Technical	0	112,634	42,984	134,390	156,543
Property	0	0	0	0	0
Other	1,085	0	3,092	818	717
Travel	0	3,434	3,324	10,635	22,116
Subtotal	1,085	116,068	49,400	145,843	179,376
Supplies & Materials					
Supplies	1,000	12,675	3,256	1,761	17,362
Energy	0	0	0	0	0
Textbooks	1,032	1,030	0	0	0
Library Books/Periodicals/AV Materials	611	0	0	0	0
Computer, Maintenance Supplies, & Food	0	0	0	4,625	9,926
Subtotal	2,643	13,705	3,256	6,386	27,288
Property					
Land, Improvements & Buildings	0	0	0	0	0
Equipment	1,500	0	2,823	4,762	9,932
Other	0	0	0	0	0
Subtotal	1,500	0	2,823	4,762	9,932
Other	185	14,939	1,707	5,890	14,536
Other Financing Uses (Sources)	0	0	0	0	0
Total	\$8,185	\$207,287	\$74,275	\$239,333	\$541,126
Remaining Balance	\$1,695	\$1,695	\$382	\$48	\$48

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - L-Other 1					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu					0
Student Fees					0
Other					150
Subtotal	0	0	0	0	150
State					
Unrestricted					0
Local Discretionary Block Grant					0
Social Security & Retirement					0
Other					53
Subtotal	0	0	0	0	53
Federal					
Unrestricted					0
Restricted					470,276
Subtotal	0	0	0	0	470,276
Beginning Balance					1,365
Total	\$0	\$0	\$0	\$0	\$471,844
Expenditures (Major Categories)					
Salaries					
District Administrative					0
School Administrative					0
Certificated Instructional					80,254
Other Certificated					0
Classified					79,890
Subtotal	0	0	0	0	160,144
Benefits					
State Retirement					17,842
Social Security					12,226
Other					2,441
Subtotal	0	0	0	0	32,508
Purchased Services					
Professional/Technical					29,834
Property					0
Other					0
Travel					21,999
Subtotal	0	0	0	0	51,834
Supplies & Materials					
Supplies					94,967
Energy					0
Textbooks					0
Library Books/Periodicals/AV Materials					0
Computer, Maintenance Supplies, & Food					0
Subtotal	0	0	0	0	94,967
Property					
Land, Improvements & Buildings					0
Equipment					112,413
Other					0
Subtotal	0	0	0	0	112,413
Other					13,802
Other Financing Uses (Sources)					4,608
Total	\$0	\$0	\$0	\$0	\$470,276
Remaining Balance	\$0	\$0	\$0	\$0	\$1,568

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - ARRA SFSF					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				176,235	0
Student Fees				0	0
Other				2,423,759	(2,252,732)
Subtotal	0	0	0	2,599,994	(2,252,732)
State					
Unrestricted				62,107	55,633
Local Discretionary Block Grant				0	0
Social Security & Retirement				0	0
Other				0	0
Subtotal	0	0	0	62,107	55,633
Federal					
Unrestricted				41,911,423	2,910,543
Restricted				143,744,074	109,069,630
Subtotal	0	0	0	185,655,497	111,980,173
Beginning Balance				0	0
Total	\$0	\$0	\$0	\$188,317,598	\$109,783,074
Expenditures (Major Categories)					
Salaries					
District Administrative				99,022	0
School Administrative				687,987	0
Certificated Instructional				135,046,402	935,081
Other Certificated				825,962	44,546
Classified				848,909	5,768
Subtotal	0	0	0	137,508,283	985,395
Benefits					
State Retirement				26,499,664	70,720,927
Social Security				13,071,300	35,317,075
Other				10,341,541	1,855,169
Subtotal	0	0	0	49,912,505	107,893,171
Purchased Services					
Professional/Technical				59,514	44,875
Property				73,305	0
Other				127,310	0
Travel				0	2,024
Subtotal	0	0	0	260,129	46,899
Supplies & Materials					
Supplies				0	0
Energy				0	0
Textbooks				0	14,161
Library Books/Periodicals/AV Materials				0	0
Computer, Maintenance Supplies, & Food				0	0
Subtotal	0	0	0	0	14,161
Property					
Land, Improvements & Buildings				0	0
Equipment				59,184	38,394
Other				0	0
Subtotal	0	0	0	59,184	38,394
Other				577,498	803,350
Other Financing Uses (Sources)				0	(16)
Total	\$0	\$0	\$0	\$188,317,599	\$109,781,354
Remaining Balance	\$0	\$0	\$0	(\$1)	\$1,720

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - ARRA IDEA					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				0	0
Student Fees				0	0
Other				0	0
Subtotal	0	0	0	0	0
State					
Unrestricted				0	11,358
Local Discretionary Block Grant				0	0
Social Security & Retirement				0	0
Other				0	0
Subtotal	0	0	0	0	11,358
Federal					
Unrestricted				198,656	231,109
Restricted				4,037,524	34,681,394
Subtotal	0	0	0	4,236,180	34,912,503
Beginning Balance				0	0
Total	\$0	\$0	\$0	\$4,236,180	\$34,923,861
Expenditures (Major Categories)					
Salaries					
District Administrative				0	239,903
School Administrative				0	100,007
Certificated Instructional				1,962,614	10,398,674
Other Certificated				0	1,922,852
Classified				114,236	1,839,073
Subtotal	0	0	0	2,076,850	14,500,509
Benefits					
State Retirement				295,243	2,048,986
Social Security				149,383	1,061,710
Other				430,717	1,661,652
Subtotal	0	0	0	875,343	4,772,348
Purchased Services					
Professional/Technical				48,650	2,409,376
Property				0	714,232
Other				96,816	107,760
Travel				110,147	211,850
Subtotal	0	0	0	255,613	3,443,218
Supplies & Materials					
Supplies				142,434	4,449,669
Energy				0	0
Textbooks				4,742	468,059
Library Books/Periodicals/AV Materials				0	205
Computer, Maintenance Supplies, & Food				93,985	1,175,401
Subtotal	0	0	0	241,161	6,093,334
Property					
Land, Improvements & Buildings				0	200,056
Equipment				735,692	5,029,242
Other				0	0
Subtotal	0	0	0	735,692	5,229,298
Other				61,904	614,206
Other Financing Uses (Sources)				0	(3,855)
Total	\$0	\$0	\$0	\$4,246,563	\$34,649,058
Remaining Balance	\$0	\$0	\$0	(\$10,383)	\$274,803

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - ARRA Title I					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				0	1,855
Student Fees				0	0
Other				0	0
Subtotal	0	0	0	0	1,855
State					
Unrestricted				0	563
Local Discretionary Block Grant				0	0
Social Security & Retirement				0	0
Other				0	0
Subtotal	0	0	0	0	563
Federal					
Unrestricted				80,089	329,598
Restricted				132,094	19,436,137
Subtotal	0	0	0	212,183	19,765,735
Beginning Balance				0	0
Total	\$0	\$0	\$0	\$212,183	\$19,768,152
Expenditures (Major Categories)					
Salaries					
District Administrative				0	41,155
School Administrative				0	907,737
Certificated Instructional				31,058	7,588,353
Other Certificated				9,380	305,924
Classified				47,808	2,702,005
Subtotal	0	0	0	88,246	11,545,174
Benefits					
State Retirement				4,258	1,450,115
Social Security				4,228	837,230
Other				1,957	1,057,642
Subtotal	0	0	0	10,443	3,344,987
Purchased Services					
Professional/Technical				12,319	434,869
Property				0	26,687
Other				21,275	205,934
Travel				38,390	132,503
Subtotal	0	0	0	71,984	799,993
Supplies & Materials					
Supplies				484	901,720
Energy				0	0
Textbooks				0	671,777
Library Books/Periodicals/AV Materials				0	802
Computer, Maintenance Supplies, & Food				0	148,366
Subtotal	0	0	0	484	1,722,665
Property					
Land, Improvements & Buildings				0	0
Equipment				40,562	1,970,994
Other				0	0
Subtotal	0	0	0	40,562	1,970,994
Other				1,640	374,422
Other Financing Uses (Sources)				0	0
Total	\$0	\$0	\$0	\$213,359	\$19,758,235
Remaining Balance	\$0	\$0	\$0	(\$1,176)	\$9,917

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - ARRA Pre-School					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				0	0
Student Fees				0	0
Other				0	0
Subtotal	0	0	0	0	0
State					
Unrestricted				0	209
Local Discretionary Block Grant				0	0
Social Security & Retirement				0	0
Other				0	0
Subtotal	0	0	0	0	209
Federal					
Unrestricted				4,521	8,771
Restricted				124,987	1,448,247
Subtotal	0	0	0	129,508	1,457,018
Beginning Balance				0	0
Total	\$0	\$0	\$0	\$129,508	\$1,457,227
Expenditures (Major Categories)					
Salaries					
District Administrative				0	53,486
School Administrative				0	0
Certificated Instructional				61,293	328,281
Other Certificated				0	26,327
Classified				23,339	170,816
Subtotal	0	0	0	84,632	578,910
Benefits					
State Retirement				11,676	71,756
Social Security				6,119	42,736
Other				20,329	48,461
Subtotal	0	0	0	38,123	162,953
Purchased Services					
Professional/Technical				52	23,012
Property				0	0
Other				0	1,000
Travel				70	10,960
Subtotal	0	0	0	122	34,972
Supplies & Materials					
Supplies				0	313,977
Energy				0	0
Textbooks				0	60,005
Library Books/Periodicals/AV Materials				0	0
Computer, Maintenance Supplies, & Food				0	26,417
Subtotal	0	0	0	0	400,399
Property					
Land, Improvements & Buildings				0	30,528
Equipment				4,521	216,047
Other				0	0
Subtotal	0	0	0	4,521	246,575
Other				2,180	27,033
Other Financing Uses (Sources)				0	(3,349)
Total	\$0	\$0	\$0	\$129,578	\$1,447,494
Remaining Balance	\$0	\$0	\$0	(\$70)	\$9,733

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - ARRA School Imp					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				0	0
Student Fees				0	0
Other				0	0
Subtotal	0	0	0	0	0
State					
Unrestricted				0	0
Local Discretionary Block Grant				0	0
Social Security & Retirement				0	0
Other				0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted				0	0
Restricted				0	27,600
Subtotal	0	0	0	0	27,600
Beginning Balance				0	0
Total	\$0	\$0	\$0	\$0	\$27,600
Expenditures (Major Categories)					
Salaries					
District Administrative				0	0
School Administrative				0	25,000
Certificated Instructional				0	0
Other Certificated				0	2,600
Classified				0	0
Subtotal	0	0	0	0	27,600
Benefits					
State Retirement				0	0
Social Security				0	0
Other				0	0
Subtotal	0	0	0	0	0
Purchased Services					
Professional/Technical				0	0
Property				0	0
Other				0	0
Travel				0	0
Subtotal	0	0	0	0	0
Supplies & Materials					
Supplies				0	0
Energy				0	0
Textbooks				0	0
Library Books/Periodicals/AV Materials				0	0
Computer, Maintenance Supplies, & Food				0	0
Subtotal	0	0	0	0	0
Property					
Land, Improvements & Buildings				0	0
Equipment				0	0
Other				0	0
Subtotal	0	0	0	0	0
Other				0	0
Other Financing Uses (Sources)				0	0
Total	\$0	\$0	\$0	\$0	\$27,600
Remaining Balance	\$0	\$0	\$0	\$0	\$0

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - ARRA Tech Lit					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				0	0
Student Fees				0	0
Other				0	0
Subtotal	0	0	0	0	0
State					
Unrestricted				0	0
Local Discretionary Block Grant				0	0
Social Security & Retirement				0	0
Other				0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted				0	0
Restricted				101	202
Subtotal	0	0	0	101	202
Beginning Balance				0	0
Total	\$0	\$0	\$0	\$101	\$202
Expenditures (Major Categories)					
Salaries					
District Administrative				0	0
School Administrative				0	0
Certificated Instructional				0	0
Other Certificated				0	0
Classified				0	0
Subtotal	0	0	0	0	0
Benefits					
State Retirement				0	0
Social Security				0	0
Other				0	0
Subtotal	0	0	0	0	0
Purchased Services					
Professional/Technical				0	202
Property				0	0
Other				0	0
Travel				0	0
Subtotal	0	0	0	0	202
Supplies & Materials					
Supplies				101	0
Energy				0	0
Textbooks				0	0
Library Books/Periodicals/AV Materials				0	0
Computer, Maintenance Supplies, & Food				0	0
Subtotal	0	0	0	101	0
Property					
Land, Improvements & Buildings				0	0
Equipment				0	0
Other				0	0
Subtotal	0	0	0	0	0
Other				0	0
Other Financing Uses (Sources)				0	0
Total	\$0	\$0	\$0	\$101	\$202
Remaining Balance	\$0	\$0	\$0	\$0	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - ARRA Homeless					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				0	0
Student Fees				0	0
Other				0	0
Subtotal	0	0	0	0	0
State					
Unrestricted				0	0
Local Discretionary Block Grant				0	0
Social Security & Retirement				0	0
Other				0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted				0	0
Restricted				0	243,605
Subtotal	0	0	0	0	243,605
Beginning Balance				0	0
Total	\$0	\$0	\$0	\$0	\$243,605
Expenditures (Major Categories)					
Salaries					
District Administrative				0	0
School Administrative				0	0
Certificated Instructional				0	29,586
Other Certificated				0	19,381
Classified				0	116,570
Subtotal	0	0	0	0	165,537
Benefits					
State Retirement				0	7,633
Social Security				0	15,840
Other				0	4,963
Subtotal	0	0	0	0	28,435
Purchased Services					
Professional/Technical				0	13,833
Property				0	0
Other				0	7,282
Travel				0	6,295
Subtotal	0	0	0	0	27,411
Supplies & Materials					
Supplies				0	15,442
Energy				0	0
Textbooks				0	0
Library Books/Periodicals/AV Materials				0	0
Computer, Maintenance Supplies, & Food				0	0
Subtotal	0	0	0	0	15,442
Property					
Land, Improvements & Buildings				0	0
Equipment				0	0
Other				0	0
Subtotal	0	0	0	0	0
Other				0	6,780
Other Financing Uses (Sources)				0	0
Total	\$0	\$0	\$0	\$0	\$243,604
Remaining Balance	\$0	\$0	\$0	\$0	\$1

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - No Child Left Behind - Other NCLB					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu	0	0	0	0	
Student Fees		0	0	0	
Other	0	6,121	1,305	0	
Subtotal	0	6,121	1,305	0	0
State					
Unrestricted	0	0	0	0	
Local Discretionary Block Grant	0	0	0	0	
Social Security & Retirement	0	0	0	0	
Other	0	2,154	3,000	116,830	
Subtotal	0	2,154	3,000	116,830	0
Federal					
Unrestricted	0	0	0	0	
Restricted	1,321,654	1,240,673	509,427	250,160	
Subtotal	1,321,654	1,240,673	509,427	250,160	0
Beginning Balance	0	(204)	4,588	1,368	
Total	\$1,321,654	\$1,248,744	\$518,320	\$368,358	\$0
Expenditures (Major Categories)					
Salaries					
District Administrative	0	11,273	0	0	
School Administrative	0	0	0	0	
Certificated Instructional	248,706	261,865	44,950	37,319	
Other Certificated	260,299	86,837	16,557	0	
Classified	34,392	123,036	30,882	12,836	
Subtotal	543,397	483,011	92,389	50,156	0
Benefits					
State Retirement	69,431	66,242	13,980	6,574	
Social Security	39,428	35,738	6,843	3,700	
Other	49,409	12,624	3,257	10,170	
Subtotal	158,268	114,603	24,079	20,444	0
Purchased Services					
Professional/Technical	255,828	210,395	128,053	98,372	
Property	5,475	0	160	0	
Other	10,953	7,000	1,107	0	
Travel	58,363	51,205	44,820	16,430	
Subtotal	330,619	268,600	174,140	114,802	0
Supplies & Materials					
Supplies	148,523	231,487	36,857	45,376	
Energy	330	0	0	0	
Textbooks	33,057	15,227	3,686	12,077	
Library Books/Periodicals/AV Materials	0	0	0	0	
Computer, Maintenance Supplies, & Food	4,897	0	28,903	6,042	
Subtotal	186,807	246,714	69,446	63,494	0
Property					
Land, Improvements & Buildings	0	0	0	0	
Equipment	39,233	35,439	142,647	88,397	
Other	0	0	0	0	
Subtotal	39,233	35,439	142,647	88,397	0
Other	63,534	95,788	14,252	29,700	
Other Financing Uses (Sources)	0	0	0	0	
Total	\$1,321,858	\$1,244,156	\$516,952	\$366,993	\$0
Remaining Balance	(\$204)	\$4,588	\$1,368	\$1,365	\$0

PART 4: MSP – EXPENDITURE OF STATE FUNDING

Local Education Agency Revenues & Expenditures by Major Program - FY 2006 to FY 2010					
No Child Left Behind - ARRA NSLEQUIP					
Revenue Sources	2006	2007	2008	2009	2010
Local					
Property Tax & Fees-in-Lieu				0	225
Student Fees				0	0
Other				0	0
Subtotal	0	0	0	0	225
State					
Unrestricted				0	0
Local Discretionary Block Grant				0	0
Social Security & Retirement				0	0
Other				0	0
Subtotal	0	0	0	0	0
Federal					
Unrestricted				0	0
Restricted				351,763	273,877
Subtotal	0	0	0	351,763	273,877
Beginning Balance				0	78,288
Total	\$0	\$0	\$0	\$351,763	\$352,390
Expenditures (Major Categories)					
Salaries					
District Administrative				0	0
School Administrative				0	0
Certificated Instructional				0	0
Other Certificated				0	0
Classified				0	0
Subtotal	0	0	0	0	0
Benefits					
State Retirement				0	0
Social Security				0	0
Other				0	0
Subtotal	0	0	0	0	0
Purchased Services					
Professional/Technical				0	2,484
Property				0	140
Other				0	0
Travel				0	0
Subtotal	0	0	0	0	2,624
Supplies & Materials					
Supplies				0	2,369
Energy				0	0
Textbooks				0	0
Library Books/Periodicals/AV Materials				0	0
Computer, Maintenance Supplies, & Food				0	3,575
Subtotal	0	0	0	0	5,944
Property					
Land, Improvements & Buildings				0	23,924
Equipment				273,475	319,447
Other				0	0
Subtotal	0	0	0	273,475	343,371
Other				0	451
Other Financing Uses (Sources)				0	0
Total	\$0	\$0	\$0	\$273,475	\$352,390
Remaining Balance	\$0	\$0	\$0	\$78,288	\$0



MINIMUM SCHOOL PROGRAM: PERFORMANCE MEASUREMENT

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BEN LEISHMAN & THOMAS YOUNG

BUDGET REVIEW

SUMMARY

Performance measurement of the Minimum School Program lacks structure and uniformity. Specific program-level performance measures do not exist in most cases. Governing statutes and rules generally do not require program-level performance measurement or reporting. As a result, policy makers and the public can't evaluate the effectiveness of programs.

Objective

The Executive Appropriations Committee requested that the Legislative Fiscal Analyst review performance measures for programs within the Minimum School Program.

Observations

- The Utah Performance Assessment System for Students (U-PASS) acts as a substitute for program-level performance measures. U-PASS was designed to report on the success of the entire system. The progress and effectiveness of individual programs cannot be determined by using U-PASS data.
- Semi-restricted and restricted programs should have program level performance measures. Using general U-PASS data for performance measurement makes sense for unrestricted formula programs. A list of unrestricted, semi-restricted and restricted programs is found on pages 2-3 of the Expenditure Reporting section.
- Special Education and Career & Technical Education provide examples of program-level performance measurement and reporting. The federal government requires the state to report student demographic and performance data as a condition of receiving federal funds.
- Statutes and Board rules don't specifically require performance measurement and reporting. In recent years, the Legislature has increasingly included these requirements in the legislation authorizing new programs.

Recommendations

1. The Analyst recommends the Legislature implement specific program-level performance measures for each semi-restricted and restricted program in the Minimum School Program.
 - a. Require the State Board of Education to develop a comprehensive program-level performance measurement plan for the Minimum School Program identifying specific outcome and evaluation metrics.
 - b. Require the State Board of Education to report annually during the General Session on the progress and effectiveness of each program to the Public Education Appropriations Committee.

PROGRAM LEVEL PERFORMANCE MEASUREMENT

Policy makers and the public don't have a clear mechanism to evaluate the progress and effectiveness of individual programs within the MSP. Currently, a limited array of performance measures and annual reports comprise a relatively weak approach to evaluate individual program effectiveness. The following subsections detail the current approach to performance measurement.

Statutory Requirements

Governing statutes are silent on specific performance measure requirements for nearly every program in the MSP. Statute does require some performance measurement. The U-PASS system, found starting in UCA 53A-1-601, requires system wide accountability reporting (see below for more information). Also, UCA 53A-17a-147 states that "the State Board of Education shall assess the progress and degree of effectiveness of all programs funded under this chapter [53A-17a]." The Board does not have a coordinated approach to evaluate individual programs nor does the statute require the Board to report the results of its evaluation to the Legislature or Governor.

A quick review of the statutes for each of the 37 programs currently funded through the MSP found that only 5 programs have language specifically requiring an evaluation or report.

- Two programs, K-3 Reading Improvement and School LAND Trust, require LEAs to submit annual reports to the State Board of Education;
- Two programs, Enhancement for At-Risk Students and Enhancement for Accelerated Students, require the State Board of Education to develop performance measures and report to the Legislature;
- One program, Beverley Taylor Sorenson Arts Enhanced Learning, requires an outside independent evaluation of the program.

Statutes for some programs require the State Board of Education to annually review certain program components for allocation of funding based on performance. However, the results of these reviews are not formally reported. Some examples include:

- Distribution of To & From Pupil Transportation funding is based on prior-year eligible reported costs;
- LEAs with Necessarily Existent Small Schools must annually apply to the State Board of Education for qualification and funding;
- Concurrent Enrollment funding is allocated based on the number of credit hours taught, based on a public education or higher education facility;
- Educators must receive a satisfactory rating on their most recent evaluation in order to receive the Educator Salary Adjustments.

While not an exhaustive list, these examples show that some limited review of performance is done annually on certain programs. This type of information is used more internally at the Utah State Office of Education (USOE) rather than acting as traditional measures of program effectiveness.

Federal Requirements

Special Education and Career & Technical Education receive large federal grants that require accountability reporting. Federal funding for both programs is allocated through the budget for USOE and supplements the funding for each program appropriated through the MSP. In FY 2012, USOE anticipates receiving \$152,230,500 in federal funding for Special Education and \$19,818,300 in federal funding for Career & Technical Education.

Special Education

The state must report annually to the U.S. Department of Education on the performance of the state under the State Performance Plan (SPP). The Annual Performance Report (APR) includes 20 performance indicators. Most indicators have a performance target, the actual performance compared to the target, and a three year performance history. More information on the performance plan for special education can be found in the USOE section of this report along with the most recent annual performance report.

Career & Technical Education

Under the Carl D. Perkins Vocational and Technical Education Act, the state reports student performance on a series of indicators. These indicators include:

- Academic and skill achievement (academic standardized tests and CTE skills tests)
- Completion (graduation)
- Placement
- Training for nontraditional careers
- Evaluation and performance improvements that are data-driven, using targets, performance results, performance gaps, and continuous improvement plans.¹

The USOE section of this report also has more information on the CTE federal performance reporting.

Performance Reporting – Unrestricted & Restricted Programs

The Expenditure Reporting [Part 4] section of this report details the three levels of expenditure flexibility LEAs have for each program; Unrestricted, Semi-Restricted, and Restricted. Though not a formal organization, this structure provides a potential method to focus program level performance measurement for the Minimum School Program. A list of programs within each category is found on pages 2-3 of Part 4.

Unrestricted

State funding allocated through unrestricted programs is used by LEAs for the general maintenance and operation of the public schools. In the case of these programs, the Legislature provides little direction on the use of funding other than to operate public schools as determined by local boards. The wide-ranging nature of these unrestricted programs and U-PASS creates a natural relationship to evaluate the general performance of the system.

Semi-Restricted & Restricted

In the cases where the Legislature has placed limits on the use of funding by local boards, program-level performance measurement should be standard. By having a certain level of restriction, the Legislature has indicated that it has a specific interest in the progress and degree of effectiveness of the program.

During the 2011 General Session, the Legislature created two new programs in the MSP that provide good examples of setting an expectation of performance measurement. Legislators consolidated several categorical programs in the Related to Basic School Program into the new Enhancement for At-Risk Students and Enhancement for Accelerated Students. In the statutory language for each program, the Legislature included language directing the State Board of Education to “develop performance criteria to measure the effectiveness of the Enhancement for At-Risk Students Program [or Enhancement for Accelerated Students Program] and make an annual report to the Public Education Appropriations Subcommittee on the effectiveness of the program.”² In this language, the Legislature clearly sets the

¹ Utah State Office of Education, Career and Technical Education. Federal and State Funding Overview. Found at: www.schools.utah.gov/cte/funding.html Accessed: December 2011.

² UCA 53A-17a-165 and 166.

expectation that the State Board of Education shall develop performance requirements and where to report the findings.

As a result of this language, the State Board of Education has developed performance measures in Board rule. The following bullets summarize the measures of each program:

- *Enhancement for At-Risk Students* – Board rule requires school districts and charter schools to annually report "the following performance criteria for students at-risk of academic failure: (1) student attendance information as defined by the USOE; (2) graduation rate; (3) gains in language proficiency as measured by Utah Academic Language Proficiency Assessment (UALPA); (4) gains in reading/language Arts proficiency as measured by Criterion-Referenced Tests (CRT); and (5) gains in mathematics proficiency as measured by CRT."³
- *Enhancement for Accelerated Students* – Board rule requires school districts and charter schools to annually report "the following performance criteria related to the identified students whose academic achievement is accelerated: (1) Number of identified students disaggregated by subgroups; (2) Graduation rates for identified students; (3) Number of AP classes taken, completed, and exams passed with a score of 3 or above by identified students; (4) Number of IB classes taken, completed, and exams passes with a score of 4 or above by identified students; (5) Number of Concurrent Enrollment classes taken and credit earned by identified students; (6) ACT or SAT data (number of students participating, at or above the college readiness standards); (7) Gains in proficiency in language arts; and (8) Gains in proficiency in mathematics."⁴

In coming years, Legislators can review these performance indicators to weigh the progress and implementation of the two programs.

UTAH PERFORMANCE ASSESSMENT SYSTEM FOR STUDENTS (U-PASS)

The U-PASS system was developed by the Learning Standards and Accountability in Public Education Task Force and established in legislation enacted in 2000. U-PASS "is designed to determine the effectiveness of school districts and schools assisting students to master fundamental skills. It incorporates (1) assessments of skills; (2) reporting of results to parents, teachers, and the State Board of Education; and (3) the identification of schools not achieving state-established acceptable levels of student performance in order to assist those schools in raising performance levels."⁵

In the intent statement authorizing U-PASS, the Legislature states that the program shall provide "evaluative information regarding the various levels of proficiency achieved by students, so that they [the public, the Legislature, the State Board of Education, school districts, public schools, and school teachers] may have an additional tool to plan, measure, and evaluate the effectiveness of programs in the public schools."⁶ Statutes governing the U-PASS system are found in UCA 53A-1-601 to 612 and 53A-1-708.

U-PASS includes "criterion-referenced achievement testing or online computer adaptive testing of students in grades 3 through 12 in basic skills courses; an online writing assessment in grades 5 and 8; a tenth grade basic skills competency test as detailed in Section 53A-1-611; the use of student behavior indicators in assessing student performance; and testing of students in grade 3 to measure reading grade level."⁷ Statute directs the State Board of Education to establish rules defining a basic skills course, but "to include reading, language arts, mathematics through intermediate algebra, science, in grades 4 through 12, and effectiveness of written expression."⁸

³ Board Rule R277-708-4.

⁴ Board Rule R277-707-4.

⁵ Office of Legislative Research and General Counsel, "Utah State Government: A Citizen's Guide." 2005, Page 215.

⁶ UCA 53A-1-601

⁷ UCA 53A-1-602

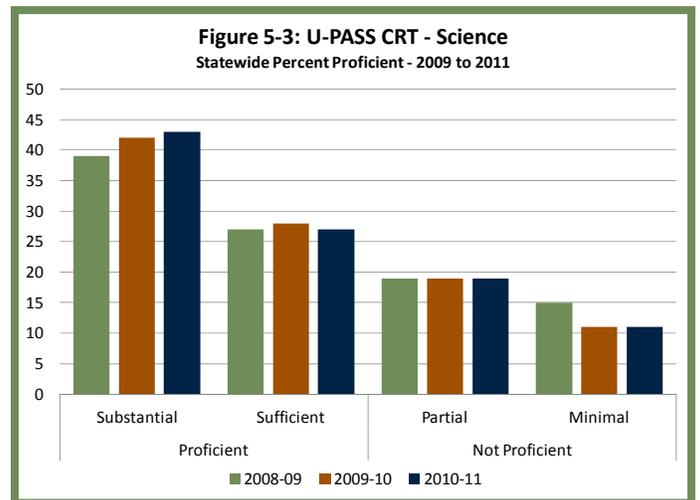
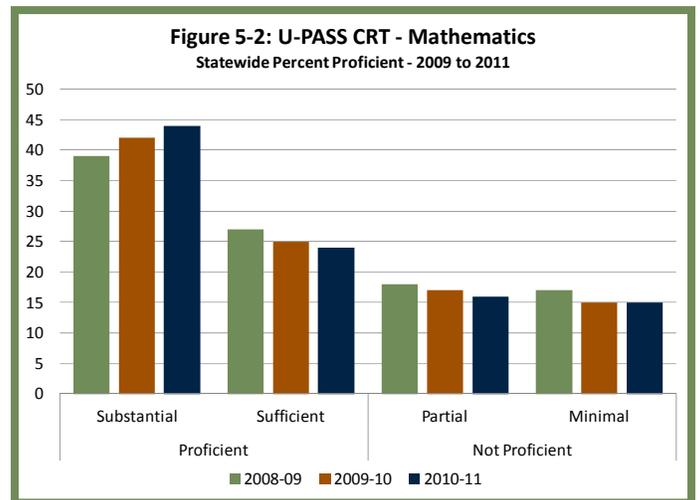
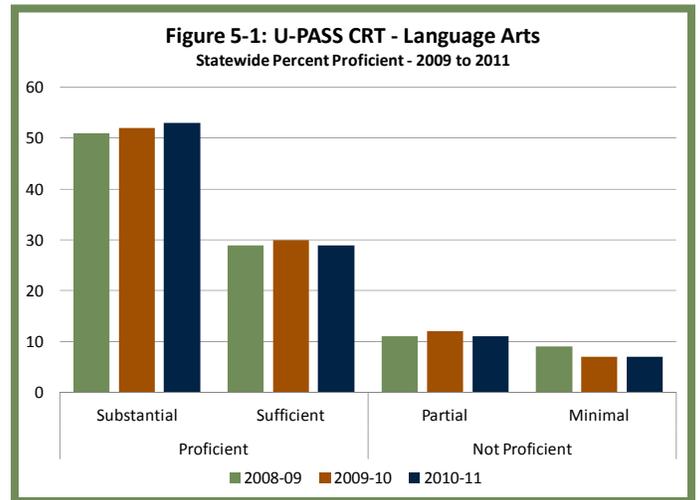
⁸ Ibid.

During the 2010 General Session, the Legislature exempted LEAs from administering the Utah Basic Skills Competency Test (UBSCT) during the 2010-11 and 2011-12 school years. The Legislature also established a two-year pilot program to “replace the tenth grade basic skills competency test with computer adaptive testing of basic skills; and administer the ACT exam to secondary students.”⁹ Funding used for the annual administration, approximately \$1.5 million, of the UBSCT was redirected to the pilot program.

Figures 5-1 to 5-3 show statewide proficiency levels for criterion-referenced tests in language arts, mathematics, and science. Each assessment category includes a series of individual assessments divided by grade level or course. Scores are divided into “Proficient” and “Not Proficient” and then by four levels of proficiency defined by the State Board of Education. With this break-out, the “Proficient” percentages should increase each year and the “Not Proficient” percentages should decrease in order to show overall improvement.

- “English Language Arts CRTs are grade-specific tests. Students take the test that corresponds to the grade in which they are enrolled.”
- “Math CRTs for elementary students are also grade specific. Students take the test that corresponds to the grade in which they are enrolled. For secondary students, the CRTs are course specific.”
- “Science CRTs for fourth to eighth grade students are grade specific. Students take the test that corresponds to the grade in which they are enrolled. For secondary students, the CRTs are course specific.”¹⁰

Figure 5-4 provides the statewide percent proficient for the Direct Writing Assessment (DWA) for 2006, 2007, and 2008. The DWA “is a Criterion-Referenced test that is designed to assess the writing skills of students enrolled in 6th and 9th grade.”¹¹ The DWA focuses on the following components of writing: ideas & content, organization, fluency, and conventions. In the state proficiency report, USOE states that “due to



Source: Utah State Office of Education. Utah Statewide Scores on the Criterion-Referenced Tests (CRT), 2009 to 2011.

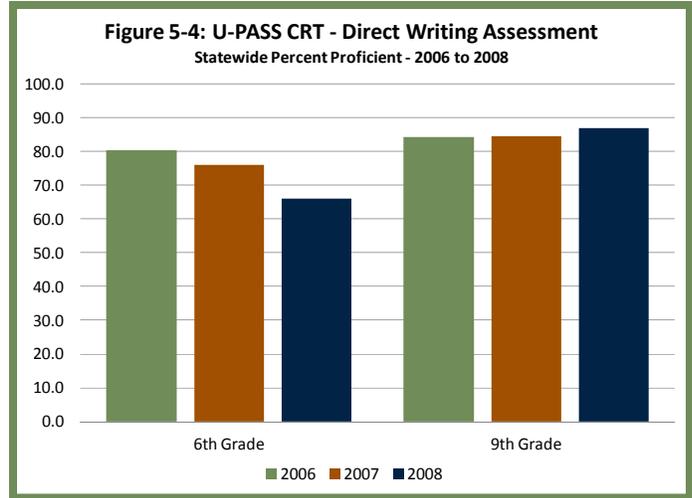
⁹ UCA 53A-1-603

¹⁰ Utah State Office of Education. “Utah Statewide Scores on the Criterion-Referenced Tests (CRT)”, 2010-2011. Page 1.

¹¹ Utah State Office of Education. “Direct Writing Assessment Results: State Student Proficiency Report.” September 2008.

the fact that the DWA is based on a single question, there can be a statistically significant variance in ‘percent proficient’ from year to year. Because of this, care should be taken when comparing scores across years.”¹²

The Utah State Office of Education also publishes percent proficiency by demographic subgroup and CRT category. Figure 5-5 shows the percent proficient for each demographic subgroup on the Language Arts, Mathematics, and Science CRT for the past three years. The shading in each test category is designed to show percent proficiency from high (lighter shading) to low (darker shading). Statewide proficiency percentages show more than 65 percent proficient in each test category and improve for each of the past three years. However, proficiency levels in the demographic subgroups show a different picture. For example, the English Language Learner subgroup shows less than 50 percent proficient in each test category and proficiency percentages have decreased over the past three years.



Source: Utah State Office of Education. Direct Writing Assessment Results – State Student Proficiency Report. 2008.

Figure 5-5: U-PASS CRT - Proficiency Levels by Demographic Category
Language Arts, Mathematics, & Science Percent Proficient for 2009, 2010, and 2011

Demographic Categories	Language Arts			Mathematics			Science		
	2009	2010	2011	2009	2010	2011	2009	2010	2011
All Students	79.3%	80.8%	82.2%	66.3%	67.7%	68.5%	65.8%	67.4%	69.8%
African American	62.1%	64.8%	64.6%	43.8%	45.9%	45.1%	41.6%	43.4%	44.0%
American Indian	56.4%	58.8%	62.2%	40.5%	42.3%	44.7%	36.0%	38.0%	41.6%
Asian	80.6%	84.8%	81.8%	71.5%	73.3%	71.4%	65.6%	67.4%	67.0%
Caucasian	84.1%	85.3%	86.4%	72.0%	73.3%	73.6%	72.6%	74.0%	76.3%
Hispanic	58.3%	60.4%	64.6%	42.9%	44.4%	47.7%	37.3%	38.7%	43.0%
Multiple Races/Unknown	75.6%	79.6%	82.4%	63.1%	66.8%	67.7%	60.2%	63.9%	69.5%
Pacific Islander	69.3%	71.5%	73.0%	52.2%	54.1%	56.1%	43.1%	44.5%	46.4%
Female	82.8%	84.4%	85.3%	66.2%	67.6%	68.5%	64.2%	65.7%	68.0%
Male	75.9%	77.4%	79.2%	66.3%	67.8%	68.6%	67.3%	68.9%	71.5%
Economically Disadvantaged	66.8%	68.7%	71.6%	53.7%	55.2%	57.9%	50.2%	51.7%	55.7%
Not Economically Disadvantaged	85.9%	87.1%	88.7%	73.4%	74.7%	75.3%	73.7%	75.2%	78.2%
Students With Disabilities	47.7%	47.3%	50.5%	42.7%	42.7%	42.6%	39.1%	38.9%	40.7%
Not Student With Disabilities	84.0%	85.5%	86.7%	69.9%	71.2%	72.2%	69.6%	71.1%	73.8%
Mobile	52.5%	63.9%	67.0%	39.8%	48.2%	50.5%	36.9%	45.3%	48.9%
Not Mobile	81.6%	82.0%	83.1%	68.7%	69.1%	69.7%	68.2%	68.9%	71.1%
English Language Learner	49.5%	40.0%	35.4%	40.4%	33.6%	29.7%	28.3%	18.5%	18.2%
Not English Language Learner	82.6%	83.9%	85.0%	69.4%	70.6%	71.0%	69.6%	70.7%	72.8%

Source: Utah State Office of Education. Utah Statewide Scores on the Criterion-Referenced Tests (CRT) 2009-2011.

¹² Ibid.



BUDGET REVIEW: UTAH STATE OFFICE OF EDUCATION

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BEN LEISHMAN AND THOMAS YOUNG

BUDGET REVIEW

EXECUTIVE SUMMARY

Executive Appropriations selected the Minimum School Program and the State Office of Education (USOE) as the annual in-depth budget review for the 2011 interim. This is the USOE portion.

RECOMMENDATIONS

1. *Align appropriations to budget organization*

The Analyst recommends the Legislature work with USOE to reorganize line items and appropriation units used in the appropriations acts to match the current USOE organizational structure. The USOE and the Analyst should report the recommended appropriation structure to the Public Education Appropriations Subcommittee during the 2012 General Session. Currently the Legislature uses eight appropriation units for the 27 programs and five divisions reviewed in this report.

Each time the USOE reorganizes they change or create new units and/or projects. Last year USOE created four new programs. This frequent restructuring makes it difficult to analyze program performance over time which may result in decreased transparency and accountability to the legislature and the public. (pp. 5-6)

2. *Limit USOE Employee Retirement Plans*

The Analyst recommends the Legislature consider whether to allow a state entity to maintain an open Other Post Employment Benefit (OPEB) plan that allows individuals to accumulate health insurance benefits at retirement. USOE maintains an Early Retirement Incentive Pay Plan that is an open OPEB eligibility system (pp. 8-13).

3. *Develop Performance Measures*

The Analyst recommends that the State Board of Education work with the Analyst in developing job specific outcome based performance measures and report these measures by November 2012 (pp. 35, 39, 42, 47, 54, 60, 66, 71, 93, 97, 110, 113, 116, 119, 123, 133).

4. *Develop Accurate Costs per Unit of Service*

The Analyst recommends USOE perform cost-benefit analysis regarding program outputs for most of its programs.

The USOE should work with the Analyst to make sure that direct and indirect cost and realized and potential benefits are accurate. USOE and the Analyst should report to the Public Education Appropriations Subcommittee by November 2012 (pp. 26, 35, 54, 66, 71, 93, 97, 110, 113, 116, 119, 123, 133).

5. *Reduce Costs through Online Meetings*

The Analyst recommends USOE use electronic equipment to reduce meeting travel costs. This equipment is already in place. (CTE, p. 34) The plan and projected savings should be reported by the November 2012.

6. *Compare Costs Against Private Providers*

The Analyst recommends that USOE and the school districts work with the Analyst in deriving accurate cost comparisons regarding overlapping courses (p. 34). The Career and Technical Education (CTE) program provides services which are also offered by private organizations, such as nursing, auto mechanics, health sciences, and culinary arts.

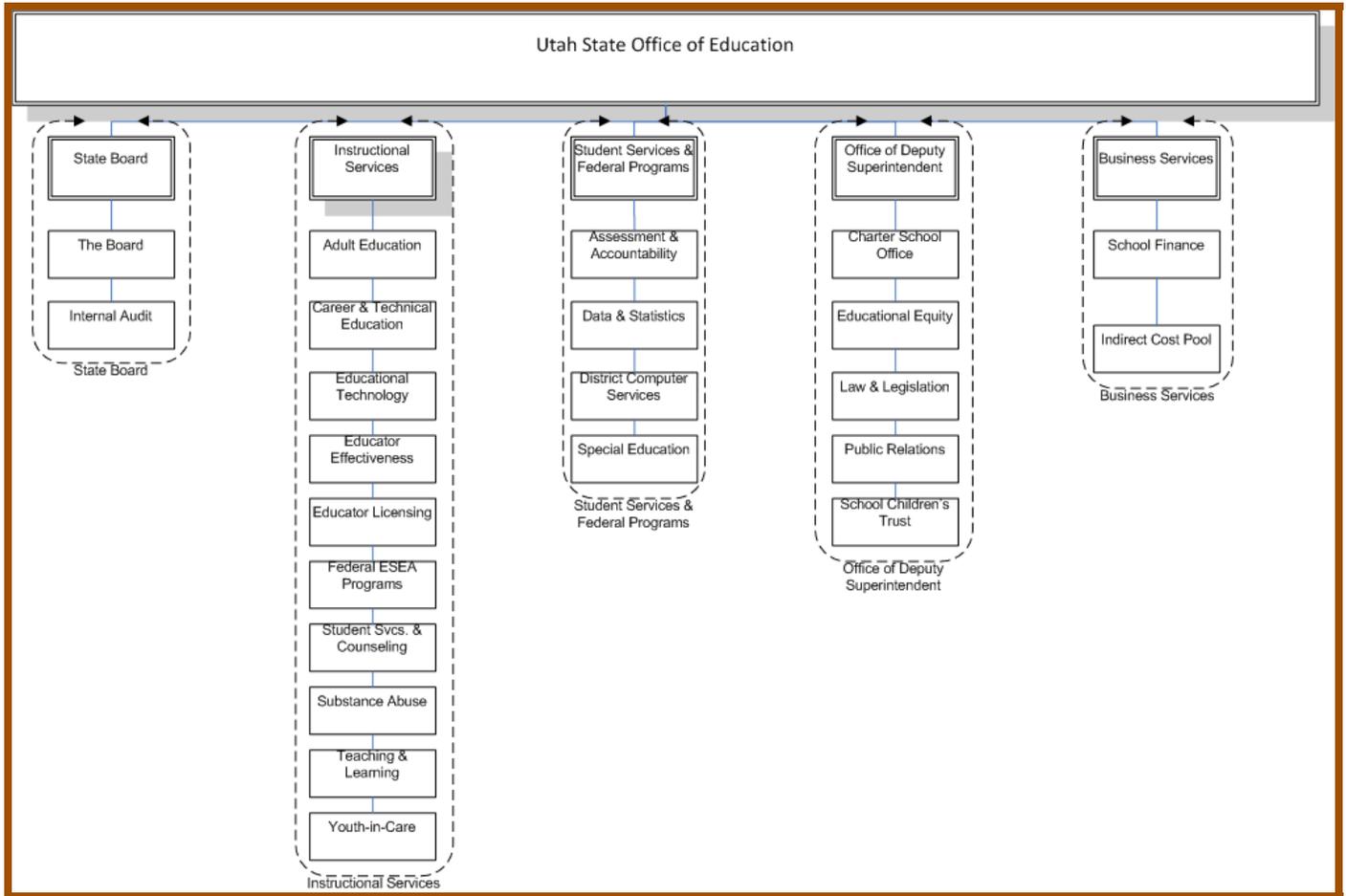
7. *Align one-time costs with one-time funds*

The Analyst recommends that the State Board ensure that ongoing expenditures are not covered by the Superintendent's Discretionary Account (p. 22).

8. *Technology Services Costs*

The Analyst recommends that the State Board and USOE develop verifiable evidence of cost savings at the school district level (p. 97).

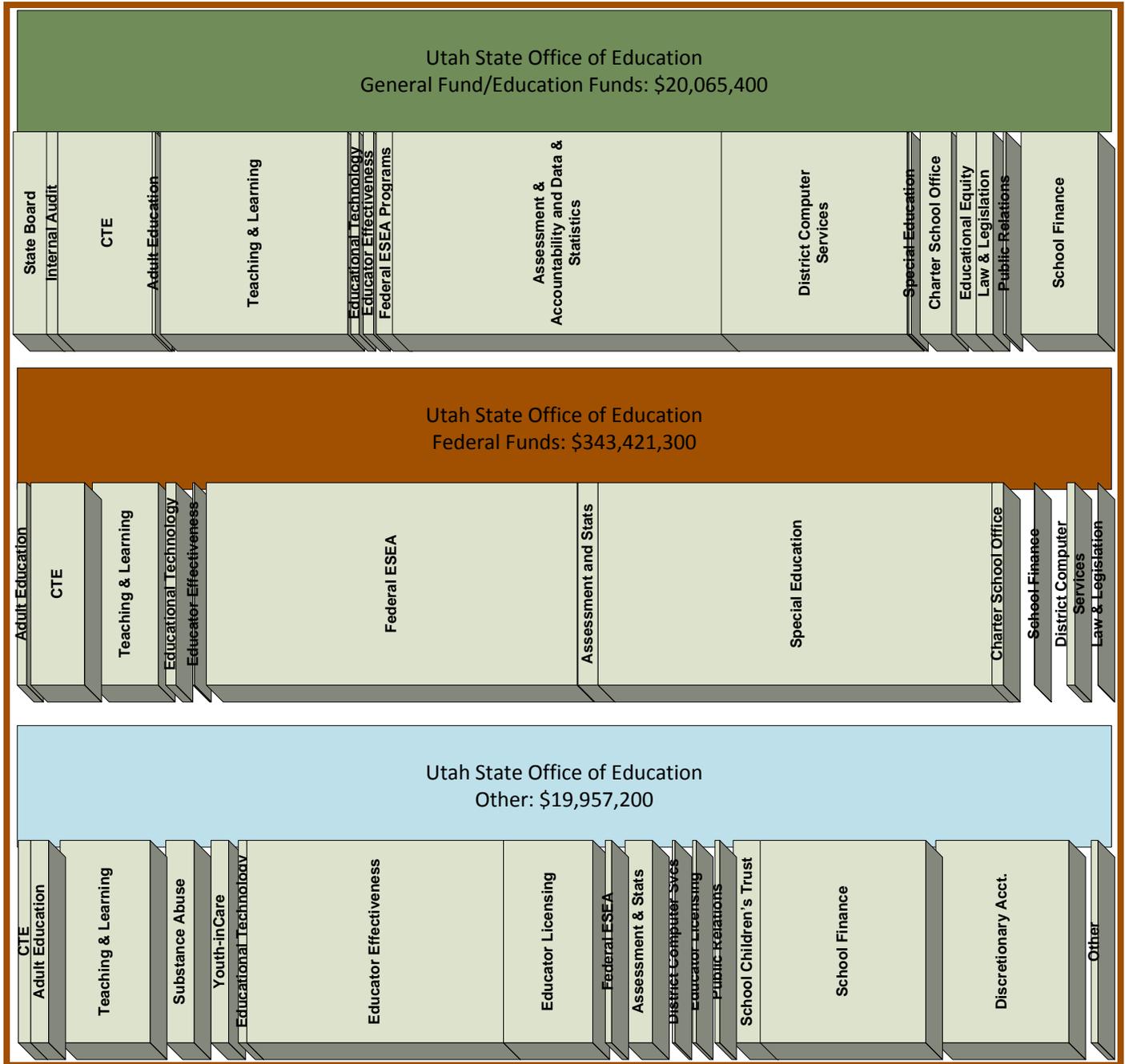
UTAH STATE OFFICE OF EDUCATION



The Utah State Office of Education (USOE) functions as support staff to the State Board of Education and the State Superintendent of Public Instruction. In this function, the USOE provides information and direction relating to public education policy, procedure and program implementation. Staff at USOE provides statewide service, support and direction to local school districts and charter schools.

The State Board of Education appoints a State Superintendent of Public Instruction to act as the executive officer of the Board. The Superintendent administers all programs assigned to the State Board of Education. Specifically, the Superintendent acts as the chief liaison with the Legislature and state and federal agencies, creates a strategic plan for Utah’s public education system, coordinates between the State Board of Education and the State Charter School Board, works with higher education, and provides final approval of policy and budget matters.

In addition to the State Board of Education, the State Office of Education (USOE) is organized into several divisions whose work maintains the state administration of public education. In turn, each division is broken into several programs. The divisions and programs are presented above.



Overall Budget

As shown in the following tables, during the last five years, actual FTE in the USOE has declined from a high of 272.0 in FY 2008 to a low of 253.8 in FY 2011, a reduction of 18.2 FTE or 7 percent. Of the USOE's FY 2011 expenditures, \$20 million (5 percent) were made from general state tax dollars, and \$343 million (90 percent) came from federal funds, most of which are passed through to local education agencies. In FY 2011, the USOE saw an increase in federal funds compared to the previous four years due to availability of ARRA and Edu-jobs money for pass-through to local education agencies.

Utah State Office of Education Expenditure and FTE History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	20,997,100	22,649,100	23,667,800	22,334,600	22,263,800
In-state Travel	294,500	333,300	209,800	263,000	259,700
Out-of-state Travel	300,000	330,000	241,600	224,800	271,700
Current Expense	19,276,100	20,245,500	28,861,400	21,006,000	17,735,500
DP Current Expense	934,800	815,700	951,000	839,300	841,600
DP Capital	70,300	36,600	302,900	665,100	1,857,500
Capital Expenditure	9,500	-	11,500	-	-
Pass-through	237,259,400	233,289,800	242,624,900	255,996,600	340,214,100
Total	279,141,700	277,700,000	296,870,900	301,329,400	383,443,900
Actual FTE	268.0	272.0	271.2	259.7	253.8
Utah State Office of Education FY 2011 Actual Budget Sources					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services	10,877,000	5,554,600	1,117,200	4,715,000	22,263,800
In-state Travel	150,500	76,700	11,700	20,800	259,700
Out-of-state Travel	93,000	160,800	3,400	14,500	271,700
Current Expense	4,859,900	8,740,100	1,069,100	3,066,400	17,735,500
DP Current Expense	65,800	330,700	62,700	382,400	841,600
DP Capital	-	1,695,700	-	161,800	1,857,500
Pass-through	4,019,200	326,862,700	6,204,100	3,128,100	340,214,100
Total	20,065,400	343,421,300	8,468,200	11,489,000	383,443,900

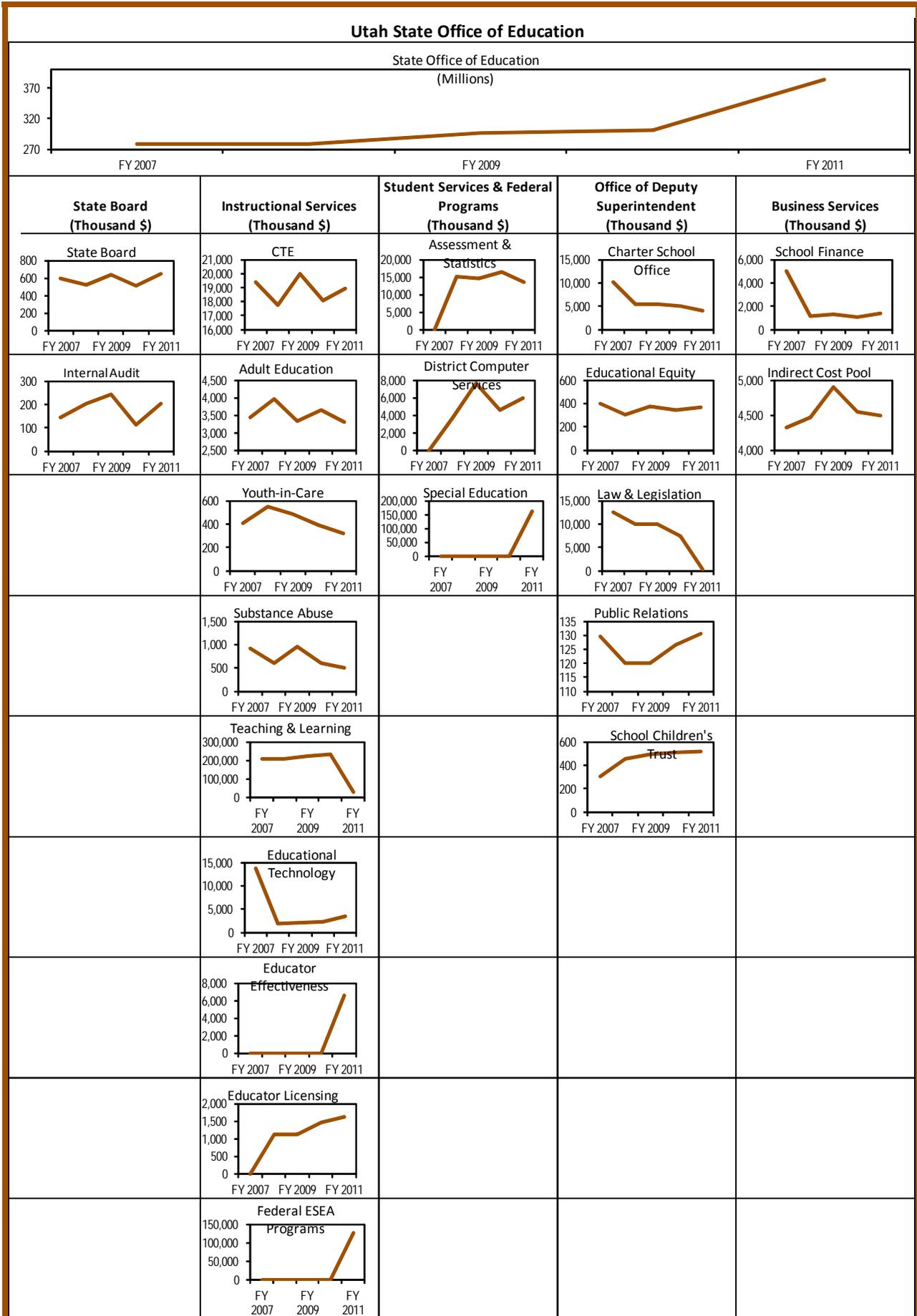
In FY 2011 USOE had total Education/General Fund appropriations of \$21,686,800, of which it spent \$20,065,400, leaving a nonlapsing balance of \$1,621,400 carried forward into FY 2012.

State Office of Education
FY 2011 FTE

Position Description	FTE	Position Description	FTE
ACCOUNTING TECHNICIAN I	1.4	INFORMATION TECHNOLOGY DIRECTOR	1.0
ACCOUNTING TECHNICIAN II	1.0	INFORMATION TECHNOLOGY MANAGER II	2.0
ACCOUNTING TECHNICIAN III	1.0	IT ANALYST II	21.2
ADMINISTRATIVE SECRETARY	7.8	IT ANALYST III	5.6
AGENCY TRAVEL/CONTRACTS COORD	1.0	MEDIA PRODUCTION SPECIALIST	1.7
ASSOCIATE SUPERINT, PUBLIC INSTRUCTION	3.0	OFFICE SPECIALIST I	20.8
AUDITOR III	1.0	OFFICE SPECIALIST II	11.9
AUDITOR IV	2.9	OFFICE TECHNICIAN II	0.6
COMPUTER SUPPORT SPECIALIST II	3.0	PERFORMANCE AUDITOR, USOE	1.8
COMPUTER SUPPORT SPECIALIST III	1.0	PRINTING OPERATOR	1.0
CONTRACT/GRANT ANALYST II	0.7	PROGRAM SPECIALIST I	1.0
DATA PROCESSING SECURITY SPECIALIST II	0.7	PROGRAM SPECIALIST II	0.8
DEPUTY STATE SUPERINT, PUBLIC INSTRUCTION	1.0	PUBLICATIONS/CODE EDITOR	0.8
DIRECTOR, PUBLIC AFFAIRS	1.0	PURCHASING AGENT III	1.0
EDUCATIONAL COORDINATOR	13.3	PURCHASING TECHNICIAN II	1.4
EDUCATIONAL COORDINATOR WITH DOCTORATE	3.2	RESEARCH ANALYST	0.1
EDUCATIONAL DIRECTOR	5.0	RESEARCH CONSULTANT I	0.3
EDUCATIONAL DIRECTOR WITH DOCTORATE	2.0	RESEARCH CONSULTANT II	4.7
EDUCATIONAL SPECIALIST	60.9	RESEARCH CONSULTANT III	0.9
EDUCATIONAL SPECIALIST WITH DOCTORATE	4.5	SCHOOL FINANCE SPECIALIST	1.0
EQUIPMENT OPERATIONS MANAGER	1.0	SECRETARY TO THE STATE BOARD OF EDUCATION	0.5
EXECUTIVE ASSISTANT, APPOINTED	2.0	SUPERINTENDENT, PUBLIC INSTRUCTION	1.0
EXECUTIVE SECRETARY	9.0	SUPPORT SERVICES COORD II	4.0
FINANCE DIRECTOR	1.0	TECHNICAL SUPPORT SPEC I	1.1
FINANCIAL ANALYST II	6.0	TECHNICAL SUPPORT SPEC II	7.0
FINANCIAL ANALYST III	5.3	TECHNICAL SUPPORT SPECIALIST III	4.0
FINANCIAL MANAGER I	2.0	TEMPORARY POSITION	3.2
FINANCIAL MANAGER II	1.6	TRAINER I	4.0
GENERAL SERVICES TECHNICIAN II	1.0	TRAINER III	2.0
GRAPHICS ARTS SUPERVISOR	1.0	WEB DEVELOPER I	1.0
INFORMATION TECHNICIAN	1.0	Total	253.8

Recommendation

Currently the Legislature uses eight appropriation units for USOE, while, as shown on page 2 or page 6, USOE has 27 programs in five divisions. USOE internally created four new programs in FY 2011. Each time USOE reorganizes they change (or create new) unit and project codes in FINET. Due to these frequent restructurings it is difficult to do time series analyses of programs (see figure below). The result is decreased transparency because each year the organization looks different. The Analyst recommends the Legislature require its staff to work with USOE to reorganize line items and appropriation units to match the current USOE organizational structure.



USOE VEHICLES

The Division of Fleet Operations issued its Fiscal Year 2011 Second Quarter Fleet Efficiency Report Draft in January of 2011 containing fleet information for various state and Higher Education entities. This report can be found at the website of the Division of Fleet Operations and Surplus Services: <http://fleet.state.ut.us>. The following information summarizes State Motor Pool vehicles used by USOE as of the second quarter in each of the past three years:

Utah State Office of Education Fleet Efficiency Report - FY 2011 Second Quarter					
	<u>FY 2007</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>Change from FY07</u>	<u>Change from FY10</u>
Vehicles	6	6	6	0.0%	0.0%
Miles Driven	23,770	19,073	21,433	-9.8%	12.4%
Gallons of Fuel	773	550	526	-32.0%	-4.4%
Alternative Fuel	246	51	5	-98.0%	-90.2%
Miles Per Gallon	30.8	34.7	40.7	32.1%	17.3%
Cost Per Mile	\$0.157	\$0.121	\$0.118	-24.8%	-2.5%

Aside from an increase in miles driven in FY 2011 compared to FY 2010, USOE appears to be increasingly efficient in its use of state vehicles. The Analyst also checked reimbursements for personally-owned vehicles (POV) in the same three years. As shown in the table below, USOE is decreasing its expenditures on POV reimbursements.

Utah State Office of Education Personally-Owned Vehicle (POV) Reimbursements			
	<u>FY 2007</u>	<u>FY 2010</u>	<u>FY 2011</u>
POV Reimbursements	\$132,600	\$101,200	\$110,300

Some of the decrease in POV reimbursement may be due to a change in policy. Approximately three years ago state policy changed to where all POV reimbursement is based on \$0.36 per mile (rather than the IRS maximum of \$0.51 per mile) unless a state vehicle was not reasonably available. Many state agencies, including USOE, have adopted stringent policies that place practically all reimbursements (except board members) in the \$0.36 per mile category.

USOE spent \$175,100 on all vehicle related costs in FY 2011. Agency employees are reimbursed at the lower rate; elected board members are reimbursed at the IRS maximum rate.

**Utah State Office of Education
FY 2011 Motor Pool and Personally-Owned Vehicle Reimbursements**

<u>Program</u>	<u>Motor Pool Rental</u>	<u>In-state POV Reduced Rate</u>	<u>In-state POV Max Rate</u>	<u>In-state Transportation</u>	<u>Out-state POV Reduced Rate</u>	<u>Out-state POV Max Rate</u>
Board	4,400	8,100	25,500	1,700	800	100
Educator Licensing	1,200	3,000		1,700	100	
Student Achievement	23,400	46,400		6,900	400	
Assessment and Accountability	7,400	3,000		100	100	
Title I and III	2,200	7,500			600	
Special Education	2,400	7,500		2,700	100	
Law and Legislation	800	2,200		500		
School Finance	3,500	3,600				
Indirect Cost Pool	800	3,500		2,800	100	
Total	46,100	84,800	25,500	16,400	2,200	100

BOARD OF EDUCATION RETIREMENT PLANS

USOE uses Utah Retirement Systems (URS) for its retirement programs. On July 8, 2011, the end of the final pay period of FY 2011, USOE employees in the state database had the following retirement plans:

Utah State Office of Education Retirement Plans as of 7/8/2011	
<u>Plan Name</u>	<u># of Employees</u>
Noncontributory	210
No Plan	51
Rehired	30
Contributory	6
Total	297

While USOE participates in similar retirement plans as other state employees, the Board of Education has implemented a unique “Early Retirement Incentive Pay Plan” for USOE employees. The plan is available to employees in the USOE, the Utah State Office of Rehabilitation (USOR), and the Utah Schools for the Deaf and the Blind (USDB). The plan is not available to state employees outside of the Board of Education’s purview.

The early retirement incentive plan was implemented by board policy. According to an opinion from the Attorney General in 1992, the board has statutory authority to implement the plan under UCA 53A-1-302, which gives broad discretion to the board to determine compensation and duties of employees, and under UCA 67-19-12(2), which exempts licensed employees of the board from classified service under the direct control of the Department of Human Resource Management.

According to documents obtained at the Division of Finance, the plan has the following conditions:

Eligibility

Any full-time employee of the Utah State Board of Education who (1) has attained at least five consecutive years of service with the agency and (2) meets the eligibility requirements for

participation in the State Retirement System may apply for voluntary early retirement benefits in accordance with the following provisions:

Stipends

- Employees will receive a stipend of 7.6 percent of their annual salary per year for five consecutive years or until the employee becomes eligible to receive unreduced social security benefits, whichever occurs first. As an additional supplement, each employee will receive a lump sum cash out of sick leave computed as follows: 25 percent of accumulated unused sick leave, plus an additional 5 percent of accumulated unused sick leave for each year up to five years, or until the employee becomes eligible to receive unreduced social security benefits, whichever occurs first.
- Eligible sick leave days and stipends will be paid on the basis of the employee's rate of pay on the last day worked.
- Sick leave cash out will be paid with the employee's last paycheck.
- Part time employees may be approved for prorated stipends.

Post-Retirement Health and Life Insurance

Employees who retire early under the incentive program will continue to be enrolled in the Employee Dental Program and the State's Group Medical and Life Insurance programs until the employee becomes eligible for unreduced social security benefits or for the five consecutive years following retirement, whichever occurs first. The portion of premiums required to be paid by the retiree at the time of retirement will continue to be the responsibility of the retiree and are subject to changes directed by the Legislature. The life insurance benefit is the basic amount provided by the state and does not include any supplemental insurance carried by the employee. Medical and dental benefits will be paid according to the policy in effect at the time of retirement.

After the agency has maintained such insurance coverage for five years, the retired employee may elect to continue coverage until eligible for unreduced social security benefits (Medicare) by converting to the individual plan offered and paying the required premiums.

Not Eligible

The following employees are not eligible for participation in the early retirement program:

- Any employee who has received a written notice of suspension or termination.
- Any employee who has previously retired under the provisions of the Utah Retirement System.

Independent from the Utah State Retirement System

Benefits of this early retirement program provided by the Utah State Board of Education are independent of the Utah State Retirement System.

Benefits of this early retirement incentive program are not intended to be combined or coordinated with the early retirement provisions outlined in Utah Code 67-19-14H. For purposes of determining the early retirement stipend, the number of years before the retiree becomes eligible to receive

unreduced social security benefits as of the official last day of work shall be used. Annual leave days for which an employee receives pay following the last day worked shall not be considered in determining retirement benefits.

Surviving Heirs

Should the retired employee die prior to receiving all set entitled stipends, the remaining unpaid stipends shall be paid to surviving heirs as established by law.

Must Select USOE or state plan

Employees must elect either the Board of Education plan or the state’s plan; they cannot participate in both.

USOE provided the following table to highlight the differences between the Board’s plan and the State of Utah retirement plan:

USOE Early Retirement Incentive Pay Plan State of Utah Retirement Plan 2006 Plan Comparison Summary <i>For further information contact: Susan May 801-538-7829</i>		
	USOE Early Retirement Incentive Pay Plan (Must be with USOE for 5 consecutive years and qualify for the State Retirement	State of Utah Retirement Plan
Annual Leave	Annual Leave paid	Annual Leave paid
Converted Sick Leave	Paid	Added to Program I sick leave and becomes included in the 25% 401(k) contribution and can be used to purchase health insurance. Program II is added to Program II sick leave and becomes included in the 25% 401(k) contribution and the remaining value is converted to a health reimbursement account at retirement. Can also be used as annual or sick leave prior to retirement. Converted sick leave program ends on 1/1/14.
Sick Leave	Paid according to age:	Program I – All hours after

	Age 66 (25%) Age 65 (30%) Age 64 (35%) Age 63 (40%) Age 62 (45%) Age 61 (50%) Age 60 or less (50%)	25% 401(k) contribution used for paid health insurance; 8 hours = 1 month. Program II – All hours after the 25% 401(k) contribution are placed in the health care reimbursement program.
Early Retirement Stipends	Early retirement stipends of 7.6% of annual salary paid once a year for up to 5 years or until employee becomes eligible for unreduced social security benefits.	N/A
Health, Dental, and Basic Life	USOE pays: Health Dental Basic life insurance Paid for 5 years or until employee is eligible for Medicare (age 65).	Health insurance only with Program I months of paid insurance. Basic life with paid insurance until age 65.

The 7.6% stipend, health insurance, dental insurance, and basic life insurance are considered Other Post Employment Benefits (OPEB).

The state recently hired an actuary to calculate the state’s accrued liability for OPEB. Utah recognized its OPEB liability several years ago and took action to stop its growth. H.B. 213, *Unused Sick Leave at Retirement Amendments*, 2005 General Session, closed most state employees’ option to accumulate sick leave and exchange it for post-retirement state-paid medical insurance (this was known as “Program I” sick leave). As a result, the actuaries consider Utah’s system to be “closed.”

However, it is inaccurate to say that the state employee system is completely closed. As shown above, the Board of Education maintains an open OPEB eligibility system. Eligible employees under the State Board of Education who elect to participate in the board’s early retirement incentive plan may receive early retirement stipends and state-paid health, dental, and life insurance for up to five years, regardless of the number of sick leave hours they have accumulated. Benefits are paid out of the state OPEB trust fund. This is a benefit to education employees that is not offered to other state employees and which continues to add to the state’s accrued OPEB liability.

The state’s Annual Required Contribution (ARC) to amortize its OPEB liability over 25 years was \$43.8 million in fiscal years 2010 and 2011. The Legislature has appropriated the full amount of the ARC. Going forward, the ARC has decreased to \$37.6 million.

State of Utah Employees' OPEB Plan
Preliminary December 31, 2010 GASB 43/45 Valuation Results

4.5% Discount Rate	12/31/2008 Results	Office of Education	Office of Transportation	Public Safety	Other State Employees	12/31/2010 Total
Discount Rate	6%	4.5%	4.5%	4.5%	4.5%	4.5%
Present Value of Benefits						
<i>Medical</i>						
Actives	\$372,276,765	\$26,717,564	\$50,930,460	\$33,255,265	\$284,815,014	\$395,718,303
Retirees	153,293,062	4,024,437	23,407,727	19,682,686	119,901,633	167,016,483
Total Medical	\$525,569,827	\$30,742,001	\$74,338,187	\$52,937,951	\$404,716,647	\$562,734,786
<i>Life Insurance</i>						
	\$2,614,661	\$72,334	\$372,577	\$400,487	\$2,461,726	\$3,307,124
Total PVB	\$528,184,488	\$30,814,335	\$74,710,764	\$53,338,438	\$407,178,373	\$566,041,910
Actuarial Accrued Liability (AAL)						
<i>Medical</i>						
Actives	\$291,245,785	\$14,935,694	\$42,700,807	\$27,827,468	\$226,326,416	\$311,790,385
Retirees	153,293,062	4,024,437	23,407,727	19,682,686	119,901,633	167,016,483
Total Medical	\$444,538,847	\$18,960,131	\$66,108,534	\$47,510,154	\$346,228,049	\$478,806,868
<i>Life Insurance</i>						
	\$2,062,449	\$51,543	\$315,281	\$302,198	\$1,916,640	\$2,585,662
Total AAL	\$446,601,296	\$19,011,674	\$66,423,815	\$47,812,352	\$348,144,689	\$481,392,530
Assets	\$53,851,122	\$3,984,152	\$10,614,890	\$7,544,685	\$84,460,986	\$106,604,713
Unfunded Actuarial Accrued Liability (UAAL)	\$392,750,174	\$15,027,522	\$55,808,925	\$40,267,667	\$263,683,703	\$374,787,817
<i>Funded Ratio</i>	12%	21%	16%	16%	24%	22%
Annual Required Contribution (ARC)						
<i>Normal Cost</i>						
25 Year Amortization of UAAL	\$13,095,216	\$947,190	\$1,352,162	\$1,000,900	\$9,018,057	\$12,318,310
Total	30,723,557	1,013,441	3,763,700	2,715,612	17,782,573	25,275,326
<i>30 Year Amortization of UAAL</i>						
Total	\$43,818,773	1,960,632	5,115,862	3,716,512	26,800,630	37,593,636
<i>ARC using 30 year Amortization</i>						
<i>Normal Cost</i>						
30 Year Amortization of UAAL	\$13,095,216	\$947,190	\$1,352,162	\$1,000,900	\$9,018,057	\$12,318,310
Total	28,532,873	922,563	3,426,196	2,472,094	16,187,949	23,008,802
<i>30 Year Amortization of UAAL</i>						
Total	\$41,628,089	\$1,869,753	\$4,778,358	\$3,472,994	\$25,206,007	\$35,327,112
Expected Benefit Payments	\$25,357,067	\$1,084,459	\$3,690,396	\$2,922,056	\$22,491,862	\$30,188,773
Participant Counts						
Actives	20,385	1,003	1,077	644	9,151	11,875
Retirees	2,886	103	391	281	2,497	3,272
Total	23,271	1,106	1,468	925	11,648	15,147

The table below compares the ARC of various subgroups reviewed by the actuary. As expected, the ARC for employees in closed plans decreased, while the ARC for the Office of Education's open plan increased.

	Office of Education	Office of Transport.	Public Safety	Other State Employees	Total
2009 Valuation	1,633,000	6,082,000	4,331,000	31,774,000	43,820,000
2011 Valuation	1,960,600	5,115,900	3,716,500	26,800,600	37,593,600
Change	327,600	(966,100)	(614,500)	(4,973,400)	(6,226,400)

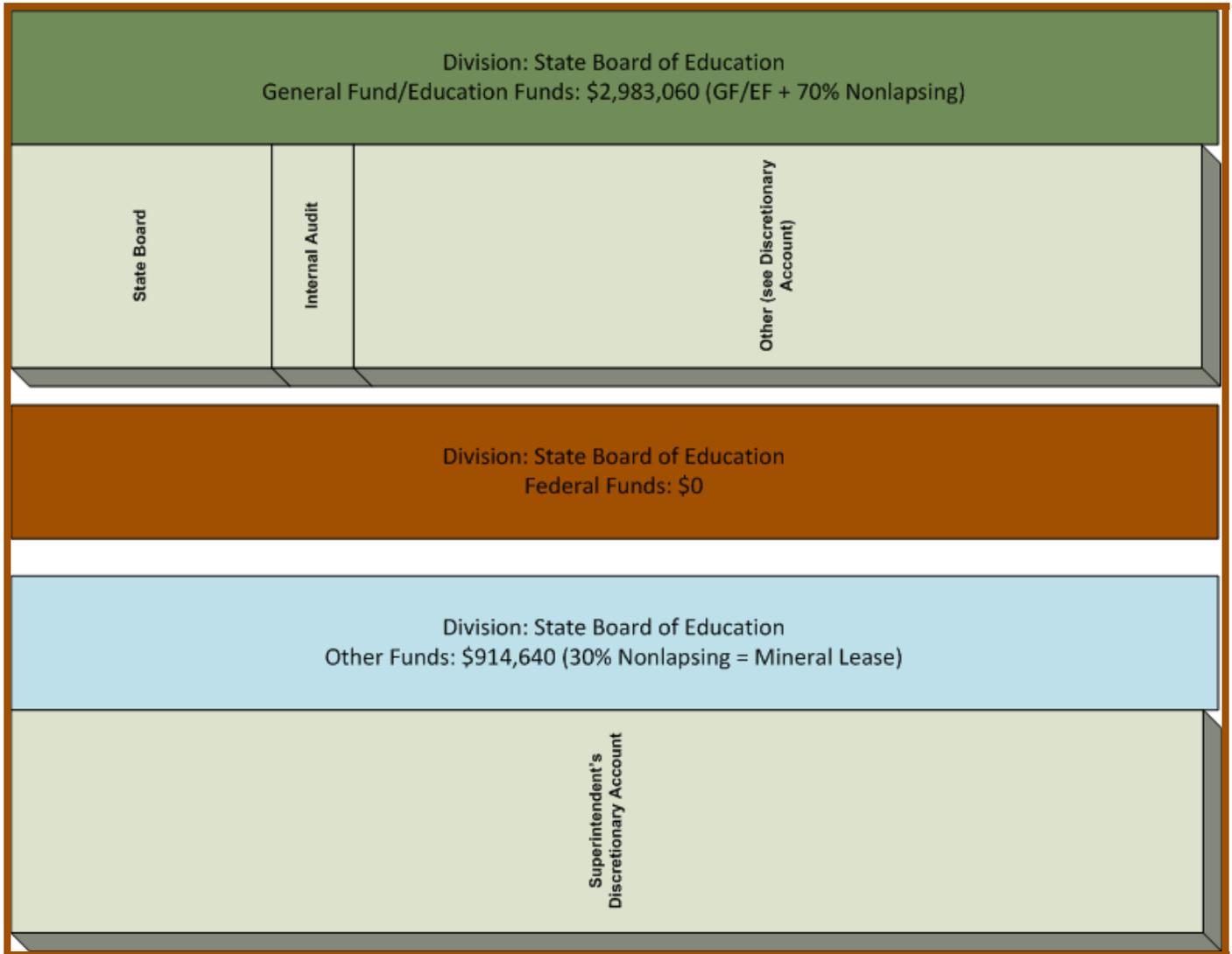
Recommendation:*Limit Board of Education Retirement Plans*

The Analyst recommends the Legislature consider whether to allow a state entity to maintain an open OPEB plan that allows individuals to accumulate health insurance benefits after retirement. Most state employees no longer have the option to accumulate post-retirement health insurance benefits, although the state does continue to convert a portion of the value of most retired employees' unused sick leave and deposit it into a health reimbursement account.

DIVISION: STATE BOARD OF EDUCATION

DIVISION PROGRAMS

- State Board of Education
- Superintendent's Discretionary Account; and
- Internal Audit Program



PROGRAM: STATE BOARD OF EDUCATION**Description**

The State Board provides oversight of the public education system's standards, curriculum, instruction, and assessment. The Board meets at least monthly to review, among other things, the State Office of Education's activities, discuss legislation and public policy, and discuss revenue and budget issues.

Statutory Authority

- Article X, Section 3 of the Utah Constitution empowers the State Board of Education with general control and supervision of the public education system and authorizes the State Board to appoint a State Superintendent of Public Instruction;
- UCA 53A-1-401 – 402 details further the authority and responsibility of the Board, including such things, among others, as evaluation of programs, required competency levels, curriculum and instruction, and transportation; and
- UCA 53A-1-603 addresses, among other things, testing responsibilities of the Board.

Service Delivery

Activities by Board members are largely at the executive level, meaning the return the State gets by covering costs associated with per diem travel, salary, and meetings would show up (or not show up) in the usefulness of the Board's direction to charter schools, school districts, and staff. The Board holds 11 annual meetings and meets weekly during legislative session to discuss policy issues. Not including staff time, the direct average cost per meeting in FY 2011 was around \$4,700.

A Board Meeting's Average Cost (FY 2011)	
Board per diem	\$1,890
Board travel	\$1,289
Printing & binding	\$444
Catering	\$411
Professional services	\$358
Postage & mailing	\$203
Office supplies	\$142
Total	\$4,737

Outcomes and Performance Measures

The State Board possesses general control and supervision of the public education system. In this role, the State Board may influence such things as numeracy and literacy, quality instruction and curriculum, and effective assessment.

Literacy

The percentage of elementary students proficient on Language Arts CRTs has been flat at 78% since 2006, whereas from 2006 to 2010, secondary students have increased their proficiency.

Numeracy

On Math CRTs, the percentage of elementary students proficient increased from 2009 to 2010, with the percentage of secondary students exhibiting proficiency staying flat at 58% over the 2009 to 2010 time frame.

Quality Instruction

The percentage of classes taught by individuals with certain degrees or experience – deemed to be indicative of being “highly qualified” – has increased from 74% in 2006 to 83% in 2010.

Percentage of Students Proficient on the Language Arts CRTs					
	2006	2007	2008	2009	2010
Elementary	78%	77%	77%	78%	78%
Secondary	78%	80%	80%	81%	84%
Percentage of Students Proficient on the Math CRTs					
				2009	2010
Elementary				71%	75%
Secondary				58%	58%
Percentage of Classes Taught by Highly Qualified Educators Over Time					
	2006	2007	2008	2009	2010
Elementary	84%	87%	89%	90%	93%
Secondary	72%	77%	77%	79%	81%
Overall	74%	79%	79%	81%	83%

Budget

Expenditures by the State Board largely comprise personnel services (64%), followed by current expenses (17%), in-state travel (9%), and other charges/pass through (8%). Personnel services cover wage and benefits for 21 board members; the most expensive board members cost \$18,521 (FY 2011) and the least expensive board members cost \$1,426 (FY 2011). Personnel services also includes stipend payments for early retirement. In FY 2011, stipend payments amounted to \$150,348. Current expenses cover membership dues for the Utah School Board Association and the National Association of State Boards of Education (31%), Utah Transit Authority bus passes (18%), conventions, seminars, and workshops (16%), reception and meeting costs (14%), rental of land and buildings (6%), printing and binding (5%), building & ground maintenance (3%), and various other costs (7%). Revenue covering the costs of operating the program is entirely General Fund/Education Fund. Spending has grown by 8% from FY 2007 to FY 2011.

State Board of Education Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	280,700	323,200	314,300	310,300	426,900
In-state Travel	22,600	37,200	39,500	39,200	49,600
Out-of-state Travel	24,300	28,600	22,100	26,600	15,300
Current Expense	221,700	91,600	111,800	92,600	98,000
DP Current Expense	100	400		3,300	
Pass-through	45,300	43,600	153,700	41,600	55,100
Total	594,700	524,600	641,400	513,600	644,900

State Board of Education FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services	426,900				426,900
In-state Travel	49,600				49,600
Out-of-state Travel	15,300				15,300
Current Expense	98,000				98,000
DP Current Expense					-
Pass-through	55,100				55,100
Total	644,900	-	-	-	644,900

State Board of Education FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
SECRETARY TO THE STATE BOARD	0.5
EXECUTIVE ASSISTANT, APPOINTED	0.8
ADMINISTRATIVE SECRETARY	1.0
Total	2.2

The \$55,100 in pass-through expenditures are indirect costs associated with the Indirect Cost Pool.

State Board of Education FY 2011 Current Expense Vendor Detail	
APPLE SPICE JUNCTION	1,239
BERNARD TYPSETTING INC	207
CAFE RIO	766
CANNELLAS	76
CONFIDENTIAL BACKGROUND INVESTIGATION	164
COPPER GRILL CATERING	1,116
CopyCenters	4,267
COUNCIL OF CHIEF STATE SCHOOL OFFICERS	2,200
CROWN TROPHY	195
DIAMOND RENTAL INC	84
ELIZABETHS CUSTOM CATERING INC	772
GOLDEN CORRAL WEST VALLEY	710
HR SERVICES WEST LLC	350
INDUSTRIAL SUPPLY ATTN VICKI OR KERRY	126
INTERWEST INTERPRETING INC	358
JUDGE CAFE & GRILL	233
Kim R. Burningham	25
KJELLS A VIKINGS FEAST CATERING	2,021
Lorraine Austin	813
MEIER'S CATERING	1,386
MOUNT OLYMPUS WATERS INC	175
NATIONAL ASSOCIATION OF STATE BOARDS OF EDUCATION	39,806
No Name Provided in FINET	(2,254)
OFFICE DEPOT BSD INC	914
PANG & KOU ENTERPRISES LLC	1,240
Patty Hunt	73
PRINTING EXPRESS INC	56
SKOOL LUNCH	189
SOS TEMPORARY SERVICES	70
SPARKLETTS	87
StateMail	1,132
Twila B. Affleck	615
UTAH FOUNDATION	320
UTAH SCHOOL BOARD ASSOCIATION	3,461
UTAH TAXPAYERS ASSOCIATION	375
UTAH TRANSIT AUTHORITY	33,888
VERIZON WIRELESS	793
Total	98,046

PROGRAM: SUPERINTENDENT’S DISCRETIONARY ACCOUNT

The State Board also has a discretionary account from which to cover projects or priorities. The account has grown from \$1.3 million in FY 2007 to \$3.0 million in FY 2011. The Superintendent’s Discretionary Account is funded with nonlapsing Education and Mineral Lease balances. Expenditures from the account in FY 2011 included such things, among others, as the UPSTAR program, the Common Core professional development, dual immersion, USDB Washington County Services, public relations expenditures, UCA enhancements, and risk management (employee lawsuit settlement). The Account also includes some ongoing expenditure, although the Discretionary Account is funded with one-time money.

Superintendent's Discretionary Account Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	146,500	145,200	187,100	183,200	206,400
In-state Travel	400	1,000	1,400	4,200	1,800
Out-of-state Travel	25,400	2,100	3,000	17,800	5,000
Current Expense	740,300	268,100	419,100	899,100	1,554,300
DP Current Expense	9,200	134,400	97,800	46,900	154,700
DP Capital	57,600	31,000		171,600	122,900
Pass-through	319,700	597,700	788,300	571,600	1,003,700
Total	1,299,100	1,179,500	1,496,700	1,894,400	3,048,800

Superintendent's Discretionary Account FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services				206,400	206,400
In-state Travel				1,800	1,800
Out-of-state Travel				5,000	5,000
Current Expense				1,554,300	1,554,300
DP Current Expense				154,700	154,700
DP Capital				122,900	122,900
Pass-through				1,003,700	1,003,700
Total	-	-	-	3,048,800	3,048,800

*Nonlapsing balances: 70% Education Fund and 30% Mineral Lease

Superintendent's Discretionary Account FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
TEMPORARY POSITION	0.6
EDUCATIONAL SPECIALIST	0.1
Total	0.6

Superintendent's Discretionary Account FY 2011 Current Expense Vendor Detail	
Ace Instructional Services LLP	660
ADVANCED EDUCATIONAL PRODUCTS INC	57,749
ALL OCCASION CATERING INC	21,335
American Legacy Publishing	1,996
APPLE SPICE JUNCTION	1,128
ASSOCIATED BEHAVIOR CONSULTANT	700
BARNES & NOBLE BOOKSTORE	11,651
CENTRAL UTAH EDUCATIONAL SERVI	30,000
Christelle Estrada	1,786
COMPLETE BOOK AND MEDIA SUPPLY INC	15,771
CopyCenters	586
COUNCIL OF CHIEF STATE SCHOOL OFFICERS	29,300
COUNCIL OF STATE GOVERNMENTS	2,853
CRYSTAL INN	630
ELIZABETHS CUSTOM CATERING INC	2,285
Evaluation & Training Institute	14,920
FlashDealer LLC	50,025
GARDEN HOUSE OF CEDAR CITY INC	16,331
GAY BECK	10,000
HEITER SHERI W	5,000
ISABELLAS CATERING	972
ISLAND STYLE	2,655
JUDGE CAFE & GRILL	10,634
KAGAN PUBLISHING AND PROFESSIONAL DEVELOPMENT	9,610
Katering Koncepts	21,167
LE CROISSANT INC	2,641
MEIERS CATERING	1,691
Misc Less Than \$500 Each	15,397
No Name Provided in FINET	731,201
OFFICE DEPOT BSD INC	23,310
PANG & KOU ENTERPRISES LLC	629
PROVO SCHOOL DISTRICT	12,252
RED LION HOTEL SL DOWNTOWN	1,082
Robert J Gardner	3,000
SALT LAKE CHAMBER	75,000
SCHOLASTIC, INCORPORATED	7,447
SCOTT ROY GREEHALGH	20,199
SHERATON CITY CENTRE HOTEL SLC	3,783
SLCC CAPITOL DINING SERVICES	589
SMITTYS GOLDEN STEAK	13,720
Stratford Companies	17,338
TEACHERS-TEACHERS.COM	86,856
THE ROBINS NEST	908
TV SPECIALISTS INC	2,666
UINTAH SCHOOL DISTRICT	8,216
UOFU RICE ECCLES STADIUM&TOWER	1,300
UTAH INTERACTIVE LLC	67,464
UTAH SCHOOL SUPERINTENDENTS AS	8,000
UVU CONFERENCES & WORKSHOPS	1,000
VERIZON WIRELESS	1,094
WASHINGTON SCHOOL DISTRICT	630
Waterford Institute, Inc.	76,083
WENDY A WILKINS	1,011
WESTED	50,000
Total	1,554,253

**Superintendent's Discretionary Account
FY 2011 Data Processing Current Expense Vendor Detail**

DELL MARKETING LP C/O DELL USA	37,497
OFFICE DEPOT BSD INC	49
SHI INTERNATIONAL	119
SIRIUS COMPUTER SOLUTIONS INC	117,040
Total	154,705

**Superintendent's Discretionary Account
FY 2011 Pass-Through Vendor Detail**

ALPINE SCHOOL DISTRICT	63,532
Canyons School District	108,120
ENGLISH LANGUAGE CTR OF CACH	10,000
GRANITE SCHOOL DISTRICT	80,000
IRON CO SCHOOL DISTRICT	24,563
JORDAN SCHOOL DISTRICT	159,387
MURRAY SCHOOL DISTRICT	63,115
No Name Provided in FINET	109,022
OGDEN CITY SCHOOL DISTRICT	20,000
PARK CITY SCHOOL DISTRICT	17,915
PIUTE SCHOOL DISTRICT	43,000
PROVO SCHOOL DISTRICT	20,000
UOFU UTAH EDUCATION NETWORK 101 WASATCH DR	65,000
WASHINGTON CO SCHOOL DIST	200,000
WEBER CO SCHOOL DISTRICT	20,000
Total	1,003,654

FY2011 - Superintendent Discretionary Account	
Project	Expended
UPSTART program carry forward	\$544,666
Common Core Professional Development	\$334,989
Dual Immersion program carry forward	\$229,387
Special Ed Services - Washington County SD	\$200,000
Public Relations expenses	\$141,469
UCA Enhancements (HMB Associates)	\$122,900
Risk Management	\$121,250
Cognos Software - IBM	\$117,040
ETI contract carry forward	\$113,540
Teachers-Teachers.com, Inc	\$86,856
USOE Server Room	\$77,856
Utah Interactive	\$67,464
Financial Literacy program carry forward	\$65,000
UCI - Chairs	\$40,310
Utah Rural Schools Conference (CUES)	\$30,000
Task Force on School Calendaring (WestEd - 116120)	\$28,727
Task Force on Senior Year (WestEd - 116119)	\$27,562
Utah Teacher of the Year expenses	\$26,641
Course Competency Measures-Granite SD	\$23,931
CCSSO membership	\$18,500
Internal Accounting computers	\$18,346
Schools to Watch (Park City SD)	\$17,915
School Finance computers	\$16,880
English Language Center of Cache Valley (computers)	\$10,000
EIMAC membership	\$9,800
Utah School Superintendents Assoc. membership	\$8,000
Employee Action Committee	\$7,502
District Meetings organized by Superintendent	\$4,509
Interstate Commission on Educational Opportunity for Military Children	\$2,853
Board Room projector	\$2,666
Staff Training expenses	\$2,564
Superintendent Candidates Seminars	\$2,126
Federal Liaison for Utah travel expenses	\$1,412
2011 Employee Service Award Luncheon	\$1,082
CERT training and sSupplies	\$1,052
Utah Women in Education Project (UVU)	\$1,000
Associated Behavior Consultants	\$700
SMARTER Balanced Assessment Consortium travel expenses	\$514
Strategic Staffing - temporary workers	\$271
Utah Teacher's Forum	\$77
Total	\$2,527,357

Recommendations

Align one-time costs with one-time funds

The Analyst recommends that the USOE address the use of one-time money for ongoing expenditures from the Superintendent's Discretionary Account.

PROGRAM: INTERNAL AUDIT**Mission**

“The mission of the Internal Audit Program is to provide independent and objective reviews of the Utah State Board of Education programs, activities, and functions, including:

- Verifying the accuracy and reliability of the Board’s and USOE’s records;
- Assessing compliance with management policies, plans, procedures, and regulations;
- Assessing compliance with applicable laws, rules, and regulations;
- Evaluating the efficient and effective use and protection of Board, State, and Federal resources;
- Verifying the appropriate protection of USOE assets; and
- Reviewing and evaluating internal controls over USOE accounting systems, administrative systems, electronic data processing systems, and all other major systems necessary to ensure the fiscal and administrative accountability of USOE.”

Description

The Internal Audit program provides training and audit services as recommended by USOE’s Audit Committee or the Board. Audits deal with such things as financial audits of programs, LEAs, or divisions; efficiency or economy; and program structure audits. The Internal Audit program also manages the fraud, waste, and abuse hotline.

Statutory Authority

- 53A-1-405 states that the State Board of Education is responsible for audits of financial and student accounting records of school districts;
- 53A-1-402(1)(e) states the State Board of Education shall establish minimum standards of, among other things, school productivity and cost effectiveness measures;
- 63I-5-101 – 401 contains general internal audit responsibilities of other state agencies; and
- Administrative Rule 277-116 addresses procedures of the Internal Audit program in performing its duties.

Service Delivery

Services are provided to the Board, local school boards, LEA administrators, and school level employees. The cost per completed activity in FY 2011 (about 28) amounted to about \$7,300.

Performance Measures

In CY 2009, the program completed 1 public report, 5 internal audits, 4 hotline call investigations, and 5 trainings that resulted in guidance. In CY 2010, the Internal Audit program increased the number of public reports from 1 to 4, saw a decrease in the number of internal audit reports to 4, increased the number of hotline call investigations from 4 to 12, and increased the number of trainings resulting in guidance from 5 to 8.

Outputs of the Internal Audit Program		
	CY 2009	CY 2010
Public Reports	1	4
Internal Audit Reports	5	4
Hotline Calls	4	12
Training/Projects Resulting in Guidance	5	8

Budget

Expenditures by the Internal Audit program largely comprise personnel services (80%), other charges/pass through (10%), and current expenses (7%). Personnel expenses represent 2 FTEs. Current expenses largely comprise rent, telecommunication charges, or registrations. Revenue covering the costs of operating the program is entirely General Fund/Education Fund. Spending has grown 40% from FY 2007 to FY 2011. In terms of expenditures by vendors, the largest expenditures in FY 2011 covered vendors dealing in computers, telecommunications, trade association dues, designs, and State mail.

Internal Auditing Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	119,600	165,500	202,100	83,100	162,900
In-state Travel	2,400	5,700	1,500	900	1,300
Out-of-state Travel		2,900			300
Current Expense	3,500	7,000	6,200	14,500	14,800
DP Current Expense		500	100	2,500	3,700
Pass-through	20,000	22,300	34,600	11,100	21,000
Total	145,500	203,900	244,500	112,100	204,000

Internal Auditing FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services	162,900				162,900
In-state Travel	1,300				1,300
Out-of-state Travel	300				300
Current Expense	14,800				14,800
DP Current Expense	3,700				3,700
Pass-through	21,000				21,000
Total	204,000	-	-	-	204,000

Internal Auditing FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
PERFORMANCE AUDITOR, USOE	1.8
Total	1.8

The \$21,000 in pass-through expenditures are indirect costs associated with the Indirect Cost Pool.

Internal Auditing FY 2011 Current Expense Vendor Detail	
AGA NORTHERN UTAH CHAPTER	450
AICPA	486
ASSN OF GOVERNMENT ACCOUNTANTS	145
ASSOCIATION OF CERTIFIED FRAUD EXAMINERS	175
Brustein & Manasevit	375
HENRIKSEN BUTLER DESIGN GROUP	777
INSTITUTE OF INTERNAL AUDITORS	425
MESA SYSTEMS INC	200
Natalie Grange	63
No Name Provided in FINET	6,726
OFFICE DEPOT BSD INC	263
Office Max	41
PRINTING EXPRESS INC	30
StateMail	751
THOMPSON PUBLISHING GROUP INC	47
UTAH ASSOCIATION OF CPAs	811
UTAH ASSOC OF SCHOOL BUSINESS OFFICIALS	200
UTAH GOVERNMENT AUDITORS ASSN	205
UTAH TAXPAYERS ASSOCIATION	125
VERIZON WIRELESS	2,488
Total	14,783

Internal Auditing FY 2011 Data Processing Current Expense Vendor Detail	
AUDIMATION SERVICES INC	575
DELL MARKETING LP C/O DELL USA	2,957
OFFICE DEPOT BSD INC	163
Total	3,695

Recommendations

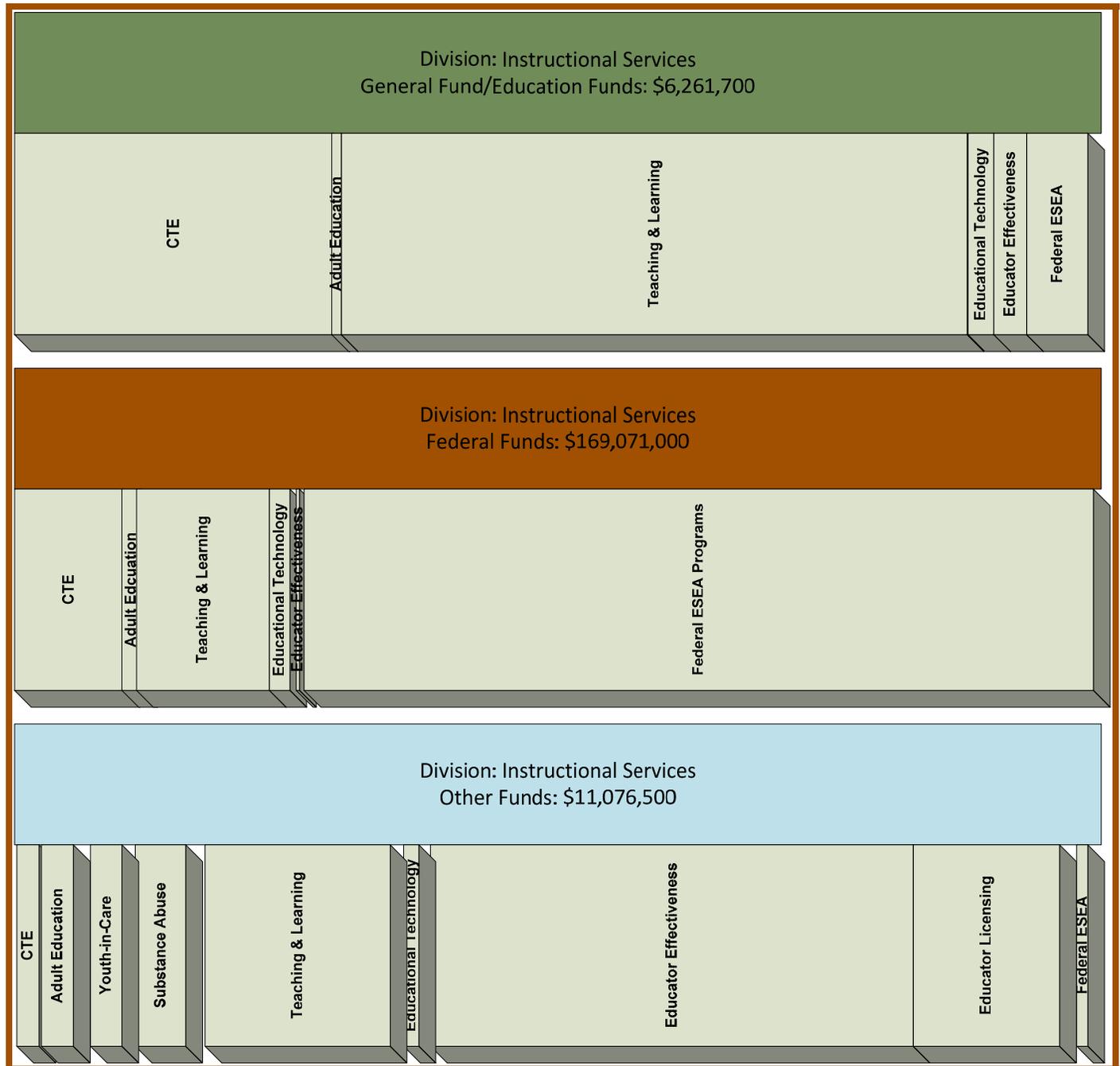
Perform Cost-Benefit Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Internal Auditing program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

DIVISION: INSTRUCTIONAL SERVICES

The Instructional Services Division comprises:

- Career and Technical Education;
- Student Services and Comprehensive Counseling and Guidance;
- Adult Education;
- Youth-in Care;
- Substance Abuse;
- Teaching and Learning;
- Educational Technology;
- Educator Effectiveness;
- Educator Licensing; and
- Federal ESEA Programs.



PROGRAM: CAREER AND TECHNICAL EDUCATION

Mission

“Career and Technical Education (CTE) creates Pathways to success for every secondary student by providing him or her with the technical skills and academic knowledge needed to prepare for future employment and/or a successful transition to post-secondary education.”

Description

Career and Technical Education (CTE) courses are intended to teach students specific job skills, which can help them be better prepared to find employment and/or be successful in college. Currently, the CTE offers training in the following eight areas:

- **Agricultural Education:** agricultural business and management, agricultural engineering, animal science, and horticulture.
- **Business Education:** accounting, administrative procedures/office support positions, banking and finance, business computer technology, communications, and web page design.
- **Family and Consumer Sciences Education:** child development/child care, food and nutrition, food services/ culinary arts, hospitality, interior design, and fashion design.
- **Health Science Education:** biotechnology, dental assisting, emergency medical technician, medical assisting, nurse assisting, and pharmacy technician.
- **Information Technology Education:** database development, digital media, network design, programming and software engineering, technical support, and web development.
- **Marketing Education:** advertising and promotion, e-commerce marketing, fashion merchandising, sports and entertainment marketing, and travel and tourism.
- **Skilled and Technical Sciences Education:** a wide range of trades including auto mechanics, carpentry, commercial art and photography, commercial aviation, cosmetology and barbering, drafting, fire science, law enforcement, and welding.
- **Technology and Engineering Education:** materials, processes, and technologies used in manufacturing, construction, transportation, communication, and engineering-related technologies.

Service Delivery

The staff at the USOE’s Career and Technical Education program establishes the standards and objectives, as well as the curriculum materials and resources for each CTE course. They also develop and update the exams used to measure the competency skill for each CTE course. The USOE staff trains and provides support for CTE directors and teachers in the Public Education system, as well as those from the Higher Education.

The USOE staff monitors and evaluates the CTE program in the schools. Each program is required to submit an on-line assessment on an annual basis. The USOE staff reviews the results to ensure that the standards are met and provides training and assistance to those with deficiencies. The USOE staff also completes on-site program approval reviews every six years.

The data from these reviews is maintained by USOE and is shared only with the district personnel. The USOE staff uses this information to identify trends and weaknesses in the CTE system, and then works to develop strategies and training to address the issues.

Statutory Authority

UCA 53A-17a-113 specifies the allocation funding to approved CTE programs.

Performance Measures

Performance or Outcome Measures					
	2006	2007	2008	2009	2010
CTE Average Daily Membership	22,960	22,856	22,844	22,945	22,951
Enrollment (9-12)	142,954	145,278	143,684	143,273	140,532
Skills Tests Administered	166,789	177,479	187,222	200,546	223,026
Skills Tests Passed	133,055		132,263	141,016	159,331
Percent of CTE Tests Administered Online	0.07	30%	72%	100%	100%
Academic Attainment - Reading/Language Arts	n/a	78%	78%	83%	85%
Academic Attainment - Mathematics	n/a	50%	51%	53%	50%
CTE Skill Attainment	n/a	68%	68%	66%	67%
CTE Program Completers	n/a	89%	92%	95%	97%
Student Graduation Rate	n/a	92%	88%	88%	89%
Placement	n/a	61%	71%	66%	58%
Non-Traditional Participation	n/a	33%	32%	31%	31%
Non-Traditional Completion	n/a	28%	26%	18%	18%
CTE Credits Earned Through Concurrent Enrollment	80,874	78,503	66,886	73,483	n/a
Career Tech Student Organization Participation	20,799	18,620	18,329	25,047	18,573
Summer Professional Development Participation		2,175	2,514	2,465	2,462

Budget

In FY 2011, about 89% of the CTE expenditures were from Federal Funds. The federal funds are likely to be reduced in the near future. The program administration reported that they currently do not have a contingency plans to accommodate for potential federal reductions.

Career and Technical Education FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
ACCOUNTING TECHNICIAN II	0.5
ADMINISTRATIVE SECRETARY	0.9
EDUCATIONAL COORDINATOR	2.0
EDUCATIONAL COORDINATOR W/DOC	1.0
EDUCATIONAL DIRECTOR	1.0
EDUCATIONAL SPECIALIST	13.3
EXECUTIVE SECRETARY	2.6
FINANCIAL ANALYST II	1.0
IT ANALYST II	0.2
OFFICE SPECIALIST I	2.5
OFFICE SPECIALIST II	0.5
RESEARCH ANALYST	0.1
RESEARCH CONSULTANT I	0.3
TEMPORARY POSITION	0.9
TRAINER I	2.0
TRAINER III	1.0
Total	29.7

**Career and Technical Education
Expenditure History**

	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	2,424,700	2,659,500	2,889,100	2,492,100	2,640,900
In-state Travel	63,900	72,100	36,900	52,000	48,800
Out-of-state Travel	45,200	28,400	27,700	27,300	26,900
Current Expense	564,300	577,300	750,800	497,800	649,200
DP Current Expense	56,400	36,400	13,100	20,800	19,800
Capital Expenditure	9,500				
Pass-through	16,232,400	14,360,600	16,256,400	14,982,500	15,572,400
Total	19,396,400	17,734,300	19,974,000	18,072,500	18,958,000

**Career and Technical Education
FY 2011 Actual Budget Sources and FTE**

	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services	1,408,500	1,048,300		184,100	2,640,900
In-state Travel	28,000	20,600		200	48,800
Out-of-state Travel	16,900	9,800		200	26,900
Current Expense	195,800	437,900		15,500	649,200
DP Current Expense	4,400	13,300		2,100	19,800
Pass-through	181,700	15,367,000		23,700	15,572,400
Total	1,835,300	16,896,900	-	225,800	18,958,000

*Mineral Lease

Career and Technical Education	
FY 2011 Current Expense Vendor Detail	
ALPINE SCHOOL DISTRICT	1,377
Anthony Romrell	1,000
APPLE SPICE JUNCTION	3,880
ASC UTAH	8,791
ASSOCIATION FOR CAREER AND TECHNICAL EDUC	1,547
Belva Helms	1,900
BEST WESTERN ABBEY INN	2,097
BOARD OF REGENTS GATEWAY	51,258
BYU CONFERENCES & WORKSHOPS ATTN ACCOUNTING	2,421
CAFE RIO	1,040
Camila Sunderland	1,000
CAREY IVORY	3,500
CopyCenters	24,190
CRYSTAL INN	5,046
C-Sync, LLC	198,000
DAVIS SCHOOL DISTRICT	1,088
DENISE J. KUEHNE ABBOTT	1,900
EDMONDSON PETER	1,023
ELIZABETHS CUSTOM CATERING INC	4,142
GRANITE SCHOOL DISTRICT	1,042
HOSA, Inc	7,481
IOSEFA SHELLY	1,075
ISABELLAS CATERING	3,755
Jenefer Rowley	1,000
Jennie Ritchie	1,268
JENNIFER MORGAN	2,000
Ken Cuddeback	1,000
Laura deShazo	1,000
Laura Schiers	1,000
Lisa Wadzeck	1,000
Maren Hansen	1,500
MARKED	5,023
MICHIGAN HEALTH COUNCIL	2,500
Misc. Less Than \$1,000 Each	61,816
National Alliance for Partnerships in Equity	2,225
National Center for Construction Education and Research	1,795
NATL ASSN OF STATE DIRECTORS OF CTE CONSORTIUM	7,935
Nikki Sue Larkin	1,950
No Name Provided in FINET	(73,500)
OFFICE DEPOT BSD INC	4,788
PANG & KOU ENTERPRISES LLC	2,984
Phillip Despain	1,000
Robert Rauzi	2,700
RUBY'S INN	2,831
SLCC FOOD SERVICE	3,695
SOURCE ONE INSTALLATIONS	1,150
StateMail	5,833
SUU ACCOUNTS RECEIVABLE	1,400
SUU RURAL HEALTH ASSN OF UTAH	3,000
THANKSGIVING POINT INSTITUTE	1,435
THE COMPUTING TECHNOLOGY INDUSTRY ASSOCIATION, INC.	9,000
THE CONSORTIUM FOR ENTREPRENEURSHIP EDUCATION	3,400
UATFACS	1,800
UOFU ACCOUNTING OFFICE UNIVERSITY OF UTAH	5,750
USU PERSONS WITH DISABILITIES CLINICAL SERVICES	19,654
UTAH ASSOCIATION FOR CAREER & TECHNICAL EDUCATION	2,906
UTAH ASSOCIATION OF FAMILY AND CONSUMER SCIENCE	1,800
UTAH AUTOMOBILE DEALERS ASSOCIATION	2,500
UTAH RESTAURANT ASSN	201,926
Utah School Counseling Association	1,500
VERIZON WIRELESS	17,265
WASHINGTON SCHOOL DISTRICT	1,071
William W. Walker	1,700
Total	649,153

**Career and Technical Education
FY 2011 Data Processing Current Expense Vendor Detail**

DELL MARKETING LP C/O DELL USA	13,616
OFFICE DEPOT BSD INC	4,108
TV SPECIALISTS INC	226
Total	17,950

**Career and Technical Education
FY 2011 Pass-Through Vendor Detail**

ALPINE SCHOOL DISTRICT	702,518
BEAVER CO SCHOOL DISTRICT	28,665
BOX ELDER CO SCHOOL DISTRICT	12,678
BRIDGERLAND APPLIED TECH COLL	597,685
CACHE CO SCHOOL DISTRICT	178,469
Canyons School District	506,550
CARBON CO SCHOOL DISTRICT	79,514
CEU COLLEGE OF EASTERN UTAH	306,325
DAVIS APPLIED TECH COLLEGE	169,779
DAVIS CO SCHOOL DISTRICT	729,959
DIXIE STATE COLLEGE ACCOUNTS RECEIVABLE	269,885
DUCHESNE CO SCHOOL DISTRICT	64,083
EMERY SCHOOL DISTRICT	20,000
GARFIELD CO SCHOOL DISTRICT	29,424
GRAND CO SCHOOL DISTRICT	35,766
GRANITE SCHOOL DISTRICT	1,233,924
IRON CO SCHOOL DISTRICT	250,808
JORDAN SCHOOL DISTRICT	999,858
KANE CO SCHOOL DISTRICT	29,688
LOGAN CITY SCHOOL DISTRICT	147,450
MILLARD SCHOOL DISTRICT	58,119
Misc. Less Than \$2,000 Each	15,637
MORGAN SCHOOL DISTRICT	13,588
MOUNTAINLAND APPLIED TECH COLLEGE	245,689
NEBO SCHOOL DISTRICT	328,373
NORTH SANPETE SCHOOL DISTRICT	7,448
NORTH SUMMIT SCHOOL DISTRICT	15,110
OGDEN CITY SCHOOL DISTRICT	224,617
PARK CITY SCHOOL DISTRICT	42,585
PROVO SCHOOL DISTRICT	372,283
SAN JUAN SCHOOL DISTRICT	23,139
SEVIER SCHOOL DISTRICT	103,068
SLC SCHOOL DISTRICT	805,182
SLCC ACCOUNTS RECEIVABLE	2,154,885
SNOW COLLEGE COMPTROLLER	662,930
SNOW COLLEGE RICHFIELD CAMPUS	20,000
SOUTH SUMMIT SCHOOL DISTRICT	12,487
SOUTHERN UTAH UNIVERSITY	252,868
SPLORE	70,000
TOOELE SCHOOL DISTRICT	148,772
UINTAH SCHOOL DISTRICT	182,926
USU CONTROLLERS OFFICE	27,869
UTAH COLLEGE OF APPLIED TECHNOLOGY	393,812
UTAH STATE UNIVERSITY	148,401
UTAH VALLEY UNIVERSITY	904,564
WASATCH SCHOOL DISTRICT	45,721
WASHINGTON CO SCHOOL DIST	417,674
WAYNE SCHOOL DISTRICT	73,282
WEBER CO SCHOOL DISTRICT	398,566
WSU ACCOUNTING OFFICE	707,109
Total	15,269,732

Recommendations

Reduce Travel by Utilizing Existing Online Meeting/Conference Equipment

Some USOE staff travel extensively for training and workshops. The USOE has already invested in equipment that may be better utilized to reduce or even eliminate some of the travel costs. The Analyst recommends USOE implement policies that will encourage utilization of the available technology, where applicable, with the goal to reduce travel costs. This could not only reduce expenditures for USOE, but it could also realize savings for the school districts staff.

Study Overlap and Compare Costs of CTE courses and Private Providers

School districts and USOE work together in overseeing and providing career and technical education classes in areas where private providers also offer courses, such as computer programming, nursing, auto mechanics, health sciences, and culinary arts. The Analyst recommends that USOE and the school districts work with the Analyst in deriving accurate cost comparisons regarding the CTE courses taught by the public education system versus costs that a private provider would charge.

PROGRAM: STUDENT SERVICES AND COMPREHENSIVE COUNSELING AND GUIDANCE**Mission**

“K-12 Programs strive to have every student in the state of Utah graduate from high school with the skills, knowledge and dispositions essential for success.”

Description

The Student Services and Comprehensive Counseling and Guidance program provides training and leadership to school counselors and programs, as well as monitoring of program implementation and disbursement of incentive funds.

Service Delivery

The services of this program are external to USOE.

Performance Measures

No quantifiable performance measures.

Statutory Authority

53A-1A-106(b) requires local school boards to establish policies for the implementation of a personalized student education plan (SEP).

Budget

All costs associated with this program are contained within the Minimum School Program.

Recommendations*Develop Performance Measures*

The Analyst recommends that program staff develop measures that accurately reflect efforts and outcomes of the Student Services and Comprehensive Counseling and Guidance Program.

Perform Cost-Benefit Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Student Services and Comprehensive Counseling and Guidance program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

PROGRAM: ADULT EDUCATION

Mission

“To empower individuals to become self-sufficient, with skills necessary for future employment and personal successes.”

Description

The Adult Education Program is designed to serve those aged 16 or older, who are no longer enrolled in public education and do not have a high school diploma. It also provides services to adults trying to learn English, as well as to those needing basic skills development.

The following programs are available from the Adult Education Program in 38 school districts and several community/faith based organizations:

- **Adult Basic Education (ABE):** ABE serves adults who speak, read, or write English only at or below the ninth grade level and are struggling to find/retain employment. The statewide enrollment for 2010-2011 was reported to be 15,048.
- **Adult High School Completion (AHSC):** AHSC is a program for adults who have literacy skills but do not have a secondary school diploma or GED. The program provides instruction which leads to a high school diploma. The statewide enrollment for 2010-2011 was reported to be 2,659.
- **English Language Civics (ELC) and English for Speakers of Other Languages (ESOL):** ELC/ESOL is a program for students with limited English proficiency desiring to improve their abilities to speak, read, and write English. The statewide enrollment for 2010-2011 was reported to be 6,979.
- **General Educational Development (GED):** GED measures the major outcomes associated with a traditional four-year high school education. The statewide enrollment for 2010-2011 was reported 5,894, with 4,568 receiving GED certificates.
- **Corrections Education:** Corrections Education provides educational opportunities to adults in state prisons and jails through the ABE, AHSC, and GED programs. Additional services include employment counseling and career exploration. The statewide enrollment for 2010-2011 was reported 6,516.

Staff at the USOE conducts monthly desk audits of all programs’ student-level data, as well as tri-annual program reviews of all funded programs.

Statutory Authority

53A- 17a-116 specifies the allocation of funding to local school boards.

Performance Measures

Staff provided us with data that measures the percentage of students who make an academic level gain per program year. The data is based on pre and post testing and is reported to the federal government. The targets, however, are set arbitrarily, mainly based on the negotiations with the staff from the federal oversight agency.

Budget

The majority of the funding for the Adult Education program in FY 2011 came from federal sources (88%). Almost the same percentage, 87%, is transferred as a Pass-through (see “*Adult Education FY 2011 Pass-through Detail*” below for details on the recipients in FY 2011).

Adult Education Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	491,600	483,300	417,900	412,600	283,500
In-state Travel	2,500	6,800	100	300	200
Out-of-state Travel	6,700	5,100	3,100	1,100	4,700
Current Expense	149,500	247,900	196,800	94,200	147,800
DP Current Expense	6,600	200	6,600		
Pass-through	2,774,600	3,224,200	2,709,300	3,126,300	2,874,200
Total	3,431,500	3,967,500	3,333,800	3,634,500	3,310,400

Adult Education FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services	48,800	221,400	13,300		283,500
In-state Travel		200			200
Out-of-state Travel		4,700			4,700
Current Expense	100	144,100	3,600		147,800
DP Current Expense					-
Pass-through	6,300	2,558,500	309,400		2,874,200
Total	55,200	2,928,900	326,300	-	3,310,400

Adult Education FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
ACCOUNTING TECHNICIAN	0.3
EDUCATIONAL COORDINATOR	1.0
EDUCATIONAL SPECIALIST	1.3
EXECUTIVE SECRETARY	0.3
IT ANALYST II	1.7
Total	4.4

Adult Education	
FY 2011 Current Expense Vendor Detail	
A1 DRIVING SCHOOLS INC	300
AMERICAN INSTITUTES FOR RESEARCH	400
APPLE SPICE JUNCTION	1,294
CENTER FOR APPLIED LINGUISTICS	250
COABE	355
COPPER MILL RESTAURANT	191
DATAMETRICS INC	3,000
DIXIE APPLIED TECH COLLEGE	26,548
DIXIE APPLIED TECHNOLOGY COLLEGE	12,580
Hedy Miller	184
KATHERINE ELIZABETH DIGGINS	6,400
Misc. Less Than \$100 Each	1,850
NAEPDC	140
No Name Provided in FINET	89,796
Raichle Farrelly	763
SNOW COLLEGE CASHIER	506
UTAH STATE UNIVERSITY	3,000
Yolanda Biggs	241
Total	147,797

Adult Education FY 2011 Pass-Through Vendor Detail	
ALPINE SCHOOL DISTRICT	99,939
ASIAN ASSOCIATION OF UTAH	131,429
BEAVER CO SCHOOL DISTRICT	27,049
BOX ELDER CO SCHOOL DISTRICT	14,636
Canyons School District	141,932
CARBON CO SCHOOL DISTRICT	66,428
DAVIS CO SCHOOL DISTRICT	296,357
ENGLISH LANGUAGE CTR OF CACH	160,534
ENGLISH SKILLS LEARNING CTR	149,276
GARFIELD CO SCHOOL DISTRICT	15,697
GRAND CO SCHOOL DISTRICT	23,303
GRANITE SCHOOL DISTRICT	561,534
GUADALUPE SCHOOLS	127,610
IRON CO SCHOOL DISTRICT	24,068
JORDAN SCHOOL DISTRICT	95,135
NEBO SCHOOL DISTRICT	19,404
No Name Provided in FINET	13,529
OGDEN CITY SCHOOL DISTRICT	36,323
PROJECT READ PROVO CITY LIBRARY	29,843
PROVO SCHOOL DISTRICT	80,419
SALT LAKE COUNTY AGING SERVICES	32,455
SAN JUAN FOUNDATION	68,474
SAN JUAN SCHOOL DISTRICT	47,597
SLC SCHOOL DISTRICT	199,879
SNOW COLLEGE COMPTROLLER	78,152
SNOW COLLEGE OUTREACH PROGRAMS	12,706
TOOELE SCHOOL DISTRICT	50,991
UINTAH SCHOOL DISTRICT	26,434
UTE INDIAN TRIBE TREASURERS OFFICE	8,130
WASATCH SCHOOL DISTRICT	18,447
WASHINGTON CO SCHOOL DIST	162,135
WEBER CO SCHOOL DISTRICT	54,376
Total	2,874,221

Recommendations

Develop Meaningful Targets

The Analyst recommends that program staff develop meaningful targets for the performance measures.

PROGRAM: YOUTH-IN-CARE

Mission

No formal mission statement established.

Description

This program provides funding for school districts to educate youth who are in the custody of the Department of Human Services, in an equivalent agency of a Native American tribe recognized by the United States Bureau of Indian Affairs, or in a juvenile detention facility.

Service Delivery

The services of this program are external to USOE. Staff coordinates with the Division of Child and Family Services and the Division of Juvenile Justice Services to provide the best care to the youth in custody. Staff responsibilities also include monitoring of districts to assure compliance with regulations and requirements of the Youth-in-Care Board Rule and State Law.

Statutory Authority

53A-1-403 sets the responsibility to the State Board of Education for the education of all persons under the age of 21 who are in custody of the state.

Performance Measures

No quantifiable performance measures reported.

Budget

Youth in Care Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	217,300	265,400	213,100	184,800	144,500
In-state Travel	3,400	8,400	7,200	3,100	2,700
Out-of-state Travel	2,800	2,900	500		
Current Expense	151,500	212,300	234,500	176,900	147,900
DP Current Expense	2,400	1,200	1,600	3,200	
Pass-through	33,300	56,100	29,600	24,800	25,800
Total	410,700	546,300	486,500	392,800	320,900

Youth in Care FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services			116,200	28,300	144,500
In-state Travel			2,700		2,700
Out-of-state Travel					-
Current Expense			129,800	18,100	147,900
DP Current Expense					-
Pass-through			22,200	3,600	25,800
Total	-	-	270,900	50,000	320,900

*Transfers

One of the staff of the Youth-In-Care section is assigned to partially work in the Substance Abuse Prevention program.

Youth in Care FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
EDUCATIONAL SPECIALIST	1.5
EXECUTIVE SECRETARY	0.2
IT ANALYST II	0.1
Total	1.7

The \$25,800 in pass-through expenditures are indirect costs associated with the Indirect Cost Pool.

Youth in Care FY 2011 Current Expense Vendor Detail	
APPLE SPICE JUNCTION	1,026
BOARD OF REGENTS	9,875
CAMPBELL LODGING	1,890
CENTER FOR APPLIED LINGUISTICS	4,950
COMFORT SUITES	3,900
CopyCenters	5,689
DAVIS SCHOOL DISTRICT	3,723
ELIZABETHS CUSTOM CATERING INC	634
Misc. Less Than \$500 Each	6,221
National Organization on Fetal Alcohol Syndrome	750
No Name Provided in FINET	14,543
OGDEN/WEBER METRO GANG UNIT	6,000
SALT LAKE AREA GANG PROJECT	5,000
Sarah Gilbert	1,000
SHELTER KIDS TYC	7,000
STEVE JAMES PRODUCTIONS INC	17,113
STRATFORD HOTEL LLC	1,300
UOFU SPONSORED PROJECTS OFFICE	55,054
VERIZON WIRELESS	1,298
Z PIZZA	886
Total	147,850

Recommendations

Develop Performance Measures

The Analyst recommends that program staff develop measures that accurately reflect efforts and outcomes of the Youth-in-Care Program.

Establish a Mission Statement

The Analyst recommends that the program establish a meaningful mission statement.

PROGRAM: SUBSTANCE ABUSE PREVENTION

Mission

No formal mission statement established.

Description

The Substance Abuse Prevention Program provides training and materials for teachers, counselors, and other school personnel to understand and teach effectively the harmful effects of alcohol, tobacco, and controlled substances.

Service Delivery

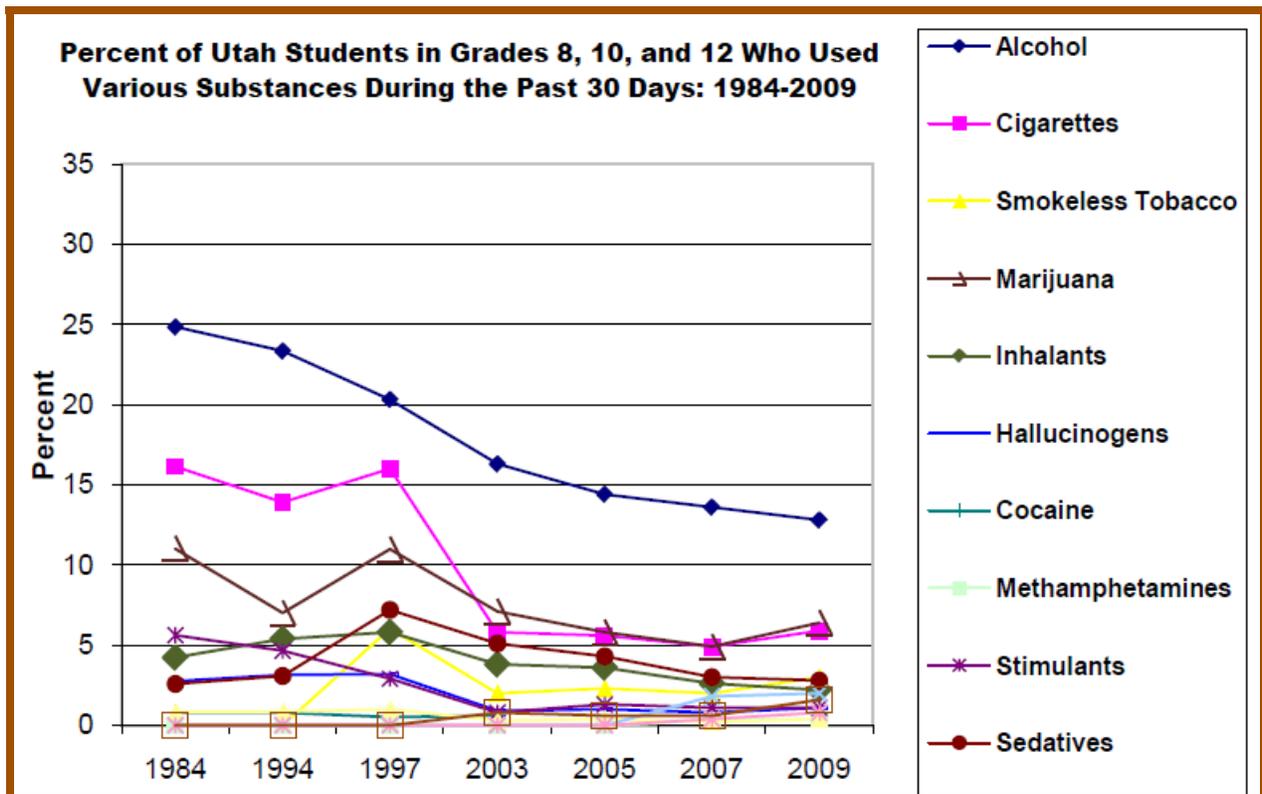
The services of this program are external to USOE. Staff is responsible to monitor the districts to assure compliance with regulations and requirements of State Substance Abuse Prevention Board Rule and State Law. Other responsibilities include working with the Prevention Dimensions Steering Committee in the ongoing development, implementation and evaluation of the statewide program. Staff also assists with the teacher training on their role in substance abuse prevention.

Statutory Authority

53A-13-102 requires that the State Board of Education adopt rules for instruction at each grade level on the harmful effects of alcohol, tobacco, and controlled substances.

Performance Measures

The program measures the percent of students in grades 8, 10, and 12 who reported that they used certain substances within the past 30 days. Although USOE efforts are a contributing factor, it is impossible to isolate their impact on the results of these performance measures. USOE staff should develop measures that accurately reflect the efforts and outcomes of the Substance Abuse Prevention program.



Budget

The Substance Abuse Prevention program shares an employee with the Youth-In-Care program.

Substance Abuse Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	31,000	36,500	43,900	54,400	47,800
In-state Travel	1,600	200	300	2,100	4,900
Out-of-state Travel	1,500	900		1,000	900
Current Expense	389,200	276,400	431,500	53,100	80,300
DP Current Expense	100		2,200	200	
Pass-through	504,600	291,100	478,900	487,300	380,300
Total	928,000	605,100	956,800	598,100	514,200

Substance Abuse FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services				47,800	47,800
In-state Travel				4,900	4,900
Out-of-state Travel				900	900
Current Expense				80,300	80,300
DP Current Expense					-
Pass-through				380,300	380,300
Total	-	-	-	514,200	514,200

*Restricted Revenue

Substance Abuse FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
ACCOUNTING TECHNICIAN II	0.3
EDUCATIONAL SPECIALIST	0.1
OFFICE SPECIALIST II	0.5
Total	0.9

**Substance Abuse
FY 2011 Current Expense Vendor Detail**

AA Alpine Storage	2,629
BINDERS NOW COM.,LLC	4,179
BOX ELDER SCHOOL DISTRICT	468
CACHE COUNTY SCHOOL DISTRICT	2,716
CopyCenters	3,392
GRANITE SCHOOL DISTRICT	1,413
ISABELLAS CATERING	270
JORDAN SCHOOL DIST FOOD SVC	225
JORDAN SCHOOL DISTRICT	165
LOGAN SCHOOL DISTRICT	600
NEBO SCHOOL DISTRICT	3,000
No Name Provided in FINET	11,840
OFFICE DEPOT BSD INC	390
PROVO MARRIOTT	3,805
SHELTER KIDS TYC	8,000
StateMail	163
STEVE JAMES PRODUCTIONS INC	17,112
UNIVERSITY OF OKLAHOMA CONTINUING ED COLLEGE REG	425
USU PERSONS WITH DISABILITIES CLINICAL SERVICES	16,228
VERIZON WIRELESS	910
Verne Larsen	35
WASHINGTON SCHOOL DISTRICT	2,334
Total	80,298

Substance Abuse FY 2011 Significant Pass-Through Vendor Detail	
ALPINE SCHOOL DISTRICT	30,563
AMERICAN LEADERSHIP ACADEMY	815
BEAVER CO SCHOOL DISTRICT	1,500
CACHE CO SCHOOL DISTRICT	14,130
Canyons School District	20,289
CARBON CO SCHOOL DISTRICT	1,239
DAGGETT CO SCHOOL DISTRICT	1,500
DAVIS CO SCHOOL DISTRICT	72,474
DUCHESNE CO SCHOOL DISTRICT	2,221
GARFIELD CO SCHOOL DISTRICT	2,000
GRAND CO SCHOOL DISTRICT	3,000
GRANITE SCHOOL DISTRICT	41,780
IRON CO SCHOOL DISTRICT	14,584
JORDAN SCHOOL DISTRICT	31,329
JUAB SCHOOL DISTRICT	1,500
KANE CO SCHOOL DISTRICT	1,500
MILLARD SCHOOL DISTRICT	1,500
Misc. Less Than \$500 Each	8,792
MORGAN SCHOOL DISTRICT	1,500
NEBO SCHOOL DISTRICT	16,853
NOAH WEBSTER ACADEMY INC	628
NORTH DAVIS PREPARATORY ACADEMY	647
NORTH SANPETE SCHOOL DISTRICT	1,500
NORTH STAR ACADEMY	633
NORTH SUMMIT SCHOOL DISTRICT	1,500
OGDEN CITY SCHOOL DISTRICT	9,584
OGDEN PREPARATORY ACADEMY	709
PIUTE SCHOOL DISTRICT	1,500
PROVO SCHOOL DISTRICT	6,628
RICH SCHOOL DISTRICT	2,660
ROCKWELL CHARTER HIGH SCHOOL	623
SAN JUAN SCHOOL DISTRICT	3,243
SEVIER SCHOOL DISTRICT	2,267
SLC SCHOOL DISTRICT	11,939
SOUTH SANPETE SCHOOL DISTRICT	1,514
SOUTH SUMMIT SCHOOL DISTRICT	1,905
SUMMIT ACADEMY INCORPORATED	548
TOOELE SCHOOL DISTRICT	6,598
UINTAH SCHOOL DISTRICT	7,162
WASATCH SCHOOL DISTRICT	7,959
WASHINGTON CO SCHOOL DIST	15,743
WAYNE SCHOOL DISTRICT	1,500
WEBER CO SCHOOL DISTRICT	16,849
Total	372,908

Recommendations

Establish Performance Measures

The Analyst recommends that program staff develop measures that accurately reflect efforts and outcomes of the Program.

Develop a Mission Statement

The Analyst recommends that the program establish a meaningful mission statement.

PROGRAM: TEACHING AND LEARNING

Mission

To serve all students, teachers, principals, teaching and learning district administrators, local education agencies, higher education institutions, state board of education counterparts, state legislators, governor's office, federal counterparts, and community members.

The Program's focus is governmental monitoring and auditing, state and federal reporting, responding to state leadership requests and Board of Education requests.

Descriptions

The Teaching and Learning program activities are organized into five broad categories:

- Literacy Education;
- Science-Technology-Engineering & Mathematics (STEM) Education;
- Fine Arts and Humanities Education;
- Health & Physical Education; and
- K-12 Instruction.

The function of the Teaching and Learning staff is leadership, service, and accountability/compliance:

- *Service:* Professional development; curriculum; instruction modeling; training; advice; materials; analysis; tools; conferences; respond
- *Leadership:* New research; data; represent; committees; best practices; educate; conferences; setting standards; demonstrating technology.
- *Accountability/Compliance:* Budget oversight; program oversight; legislative reporting; reports for the board; federal reporting; monitoring; rule-making; technical assistance.

Statutory Authority

- UCA 53A-13 requires three major areas of curriculum in all public schools in Utah:
(1) General Courses of Instruction;
(2) Driver Education; and
(3) Utah Family Educational Rights and Privacy Act;
- UCA 53A-1-402 requires minimum standards for curriculum and instruction in public schools;
- UCA 53A-1-409 addresses USOE's role in addressing student competency;
- UCA 53A-1-605 addresses professional development programs and use of U-PASS scores.
- UCA 53A-1-606(5)-(6) and 53A-1-801 addresses USOE's role in reading and child literacy.
- UCA 53A Chapter 14 establishes the State Instructional Materials Commission.

Service Delivery

The Program provides support to components of the Minimum School Program. In terms of clients, the Program deals with teachers, school administrators, students, federal employees, community members, and elected officials.

Performance Measures

The Program considers the following measures as indicative of its success:

Percentage of Students Reading at Grade Level by the End of Third Grade			
	2007	2011	% Change
% Economically Disadvantaged	33.4%	42.1%	26.1%
% Minority	20.2%	22.9%	13.4%
% Proficient (Total)	77.5%	77.6%	0.1%*

Percentage of Students Proficient at Grade Level						
	2007	2008	2009	2010	2011	Change
3rd Grade	77.5%	76.9%	79.8%	77.7%	77.6%	0.1%
11th Grade	80.0%	82.2%	82.6%	83.8%	85.2%	6.5%

Elementary teachers:

- 2,109 in the ELA Common Core Academy
- 48 deeply trained as facilitators for the Common Core Academy
- In direct professional development in their districts and schools

Secondary teachers:

- 1,188 in the ELA Common Core Academy
- 56 deeply trained as facilitators for the Common Core Academy

Total teachers:

3,297 in Common Core Academy

School and district administrators:

- 511 in Common Core Academy
- 32 in the Principals Literacy Institute
- 240 in Data Display trainings (six sessions with app. 40 in each)

Teacher evaluation of the Sumer 2011 Common Core Academy:

- Around 90% of Grades 6-12 ELA teachers answering an online survey indicated that their concerns about the CCSS were addressed, they experienced a positive and collaborative learning environment during the CCA, and now feel better prepared to implement the CCSS.
- About 97% of Grades K-5 ELA teachers responded with “Agree” or “Strongly Agree” to the five questions on the confidential evaluation sheet.

Budget

Teaching and Learning Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011*</u>
Personnel Services	5,354,100	5,794,300	5,540,000	5,453,600	2,153,300
In-state Travel	115,500	125,600	68,400	105,800	60,000
Out-of-state Travel	77,400	107,300	69,200	78,100	35,200
Current Expense	4,379,000	4,049,900	8,877,400	4,151,100	2,100,800
DP Current Expense	56,500	123,700	145,800	107,400	12,300
DP Capital				190,400	
Pass-through	196,042,900	198,797,500	206,813,900	222,042,900	21,896,400
Total	206,025,400	208,998,300	221,514,700	232,129,300	26,258,000

*In FY 2011 this program was reorganized.

Teaching and Learning FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services	2,001,300	47,800	56,900	47,300	2,153,300
In-state Travel	37,200	15,100	6,300	1,400	60,000
Out-of-state Travel	30,000	5,200			35,200
Current Expense	1,112,900	763,500	63,900	160,500	2,100,800
DP Current Expense	12,300				12,300
Pass-through	488,700	19,856,300	7,300	1,544,100	21,896,400
Total	3,682,400	20,687,900	134,400	1,753,300	26,258,000

*Transfers (9%) and Mineral Lease (91%)

Teaching and Learning FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
ADMINISTRATIVE SECRETARY	0.5
ASSOCIATE SUPERINT, PUBLIC INSTRUCTI	1.0
AUDITOR IV	0.3
EDUCATIONAL COORDINATOR	3.6
EDUCATIONAL COORDINATOR WITH DOC	0.3
EDUCATIONAL DIRECTOR	0.0
EDUCATIONAL DIRECTOR WITH DOC	0.3
EDUCATIONAL SPECIALIST	12.1
EDUCATIONAL SPECIALIST WITH DOC	1.1
EXECUTIVE SECRETARY	1.5
FINANCIAL ANALYST II	0.4
FINANCIAL ANALYST III	0.3
OFFICE SPECIALIST I	8.1
OFFICE SPECIALIST II	0.0
RESEARCH CONSULTANT II	0.7
SUPPORT SERVICES COORD II	1.0
TEMPORARY POSITION	0.9
TRAINER III	0.1
Total	32.1

Teaching and Learning FY 2011 Current Expense Vendor Detail	
AARCHWAY INN	9,900
ALPINE SCHOOL DISTRICT	6,469
APPLE SPICE JUNCTION	10,145
BARNES & NOBLE INC	16,645
BEST WESTERN DINOSAUR INN	6,750
BYU CAMPUS SCHOLARSHIPS OFF-CAMPUS SCHOL/	231,750
BYU IDAHO	6,000
Canyons School District	5,826
COLLEGE ENTRANCE EXAM BOARD	33,824
CopyCenters	180,551
CRYSTAL INN	5,840
DANIELS SUMMIT LODGE LC	6,016
DOUG KNELL ENTERPRISES	7,000
EMBASSY SUITES	17,435
Emery School District	6,712
Evaluation & Training Institute	14,920
F & C ENTERPRISES	21,939
GRANITE SCHOOL DISTRICT	5,970
HARVARD UNIVERSITY	10,500
IASSESSMENT LLC	187,500
ISABELLAS CATERING	7,956
LOGAN CRYSTAL INN LLC	5,925
MASSACHUSETTS INSTITUTE OF TECHNOLOGY	6,000
MID-CONTINENT RESEARCH FOR EDUCATION AND	7,000
Misc. Less Than \$5,000 Each	705,920
MNKG HOSPITLAITY, INC.	8,124
NEBO SCHOOL DISTRICT	5,257
No Name Provided in FINET	115,050
Northgate Hotel LLC	5,998
PANG & KOU ENTERPRISES LLC	6,937
PRINCETON UNIVERSITY	6,000
Project Legal	24,950
Red Rock Hotel Group LLC	8,058
SHERATON CITY CENTRE HOTEL SLC	9,927
SOUTHERN UTAH UNIVERSITY	9,092
StateMail	5,117
THE INN GROUP LC	7,398
UNIVERSITY OF UTAH	135,495
UOFU FINANCIAL AID & SCHOLARSHIP OFFICE	75,000
USU FINANCIAL AID	52,500
Utah Foreign Languages Association	17,650
UTAH VALLEY UNIVERSITY	7,000
VERIZON WIRELESS	9,508
Waterford Institute, Inc.	31,976
WEST HIGH SCHOOL	7,434
WSU SCHOLORSHIP OFFICE	17,250
YARROW HOTEL AT PARK CITY	5,605
YOUTHLINC	5,000
Total	2,100,818

**Teaching and Learning
FY 2011 Pass-Through Vendor Detail - Part 1**

ALPINE SCHOOL DISTRICT	1,584,793
AMERICAN LEADERSHIP ACADEMY	14,645
AMES	18,408
BEAVER CO SCHOOL DISTRICT	62,702
BOX ELDER CO SCHOOL DISTRICT	238,101
C.S. LEWIS ACADEMY	11,320
CACHE CO SCHOOL DISTRICT	335,699
Canyons School District	623,813
CARBON CO SCHOOL DISTRICT	646,516
DAVINCI ACADEMY OF SCIENCE & THE ARTS	13,723
DAVIS CO SCHOOL DISTRICT	1,530,093
DUCHESNE CO SCHOOL DISTRICT	221,524
DUEL IMMERSION ACADEMY	42,521
Emery School District	81,093
ENTHEOS ACADEMY	34,490
Excelsior Academy	29,498
FAST FORWARD CHARTER HIGH SCHOOL	6,065
FREEDOM ACADEMY	9,699
GATEWAY PREPARATORY ACADEMY	26,104
GEORGE WASHINGTON ACADEMY	15,877
GRANITE SCHOOL DISTRICT	4,486,898
GUADALUPE SCHOOLS	6,586
Hawthorn Academy	10,288
IRON CO SCHOOL DISTRICT	643,452
JORDAN SCHOOL DISTRICT	1,188,620
KANE CO SCHOOL DISTRICT	26,228
LAKEVIEW ACADEMY	17,686
LEGACY PREPARATORY ACADEMY	13,220
LIBERTY ACADEMY CHARTER SCHOOL	12,417
LOGAN CITY SCHOOL DISTRICT	207,887
MERIT PREPARATORY ACADEMY	19,267
MILLARD SCHOOL DISTRICT	161,188
Misc. Less Than \$5,000 Each	57,979
MONTICELLO ACADEMY INC	22,025
MORGAN SCHOOL DISTRICT	41,193
MOUNTAINVILLE ACADEMY	9,813
NEBO SCHOOL DISTRICT	1,100,251
NOAH WEBSTER ACADEMY INC	27,333
No Name Provided in FINET	253,850
NORTH DAVIS PREPARATORY ACADEMY	21,419
NORTH SANPETE SCHOOL DISTRICT	116,875
NORTH STAR ACADEMY	7,005
NORTH SUMMIT SCHOOL DISTRICT	68,547
NORTHERN UTAH ACADEMY FOR MATH ENGINEERI	6,939
OGDEN CITY SCHOOL DISTRICT	338,389
OGDEN PREPARATORY ACADEMY	36,563

Teaching and Learning FY 2011 Pass-Through Vendor Detail - Part 2	
PARADIGM HIGH SCHOOL	15,701
PARK CITY SCHOOL DISTRICT	70,287
PROVIDENCE HALL	7,283
PROVO SCHOOL DISTRICT	1,203,651
Quail Run Primary School Foundation	10,727
QUEST ACADEMY	12,366
RENAISSANCE ACADEMY	11,461
RICH SCHOOL DISTRICT	40,778
ROCKWELL CHARTER HIGH SCHOOL	23,198
RONALD WILSON REAGAN ACADEMY	19,406
SALT LAKE CITY SCHOOL DISTRICT	8,619
SALT LAKE SCHOOL DISTRICT	7,000
SAN JUAN SCHOOL DISTRICT	721,231
SEVIER SCHOOL DISTRICT	622,401
SLC SCHOOL DISTRICT	1,548,351
SOLDIER HOLLOW CHARTER SCHOOL	23,729
SOUTH SUMMIT SCHOOL DISTRICT	77,318
SPECTRUM ACADEMY	7,481
SUCCESS ACADEMY	7,226
SUMMIT ACADEMY INCORPORATED	12,047
SUU	15,976
SYRACUSE ARTS ACADEMY INC	9,737
TINTIC SCHOOL DISTRICT	12,174
TOOELE SCHOOL DISTRICT	482,878
UINTAH SCHOOL DISTRICT	356,404
UNIVERSITY OF UTAH	65,986
UOFU GRANTS & CONTRACTS ACCOUNTING	156,137
USU CONTROLLERS OFFICE	362,146
USU EDITH BOWEN LAB SCHOOL	5,843
UTAH CHARTER ACADEMIES INC	32,869
UTAH COUNTY ACADEMY OF SCIENCES	11,684
UTAH STATE UNIVERSITY	76,034
VENTURE ACADEMY	12,957
VISTA AT ENTRADA INC	5,247
WALDEN SCHOOL	25,644
WASATCH PEAK ACADEMY	9,481
WASATCH SCHOOL DISTRICT	614,550
WASHINGTON CO SCHOOL DIST	239,824
WAYNE SCHOOL DISTRICT	28,964
WEBER CO SCHOOL DISTRICT	468,037
WEBER STATE UNIVERSITY	5,000
Total	21,896,435

Recommendations

Develop Performance Measures

Performance measures reported by the division show performance results realized because of their efforts assisting school districts and charter schools. The Analyst recommends the Program develop performance measures to assess their efficiency in delivering their product to their customers.

Perform Cost-Benefit Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Teaching & Learning program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

PROGRAM: EDUCATIONAL TECHNOLOGY**Mission**

To educate, remediate, accelerate, and graduate Utah's diverse learners with caring, qualified teachers using current technology to provide rigorous curricula, timely access to quality online instruction, and prompt professional feedback to student work.

Establish processes and systems which support the Utah education system as it equips students with the technology skills and resources necessary to successfully live, learn, and work in the 21st century. It serves as the vision leader for educational technology in Utah and supports local educational technology decisions and educational technology planning by convening people, sharing understandings and organizing economies of scale cooperation.

Description

The Educational Technology Program provides guidance to education stakeholders regarding online coursework, digital media, and other technology tools. The Program is also heavily involved in the Utah Electronic High School.

Statutory Authority

- 53A-1-706 outlines purchases of educational technology
- 53A-1a-104 Utah Strategic Planning Act for Educational Excellence - Characteristics of public education system.
- Rule R277-495 sets policies for electronic devices in Public Schools.
- UCA 53-1-706 requires public education to comply with UCA 63J Chapter 6, Utah Procurement Code, in purchasing technology. Exceptions to that part of the code are allowed if the school districts are purchasing computers from the Utah Correctional Industries.
- UCA 53A-15-1001-1007 requires an open-entry and open-exit format. Core curriculum courses are required and public schools are required to accept credits and apply them to fulfillment of core curriculum requirements.

Service Delivery

The Utah Electronic high school (EHS) primarily serves resident high school aged students. It provides credit recovery, credit acceleration, and original credit to minors and adults. The student body includes students enrolled in public schools, private schools, and home-schools, as well as adults seeking high school credit. It offers a diploma track for adults and for home-schooled minors and others, including teen mothers. Services are provided year-round. For example, this July and August 2,516 students earned 3,791 quarter credits. This is equivalent to 155 students completing a full year of credits.

To some degree, the following districts are using some EHS curriculum for their own programs: Nebo, Weber, Davis, Jordan, Murray, Park City, Tooele, and Granite. Others may be using portions of the curriculum because EHS provides online curriculum at no cost to Utah schools and districts that choose to have their own online programs and online teachers, but do not want the cost/burden of 'renting' curriculum from a commercial vendor. Teachers do not need 'permission' to use the curriculum in their own programs.

Performance Measures

Average Number of Logins per Day (Total FY 2011 = 920,695)

	March 2011	May 2011	July 2011	Entire FY 2011
Total	4,374	3,244	4,542	
Unique	2,582	1,832	2,599	2,522

Number of Students Earning Successful Credit

2006/07	2007/08	2008/09	2009/10	2010/11
6,365	6,765	7,293	7,455	9,342

Number of Credits Granted by Month

Month	2006/07	2007/08	2008/09	2009/10	2010/11
Jul	700	1,259	729	54	1,106
Aug	1,495	1,969	1,043	1,028	2,086
Sep	725	1,105	1,096	892	1,324
Oct	880	1,323	878	872	990
Nov	655	485	831	854	1,165
Dec	886	223	959	921	1,116
Jan	1,009	706	1,313	1,226	1,426
Feb	1,337	1,080	987	1,278	1,388
Mar	1,772	1,176	1,448	2,005	2,046
Apr	2,129	2,569	2,627	3,126	3,653
May	3,554	2,447	2,924	2,685	3,323
Jun	973	660	841	975	1,145

Number of Diplomas Granted by EHS

	2006/07	2007/08	2008/09	2009/10	2010/11
High School	6	3	3	4	3
Adult	2	4	5	3	6

Number of Known Students Graduating Early from Their Full-Time School Who Also Earned EHS Credit

Early Grads	2006/07	2007/08	2008/09	2009/10	2010/11	Total
11 - Juniors	31	39	18	36	20	173
Q1 - Seniors	9	9	12	12	6	61
Q2 - Seniors	36	54	42	49	59	302
Q3 - Seniors	29	36	40	45	76	265
T1 - Seniors (trimester)	5	4	8	8	7	38
T2 - Seniors (trimester)	1	6	18	18	13	68
Total	111	148	138	168	181	161

Budget

Educational Technology Expenditure History					
	<u>FY 2007*</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	2,106,100	559,200	565,000	607,800	322,800
In-state Travel	15,300	7,100	5,400	1,800	1,600
Out-of-state Travel	25,900	8,600	6,700	3,900	5,100
Current Expense	8,967,300	189,900	88,100	61,400	34,500
DP Current Expense	156,300	2,400	3,300	3,100	20,300
DP Capital	12,700				
Pass-through	2,393,600	1,077,300	1,427,800	1,599,100	3,097,500
Total	13,677,200	1,844,500	2,096,300	2,277,100	3,481,800

*After FY 2007 this program was reorganized.

Educational Technology FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services	121,500	96,100		105,200	322,800
In-state Travel	1,000	600			1,600
Out-of-state Travel		5,100			5,100
Current Expense	10,300	12,500	11,500	200	34,500
DP Current Expense	100	20,200			20,300
Pass-through	15,700	3,043,000	25,200	13,600	3,097,500
Total	148,600	3,177,500	36,700	119,000	3,481,800

*Mineral Lease

Educational Technology FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
EDUCATIONAL COORDINATOR	1.0
EDUCATIONAL SPECIALIST	1.4
OFFICE SPECIALIST II	2.6
TECHNICAL SUPPORT SPEC I	0.1
Total	5.2

Educational Technology FY 2011 Current Expense Vendor Detail	
A VIKING FEAST	1,670
Carbon Co School District	10,000
INTL SOCIETY FOR TECHNOLOGY IN EDUCATION	95
MEDIARIGHT LLC	348
OFFICE DEPOT BSD INC	259
STAPLES	37
STATE EDUCATIONAL TECHNOLOGY DIRECTORS ASSN	395
StateMail	876
VERIZON WIRELESS	765
Total	14,446

Educational Technology FY 2011 Pass-Through Vendor Detail	
ALPINE SCHOOL DISTRICT	65,281
AMERICAN LEADERSHIP ACADEMY	578
AMES	906
BEAVER CO SCHOOL DISTRICT	994
C.S. LEWIS ACADEMY	461
CACHE CO SCHOOL DISTRICT	9,739
CANYON RIM ACADEMY	70
Canyons School District	29,001
Carbon Co School District	10,679
DAVINCI ACADEMY OF SCIENCE & THE ARTS	234
DAVIS SCHOOL DISTRICT	6,931
DUCHESNE CO SCHOOL DISTRICT	4,101
DUEL IMMERSION ACADEMY	873
EAST HOLLYWOOD HIGH SCHOOL INC	304
GATEWAY PREPARATORY ACADEMY	3,691
GRAND CO SCHOOL DISTRICT	2,266
GRANITE SCHOOL DISTRICT	928,178
Hawthorn Academy	598
IRON CO SCHOOL DISTRICT	187,354
JORDAN SCHOOL DISTRICT	26,352
JUAB SCHOOL DISTRICT	3,437
LEGACY PREPARATORY ACADEMY	1,824
LOGAN CITY SCHOOL DISTRICT	9,574
NEBO SCHOOL DISTRICT	2,021
NOAH WEBSTER ACADEMY INC	482
No Name Provided in FINET	38,144
NORTH SANPETE SCHOOL DISTRICT	2,847
OGDEN CITY SCHOOL DISTRICT	715,704
OPEN CLASSROOM CHARTER SCHOOL	315
PARADIGM HIGH SCHOOL	208
PARK CITY SCHOOL DISTRICT	2,423
PROVO SCHOOL DISTRICT	15,242
RICH SCHOOL DISTRICT	317
ROCKWELL CHARTER HIGH SCHOOL	430
SALT LAKE CITY SCHOOL DISTRICT	325
SAN JUAN SCHOOL DISTRICT	1,512
SEVIER SCHOOL DISTRICT	799
SLC SCHOOL DISTRICT	676,703
SYRACUSE ARTS ACADEMY INC	158
TINTIC SCHOOL DISTRICT	3,015
TOOELE SCHOOL DISTRICT	1,742
UINTAH SCHOOL DISTRICT	5,489
VENTURE ACADEMY	192
WASATCH PEAK ACADEMY	116
WASATCH SCHOOL DISTRICT	297,082
WASHINGTON CO SCHOOL DIST	30,986
WAYNE SCHOOL DISTRICT	186
WEBER CO SCHOOL DISTRICT	7,648
Total	3,097,513

Recommendations

Establish Performance Measures

Performance measures reported by the program show performance results realized because of their efforts assisting school districts and students. The Analyst recommends the division develop performance measures to assess their efficiency in delivering their product to their customers.

PROGRAM: EDUCATOR EFFECTIVENESS**Mission**

In order to recognize excellent educators and to identify and support educators who need improvement, the Educator Effectiveness attempts to develop a basis for a statewide educator evaluation program.

Description

The purpose of the program is to increase academic achievement by improving teacher and principal quality. Administrators think that this can be achieved by:

- increasing the number of highly qualified teachers in classrooms;
- increasing the number of highly qualified principals and assistant principals in schools; and
- increasing the effectiveness of teachers and principals by holding LEAs and schools accountable for improvements in student academic achievement.

Service Delivery

In the recently completed fiscal year, the program served 40 school districts, 72 charter schools, 10 university educator programs, 5,443 Level 1 educators, 65 Early Years Enhancement (EYE) program coordinators, 80 participants in EYE professional development, 315 new EYE mentors in comprehensive EYE professional development, and licensed 32,757 Utah educators. The Program provides the following services:

- Provide consultative support to superintendents/charter directors on mentor development projects to meet the needs of local programs.
- Provide professional development opportunities to HR directors and district/charter program coordinators.
- Convene a work group with statewide educator representation to develop EYE mentor standards to assist district/charters in carrying out EYE programs.
- Expand the updated the EYE information web site to include policy and procedural requirements for all educators.
- Collaborate with district/charter EYE coordinators to develop EYE mentor professional development standards, outlines, and tools to support the continued development of EYE mentor skills.
- Develop strategies to address issues of professionalism among Level 1 teachers.
- Conduct a statewide EYE Leadership Conference to prepare eighty-seven EYE program leaders and district/charter administrators to develop and extend their programs in the areas of professionalism, learning communities, Utah Common Core, mentoring and coaching.
- Develop and implement a statewide survey of EYE professional development participants to evaluate programs and assess effectiveness.
- Consult with hundreds of Level 1 EYE teachers and their districts regarding individual educator progress toward upgrade to a Level 2 Utah Educator License.
- Consult with State Board of Education members and USOE administrators on issues related to the needs of beginning teachers, mentoring, induction, and licensing.

- All teachers within their first three years of service receive individual licensing consultation as needed. Beginning teachers and their mentors are offered multiple professional development opportunities to improve their teaching practice and support their needs.
- Support is also offered to meet the needs of Level 1 teachers assigned to charter schools as they meet Level 2 requirements.
- Beginning teachers are given support and professional development through the EYE mentoring program to more effectively teach the Utah Common Core standards.

Statutory Authority

- 53A-10-108 Mentor for Provisional Educator
- 53A-6-102 Legislative findings on teacher quality;
- 53A-6-104 Board licensure;
- 53A-6-107 Program approval;
- 53A-6-110 Administrative/supervisory letters of authorization;
- 53A-6-204 Contracts for acceptance of educational personnel;
- 53A-6-402 Evaluation information on current or prospective school employees – Notice to employee – Exemption from liability;

Performance Measures

EYE Mentor Professional Development	
2-day comprehensive professional development for EYE mentors in seven regions of the state	
2009	297 participants
2010	311 participants
2011	315 participants

EYE Leadership Conference	
Professional Development for EYE administrators and program leaders	
2009	65 participants
2010	76 participants
2011	87 participants

Level 1 Educators Successfully Qualified to Upgrade to a Level 2 Utah Educator License		
2011	Total Upgrades	1,930
2010	Total Upgrades	1,887
2009	Total Upgrades	1,417
2008	Total Upgrades	1,301
2007	Total Upgrades	5,553

Budget

Educator Effectiveness Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011*</u>
Personnel Services					394,400
In-state Travel					6,700
Out-of-state Travel					16,700
Current Expense					318,400
DP Current Expense					40,400
Pass-through					5,814,100
Total	-	-	-	-	6,590,700

*This program was created in FY 2011.

Educator Effectiveness FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services	158,000	133,500	102,900		394,400
In-state Travel	1,200	5,300	200		6,700
Out-of-state Travel		15,200	1,500		16,700
Current Expense	9,200	282,300	26,900		318,400
DP Current Expense			40,400		40,400
Pass-through	20,400	60,500	5,733,200		5,814,100
Total	188,800	496,800	5,905,100	-	6,590,700

Educator Effectiveness FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
EDUCATIONAL COORDINATOR	1.0
EDUCATIONAL SPECIALIST	1.8
FINANCIAL ANALYST II	0.6
OFFICE SPECIALIST II	2.3
Total	5.7

Educator Effectiveness FY 2011 Current Expense Vendor Detail	
APOLLO GROUP INC.	160,106
B&T HOSPITALITY MANAGEMENT INC	8,914
BRIGHAM YOUNG UNIVERSITY	12,245
Claire Glade	3,000
Daniel Joel Marquez	3,876
Elizabeth Wilson	3,000
IASSESSMENT LLC	150,000
ISABELLAS CATERING	7,619
JON ROBERTS	3,750
KAREN H THOMAS	4,000
M KATHERINE TOONE	5,000
MARYBETH SANDERS	4,000
MICHELLE STEPHENSON	3,000
Misc. Less Than \$3,000 Each	399,763
NATIONAL UNIVERSITY	4,725
New Teacher Center	4,410
No Name Provided in FINET	(1,226,279)
Patricia Smith	3,712
REBECCA BAKER	4,000
SCANTRON CORPORATION	8,089
SHARLA BEHRMANN	4,000
SHEA PICKELNER	6,000
SHERI SAMPLE	3,000
StateMail	3,540
SUU	69,195
UDTSEA	4,000
UOFU ACCOUNTING OFFICE UNIVERSITY OF UTAH	171,929
USU LOAN OFFICE	403,711
UVU	3,444
VALERIE CHURCH	3,206
WEBER STATE UNIVERSITY	10,128
WESTERN GOVERNORS UNIVERSITY	57,520
WESTMINSTER COLLEGE	11,794
Total	318,396

Educator Effectiveness FY 2011 Pass-Through Vendor Detail	
ALPINE SCHOOL DISTRICT	555,747
AMERICAN LEADERSHIP ACADEMY	35,040
BEAVER CO SCHOOL DISTRICT	31,290
BEEHIVE SCIENCE & TECHNOLOGY ACADEMY	1,340
BOX ELDER CO SCHOOL DISTRICT	112,854
CACHE CO SCHOOL DISTRICT	185,640
Canyons School District	202,600
CARBON CO SCHOOL DISTRICT	38,730
DAGGETT CO SCHOOL DISTRICT	21,480
DAVIS CO SCHOOL DISTRICT	917,685
DUCHESNE CO SCHOOL DISTRICT	66,110
EMERY SCHOOL DISTRICT	36,230
GARFIELD CO SCHOOL DISTRICT	24,950
GRAND CO SCHOOL DISTRICT	43,080
GRANITE SCHOOL DISTRICT	376,490
IRON CO SCHOOL DISTRICT	119,090
JORDAN SCHOOL DISTRICT	574,685
JUAB SCHOOL DISTRICT	38,250
KANE CO SCHOOL DISTRICT	29,425
LOGAN CITY SCHOOL DISTRICT	59,910
MERIT PREPARATORY ACADEMY	33,940
MILLARD SCHOOL DISTRICT	56,200
MORGAN SCHOOL DISTRICT	37,230
MURRAY SCHOOL DISTRICT CREEKSIDE HIGH ALT/ADULT ED	135,920
NEBO SCHOOL DISTRICT	237,135
No Name Provided in FINET	22,572
NORTH SANPETE SCHOOL DISTRICT	44,545
NORTH SUMMIT SCHOOL DISTRICT	30,320
NORTHERN UTAH ACADEMY FOR MATH ENGINEERING & SCI	17,100
OGDEN CITY SCHOOL DISTRICT	134,780
PARK CITY SCHOOL DISTRICT	34,850
PINNACLE CANYON ACADEMY	24,920
PIUTE SCHOOL DISTRICT	21,860
PROVO SCHOOL DISTRICT	187,500
RICH SCHOOL DISTRICT	24,800
ROCKWELL CHARTER HIGH SCHOOL	24,040
SAN JUAN SCHOOL DISTRICT	50,610
SEVIER SCHOOL DISTRICT	48,840
SLC SCHOOL DISTRICT	252,380
SOUTH SANPETE SCHOOL DISTRICT	58,970
SOUTH SUMMIT SCHOOL DISTRICT	31,960
SUMMIT ACADEMY INCORPORATED	2,000
TINTIC SCHOOL DISTRICT	22,240
TOOELE SCHOOL DISTRICT	129,210
UINTAH RIVER HIGH SCHOOL	1,480
UINTAH SCHOOL DISTRICT	75,625
WASATCH SCHOOL DISTRICT	73,880
WASHINGTON CO SCHOOL DIST	264,410
WAYNE SCHOOL DISTRICT	24,820
WEBER CO SCHOOL DISTRICT	239,290
Total	5,814,053

Recommendations

Develop Performance Measures

Performance measures reported by the division show performance results realized because of their efforts assisting school districts and charter schools. The Analyst recommends the division develop performance measures to assess their efficiency in delivering their product to their customers.

Perform Cost-Benefit Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Educator Effectiveness program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

PROGRAM: EDUCATOR LICENSING**Mission**

Ensure that all students in Utah public schools are taught and led by qualified educators.

Description

Licensing services include background checks, working with universities in providing initial licenses and/or endorsements to qualified individuals, reviewing applications from out of state and foreign countries for experienced teachers, providing an alternate pathway for licensure, renewing and upgrading licenses, providing plans to renew expired licenses, managing teacher testing services, collecting and analyzing educator data, and providing customer service for many related services. Staff members are supported by fees collected for these services.

Statutory Authority

- 53A-1-402 indicates the “State Board of Education shall establish rules and minimum standards for the public schools;
- 53A-6-401; 53A-1a-512.5; 53A-3-410 specifies background check requirements;
- 53A-6; R277-500 through 509 establishes licensure issuance and renewal;
- 53A-6-111 Teacher Classifications; and
- 53A-6-106 Qualifications of applicants for licenses.

Service Delivery

The Educator Licensing program has several areas of responsibility and administers several types of licensure. Some of these responsibilities and types of licenses are as follows:

- **Alternative Route to Licensure (ARL):** ARL’s primary purpose is to provide schools and districts with additional qualified teaching candidates by providing an alternative route to licensure for teaching positions that are difficult to fill.
- **Teacher Data Management (CACTUS):** Maintenance of USOE CACTUS System requires consulting with programmers to ensure that the CACTUS system properly accounts for Utah law and rule in regards to the licensure of Utah educators.
- **Higher Education Opportunity Act (HEOA) - Title II:** Facilitate Utah universities’ ability to submit HEOA Title II reports to the state
- **ESEA Title II – Highly Qualified Teacher:** Maintaining rules regarding Utah definition of Highly Qualified Teacher (HQT)
- **Educator Licensure – Processing:** Processing involves all procedures and mechanisms utilized in the issuance of new Utah educator credentials and the renewal of Utah educator credentials.
- **Educator Recruitment:** USOE currently contracts with a vendor, teachers-teachers.com, on behalf of all Utah LEAs to provide centralized position openings announcements as well as out-of-state recruitment services.
- **Teacher Preparation – Traditional:** Ensuring that Utah teacher preparation programs in institutions of higher education produce high quality teachers in all areas needed by Utah Public Schools.

Performance Measures

Percentage of Public School Educators Qualified		
	FY 2010	FY 2011
% of educators fully or temporarily qualified for their assignment	98.2%	98.3%
% of classroom teachers and school specialists fully or temporarily qualified for their assignment	98.2%	98.4%

Budget

Educator Licensing Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services		667,000	611,600	790,600	810,700
In-state Travel		5,900	3,000	3,800	2,500
Out-of-state Travel		7,500	900	3,400	1,900
Current Expense		351,200	410,300	542,800	706,300
DP Current Expense		5,800	5,100	6,900	1,100
Pass-through		90,100	85,000	111,400	104,600
Total	-	1,127,500	1,115,900	1,458,900	1,627,100

*Program did not exist as a separate unit in FY 2007.

Educator Licensing FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services			810,700		810,700
In-state Travel			2,500		2,500
Out-of-state Travel			1,900		1,900
Current Expense			706,300		706,300
DP Current Expense			1,100		1,100
Pass-through			104,600		104,600
Total	-	-	1,627,100	-	1,627,100

Educator Licensing FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
ADMINISTRATIVE SECRETARY	1.0
EDUCATIONAL DIRECTOR WITH DOC	0.7
EDUCATIONAL SPECIALIST	1.8
EDUCATIONAL SPECIALIST WITH DOC	1.3
EXECUTIVE SECRETARY	1.0
OFFICE SPECIALIST II	5.1
Total	10.9

All of the \$104,600 in pass-through expenditures went to Salt Lake Community College. The following table shows vendor detail for current expenses.

Educator Licensing FY 2011 Current Expense Vendor Detail	
ACTION OFFICE EQUIPMENT	170
Angela Gillette	202
APPLE SPICE JUNCTION	616
BOX ELDER SCHOOL DISTRICT	631
CANNON AND MATCH PC	5,020
Carol B. Lear	263
CopyCenters	8,077
Dawn Hauser	300
DCR ENTERPRISE	150
DISS/STRATEGIC COMMUNICATIONS	130
Douglas R. Larson	6,725
FARLAINOS CAFE	117
GRANITE SCHOOL DISTRICT	692
Heidi J Alder	2,650
HIGHER EDUCATION PUBLICATIONS INC	324
James Brusatto	109
JoAnn Neilson	143
JUDGE CAFE & GRILL	134
JUDGE MEMORIAL CATHOLIC HIGH S	423
Julie J Baker	300
Kelli Kercher	300
KELLY WILLIAMS	3,200
LEIGH VANDENAKKER	100
LES OLSON COMPANY	380
LEXIS NEXIS	948
LEXISNEXIS RISK DATA MANAGEMENT INC	350
Misc. Less Than \$100 Each	489
MOUNT OLYMPUS WATERS INC	140
NATIONAL ASSOCIATION OF STATE BOARDS OF ED	494
NATIONAL COUNCIL FOR ACCRED OF TEACHER EDUC	1,905
NATL ASSOC OF ST DIRECTORS OF TEACHER EDUC	2,000
NEBO SCHOOL DISTRICT	653
NJN LLC	291
No Name Provided in FINET	639,877
NORMA JEAN REMINGTON	300
OFFICE DEPOT BSD INC	1,287
Office Max	775
PAM SUA	400
PASTRY PUB INC	109
Patricia Spigarelli-Aston	143
PCardPV3	390
PHI DELTA KAPPA	124
Ray Timothy	179
Robert McDaniel	104
SARA F ANDREASON	300
StateMail	18,874
T E ANDREWS AND ASSOCIATES	349
Terry Krieger-James	572
UTAH ASSN OF SECONDARY SCHOOL PRINCIPALS	140
UTAH DISPUTE RESOLUTION	1,000
UTAH STATE BAR LICENSING DEPT	450
VERIZON WIRELESS BELLEVUE	2,491
Total	706,289

Recommendations*Develop Performance Measures*

Performance measures reported by the division show performance results realized because of their efforts assisting school districts and charter schools. The Analyst recommends the division develop performance measures to assess their efficiency in delivering their product to their customers.

Perform Cost-Benefit Analysis

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Educator Licensing program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

PROGRAM: FEDERAL ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) PROGRAMS

Mission: Provide enhanced educational opportunities to all students who are disadvantaged because of poverty, migrant, limited English proficient, homeless, or Indian.

Description

The following paragraphs provide a succinct description of the various aspect of the ESEA programs.

- Title I, Part A – Improving the Academic Achievement of the Disadvantaged provides federal funds each year to help higher poverty schools provide supplemental educational services. In accordance with federal guidelines, the design of services is determined by the schools receiving Title I funding. During the FY 2011 school year, around 143,000 Utah students in 223 public schools and 51 charter schools were served through Title I Part A.
- Title I, Part C – Migrant Education provides federal funds each year for children whose parents or spouses are migratory workers in agriculture and dairy or migratory fishers who have had their education interrupted and have moved from one school district to another. Based upon the Federal definition, children are eligible from birth to their 22nd birthday. In FY 2011, fourteen school districts serving 1,182 students received Title I Part C education grants.
- Title III, Part A – Language Instruction for Limited English Proficient and Immigrant Students provides federal funds for immigrant children who are limited English proficient. USOE staff monitors Utah schools that receive Title III funding for compliance with federal requirements. In FY 2011, around 59,000 students were served through this program.
- Title IV, Part B – Century Community Learning Centers provides funding to establish or expand community learning centers that offer students academic enrichment opportunities that compliment the students’ regular academic programs. Community learning centers must also offer families of these students literacy and related educational development. Seventy-one community learning centers received federal grants totaling \$5,714,213 during the past school year.
- Title X, Part C – Education for Homeless Children and Youths/McKinney-Vento Homeless Education provides federal funding for children who have historically demonstrated low academic performance because they have had their education interrupted due to high mobility (homelessness). Districts were provided McKinney-Vento grants for more than 11,000 homeless students during the last school year.
- Title VII – Indian Education provides federal funding for leadership and technical assistance to local educational agencies, Indian Tribes and organizations, postsecondary institutions, and other entities to meet educational and culturally related academic needs of American Indian/Alaskan Natives. Last school year 7,582 students at 19 sites throughout Utah received Title VII- Indian Education funds.
- English Language Learner Family Literacy Centers provides family literacy programs to English Language Learners. Approximately 55,000 students and family members at 84 literacy centers were served in during FY 2011.

- Highly Impacted Schools provides federal funding for 54 schools considered “highly impacted”; the definition of “highly impacted” is based upon the number of ethnic minority students, recipients of free and/or reduced lunch, limited English proficient students, mobile students and students from single-parent households. In FY 2011, around 19,000 students in seven school districts and two charter schools were served.
- Mathematics Engineering Science Achievement (MESA) provides federal funding to increase the number of underserved ethnic minority and female students who pursue coursework, advanced study and possible careers in mathematics, engineering, and science areas. The MESA program served 6,589 students in 17 districts and charter schools during the 2010-2011 school year.

Statutory Authority

- UCA 53A-1-901, which addresses administration of public education; and
- The federal Elementary and Secondary Act of 1965.

Budget

The federal government provides approximately \$125 million dollars of funding in Utah through the Utah State Office of Education. The USOE staff provides oversight and distribution of funding to the qualified districts and charter schools. The state funds allocated to the program total less than .3%. Staffing for the program is 21.4 FTE.

**Elementary and Secondary Education Act
Expenditure History**

	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011*</u>
Personnel Services					1,470,600
In-state Travel					14,500
Out-of-state Travel					52,800
Current Expense					786,400
DP Current Expense					14,900
Pass-through					123,008,900
Total	-	-	-	-	125,348,100

*This program was created in FY 2011.

**Elementary and Secondary Education Act
FY 2011 Actual Budget Sources and FTE**

	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services	236,800	1,154,500		79,300	1,470,600
In-state Travel	1,200	13,300			14,500
Out-of-state Travel	3,100	49,100		600	52,800
Current Expense	68,800	694,000		23,600	786,400
DP Current Expense		14,900			14,900
Pass-through	41,500	122,957,200		10,200	123,008,900
Total	351,400	124,883,000	-	113,700	125,348,100

*Transfers

**ESEA
FY 2011 FTE**

<u>Position Description</u>	<u>FTE</u>
ADMINISTRATIVE SECRETARY	1.9
AUDITOR IV	0.1
EDUCATIONAL COORDINATOR	1.0
EDUCATIONAL COORDINATOR WITH DOC	0.8
EDUCATIONAL DIRECTOR	1.0
EDUCATIONAL SPECIALIST	5.5
EDUCATIONAL SPECIALIST WITH DOC	1.8
EXECUTIVE SECRETARY	1.5
FINANCIAL ANALYST II	1.0
OFFICE SPECIALIST I	2.6
OFFICE SPECIALIST II	4.4
RESEARCH CONSULTANT II	0.1
Total	21.4

Elementary and Secondary Education Act FY 2011 Current Expense Vendor Detail	
ADVANCED EDUCATIONAL PRODUCTS INC	31,015
ALPINE SCHOOL DISTRICT	3,149
APPLE SPICE JUNCTION	4,779
BOX ELDER SCHOOL DISTRICT	1,104
Brinkman Forlini Williams LLC	4,000
CACHE COUNTY SCHOOL DISTRICT	1,830
COPPER GRILL CATERING	5,080
CopyCenters	8,394
COUNCIL OF CHIEF STATE SCHOOL OFFICERS	14,816
Craig Stark	1,000
CRYSTAL INN	6,311
DHM SALT LAKE CITY HOTEL LP	4,042
Dr John Bone	2,000
Dr Robert Averett	2,000
Dr Sigmund Boloz	2,000
Dr. Arnie Adler	2,000
DUEL IMMERSION ACADEMY	1,820
Dynamic Measurement Group	18,294
EDUCATIONAL RESEARCH & TRAINING CORPORATION	132,500
EGS Research & Consulting	23,418
ELIZABETHS CUSTOM CATERING INC	2,545
Ellen Williams	1,000
EMBASSY SUITES	4,838
FUTURES THROUGH TRAINING	2,500
Gary Martin	1,000
GRACIELA ITALIANO-THOMAS	1,000
GRANITE SCHOOL DISTRICT	1,143
GUILFORD PUBLICATIONS	12,050
HILDA B JONES CENTER	1,560
HILTON AIRPORT INN SALT LAKE	18,430
Inclusion Center for Community and Justice	3,000
Jeanette Misaka	1,000
JOSEPH F. JOHNSON, JR	5,000
Karl Wilson	1,649
Kim Dohrer	1,000
KJELLS A VIKINGS FEAST CATERING	1,725
LESLIE KEISEL	1,000
LIBOR MANAGEMENT LLC	41,525
Lisa Robinson	2,300
MARY KAY KIRKLAND	1,000
Misc. Less Than \$1,000 Each	111,525
No Name Provided in FINET	79,852
OFFICE DEPOT BSD INC	11,302
PANG & KOU ENTERPRISES LLC	3,368
PAUL H BROOKES PUBLISHING	15,738
Research in Media, Inc	5,781
Rita Brock	1,179
SALT LAKE COMMUNITY COLLEGE	4,543
SAN JUAN SCHOOL DISTRICT	1,080
THOMPSON PUBLISHING GROUP INC	1,095
UT PUBLIC EDUCATION FOUNDATION	15,000
UTAH AFTERSCHOOL NETWORK	84,980
VERIZON WIRELESS	1,897
VERIZON WIRELESS BELLEVUE	6,519
WASHINGTON CO SCH DISTRICT	2,780
WASHINGTON SCHOOL DISTRICT	3,483
WEBER SCHOOL DISTRICT	1,844
WESTED	1,700
WIDA Consortium	57,953
Total	786,437

**Elementary and Secondary Education Act
FY 2011 Pass-Through Vendor Detail - Part 1**

AFTERSCHOOL UTAH! ASSOCIATION	10,000
ALPINE SCHOOL DISTRICT	8,157,889
AMERICAN LEADERSHIP ACADEMY	98,234
AMES	107,838
BEAVER CO SCHOOL DISTRICT	175,982
BOX ELDER CO SCHOOL DISTRICT	1,398,478
BOYS & GIRLS CLUB OF UTAH CO	21,432
C.S. LEWIS ACADEMY	46,250
CACHE CO SCHOOL DISTRICT	2,305,045
CANYON RIM ACADEMY	17,041
Canyons School District	5,402,733
CARBON CO SCHOOL DISTRICT	1,141,715
CITY ACADEMY	54,106
CITY OF SOUTH SALT LAKE	119,523
COMMUNITY EDUCATION PARTNERSHIP OF WEST VALLEY	372,691
COMMUNITY EDUCATION PARTNERSHIPS OF WEST VALLEY	41,083
DAVINCI ACADEMY OF SCIENCE & THE ARTS	96,643
DAVIS CO SCHOOL DISTRICT	9,312,278
DUCHESNE CO SCHOOL DISTRICT	1,071,933
DUEL IMMERSION ACADEMY	116,007
EAST HOLLYWOOD HIGH SCHOOL INC	70,601
EMERY SCHOOL DISTRICT	201,589
ENTHEOS ACADEMY	103,477
FREEDOM ACADEMY	59,231
GARFIELD CO SCHOOL DISTRICT	249,686
GATEWAY PREPARATORY ACADEMY	203,266
GRAND CO SCHOOL DISTRICT	448,946
GRANITE SCHOOL DISTRICT	27,545,277
GUADALUPE SCHOOLS	81,058
Hawthorn Academy	86,560
INTECH COLLEGIATE HIGH SCHOOL	43,503
IRON CO SCHOOL DISTRICT	2,800,079
JORDAN SCHOOL DISTRICT	5,405,045
JUAB SCHOOL DISTRICT	238,177
KANE CO SCHOOL DISTRICT	145,483
LEGACY PREPARATORY ACADEMY	60,670
LOGAN CITY SCHOOL DISTRICT	1,436,810
Maria Montessori Academy	24,483
MERIT PREPARATORY ACADEMY	42,828
MILLARD SCHOOL DISTRICT	584,651

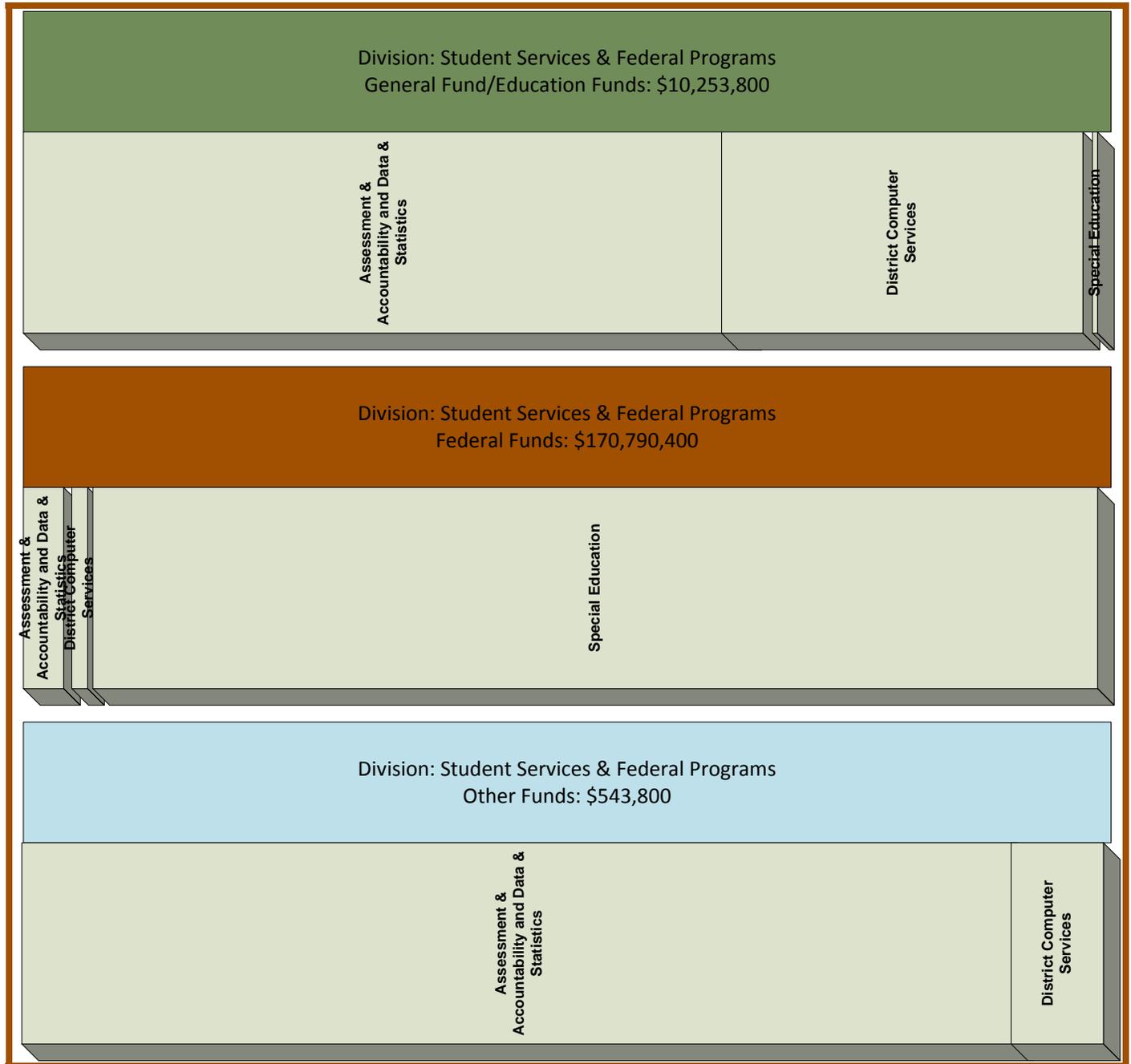
**Elementary and Secondary Education Act
FY 2011 Pass-Through Vendor Detail - Part 2**

Misc. Less Than \$10,000 Each	39,605
MOAB COMMUNITY SCHOOL	19,743
MORGAN SCHOOL DISTRICT	34,421
MURRAY SCHOOL DIST CREEKSIDE HIGH ALT/ADULT EDUC	246,684
NEBO SCHOOL DISTRICT	3,732,514
NOAH WEBSTER ACADEMY INC	123,935
NORTH DAVIS PREPARATORY ACADEMY	160,539
NORTH SANPETE SCHOOL DISTRICT	566,458
NORTH SUMMIT SCHOOL DISTRICT	101,529
NORTHERN UTAH ACADEMY FOR MATH ENGINEERING & SCI	29,240
OGDEN CITY SCHOOL DISTRICT	6,857,383
OGDEN PREPARATORY ACADEMY	292,031
OPEN CLASSROOM CHARTER SCHOOL	44,203
Oquirrh Mountain Charter School	50,315
PARADIGM HIGH SCHOOL	49,839
PARK CITY SCHOOL DISTRICT	509,315
PINNACLE CANYON ACADEMY	119,217
PIUTE SCHOOL DISTRICT	143,471
PROVIDENCE HALL	10,112
PROVO SCHOOL DISTRICT	5,612,705
Quail Run Primary School Foundation	15,929
QUEST ACADEMY	38,929
RENAISSANCE ACADEMY	33,380
RICH SCHOOL DISTRICT	75,978
RONALD WILSON REAGAN ACADEMY	194,331
SALT LAKE CITY SCHOOL DISTRICT	59,304
SAN JUAN SCHOOL DISTRICT	2,767,907
SEVIER SCHOOL DISTRICT	913,466
SLC SCHOOL DISTRICT	17,133,435
SLCO YOUTH SERVICES	127,665
SOUTH SANPETE SCHOOL DISTRICT	540,316
SOUTH SUMMIT SCHOOL DISTRICT	73,972
SPECTRUM ACADEMY	54,352
SYRACUSE ARTS ACADEMY INC	73,662
TOOELE SCHOOL DISTRICT	1,602,940
UINTAH SCHOOL DISTRICT	1,606,929
UTAH CHARTER ACADEMIES INC	428,942
VENTURE ACADEMY	50,134
VISTA AT ENTRADA INC	41,731
WALDEN SCHOOL	93,290
WASATCH PEAK ACADEMY	40,404
WASATCH SCHOOL DISTRICT	624,848
WASHINGTON CO SCHOOL DIST	3,596,396
WAYNE SCHOOL DISTRICT	113,799
WEBER CO SCHOOL DISTRICT	3,642,843
YOUNG MENS CHRISTIAN ASSN OF GREATER SL	601,357
Total	123,187,819

DIVISION: STUDENT SERVICES AND FEDERAL PROGRAMS

The Student Services and Federal Programs Division comprises the following programs:

- Assessment and Accountability;
- Data and Statistics;
- District Computer Services; and
- Special Education.



PROGRAM: ASSESSMENT AND ACCOUNTABILITY AND DATA AND STATISTICS**Mission**

To serve the public by providing measurable information about Utah students' core knowledge, skills, and abilities; acquired through high quality valid and reliable assessments.

- Positively impact student learning and the public's understanding through quality assessment, accurate and timely reporting, and provide knowledge about use of accountability measures, resources/tools to support best practices
- Innovate
- Accomplish all tasks through partnership, districts, state agency

Descriptions

The Assessment and Accountability program is responsible for preparing, distributing and collection of results of various assessments across the state of Utah. This includes all federal and statewide required assessments. Assessments are administered at the Local Education Agency (LEA) level, while USOE oversees creation, acquisition, and maintenance of the assessments. USOE also gives instruction and oversight to the LEAs. The assessments and reporting systems administered by USOE will be presented in further detail below.

The Data and Statistics program is a newly organized section as of FY 2011 that is responsible for producing statistics and data analyses for the USOE, overseeing data and researcher requests and ensuring the quality of data reported to and by USOE. This program produces a number of yearly reports, such as the Cohort Graduation Rate Report, the Class Size Report, and the data in the Superintendent's Annual Report. This program also oversees and audits data submitted by LEAs.

Statutory Authority***Assessments and Accountability***

- 20 USC Chapter 70, Strengthening and Improvement of Elementary and Secondary Schools, Subchapter 1, Improving the Academic Achievement of the Disadvantaged, Part A, Improving Basic Programs Operated by Local Education Agencies, Section 6311, requires, among other things, the following highlights:
 - Each State plan shall demonstrate that the State has developed and is implementing a single, statewide State accountability system that will be effective in ensuring that all local educational agencies, public elementary schools, and public secondary schools make adequate yearly progress.
 - Each State plan shall demonstrate that the State educational agency, in consultation with local educational agencies, has implemented a set of high-quality, yearly student academic assessments that include, at a minimum, academic assessments in mathematics, reading or language arts, and science that will be used as the primary means of determining the yearly performance of the State and of each local educational agency and school in the State in enabling all children to meet the State's challenging student academic achievement standards.
 - Each State plan shall demonstrate that local educational agencies in the State will provide for an annual assessment of English proficiency (measuring students' oral language, reading, and writing skills in English) of all students with limited English proficiency in the schools served by the State educational agency.

- Each State plan shall describe—
 - (A) how the State educational agency will assist each local educational agency and school affected by the State plan to develop the capacity to comply with each of their requirements;
 - (B) how the State educational agency will assist each local educational agency and school affected by the State plan to provide additional educational assistance to individual students assessed as needing help to achieve the State's challenging academic achievement standards.
- UCA 53A Chapter 1 Part 6, Achievement Tests, lists the duties of the state board of education relative to student assessment. More detail is provided below under “Statewide Assessments.”
- UCA 53A Chapter 1 Part 7, Educational Technology Programs, provides for grants to school districts and charter schools to implement a uniform online test system to enable review of test scores by the end of the school year. The Legislature appropriated \$1.8 million per year for these grants.

Data and Statistics

- UCA 53A Chapter 1 requires multiple assessments including those required by U-PASS. The Data and Statistics program receives data from the LEAs, checks it for quality, and aggregates the data into statistical reports.
- UCA 53A Chapter 3 requires school performance reports, including U-PASS, student drop-out rate, average class size, average daily attendance, enrollment totals, and other reports.
- UCA 53A Chapter 6 requires administration of educator license data including licensing in core academic subjects.
- UCA 53A Chapter 15 requires reports of online courses.
- UCA 53A Chapter 17a requires data for weighted pupil units, class size reduction, the K-3 reading program, membership data, and other reports.

Service Delivery

The Assessment and Accountability program impacts all elementary and secondary students each year. Data are given to the federal Department of Education, Utah policymakers, the State Board of Education, USOE staff, local boards of education, district staff, school administrators, students, and parents. Services are both internal and external to USOE.

The table below shows how each student in grades K-12 is tested each year. The USOE has developed a kindergarten test that schools may use if they choose. A kindergarten post test (chosen by the LEA) is required.

Assessment	Subjects	Schools	Grades Tested													
			K	1	2	3	4	5	6	7	8	9	10	11	12	
Kindergarten Post Test	Kindergarten	All	✓													
Criterion Referenced Test or CAT	Math, Science, Language Arts	All				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Alternate Assessment CRT	CRT for cognitive impaired	All				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Benchmark Reading Assessments	Reading	All	✓	✓	✓											
Reading Grade Level	Reading	All				✓										
Direct Writing Assessment	Writing	All						✓			✓					
UBSCT or High School Pilot	Writing, Math, Reading	All												✓		
UT Acad Language Profic Assesmt	English Language Proficiency	All	Each year until student is proficient													
Nat'l Assessment of Educ Progress	Math, Science, Language Arts	Sample				✓					✓					

The Data and Statistics program provides approximately 70% of its services internally to USOE. This includes required reports as well as ad hoc reports and technical assistance as requested. Approximately 30% of its services are external to USOE, such as auditing LEA data, providing data guidance, and reviewing pilot data before release to the public.

Statewide Assessments

Utah Performance Assessment System for Students (U-PASS): Required by state law (see UCA 53A-1-601 et seq.)

U-PASS combines a variety of tests to measure student learning with the intent to ensure all students graduate from high school having mastered the state standards. U-PASS makes annual measurements based on attendance, graduation rates, and test scores. U-PASS is made up of six components:

1. Criterion Referenced Tests (CRT)
2. Utah Alternative Assessment (a CRT for cognitive impaired students)
3. Reading Grade Level Test (Grade 3)
4. Direct Writing Assessment (Grades 5 and 8)
5. Utah Basic Skills Competency Test (Grade 10) or High School Pilot Computer Adaptive Test (Explore, Plan, ACT or EPAS)
6. Utah Academic Language Proficiency Assessment

With the exception of first and second grades, all grades are tested each year with at least one of the tests. Data tracked by U-PASS are also used in conjunction with No Child Left Behind. The Legislature has made an ongoing appropriation of \$1.8 million per year for administering U-PASS tests online. Funds are distributed as follows: 25% allocated equally among districts; 75% allocated on a per-pupil basis.

K-12 Online Pilot Adaptive Testing: Optional as provided in UCA 53A-1-603(5).

The State School Board may exempt a district or school from Criterion Referenced Tests, Fifth and Eighth Grade Direct Writing Assessments, and Basic Skills Competency Test if the district or school pilots an online classroom-based assessment system that utilizes adaptive testing, has an online writing assessment in grades 4-12, or has assessments administered in grades 8, 10, and 11 to determine readiness for postsecondary education. Although statute states the third grade reading test may also be exempted, USOE reports the pilot does not remove this testing requirement.

Currently ten districts and ten charter schools are running the pilot. USOE reports that CRTs cost approximately \$13.50 per student to administer, for a total of \$4.7 million per year. If the Legislature were to eliminate CRTs and require computer adaptive testing (CAT) instead, costs would be approximately \$30 per student, for a total of \$11.4 million per year, or an increase of \$6.7 million per year. USOE reports that while a CAT system is more expensive, it provides multiple testing opportunities during the school year, improved reporting capabilities, and student-level diagnostic information.

During the 2011 General Session the Legislature appropriated \$1 million one-time to assist large school districts with the cost of online testing. Large districts must detail how funds will be used to ensure 100% online participation and will report back to USOE on results achieved.

Criterion Referenced Tests (CRT): Required by state and federal law (See UCA 53A-1-603 and 20 USC Chapter 70).

The purpose of Utah's Criterion-Referenced Tests (CRT) is to measure and assess the knowledge, skills, and abilities of students in the three Core Curriculum areas of English Language Arts, Mathematics, and Science as outlined in the core curriculum. Tests are given to each grade level 3-12 at the end of each year (some students may miss the test due to absence or being 12th graders who do not take a course with a required CRT). USOE has developed a kindergarten test that schools may use if they choose. Results are used for U-PASS and No Child Left Behind. Elementary school CRTs are given at grade level; secondary school CRTs are given by course.

Utah Alternative Assessment (UAA): Required by federal law (See 20 USC Chapter 70 and Individuals with Disabilities Education Act).

UAA is designed to assess the achievement of students with significant cognitive disabilities in grades 3 through 12 in English, language arts, and math, and grades 4 through 12 in science. It addresses federal mandates that all students participate in statewide testing and provides information that can be used to improve educational outcomes. UAA is the alternate assessment for CRT and DWA for students with significant cognitive disabilities whose IEP team has determined that the CRT and DWA are not appropriate for the student due to the student's instructional level and content. UAA is done by grade level and by test subject. Results are used for U-PASS.

Reading Grade Level Test (Grade 3): Required by state law (see UCA 53A-1-603).

The purpose of the third grade reading test is to assess whether students are reading at grade level by the end of third grade, which is a critical benchmark for the future academic success of a student. This test recently replaced the third grade Iowa Test which was used for the same purpose. A mid-year DIBELS test is administered, and an end-of-year non-DIBELS test is administered at the same time as the CRT. Similar to other Benchmark Reading Assessments, the DIBELS Oral Reading Fluency end of year benchmark subtest is administered to all 3rd grade students for whom it is appropriate. Exceptions include students with hearing, speech, or cognitive disabilities, or English Language Learners. LEAs report performance data back to students' parents and USOE. Results are used for U-PASS.

Direct Writing Assessment (DWA) (Grades 5 and 8): Required by state law (see UCA 53A-1-603). The Direct Writing Assessment (DWA) is a summative writing experience designed to assess student writing skills in the fifth and eighth grades. The DWA is administered online as of spring 2010. The USOE has contracted with Measurement Inc. to administer the assessments. All tests are scored using artificial intelligence, with a sample being back-read by human readers to check for reliability. Results are used for U-PASS and No Child Left Behind.

Students receive both an overall score and scores in each of the six traits of writing: Ideas and Content, Organization, Voice, Word Choice, Sentence Fluency, and Conventions. Students in grades five and eight are provided with access to this program free of charge. LEAs may purchase licenses for other grades.

Utah Basic Skills Competency Test (UBSCT) (Grade 10): Required by state (see UCA 53A-1-603 and 611).

The state contracted with Measure Progress to create this test. The contract has now expired and the test is not currently administered under a two-year delay while the state pilots the high school “Explore, Plan, ACT” (EPAS) test.

The Legislature requires the School Board to design a basic skills competency test to be administered in tenth grade. A student must pass the UBSCT in order to receive a basic high school diploma. Separate tests are administered for Reading, Writing, and Math. Students who do not pass each portion of the test may receive a certificate of completion or alternative completion diploma. Students may take the test five different times. Results are used for U-PASS.

UCA 53A-1-612 implements a stipend program for UBSCT. A qualifying student may receive a stipend of \$500 to \$1,500 for tutoring in each area of UBSCT that the student failed.

High School Pilot Computer Adaptive Test (Explore, Plan, ACT or EPAS)

Otherwise known as the “High School Pilot” and/or “EXPLORE, PLAN AND ACT” (EPAS), this program is required by statute (see UCA 53A-1-603(7)) to replace UBSCT with computer adaptive testing in conjunction with the ACT exam during the the 2010-11 and 2011-12 school years. The Board of Education must pay for the pilot with savings from not administering UBSCT.

LEAs participating in the High School Pilot must continue to require CRTs and must be willing to provide data and results to the Board and the Legislature.

The state contracts with ACT for a portion of the pilot. The remainder is administered by USOE.

Utah Academic Language Proficiency Assessment (UALPA): Required by federal law (see 20 USC Chapter 70) and results are used for No Child Left Behind and U-PASS.

UALPA is the annual assessment of Limited-English Proficiency (LEP) students. One objective is to measure individual students’ progress in achieving proficiency in speaking, listening to,

comprehending, reading, and writing academic English. A second objective is to determine the success of language development programs in individual schools and school districts.

USOE contracts with Questar (not the natural gas provider) for this assessment.

National Assessment of Educational Progress (NAEP): Required by federal law (see 20 USC Chapter 70) for No Child Left Behind.

All states and school districts that receive Title I funds must participate in NAEP assessments in reading and mathematics at grades 4 and 8 every other year. Each year they must also give students in grades 3-8 state assessments in reading/language arts and mathematics based on the state's academic standards (CRT in Utah). Other states participate in science and writing. Utah does not participate in these subjects.

Also known as "the Nation's Report Card," NAEP is the only nationally representative and continuing assessment of what America's students know and can do in various subject areas. It is given to fourth and eighth grade students in a randomly selected sample of schools. Students are not required to take the NAEP, but those who do represent hundreds of students in the state.

Participation in NAEP does not exempt the student or school or district from any other assessments. NAEP results are not included in U-PASS.

Reporting System

In addition to carrying out assessments, the Assessment and Accountability Program must administer the following reports:

- **Adequate Yearly Progress:** A measurement system defined by the federal No Child Left Behind law that allows the U.S. Department of Education to determine how each LEA is performing based on standardized tests.
- **Public School Data Gateway:** Partly required by law and encouraged by the Legislature, this gateway allows the public to go online and view school profile, performance, comparable schools, Adequate Yearly Progress scores, and U-PASS scores for each school. UCA 53A-1-1101 – 1113 requires each school to receive a grade (A, B, C, D, or F).
- **U-PASS Reports:** State law (53A-1-607) requires USOE to annually provide to school districts and charter schools a comprehensive report for each of their students showing the student's U-PASS test results for each year the student took a U-PASS test. Results may be aggregated by class, school, district, and statewide.
- **K-12 Online Pilot Adaptive Testing Reports:** For schools that are exempted from normal U-PASS testing and allowed to participate in the K-12 pilot, USOE must compile reports on those schools' performance and compare it to other schools.
- **UTIPS (Utah Test Item Pool Service):** Not required by law, UTIPS is an online testing program which allows teachers to create tests, and students can take tests at home or at school. This allows teachers to adjust their classroom instruction to improve student competencies in core areas prior to end of level CRT testing.

USOE Involvement in Assessments

USOE reports that their involvement varies depending on the assessment. The activities for CRT and UALPA are as follows:

- Test blueprint creation
- Write items
- Edit items
- Review items
- Pilot items
- Develop test forms
- Register students
- Train LEAs
- Administer tests
- Score tests
- Error correction
- Collect results and edit
- Provide results to LEA for review
- Release results to public

Activities for the ACT are as follows:

- Register students
- Train LEAs
- Administer tests
- Error correction
- Collect results and edit
- Provide results to LEA
- Release results to public

Activities for Elementary Reading assessment are as follows:

- Train LEAs
- Provide testing materials
- Collect results and edit
- Provide results to LEA
- Release results to public

Performance Measures

Federal: Assessment system federally approved, yearly timelines met.

State: Assessment/Reporting systems comply with all state laws, yearly timelines met.

The Analyst asked for a five-year history of performance measure data, including target accomplishments. The Assessment and Accountability program provided the following information:

On-Time Reporting		
	State	Federal
2009	Yes	No
2010	Yes	Yes
2011	Yes	Yes

The program also reported the following accomplishments:

- 89% participation in online testing in 2011
- Upgrade of data display to include ability to see “like” schools in 2011
- Release of public data display in 2011
- Completion of federal peer review process for Math CRT in 2011
- Release of UTIPS Core, update of formative assessment tool, including common core linked items in 2011
- Federal peer review one year approval for K-12 pilot in 2011
- Creation of data display for LEA use in accessing assessment data in 2010

The Data and Statistics program reports the following outcomes and performance measures:

Promote student learning and support the mission of Utah public education as outlined in Promises to keep. In doing so, Data and Statistics will:

- Foster collaboration among stakeholders to improve the quality of educational data and to serve the needs of Utah public education.
- Identify data quality issues and establish and implement policies and procedures to drive accurate reporting of data.
- Define data presentation and access needs to guide the format of a production layer.
- Produce accurate and timely reports that proactively inform policy and are appropriate to the need and audience.
- Provide leadership toward innovative data analysis and reporting.
- Encourage and drive a data cultural shift within and without USOE
- Improve the skills and knowledge of data practices within USOE, specifically with data stewards
- Promote interaction among data stewards
- State-driven registrar training
- Using COGNOS to present a public data display that is easy to use, easy to understand, and easy to learn.
- Include data definitions in our reports. Explain all issues.
- Be pre-emptive—keep a finger on the pulse of the community. Analyze data before it is needed.
- Data entryists are trained well
- Data entryists are adequately supported by USOE
- Data submitters are informed—serve as liaison between LEAs and USOE
- Data stewards are checking submitted data regularly
- Data auditors are searching for abnormalities and are auditing data regularly

- Data coordinator uses data to inform policy makers; coordinator also informs all data people about policy changes that affect or improve data collection.

The Data and Statistics program has only been operating for two years. They do not have a five year history of target accomplishments.

The program reported the following accomplishments:

- Trained USOE personnel regarding data use and access
- Identified stewardship over USOE data elements
- Addressed/created numerous business rules regarding educational data and statistics, including:
 - Student counts
 - Schools vs. programs
 - Race/ethnicity reporting
 - Definition of chronically absent
 - Permitted data disclosures
- Created a Data & Statistics site on the USOE public website that includes links to USOE published data, data request forms, the State Report Card and a Promises to Keep Data Dashboard
- Created COGNOS reports in the USOE Data Display for student counts and data for different program areas and demographics; reports will be used by USOE and LEA specialists to target efforts and goals
- In October and July, oversaw student level data submissions from 41 districts and 78 charter schools; reviewed submissions for problems and suspected data errors
- Developed and implemented processes for opening new schools and making changes to the school directory
- Conducted data analyses and created data reports:
 - Graduation and Dropout Rate Report
 - Class Size Average and Pupil Ratios Report
 - Optional Extended Kindergarten
 - College Readiness of Utah students
 - Imagine Learning
 - Senior Year Mathematics
 - 3rd Grade reading
 - Student achievement and funding
 - Impact of attendance on achievement
 - Ken Garff Road to Success program
- Responded to requests for education data from university and foundation researchers and other entities interested in Utah public education
- Revised researcher request policy and form

- Performed data audits to improve data quality:
 - Class size averages, including secondary courses
 - Graduation rate calculation
 - Dropout/transfer codes
 - Limited English Proficient (LEP) students not assessed on Utah Academic Language Proficiency Assessment (UALPA)
 - Participation codes used on CRT assessments
 - Schools included in the school directory
 - Membership
 - Clearinghouse data submissions
 - Schools' reported grade levels
 - Addresses in CACTUS
 - Directed Writing Assessment (DWA)
 - ED Facts congruency analyses
 - Title III Immigrant counts
 - Teacher salary data
 - Data submitted in Federal reports
 - Race/ethnicity data reported according to the new Federal guidelines
 - Students identified as full academic year
 - USOE Data Display
 - Attendance data
- Performed data quality checks for data releases, including:
 - AYP and other published reports
 - Consolidated Student Profile Reports (CSPR) and other federal reporting
 - USOE Data Display
 - Researcher datasets

Budget

The Assessment and Accountability program was created in FY 2008. The Data and Statistics Program was created in FY 2011. USOE uses a single unit in FINET to track expenditures, with separate project codes to track each program individually. The budget table below shows the expenditure and FTE history of the two programs combined since their inception. Overall trends appear to be declining for expenditures and FTE, although FY 2010 Current Expense showed a one-time spike (due to availability of federal funds), and FY 2011 FTE rebounded slightly from the low point in FY 2010. More details are provided in Current Expense and Pass-through expenditures later in this section.

**Assessment and Accountability, Data and Statistics Programs
Expenditure History**

	<u>FY 2007*</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services		2,371,900	2,372,000	1,934,800	2,146,800
In-state Travel		11,000	15,400	9,800	13,100
Out-of-state Travel		46,400	36,000	16,000	27,900
Current Expense		9,982,400	9,326,800	11,879,100	8,441,100
DP Current Expense		78,000	93,000	40,600	18,300
Pass-through		2,682,900	2,726,400	2,659,800	2,963,400
Total	-	15,172,600	14,569,600	16,540,100	13,610,600

*Program did not exist as a separate unit in FY 2007.

**Assessment and Accountability, Data and Statistics Programs
FY 2011 Actual Budget Sources and FTE**

	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services	1,307,800	636,200		202,800	2,146,800
In-state Travel	8,400	4,100		600	13,100
Out-of-state Travel	7,500	20,400			27,900
Current Expense	2,965,900	5,207,200		268,000	8,441,100
DP Current Expense	9,800	8,500			18,300
Pass-through	2,500,200	437,000		26,200	2,963,400
Total	6,799,600	6,313,400	-	497,600	13,610,600

*Mineral Lease (46%) and Nonlapsing Balances (54%)

Assessment and Accountability, Data and Statistics Programs FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
ADMINISTRATIVE SECRETARY	1.0
ASSOCIATE SUPERINTENDENT, PUBLIC	1.0
EDUCATIONAL COORDINATOR	1.0
EDUCATIONAL DIRECTOR	1.0
EDUCATIONAL SPECIALIST	10.1
EDUCATIONAL SPECIALIST WITH DOC	1.0
EXECUTIVE SECRETARY	1.0
FINANCIAL ANALYST II	1.0
OFFICE SPECIALIST I	2.8
PROGRAM SPECIALIST II	0.8
RESEARCH CONSULTANT II	1.0
RESEARCH CONSULTANT III	0.9
SUPPORT SERVICES COORD II	1.0
Total	23.6

Out of \$8,441,100 total Current Expense expenditures in FY 2011, \$8,215,800 (97%) went to a category called, "Professional and Technical Services." USOE reports payments were made to vendors for purposes shown below:

**Assessment and Accountability, Data and Statistics Programs
FY 2011 Current Expense Vendor Detail**

<u>Vendor</u>	<u>Amount</u>	<u>Purpose</u>
ACT Inc.	783,300	Provides ACT to 11th grade students in High School Pilot.
Florida Department of Education	135,700	Pass-through federal Enhanced Assessment Grant (EAG) for which Utah is the fiscal agent.
IBM Corp.	110,500	Cognos license used for reporting.
Idaho Department of Education	78,700	Pass-through federal Enhanced Assessment Grant (EAG) for which Utah is the fiscal agent.
Measured Progress Inc.	4,659,300	CRTs (language arts, math, and science), as well as online test delivery system.
Measurement Inc.	709,100	Online writing assessment for grades 5 and 8.
National Ctr for Improvement of Educational Assessment	282,100	Psychometric work required by federal guidelines (peer review process).
Questar	1,188,900	UALPA (English Language Learners assessment).
Scantron Corp.	61,700	Answer sheets.
SRI International	191,100	Pass-through federal Enhanced Assessment Grant (EAG) for which Utah is the fiscal agent.
University of Northern Colorado	78,300	Pass-through federal Enhanced Assessment Grant (EAG) for which Utah is the fiscal agent.
Unlisted	(158,800)	Accounting correction.
Wested Accounting	95,900	Alignment studies required by federal regulations.
Total	8,215,800	

Note: Questar is not the same company as the natural gas provider.

Assessment and Accountability, Data and Statistics Programs FY 2011 Pass-Through Vendor Detail	
ALPINE SCHOOL DISTRICT	197,356
AMERICAN LEADERSHIP ACADEMY	3,668
AMES	37,403
BEAVER CO SCHOOL DISTRICT	14,535
BOX ELDER CO SCHOOL DISTRICT	37,109
CACHE CO SCHOOL DISTRICT	85,464
Canyons School District	111,430
CARBON CO SCHOOL DISTRICT	42,073
DAGGETT CO SCHOOL DISTRICT	11,065
DAVINCI ACADEMY OF SCIENCE & THE ARTS	2,084
DAVIS CO SCHOOL DISTRICT	337,412
DUCHESNE CO SCHOOL DISTRICT	30,443
EMERY SCHOOL DISTRICT	16,245
GARFIELD CO SCHOOL DISTRICT	12,937
GRAND CO SCHOOL DISTRICT	14,358
GRANITE SCHOOL DISTRICT	183,115
IRON CO SCHOOL DISTRICT	71,811
JORDAN SCHOOL DISTRICT	157,675
JUAB SCHOOL DISTRICT	16,073
KANE CO SCHOOL DISTRICT	13,566
LOGAN CITY SCHOOL DISTRICT	25,337
MILLARD SCHOOL DISTRICT	19,400
Misc. Less Than \$2,000 Each	75,369
MORGAN SCHOOL DISTRICT	16,298
MURRAY SCHOOL DISTRICT CREEKSIDE HIGH ALT/AD	26,290
NEBO SCHOOL DISTRICT	113,259
No Name Provided in FINET	257,679
NORTH DAVIS PREPARATORY ACADEMY	2,453
NORTH SANPETE SCHOOL DISTRICT	27,098
NORTH SUMMIT SCHOOL DISTRICT	13,109
OGDEN CITY SCHOOL DISTRICT	40,754
PARADIGM HIGH SCHOOL	2,853
PARK CITY SCHOOL DISTRICT	21,612
PIUTE SCHOOL DISTRICT	11,497
PROVO SCHOOL DISTRICT	47,069
RICH SCHOOL DISTRICT	11,805
SAN JUAN SCHOOL DISTRICT	17,767
SESC	35,000
SEVIER SCHOOL DISTRICT	41,078
SLC SCHOOL DISTRICT	118,614
SOUTH SANPETE SCHOOL DISTRICT	17,939
SOUTH SUMMIT SCHOOL DISTRICT	14,115
SUMMIT ACADEMY INCORPORATED	2,529
SYRACUSE ARTS ACADEMY INC	2,350
THOMAS EDISON CHARTER SCHOOL	2,596
TINTIC SCHOOL DISTRICT	11,270
TOOELE SCHOOL DISTRICT	65,775
UINTAH SCHOOL DISTRICT	37,288
USU CONTROLLERS OFFICE	29,945
UTAH CHARTER ACADEMIES INC	2,864
UTAH EDUCATION NETWORK	221,814
UTAH VIRTUAL ACADEMY	3,126
WASATCH SCHOOL DISTRICT	62,361
WASHINGTON CO SCHOOL DIST	73,860
WAYNE SCHOOL DISTRICT	12,054
WEBER CO SCHOOL DISTRICT	83,358
Total	2,963,407

Out of \$2,963,400 total Pass-through expenditures in FY 2011, \$1,800,000 is distributions to local school districts. These distributions are made in accordance with UCA 53A-1-708, to implement a uniform online summative test system to enable parents of students and school staff to review U-PASS test scores by the end of the school year. This money can be used for anything directly related to implementing the test system such as networking equipment, computer equipment and software, and teacher professional development. Twenty five percent is allocated equally among districts; seventy five percent is allocated on a per pupil basis.

Other FY 2011 pass-through expenditures included:

- \$654,000 federal funds passed through to school districts;
- \$252,000 passed through to other agencies; and
- \$258,000 passed through to the USOE Indirect Cost Pool.

Perform Cost-Benefit Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Assessment & Accountability and the Data & Statistics programs, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

PROGRAM: DISTRICT COMPUTER SERVICES**Description**

District Computer Services (DCS) develops administrative information technology services for the public schools of the state. DCS works to promote cooperative development and resource sharing in conjunction with strategic plans, board rules and legislation. It also works to implement cost-effective practices and seeks to minimize duplicative hardware, software and development.

Statutory Authority

- UCA 53A Chapter 11 – Students in Public Schools
- UCA 53A Chapter 14 – State Instructional Materials Commission
- UCA 53A Chapter 15 – Standards and Programs

Service Delivery

DCS provides software and data support to the state's Local Education Agencies (LEAs), including direct software and data support to every educator and software support for students and families in a majority of LEAs. Employees of DCS directly support the Minimum School Program (MSP).

DCS governs assessment data management. The assessment system is designed for capacity and flexibility. It allows adaptability for the management of new assessments, of which millions are prepared annually including:

- CRTs – Core Criterion-Reference Tests
- UALPA – Utah Academic Language Proficiency Assessment (English Language Communication/Comprehension Proficiency)
- DWA – Direct Writing Assessment
- NWEA – Northwest Evaluation Association testing and assessment
- ACT – American College Testing
- AccuPlacer testing and assessment
- SBAC – Smarter Balanced Assessment Consortium assessment system
- Explore – Explore Test education assessment tool provided by ACT Nonprofit Organization
- PLAN – PLAN Test education assessment tool provided by ACT Nonprofit Organization

SIS – Student Information System: DCS administers and supports a Student Information System to all LEAs in the state. Districts and charter schools have direct input into the design of its current and future components, including increased integration of Utah's Core Curriculum. The system integrates the on-demand importing of state assessments at the student, class and school levels and provides a parent portal.

FIS – Fiscal Information System: DCS provides a full range of financial services, management tools, and reporting capabilities to assist school boards, district office staff, school administrators, and auditors. Comprehensive reporting is available for general ledger, payroll, personnel/human resource management, accounts payable, receipts, warehouse, fixed assets, and textbooks. The system provides electronic reporting to the Internal Revenue Service, Social Security Administration, State Tax Commission, State Retirement System, Workforce Services, Teacher Certification System, and various banks for payroll direct deposit.

UTREx – Utah eTranscript and Records Exchange System: DCS is implementing UTREx to provide for the daily collection and longitudinal maintenance of student level data and from all LEAs for on-demand transfer of electronic cumulative folders and official e-transcripts for transmission to post-secondary institutions.

Data Governance: DCS is involved in LEA/USOE data governance and data security including:

- management systems;
- semi-annual data conferences;
- data stewardships; and
- the Data Warehouse Group and the Network Administration Group.

Performance Measures

DCS reports that its systems and services are saving school districts millions of dollars every year in software purchasing, training, technical support, maintenance of software systems and data collection, storage and transportation. DCS also fulfills many desired outcomes by meeting statutory requirements for data governance, data collections, data management and reporting. DCS routinely engages internal and external customers in user group meetings to assess needs and the success of services and continually monitors network and system performance to ensure it is meeting benchmarks.

Budget

District Computer Services Expenditure History					
	<u>FY 2007*</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services		2,984,400	3,199,900	3,361,300	3,266,700
In-state Travel		4,600	3,800	3,200	2,600
Out-of-state Travel		15,800	5,500	4,700	9,100
Current Expense		183,600	3,501,600	165,800	157,100
DP Current Expense		162,800	306,200	373,900	258,200
DP Capital			161,600	271,900	1,695,700
Pass-through		398,800	436,400	439,900	547,200
Total	-	3,750,000	7,615,000	4,620,700	5,936,600

*This program was created after FY 2007.

District Computer Services FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services	2,858,100	391,400	17,200		3,266,700
In-state Travel	2,600				2,600
Out-of-state Travel	3,800	5,300			9,100
Current Expense	145,000	6,500	5,600		157,100
DP Current Expense	28,500	208,500	21,200		258,200
DP Capital		1,695,700			1,695,700
Pass-through	368,700	176,300	2,200		547,200
Total	3,406,700	2,483,700	46,200	-	5,936,600

District Computer Services FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
COMPUTER SUPPORT SPECIALIST II	2.7
COMPUTER SUPPORT SPECIALIST III	1.0
CONTRACT/GRANT ANALYST II	0.7
EDUCATIONAL SPECIALIST	1.2
EXECUTIVE SECRETARY	1.0
INFORMATION TECHNOLOGY DIRECTC	0.5
INFORMATION TECHNOLOGY MGR II	1.5
IT ANALYST II	14.0
IT ANALYST III	1.5
OFFICE TECHNICIAN II	0.6
RESEARCH CONSULTANT II	1.7
TECHNICAL SUPPORT SPEC II	5.5
TECHNICAL SUPPORT SPECIALIST III	3.0
TEMPORARY POSITION	0.1
WEB DEVELOPER I	1.0
Total	36.1

District Computer Services FY 2011 Current Expense Vendor Detail	
AMERICAN PAYROLL ASSN UTAH CHAPTER	100
Anthony Schmidt	1,257
AT&T MOBILITY	1,861
CANNELLAS	162
CANON BUSINESS SOLUTIONS	2,014
COUNCIL OF CHIEF STATE SCHOOL OFFICERS	3,500
Critical Path Training	2,546
FEDERAL EXPRESS CO GOVERNMENT SALES	1,985
JUAB SCHOOL DISTRICT	100
NEW HORIZONS COMPUTER LEARNING CENTER	1,750
No Name Provided in FINET	134,637
OFFICE DEPOT BSD INC	1,059
PCardPV3	1,090
PRINTING EXPRESS INC	19
SCANTRON CORPORATION	975
STAPLES	150
StateMail	56
VERIZON WIRELESS	2,769
XPEDX	1,119
Total	157,149

**District Computer Services
FY 2011 Data Processing Current Expense Vendor Detail**

COMSYS SERVICES LLC	25,883
DELL MARKETING LP C/O DELL USA	291,619
DEVELOPOWER INC	47,847
EDUSTRUCTURES LLC	595,000
HMB Harris, Mackessy & Brennan, Inc.	113,000
NCS PEARSON INC	602,000
SHI INTERNATIONAL	20,332
Total	1,695,680

**District Computer Services
FY 2011 Pass-Through Vendor Detail**

BOARD OF REGENTS GATEWAY	43,166
UNIVERSITY OF UTAH	1,674
UTAH EDUCATION NETWORK	95,027
Total	139,866

Recommendations

Develop Performance Measures

The Analyst recommends that in conjunction with the State Board, and USOE senior management, DCS develop quantifiable and measurable reporting of its performance and accomplishments, particularly concerning cost savings at the school district level.

PROGRAM: SPECIAL EDUCATION

Description: Special Education Services (SES) provides support to the administration of special education funding allocated through the Minimum School Program. SES provides technical assistance, regulatory oversight, professional development and leadership to the state's public education districts, schools and charters in supporting the educational services for students with disabilities.

Statutory Authority

- UCA 53A-15-3, Education of Children with Disabilities, lists the duties of the state board of education relative to the education programs for students with disabilities and enforcement.
- UCA 53A-17a-1, Minimum School Program, includes directions for funding and the use of other resources for the education of students with disabilities.
- UCA 53A-25a,b provides requirements for the education of the visually impaired and the creation and governance of the Utah Schools for the Deaf and the Blind (USDB).
- UCA 53A-26a establishes requirements for providing education services for the hearing impaired.

Service Delivery

All students with disabilities who are eligible under the federal Individuals with Disabilities Education Act (IDEA) and the Utah State Board of Education Special Education Rules are entitled to receive special education services (free appropriate public education or FAPE). In the most recently completed school year, 2010-2011, a total of 70,448 students with disabilities from the ages of 3 through 21 were served. The Utah State Office of Education (USOE) reported that SES program internal services funded by IDEA include:

- Collecting and reporting state and federal data;
- Writing and implementing policy and procedures;
- Monitoring;
- Assessments, alternate assessments, and accommodations;
- Licensure;
- Disability specific activities;
- Technical assistance to parents and local education agencies;
- Professional development;
- General supervision requirements of the IDEA;
- Completion of state performance plan (SPP) and annual performance report (APR) activities; and reports; and
- Dispute resolution

USOE also reported that SES provided the following external services funded by IDEA to ensure that students with disabilities placed outside of the local education agency receive a free appropriate public education. These services include:

- Professional development
- Technical assistance
- Contracted educational services
- Monitoring of private placements

Performance Measures

SES tracks its performance through completed accomplishments. USOE provided the following recent list of accomplishments achieved by SES:

- Providing oversight of programs on behalf of approximately 70,000 students with disabilities, ages 3-21, and their families
- Providing leadership in the area of special education and developing programs, initiatives and activities consistent with Utah's vision for the future, research-based practice, and according to the needs of students with disabilities
- Facilitating the implementation of Utah State Board of Education Special Education Rules and the Individuals with Disabilities Education Act (IDEA)
- Establishing State Special Education technical assistance materials
- Collaborating to provide statewide professional development activities for Utah's special educators and their educational partners, including general educators, administrators, and para-educators
- Ensuring compliance with IDEA and federal regulations
- Providing technical assistance on legal requirements and implementing special education's early dispute resolution system for LEAs, students with disabilities, and their families
- Reviewing, revising, and implementing the State Performance Plan (SPP) for Special Education
- Preparing and submitting the Annual Performance Report (APR) and implementing local reporting and determinations requirements
- Providing leadership to Special Education Consortium professional development activities
- Representing the needs of students with disabilities on interagency and intra-agency committees
- Participating with national organizations/centers that represent and support the needs of students with disabilities
- One of the states and territories to be placed in the top level of federal determinations: "meets requirements"
- Provided continual statewide technical assistance and professional development in special education-related areas for Utah's LEAs (school districts and charter schools) and parents of students with disabilities
- Developed and disseminated special education technical assistance manuals for special educators and administrators
- Collaborated with educational partners at the USOE and in Utah's colleges and universities in order to provide a coordinated system of support for students with disabilities and their teachers in Utah's schools regarding curriculum, instruction, and social/behavioral support
- Implemented the requirements of IDEA 04, Utah's State Performance Plan, and the Annual Performance Report
- Disseminated and oversaw \$7,261,512 in federal grants for state-wide mandatory and voluntary activities and projects to support special education services in Utah's LEAs and institutions of higher education
- Received and implemented a federal special education personnel development grant (recruiting, retaining, and mentoring special educators) (\$644,000)
- Collaborated to develop and provide an imbedded read aloud tool bar to assist with accommodations for students with disabilities on Utah's CRTs
- Supported innovative, research-based Response to Intervention (RtI) literacy and numeracy initiatives through extensive and collaborative professional development, site grants, and model sites

- Developed and supported research-based school-wide positive behavioral interventions and supports (PBIS) in seventy-three schools
- Participated in an U.S. Department of Education Office of Special Education Programs (OSEP) monitoring visit
- Implemented and disseminated the IDEA ARRA funds in accordance with the federal guidance
- Established full accountability through new processes and procedures
- Provided statewide professional development and technical assistance on the use of funds

Budget

Special Education Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011*</u>
Personnel Services					1,730,500
In-state Travel					16,600
Out-of-state Travel					35,900
Current Expense					1,083,300
DP Current Expense					65,200
Pass-through					159,109,300
Total	-	-	-	-	162,040,800

*This program was created in FY 2011.

Special Education FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services		1,730,500			1,730,500
In-state Travel		16,600			16,600
Out-of-state Travel		35,900			35,900
Current Expense		1,083,300			1,083,300
DP Current Expense		65,200			65,200
Pass-through	47,500	159,061,800			159,109,300
Total	47,500	161,993,300	-	-	162,040,800

Special Education	
FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
ADMINISTRATIVE SECRETARY	1.0
EDUCATIONAL COORDINATOR	1.7
EDUCATIONAL COORDINATOR WITH DOC	1.1
EDUCATIONAL SPECIALIST	7.2
EDUCATIONAL SPECIALIST WITH DOC	0.4
EXECUTIVE SECRETARY	0.9
FINANCIAL ANALYST II	1.0
OFFICE SPECIALIST I	4.0
OFFICE SPECIALIST II	1.0
RESEARCH CONSULTANT II	0.3
Total	18.7

Special Education	
FY 2011 Current Expense Vendor Detail	
ACADEMY FOR EDUCATION DEVEOP	2,890
ALPINE SCHOOL DISTRICT	1,870
APPLE SPICE JUNCTION	1,395
ART ACCESS	40,000
Braille Plus	51,915
BRAIN INJURY ASSOCIATION OF UTAH	7,500
Brustein & Manasevit	3,008
CONFERENCECALL.COM	2,280
CopyCenters	17,541
COUNCIL OF CHIEF STATE SCHOOL OFFICERS	20,000
DIAMOND SELF STORAGE	1,980
EAST HOLLYWOOD HIGH SCHOOL INC	1,000
Effective Instructional Materials Systems	69,439
FATHER FLANAGANS BOYS HOME	5,145
GATEWAY PREPARATORY ACADEMY	1,500
Good Foundations Academy Charter School	5,163
GRANITE SCHOOL DISTRICT	2,000
Hawthorn Academy	1,000
HENRIKSEN BUTLER DESIGN GROUP	1,194
IRON CO SCHOOL DISTRICT	2,000
JUDGE CAFE & GRILL	1,057
KANE CO SCHOOL DISTRICT	2,000
LEARNING DISABILITIES ASSOCIATION OF UTAH	2,726
LES OLSON COMPANY	4,505
LINCS	40,000
LRP PUBLICATIONS INC TA DARTNELL CORPORATION	14,820
MARY E GARBER	1,000
Merit College Preparatory Academy	1,000
MILLARD SCHOOL DISTRICT	1,500
Misc. Less Than \$1,000 Each	28,337
NATL ASSN OF STATE DIRECTORS SPECIAL EDUCATION	9,983
NEBO SCHOOL DISTRICT	1,596
No Name Provided in FINET	242,124
OFFICE DEPOT BSD INC	12,070
PROVIDENCE HALL	1,500
PROVO MARRIOTT	10,164
PSI TYC	10,000
QUEST ACADEMY	1,500
RED LION HOTEL SL DOWNTOWN	2,257
RICH SCHOOL DISTRICT	1,000
SALT LAKE SCHOOL DISTRICT	3,907
SAN JUAN SCHOOL DISTRICT	1,500
SHARON BETH SACKS	1,000
SOUTH SUMMIT SCHOOL DISTRICT	1,000
SOUTHWEST EDUCATIONAL DEVELOPMENT CENTER	3,000
Special Education Data Services & Information Systems	277,552
StateMail	2,311
SUMMIT ACADEMY INCORPORATED	1,500
THE RANCHES ACADEMY INC	1,000
THOMAS EDISON CHARTER SCHOOL SOUTH	1,000
THOMPSON PUBLISHING GROUP	5,597
TOOELE SCHOOL DISTRICT	1,700
USU OFFICE OF CONFERENCE SVCS	10,000
UTAH ASSOCIATION OF SCHOOL PSYCHOLOGISTS	5,100
UTAH CCBDB CHILDREN WITH BEHAVIRO DISOR	5,100
Utah Council for Administrators of Special Ed	1,288
UTAH PARENT INFORMATION & TRAINING CENTER	101,000
UTAH SPEECH LANG HEARING ASSOC	1,500
UTAH STATE UNIVERSITY	3,200
VENTURE ACADEMY	1,000
VERIZON WIRELESS	20,643
WALDEN SCHOOL	1,000
YARROW HOTEL AT PARK CITY	4,459
Total	1,083,316

Special Education	
FY 2011 Data Processing Current Expense Vendor Detail	
APPLE COMPUTER INC	1,398
CDW GOVERNMENT INC	10,664
DELL MARKETING LP C/O DELL USA	35,360
DIEBOLD INFORMATION & SECURITY SYSTEMS	240
DISS/STRATEGIC COMMUNICATIONS	90
DON JOHNSTON INCORPORATED	242
DYNAVOX SYSTEMS LLC	1,207
EILAFAN FUNDING, INC.	360
OFFICE DEPOT BSD INC	5,492
PCardPV3	1,337
SHI INTERNATIONAL	198
TRAINING SERVICES INC	2,850
TV SPECIALISTS INC	5,777
Total	65,215

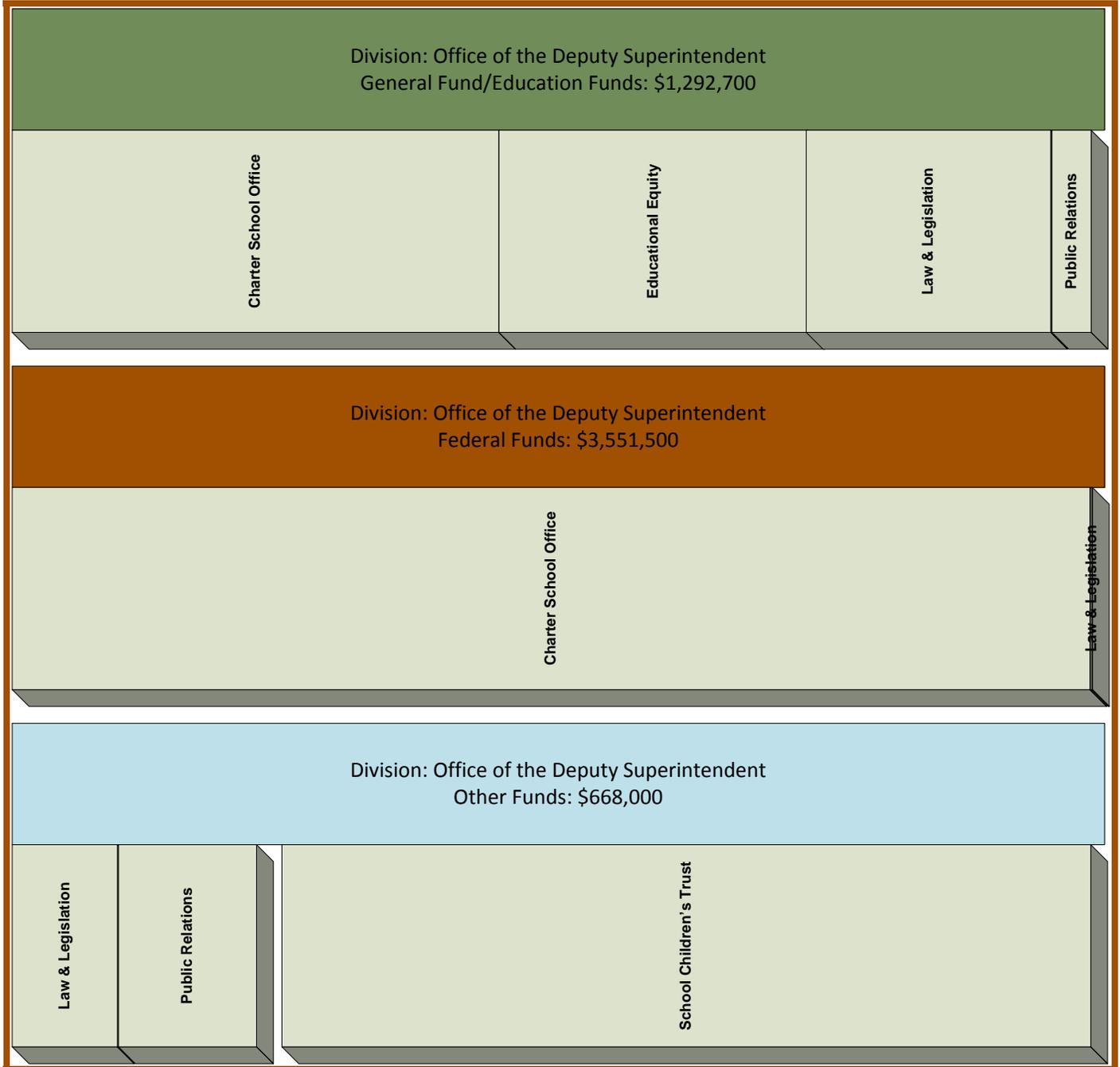
Special Education	
FY 2011 Pass-Through Vendor Detail - Part 1	
ALPINE SCHOOL DISTRICT	18,633,102
AMERICAN LEADERSHIP ACADEMY	101,052
AMES	76,470
Bear River Charter School	15,003
BEAVER CO SCHOOL DISTRICT	584,543
BOX ELDER CO SCHOOL DISTRICT	4,106,958
BYU FINANCIAL SVCS RESEARCH	177,881
C.S. Lewis Academy	145,414
CACHE CO SCHOOL DISTRICT	5,795,760
CANYON RIM ACADEMY	80,855
Canyons School District	9,963,018
CARBON CO SCHOOL DISTRICT	2,099,732
CHANNING HALL	204,103
CITY ACADEMY	81,427
DAGGETT CO SCHOOL DISTRICT	48,529
DAVINCI ACADEMY OF SCIENCE & THE ARTS	80,648
DAVIS CO SCHOOL DISTRICT	16,769,117
DUCHESNE CO SCHOOL DISTRICT	1,708,536
DUEL IMMERSION ACADEMY	91,391
Early Light Academy	74,883
EAST HOLLYWOOD HIGH SCHOOL INC	54,786
EMERY SCHOOL DISTRICT	737,482
ENTHEOS ACADEMY	176,603
Excelsior Academy	60,441
FAST FORWARD CHARTER HIGH SCHOOL	44,115
FREEDOM ACADEMY	180,097
GARFIELD CO SCHOOL DISTRICT	268,120
GATEWAY PREPARATORY ACADEMY	67,236
GEORGE WASHINGTON ACADEMY	171,074
Good Foundations Academy Charter School	23,922
GRAND CO SCHOOL DISTRICT	250,895
GRANITE SCHOOL DISTRICT	18,800,507
GUADALUPE SCHOOLS	22,881
Hawthorn Academy	89,867
INTECH COLLEGIATE HIGH SCHOOL	27,804
IRON CO SCHOOL DISTRICT	2,173,760
JOHN HANCOCK CHARTER SCHOOL FOUNDATION	38,399
JORDAN SCHOOL DISTRICT	14,242,496
JUAB SCHOOL DISTRICT	710,748
KANE CO SCHOOL DISTRICT	442,907
KARL G. MAESER PREPARATORY ACADEMY FOUNDATION	16,873
LAKEVIEW ACADEMY	66,741
LEGACY PREPARATORY ACADEMY	202,842
LIBERTY ACADEMY CHARTER SCHOOL	140,613
LINCOLN ACADEMY INCORPORATED	107,706
LOGAN CITY SCHOOL DISTRICT	1,241,988
Maria Montessori Academy	5,870
MERIT PREPARATORY ACADEMY	26,000
MILLARD SCHOOL DISTRICT	1,243,533
MOAB COMMUNITY SCHOOL	9,487
MONTICELLO ACADEMY INC	44,631
MORGAN SCHOOL DISTRICT	361,448
MOUNTAINVILLE ACADEMY	141,577
MURRAY SCHOOL DISTRICT CREEKSIDE HIGH ALT/ADULT EDUC	308,277
NAVIGATOR POINTE ACADEMY	187,758
NEBO SCHOOL DISTRICT	5,377,512
No Name Provided in FINET	1,411,431

Special Education	
FY 2011 Pass-Through Vendor Detail - Part 2	
NOAH WEBSTER ACADEMY INC	236,206
NORTH DAVIS PREPARATORY ACADEMY	198,638
NORTH SANPETE SCHOOL DISTRICT	1,082,278
NORTH STAR ACADEMY	152,574
NORTH SUMMIT SCHOOL DISTRICT	377,264
NORTHERN UTAH ACADEMY FOR MATH ENGINEERING & SCIENCE	40,426
ODYSSEY CHARTER SCHOOL	26,076
OGDEN CITY SCHOOL DISTRICT	4,602,080
OGDEN PREPARATORY ACADEMY	331,658
OPEN CLASSROOM CHARTER SCHOOL	27,631
Open High School of Utah	19,318
Oquirrh Mountain Charter School	75,998
PARADIGM HIGH SCHOOL	104,208
PARK CITY SCHOOL DISTRICT	1,772,444
PINNACLE CANYON ACADEMY	129,697
PIUTE SCHOOL DISTRICT	129,379
PROVIDENCE HALL	217,426
PROVO SCHOOL DISTRICT	7,023,141
Quail Run Primary School Foundation	48,139
RENAISSANCE ACADEMY	63,932
RICH SCHOOL DISTRICT	170,754
ROCKWELL CHARTER HIGH SCHOOL	69,503
RONALD WILSON REAGAN ACADEMY	58,003
SALT LAKE ARTS ACADEMY	36,753
SALT LAKE CITY SCHOOL DISTRICT	18,405
SAN JUAN SCHOOL DISTRICT	1,347,321
SEVIER SCHOOL DISTRICT	1,467,738
SLC SCHOOL DISTRICT	8,513,416
SOLDIER HOLLOW CHARTER SCHOOL	42,215
SOUTH SANPETE SCHOOL DISTRICT	1,229,716
SOUTH SUMMIT SCHOOL DISTRICT	412,244
SPECTRUM ACADEMY	111,833
SUCCESS ACADEMY	30,000
SUCCESS SCHOOL	29,617
SUMMIT ACADEMY INCORPORATED	118,486
SYRACUSE ARTS ACADEMY INC	79,410
THE RANCHES ACADEMY INC	118,870
THOMAS EDISON CHARTER SCHOOL	302,786
TIMPANOGOS ACADEMY	48,778
TINTIC SCHOOL DISTRICT	64,535
TOOELE SCHOOL DISTRICT	4,286,661
TUACAHN HIGH SCHOOL	113,856
UINTAH RIVER HIGH SCHOOL	11,059
UINTAH SCHOOL DISTRICT	1,800,677
UOFU GRANTS & CONTRACTS ACCOUNTING	108,268
USU CONTROLLERS OFFICE	1,207,835
USU EDITH BOWEN LAB SCHOOL	58,096
UTAH CHARTER ACADEMIES INC	314,315
UTAH COUNTY ACADEMY OF SCIENCES	69,150
UTAH STATE UNIVERSITY	40,912
UTAH STATE UNIVERSITY FINANCIAL AID OFFICE	9,999
UTAH VIRTUAL ACADEMY	59,629
VENTURE ACADEMY	80,765
VISTA AT ENTRADA INC	110,030
WALDEN SCHOOL	44,372
WASATCH PEAK ACADEMY	60,341
WASATCH SCHOOL DISTRICT	1,321,993
WASHINGTON CO SCHOOL DIST	2,197,373
WAYNE SCHOOL DISTRICT	189,943
WEBER CO SCHOOL DISTRICT	5,669,712
WEBER STATE UNIVERSITY	72,254
Weilenmann School of Discovery, Inc	36,319
Total	159,109,304

DIVISION: OFFICE OF THE DEPUTY SUPERINTENDENT

The Office of the Deputy Superintendent comprises the following programs:

- Charter School Office;
- Educational Equity;
- Law & Legislation;
- Public Relations; and
- The School Children’s Trust.



PROGRAM: CHARTER SCHOOL OFFICE**Description**

The Charter School Office authorizes and promotes charter schools, reviews the performance of charter schools, and provides technical support. In terms of staff time, the Charter School Office allocates its time as follows:

- 10% authorizing and promoting the establishment of charter schools;
- 10% reviewing and evaluating the performance of charter schools and holding them accountable;
- 5% monitoring charter schools for compliance with state and federal laws;
- 65% providing technical support to charter schools and persons seeking to establish charter schools;
- 5% making recommendations on legislation and rules pertaining to charter schools;
- 5% making recommendations to the State Board regarding funding of charter schools.

Statutory Authority

53A-1a-501- 523 establishes responsibilities of charter schools.

Service Delivery

In a direct manner, the Charter School Office assists individuals looking to start charter schools (5-10 per year), provides assistance to the State's 81 charter schools on such things as expenditure restrictions, grant applications, and State and federal policies; and reviews and gathers financial statements and academic progress.

Performance Measures

The Charter School Office considers the creation of new charter schools and the evaluation of charter school performance as indicative of its success.

Budget

Expenditures largely comprise transfers to charter schools. Of the non-transfer charter school expenditures, 72% is personnel services, 25% is current expenses, and 3% is travel. Personnel services expenditures cover the costs of a director, an executive assistant, and eight board members. Each board member cost about \$1,000. Current expenses cover outside technical advice, food, copies, telecommunications, and other expenditures.

Charter School Office Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	338,300	517,000	536,900	527,700	524,600
In-state Travel	19,200	16,900	8,400	8,200	9,500
Out-of-state Travel	13,400	22,800	22,900	12,400	15,700
Current Expense	114,200	58,700	239,300	77,300	172,000
DP Current Expense	3,800	9,400	7,200	6,300	600
DP Capital			101,600		
Capital Expenditure			11,500		
Pass-through	9,701,700	4,828,900	4,594,100	4,394,300	3,400,700
Total	10,190,600	5,453,700	5,521,900	5,026,200	4,123,100

Charter School Office FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services	433,300	91,300			524,600
In-state Travel	8,600	900			9,500
Out-of-state Travel	14,000	1,700			15,700
Current Expense	63,300	108,700			172,000
DP Current Expense	600				600
DP Capital					-
Pass-through	55,900	3,344,800			3,400,700
Total	575,700	3,547,400	-	-	4,123,100

Charter School Office FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
EDUCATIONAL DIRECTOR	1.0
EDUCATIONAL SPECIALIST	1.5
EXECUTIVE ASSISTANT, APPOINTED	1.0
FINANCIAL ANALYST III	1.0
IT ANALYST II	1.0
Total	5.5

Charter School Office FY 2011 Current Expense Vendor Detail	
APPLE SPICE JUNCTION	752
ASCD	138
BARAHONA ENTERPRISES LLC	1,919
BORDERS BOOKS & MUSIC	351
BOSTON DELI LLC	288
CHARLENE LUI	100
CLARK BARON	100
CopyCenters	8,045
CRAIG FRANK	100
DEBORRAH GOMBERG	100
Douglas R. Larson	5,000
ELIZABETHS CUSTOM CATERING INC	3,827
Emma Bullock	100
ERIN PRESTON	100
JAIME CHRISTENSEN	100
JEAN HILL	100
Jo Schmitt	180
Joe Heywood	275
John Tripp	312
JOHN TAGGART	100
JUDGE CAFE & GRILL	853
JUDY S FARRIS	100
KIM FRANK	100
LES OLSON COMPANY	960
MARLIES BURNS	132
Misc. Less Than \$100 Each	750
MOUNT OLYMPUS WATERS INC	122
NATIONAL ALLIANCE FOR PUBLIC CHARTER SCHOOLS	1,150
NATIONAL ASSOCIATION FOR MULTICULTURAL EDUCATION	980
NATIONAL ASSN OF CHARTER SCHOOL AUTHORIZERS	6,000
NATL STAFF DEVELOPMENT COUNCIL	149
No Name Provided in FINET	14,817
OFFICE DEPOT BSD INC	725
PANG & KOU ENTERPRISES LLC	826
RICK KEMPTON	100
ROBERT MUHLESTEIN	100
SALT LAKE COMMUNITY COLLEGE	1,881
SKOOL LUNCH	256
SLCC MILLER CAMPUS	1,362
STANFORD UNIVERSITY	91,021
StateMail	1,925
STEVEN NATHAN WINITZKY	1,300
SUSAN P SOLEIL	200
SUSAN SCHERER	100
TAP TECHNICAL ASSISTANCE FOR CHARTER SCHOOLS	14,050
UT PUBLIC EDUCATION FOUNDATION	990
UTAH ASSOCIATION OF PUBLIC CHARTER SCHOOLS	2,000
UTAH CHARTER NETWORK INC	1,980
UTAH STATE BAR	1,600
VERIZON WIRELESS	275
VERIZON WIRELESS BELLEVUE	3,025
Wade Glathar	100
WILLIAM FOWLER	100
Total	172,016

Charter School Office FY 2011 Pass-Through Vendor Detail	
ALIANZA ACADEMY	153,640
Baer Canyon High School For Sports and Medical Sciences	74,321
Bear River Charter School	176,165
Early Light Academy	147,289
EAST HOLLYWOOD HIGH SCHOOL INC	150,822
Excelsior Academy	112,920
GATEWAY PREPARATORY ACADEMY	43,118
Good Foundations Academy Charter School	114,374
Hawthorn Academy	179,545
LINCOLN ACADEMY INCORPORATED	99,508
Maria Montessori Academy	221,582
MONTICELLO ACADEMY INC	2,988
No Name Provided in FINET	58,556
Open High School of Utah	166,668
Oquirrh Mountain Charter School	155,348
PROVIDENCE HALL	195,743
Quail Run Primary School Foundation	282,306
QUEST ACADEMY	16,436
ROCKWELL CHARTER HIGH SCHOOL	184,310
SALT LAKE CITY SCHOOL DISTRICT	108,551
SOLDIER HOLLOW CHARTER SCHOOL	75,184
Summit Academy High School	67,620
UTAH CHARTER ACADEMIES INC	157,554
VISTA AT ENTRADA INC	209,440
WASATCH PEAK ACADEMY	124,350
Weilenmann School of Discovery, Inc	122,319
Total	3,400,657

Recommendation

Performance Measures

The Analyst recommends the Charter School Office develop meaningful performance measures regarding the efficiency with which they perform their jobs.

Perform Cost-Benefit/ROI Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Charter Schools program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

PROGRAM: EDUCATIONAL EQUITY**Description**

The Educational Equity program deals with discrimination complaints regarding race, national origin, sex, inter-scholastic sports, bullying, and life function disability.

Statutory Authority

No statutory authority. The Program has a Memorandum of Understanding with the Region VIII Office for Civil Rights.

Service Delivery

The Educational Equity program responds to around 150 complaints or inquiries regarding some form of civil rights issue. On a rough basis, the cost per complaint or inquiry ranges from \$500 to \$5,000. The Program is also involved in community outreach.

Performance Measures

The Educational Equity program considers the following as outcome or performance measures:

- timeliness in responding to complaints; and
- efficiency in responding to LEA and CBO inquiry requests.

Budget

Educational Equity expenditures largely comprise personnel services (77%), current expenses (12%), and pass-through (10%). Personnel services include three FTEs – an Educational Specialist, and Educational Coordinator, and a Trainer. In terms of expenditures by industry vendor, the Program spends money on copies, mail, computers, food, government associations, and other current expenditures.

Educational Equity Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	285,200	207,100	281,700	277,800	281,200
In-state Travel	400			1,000	100
Out-of-state Travel				100	
Current Expense	65,800	64,600	52,400	30,000	45,100
DP Current Expense	800	8,300	3,100	1,200	2,800
Pass-through	46,500	28,000	39,200	37,200	36,300
Total	398,700	308,000	376,400	347,300	365,500

Educational Equity FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services	281,200				281,200
In-state Travel	100				100
Out-of-state Travel					-
Current Expense	45,100				45,100
DP Current Expense	2,800				2,800
Pass-through	36,300				36,300
Total	365,500	-	-	-	365,500

Educational Equity FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
EDUCATIONAL COORDINATOR	1.0
EDUCATIONAL SPECIALIST	1.0
TRAINER I	1.0
Total	3.0

The \$36,300 in pass-through expenditures are indirect costs associated with the Indirect Cost Pool.

Educational Equity FY 2011 Current Expense Vendor Detail	
Amanda Charlesworth	55
Brianne Christensen	50
CDW GOVERNMENT INC	423
CopyCenters	11,999
DOWNTOWN SELF STORAGE	513
EDITORIAL PROJECTS IN EDUCATION, INC	75
F & C ENTERPRISES	836
Hannah Crandell	50
HILDA B JONES CENTER	400
Jamie Baker	50
Kilo Zamora	100
LRP PUBLICATIONS INC TA DARTNELL CORPORATION	662
Mallory Madsen	125
Mariel Lee	50
MEIERS CATERING	1,035
No Name Provided in FINET	15,816
OFFICE DEPOT BSD INC	1,012
PANG & KOU ENTERPRISES LLC	1,042
SALT LAKE CITY ARTS COUNCIL	4,000
Sarah Bennett	125
StateMail	277
THOMPSON PUBLISHING GROUP INC	866
UT PUBLIC EDUCATION FOUNDATION	5,000
VERIZON WIRELESS	522
Total	45,083

Recommendation

Performance Measures

The Analyst recommends the Educational Equity Program develop meaningful performance measures regarding the efficiency with which they perform their jobs.

Perform Cost-Benefit/ROI Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Educational Equity Program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

PROGRAM: LAW AND LEGISLATION

Description

The Law & Legislation program acts as the legal advisor to the State Board. In this capacity, staff writes and edits proposed rules, responds to GRAMA requests, interfaces with outside attorneys on legal matters, deals with professional misconduct, and provides ethics training.

Statutory Authority

The Law & Legislation program is not specifically mentioned in statute, although functions of the program are addressed in:

- 63G-3-101-305 sets the program to act as the legal advisor to the Board of Education for rulemaking.
- 53A-6-301-802 addresses the licensing and professional practices of teachers, and the Program acts as an advisor in licensing and professional practices questions (Utah Professional Practices Advisory Commission); and
- 53A-1-302(2) addresses the administration of public education at the State level, and requires the State Superintendent to provide legal advice under certain conditions.

Service Delivery

Each year, the Program responds to about 50 administrative rules, 50-70 professional practices and licensing issues, 1 or more lawsuits, other complaints or requests, writes a monthly legal issue newsletter, and provides other various advice.

Performance Measures

The Program does not set outcome or performance measure goals.

Budget

The Law, Legislation, and Educational Services Program expends funds on personnel (68%), pass-through (25%), and current expenses (6%).

**Law, Legislation, and Educational Services
Expenditure History**

	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	2,071,700	853,900	1,243,700	945,300	254,100
In-state Travel	19,200	8,700	4,600	4,100	1,600
Out-of-state Travel	27,800	20,700	20,400	8,700	1,300
Current Expense	2,140,000	2,449,600	2,961,900	1,147,700	23,600
DP Current Expense	21,800	5,100	10,900	5,900	600
Pass-through	8,242,600	6,607,700	5,822,600	5,258,200	92,400
Total	12,523,100	9,945,700	10,064,100	7,369,900	373,600

**Law, Legislation, and Educational Services
FY 2011 Actual Budget Sources and FTE**

	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services	250,500	3,600			254,100
In-state Travel	1,600				1,600
Out-of-state Travel	1,300				1,300
Current Expense	23,500	100			23,600
DP Current Expense	500	100			600
Pass-through	27,800	300		64,300	92,400
Total	305,200	4,100	-	64,300	373,600

*Mineral Lease

**Law, Legislation, and Educational Services
FY 2011 FTE**

<u>Position Description</u>	<u>FTE</u>
ADMINISTRATIVE SECRETARY	1.0
ASSOCIATE SUPERINT, PUBLIC INSTR	0.1
EDUCATIONAL DIRECTOR WITH DOC	1.0
FINANCIAL ANALYST II	0.1
SUPPORT SERVICES COORD II	0.1
Total	2.3

Law, Legislation, and Educational Services FY 2011 Current Expense Vendor Detail	
Carol B. Lear	75
CENTER FOR EDUCATION & EMPLOYMENT LAW	409
DELL MARKETING LP C/O DELL USA	43
DISTRICT COURT BAR FUND U S DISTRICT COURT	15
LEXIS NEXIS	948
LEXISNEXIS MATTHEW BENDER PHILADELPHIA	615
LEXISNEXIS RISK DATA MANAGEMENT INC	150
LRP PUBLICATIONS INC TA DARTNELL CORPORATION	379
LYMAN PRINTING & STAMP CO INC	51
MATTHEW BENDER	658
NATIONAL ASSOCIATION OF STATE BOARDS OF EDUCATION	494
NATL ASSOC OF ST DIRECTORS OF TECHER EDUCATION	2,000
No Name Provided in FINET	10,152
OFFICE DEPOT BSD INC	48
PCardPV3	600
STAPLES	139
StateMail	52
UTAH DISPUTE RESOLUTION	1,000
UTAH STATE BAR LICENSING DEPT	470
VERIZON WIRELESS BELLEVUE	820
WEST GROUP	1,412
WEST PUBLISHING COMPANY ST PAUL	3,073
Total	23,604

Law, Legislation, and Educational Services FY 2011 Pass Through Vendor Detail	
GARFIELD CO SCHOOL DISTRICT	32,166
KANE CO SCHOOL DISTRICT	32,167
No Name Provided in FINET	28,097
Total	92,430

Recommendations

Perform Cost-Benefit/ROI Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Law & Legislation Program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

Performance Measures

The Analyst recommends the Law & Legislation program develop meaningful performance measures regarding the efficiency with which they perform their jobs.

PROGRAM: PUBLIC RELATIONS**Description**

The Public Relations Program ensures that all public meetings have a public notification, assists in the creation of the Superintendent's Annual Report, assists in the dissemination of various student and school reports, provides notice of surplus property being offered, and provides communication support between various public education professionals.

Statutory Authority

- 53A-1-301 details the administration of the statewide public education system;
- 53A-1-601 addresses performance assessment; and
- 53A-1-1112 addresses reporting of school performance to parents and students.

Service Delivery

The Program issues around 16 press releases, produces a few videos, creates 2 annual reports (USOE, Office of Rehab), produces 11 board summaries, creates 52 agency newsletters, produces 1 fingertip fact book, provides around 240 new summaries, creates a political and educational directory, and produces two Education calendars. Actual time expenditure includes, among many other things, editing photos for publication, formatting the layout of the school calendar, editing and producing parent guides to public education, formatting and revising required forms, converting document to Illustrator and PNG files, installing scanners, producing posters for such things as the Common Core, and preparing manuals and charts.

Performance Measures

No quantifiable performance measures provided.

Budget

Expenses by the Public Relations Program are centered on personnel services (67%) and current expenses (19%).

Public Relations Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	87,200	77,900	81,900	84,800	90,800
In-state Travel	400	900	100	800	
Out-of-state Travel		800		300	800
Current Expense	26,100	26,700	24,000	24,600	25,600
DP Current Expense	1,600	3,400	2,800	4,700	1,800
Pass-through	14,200	10,500	11,400	11,400	11,700
Total	129,500	120,200	120,200	126,600	130,700

Public Relations FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services	16,000			74,800	90,800
In-state Travel					-
Out-of-state Travel	800				800
Current Expense	25,600				25,600
DP Current Expense	1,800				1,800
Pass-through	2,100			9,600	11,700
Total	46,300	-	-	84,400	130,700

*Mineral Lease

Public Relations FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
MEDIA PRODUCTION SPECIALIST	1.7
Total	1.7

Public Relations FY 2011 Current Expense Vendor Detail	
APPLE COMPUTER INC	756
AT&T MOBILITY	1,106
BOX ELDER CO SCHOOL DISTRICT	78
BOX ELDER SCHOOL DISTRICT	507
DIXIE HIGH SCHOOL WASHINGTON DIST	648
LYNDA.COM INC.	375
MEDIARIGHT LLC	393
NEXTEL COMMUNICATIONS	296
NON-STOP MUSIC LIBRARY	1,700
No Name Provided in FINET	16,957
OFFICE DEPOT BSD INC	114
Office Max	62
PLEASANT GROVE HIGH SCHOOL ALPINE SCHOOL DIST	706
TV SPECIALISTS INC	1,532
UOFU UTAH EDUCATION NETWORK 101 WASATCH DR	346
Total	25,578

Recommendation

Perform Cost-Benefit/ROI Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the Public Relations Program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

Performance Measures

The Analyst recommends the Public Relations program develop meaningful performance measures regarding the efficiency with which they perform their jobs.

PROGRAM: SCHOOL CHILDREN'S TRUST

Mission

"To build the trust by:

- Ensuring adherence to fiduciary duties and legal responsibilities under trust law of the School and Institutional Trust Lands Administration (SITLA) Director, the Board of Trustees, the State Treasurer, policymakers, and others who interact with trust assets.
- Encouraging best practices and policies in the management of the land and investment of the funds.
- Educating policymakers and the public about the one of the nation's largest endowments and its potential for positive growth to educate students.
- Instilling a sense of "ownership" amongst parents and educators as they use the revenue to promote world class schools.
- Administering the School LAND Trust Program effectively and efficiently with vision for aiding schools to become world class."

Description

The staff of the School Children's Trust Section:

- Oversee the management of the school trust lands;
- Provide input into the investment of the permanent State School Fund;
- Administer the School LAND Trust Program in nearly 1,000 public schools (both traditional and charter schools) with 8,000 School Community Council members; and
- Provide information and advocate for the School Trust with state and national policy makers, the media, the public, the educational community, user organizations that provide the revenue from the lands, and others.

Service Delivery

The services provided by this section are mostly external to USOE. Representing the beneficiaries, the section staff meets with SITLA, user groups, and the State Treasurer. Staff also provides information to district superintendents, local school board members, principals, and members of the School Community Councils.

Statutory Authority

53A-16-101.5 establishes the School LAND (Learning And Nurturing Development) Trust Program to provide financial resources to enhance or improve student academic achievement and implement a component of the school improvement plan.

Performance Measures

The staff has provided the following measures, which do not seem to directly measure the efforts of this program:

- No polling has been conducted by our section: however, the most recent polling by SITLA a few years ago indicated that the public recognition of school trust lands had gone from approximately 3% to approximately 75%.
- We measure part of our success on the land by the revenue made by SITLA, taking into consideration the national economic climate in which those funds were generated.
- We also measure our success on the investment of the permanent State School Fund against national and international benchmarks and against whether market is over cost. Our section gathers data from 19 other states with permanent school funds. We have also been tracking

the total return. In the future we hope to be able to track net total return. We have met with Idaho, whose return appears generally higher than Utah, to determine if any of their processes are applicable to our investments.

- The success of the program is measured in each school and is reported in the school's final report for that year. Since other programs active in a school such as Title I and district programs may be focused on the same academic area as the School LAND Trust program it is difficult to ascribe all progress to our program alone, but final reports on an individual school basis are most encouraging.
- Our section receives many accolades from those in the educational community that are familiar with what is accomplished with the funds.
- Every public school in the state participates in the program.
- Also, our section checks with every district and school to ensure that a School Community Council or Trust Land Committee is formed in the fall, to ensure that plans are submitted in the spring for implementation the next fiscal year, that local school districts approve those plans or that other plans are submitted for rejected plans, that councils/committees sign the report on their involvement in the process, that principals sign the Principal Assurance Form on elections, that District Business Administrators submit reports on audited expenditures out of the program, and that principals enter Final Reports. There is 100% compliance every year as to required reports.

Budget

School Children's Trust Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	204,000	338,700	373,500	362,300	368,600
In-state Travel	4,400	3,100	1,400	2,300	2,500
Out-of-state Travel	800		4,200	6,900	3,000
Current Expense	58,500	69,100	56,500	88,200	89,900
DP Current Expense	1,800	800	8,200	4,200	7,800
Pass-through	33,200	45,700	51,900	48,500	47,500
Total	302,700	457,400	495,700	512,400	519,300

School Children's Trust FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services				368,600	368,600
In-state Travel				2,500	2,500
Out-of-state Travel				3,000	3,000
Current Expense				89,900	89,900
DP Current Expense				7,800	7,800
Pass-through				47,500	47,500
Total	-	-	-	519,300	519,300

*Mineral Lease (21%) and Restricted Revenue (79%)

School Children's Trust FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
EDUCATIONAL SPECIALIST	1.0
FINANCIAL MANAGER I	1.0
TRAINER I	1.0
TRAINER III	1.0
Total	4.0

All data processing current expenses in FY 2011 went to CDW Government, Inc. The \$47,500 in pass-through expenditures are indirect costs associated with the Indirect Cost Pool. The following table provides vendor detail for current expenses.

School Children's Trust FY 2011 Current Expense Vendor Detail	
CHILDRENS LAND ALLIANCE SUPPORTING SCHOOLS	590
CopyCenters	261
DIGITAL MEDIA CONSULTING, LLC	56,000
Karen Rupp	87
LEXIS NEXIS	530
Margaret R. Bird	45
No Name Provided in FINET	17,830
Paula Plant	32
PERFORMANCE AUDIO LLC	149
PHILLIPS VIDEO POST	8,300
RC WILLEY	600
STAPLES	1,304
StateMail	267
VERIZON WIRELESS BELLEVUE	2,798
WESTERN STATES LAND COMMISSIONERS ASSOCIATION	1,150
Total	89,942

Recommendations

Perform Cost-Benefit/ROI Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the School Children's Trust Program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

Develop Performance Measures

The Analyst recommends the School Children's Trust program develop meaningful performance measures regarding the efficiency with which they perform their jobs.

DIVISION: BUSINESS SERVICES

The Business Services Division comprises the following programs:

- School Finance; and
- The Indirect Cost Pool.



PROGRAM: SCHOOL FINANCE**Mission**

Establish processes and systems which support Utah public school children and our stakeholders by applying best practices with constant attention to timeliness, completeness and accuracy.

Vision

Be leaders in providing support, direction, distribution and accountability of financial, construction, and pupil transportation resources for our constituencies.

Description

The majority of the School Finance (SF) section's responsibilities include fund allocation, tracking and reporting. This section is responsible for allocation and accounting of Minimum School Program (MSP) and School LAND (Learning and Nurturing Development) Trust Program funds for Utah's 41 school districts and 81 public charter schools according to statutes and administrative rules governing public education.

The section also gathers and verifies statistical data such as educator information, local property tax data, and pupil transportation statistics (student ridership, bus operation minutes, miles, and depreciation costs) and other information needed to distribute MSP funds to school districts and public charter schools.

In addition, the section operates and maintains the new Statewide Public Education Online Program as well as supervises and tracks school building construction to ensure school buildings meet all applicable codes.

School Finance personnel provide professional development and technical assistance on finance, reporting, and pupil transportation issues to district and charter school business administrators.

During legislative sessions School Finance personnel provide the Legislative Fiscal Analyst with fiscal note input for education-related bills that serves as a resource for final fiscal notes.

Statutory Authority

- Utah Constitution, Article X, Section 5, and UCA 53A-28 et seq.: The SF Section supports the School Bond Guarantee Program, allowed by Subsection 5a, by providing letters of recommendations to the State Treasurer regarding school district bonding capacity, bonded indebtedness, reserve fund balances and history of debt repayment as the Treasurer prepares its Certificate of Eligibility for the Debt Guarantee Program for each school district.
- Utah Constitution, Article XIV, Section 4: The SF Section monitors each school district debt limit to ensure they do not exceed the constitutional limit.
- UCA 17C et. seq.: The SF Section provides consulting services for school district administrative personnel and local school boards as they work with local redevelopment agencies and participate in Urban Renewal, Economic Development or Community Development projects.
- UCA 41-6a-1304 requires school bus driver motor vehicle and training records to ensure drivers maintain proper Commercial Driver Licenses (CDLs) with school bus endorsement and ensure that any DUI information is also identified.

- UCA 53A-1-401(3) requires the SF Section to draft rules pertaining to school finance and accounting, pupil transportation, school construction and inspection, redevelopment and property tax, as well as the Statewide Public Education Online Program.
- UCA 53A-17a establishes the MSP. The School Finance section carries out the code's purpose to "provide a minimum school program for the state in accordance with the constitutional mandate, (recognizing) that all children of the state are entitled to reasonably equal educational opportunities regardless of their place of residence in the state and of the economic situation of their respective school districts or other agencies." This same section of code also requires districts to participate on a partnership basis.
- UCA 53A-1-301 requires the State Superintendent to provide a complete statement of fund balances; prepare a complete statement of state funds allocated to each school district and public charter school; report items such as fall enrollments, average student membership hours, high school graduates, licensed and classified employees, pupil-teacher ratios, class sizes, and average salaries; require all school districts to comply with data collection and management procedures; and prepare and submit to the Governor a budget for the Board to be included in the Governor's budget recommendation.
- UCA 53A-3-403 and 404 require school districts to provide statistical and financial reports to USOE; USOE is required to post this financial data annually on the Internet by December 15th; financial reports must comply with UCA 51-2a-201.
- UCA 53A-20-100.5 et. seq. requires the SF Section to ensure all schools are constructed, reviewed and inspected in accordance with the appropriate building codes, administrative rules, federal laws and regulations, and state laws.
- UCA 59-2-905. Annually the Legislature sets an estimated Basic Tax Rate as part of the Minimum School Program Act; the SF Section gathers estimated state centrally assessed and locally assessed valuations as well as estimated redevelopment tax increment adjustments by school district and works with the State Tax Commission to establish by June 20th the final Basic Tax Rate that is levied by all school districts in the state.

Service Delivery

The School Finance section serves a spectrum of clients internal and external to USOE, including:

- Local Education Agencies;
- School district, charter school, and local jurisdiction building officials;
- Contractors;
- School district pupil transportation officials;
- USOE and other state agencies such as Department of Health and Tax Commission;
- Legislature and Governor's Office; and
- County assessors, auditors and treasurers

Performance Measures

The SF Section reports the following measures as indicative of its success:

- **Accuracy and Timeliness:** Reviewing formulas and appropriations periodically throughout the year and making sure the budgets are entered into BASE accurately. School district and public charter school business administrators as well as USOE staff review MSP Legislative Estimates, Mid-Year Estimates and Pre-Final documents to ensure all formulae are applied correctly and appropriate data are used to calculate allocations to LEAs.

- **Student Membership Audits:**
 - *Desired Outcome:* Collect and review audits of each LEA prepared by independent auditors.
 - *Measures used to gauge progress:* The audits should be completed on time (by September 15 for Student Membership and November 1 for Fall Enrollment), and should have minimal findings on pupil accounting rules relating to student membership such as correct entry and exit dates, part-time proration, appropriate number of school days, and the 10-day membership rule and fall enrollment.
- **CTE (Career and Technical Education):**
 - *Desired Outcome:* Allocate funds for the Career and Technical Education program. This is supported by conducting compliance audits on CTE membership for a third of the LEAs annually, on a rotating schedule.
 - *Measures used to gauge progress:* All audits are completed before the end of February.
- **Professional Staff Cost, Classroom Supplies and Materials, Educator Salary Adjustment**
 - *Desired Outcome:* Collect and compile necessary data from CACTUS database, provide data to MSP Program Specialist in a timely manner (mid-July for Professional Staff Cost and end of November for the other programs), and make minimal adjustments to the allocations after the initial allocation.
- **Optional Extended Day Kindergarten**
 - *Measures used to gauge progress:* Collect and compile necessary data from USOE Clearinghouse, provide data to MSP Program Specialist in a timely manner (mid-May), and make minimal adjustments to the allocations after the initial allocation.
- **Auditing and Accounting**
 - *Desired Outcome:* Each School District and public charter school has plans, policies, procedures, and mechanisms in place to ensure continuation of financial reporting irrespective of key administrative personnel turnover. Policymakers, stakeholders, and other enforcement entities are alerted as soon as possible when an LEA potentially faces financial or other asset crises.
 - *Measures used to gauge progress:*
 - School Building Revolving Loan fund and Charter School Sub Account System: Procedures have been refined to ensure accurate tracking of account balances and amounts available for lending from both accounts.
 - Financial Condition and Tracking System (FCATS) for Utah LEAs – policymakers have confidence they will be alerted early to fiscal stress in School Districts.
- **Statewide Public Education Online Program**
 - *Desired Outcome:* Create a program, pursuant to current statute and administrative rule, which allows students in grades 9-12 to enroll in online courses outside their primary LEA with a provider LEA through Course Credit Acknowledgements (CCAs). The program also withholds the course fees for each course from the primary LEA and diverts it to the provider LEA.
 - *Measures used to gauge progress:* Create policies and procedures for processing CCAs and withholding and diverting funds and create and maintain a website for the program

by May 13, 2011. Start accepting CCAs on August 9, 2011 Statewide Public Education Online Program.

- ***Pupil Transportation***

- *Desired Outcome:* To have every public charter school and school district bus driver in compliance with State school bus driver certification standards, to have every school district-level certified instructor in compliance with State standards, and to ensure the State approved curriculum is being adhered to.
- *Measures used to gauge progress*
 - School districts are required to report time and miles expended on each bus route by the first of November (Schedule A1 and Schedule B report). Miles and minutes other than to and from school miles and minutes are reported July 15 along with the bus inventory report. In addition, USOE provides school bus routing technical assistance to statewide transportation personnel, drivers, assistants, secretaries, and supervisors. A spreadsheet is also developed with pertinent driver information enabling USOE staff to follow a driver's instruction through their driver license recertification period. Individual driver pre-service and recertification data gathered to ensure minimum instruction minutes are completed. Annual Driver Instructor recertification data are gathered to ensure minimum instruction minutes are met. Mandatory annual professional development classes must be completed for all instructors. On-line capability to monitor driver motor vehicle records (MVRs) is in process.

- ***School Construction Oversight and Training***

- *Desired Outcome:* Ensure that all school construction projects are designed and constructed in accordance with the latest adopted building codes, state laws, administrative rules, ADA and the School Construction Inspection Resource Manual published by the USOE. Provide leadership for training during two annual UFOMA (Utah Facilities Operations and Maintenance) conferences, including the required Annual Construction and Inspection Resource Conference, and technical assistance throughout the year for school district building officials, public charter school building officers, and LEA business office personnel regarding school construction. In addition, prepare and conduct at least three training sessions annually for LEA business office personnel responsible for school construction, contractual reporting, policy and other related facility matters.
- *Measures used to gauge progress:* Construction best practices training, including the required fall 'Annual Construction and Inspection Conference,' annual updates and changes in laws, codes, and rules, new construction products, methods, and means takes place as scheduled.

- ***School Construction Procurement***

- *Desired Outcome:* Ensure that all school construction projects are completed in accordance with the latest school construction procurement requirements.
- *Measures used to gauge progress:* At least one employee from each school district and public charter school is trained and receives a certificate of successful completion. Construction procurement training continues to take place as scheduled.

- **School Construction Inspection**

- *Desired Outcome:* Ensure that all school construction projects are built compliant with adopted building codes, state laws, and administrative rules.
- *Measures used to gauge progress:* The end result is that each construction project receives a permanent 'Certificate of Occupancy' with the assurance of preservation of life/safety.

- **Minimum School Program Generally**

- Very few or no audit findings of the MSP.
- The eagerly awaited MSP Legislative Estimates book is completed and delivered in a very short time frame after the end of the legislative session.
- The preceding year's MSP budget estimates are delivered to the Legislative Fiscal Analyst's office and the Governor's Office of Budget and Planning in a timely manner and both offices agree on the number of WPU's estimated.

Student Membership Audits				
	FY10	FY09	FY08	FY07
% of audits submitted on-time	95.5%	99.0%	92.9%	87.9%
Number of findings	243	394	484	443

Fall Enrollment Audits				
	Fall 2010	Fall 2009	Fall 2008	Fall 2007
% of audits submitted on-time	93.2%	97.3%	95.2%	85.7%
% difference of actual enrollment vs. reported enrollment	0.12%	0.09%	0.05%	0.57%

CTE Audits					
	FY11	FY10	FY09	FY08	FY07
Date audits were completed	2/22/2011	2/8/2010	1/30/2009	2/20/2008	2/1/2007
Number times made recommendation to adjust funding	1	2	2	1	1

Professional Staff Cost					
	FY11	FY10	FY09	FY08	FY07
Date gave data to MSP Specialist	7/7/2011	7/2/2010	7/2/2009	7/7/2008	7/6/2007
Made adjustments after initial allocation	no	no	yes	yes	no

Classroom Supplies and Materials					
	FY11	FY10	FY09	FY08	FY07
Date gave data to MSP Specialist	12/16/201	11/20/200	11/17/200	11/7/200	11/9/200
	0	9	8	7	6
Made adjustments after initial allocation	yes	no	yes	no	no

Educator Salary Adjustment				
	FY11	FY10	FY09	FY08
Date gave data to MSP Specialist	11/16/2010	11/17/2009	11/17/2008	11/6/2007
Made adjustments after initial allocation	yes	no	no	yes

• Auditing and Accounting

- Annual financial audits of school districts and public charter schools by third-party audit firms have shown continual improvement in the number and types of findings over time. The number of audit findings that USOE personnel are required to follow up on is also decreasing in severity.

	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
LEAs Supported	120	112	108	98	93
LEAs Reporting Timely	103	97	102	73	60

School Construction Procurement Training	FY 2011	FY 2010
Number of School Construction Procurement Trainings	2	2
Number of LEAs or Construction Professionals Trained	31	73
Number of LEAs or Construction Professionals Tested	17	61
Number of LEAs or Const Prof Receiving Certificates	14	56

School Districts & Public Charter Schools—Individuals Trained in Procurement Procedures			
School Districts - At Least One Person Trained	25	<i>of</i>	42
Charter Schools - At Least One Person Trained	9	<i>of</i>	81

Trade Union Procurement & Construction Process Training	FY 2011
Number of Trade Union Trainings	1
Number of Participants Trained	69

Budget

The budget table below shows the expenditure and FTE history of the program since FY 2007. The program was reorganized after FY 2007. Overall trends show the program expenditures have remained fairly constant since FY 2008, with a slight increase in FY 2011.

After FY 2007 the District Computer Services section was separated from School Finance and moved into its own unit. This occurred when reporting responsibilities of the associate superintendents were rearranged.

School Finance Program Expenditure History					
	<u>FY 2007*</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	3,631,700	939,300	1,040,400	893,700	1,165,400
In-state Travel	16,100	10,700	2,300	1,400	9,700
Out-of-state Travel	37,100	13,300	12,300	6,700	8,400
Current Expense	310,800	91,300	85,500	67,600	81,600
DP Current Expense	439,800	11,000	6,600	500	1,300
Pass-through	573,100	126,800	135,500	119,800	150,300
Total	5,008,600	1,192,400	1,282,600	1,089,700	1,416,700

*Program reorganized after FY 2007.

School Finance Program FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other</u>	<u>Total</u>
Personnel Services	1,165,400				1,165,400
In-state Travel	9,700				9,700
Out-of-state Travel		8,400			8,400
Current Expense	81,600				81,600
DP Current Expense	1,300				1,300
Pass-through	150,300				150,300
Total	1,408,300	8,400	-	-	1,416,700

The \$150,300 in pass-through expenditures are indirect costs associated with the Indirect Cost Pool. The following table contains vendor data on current expenses.

School Finance Program FY 2011 Current Expense Vendor Detail	
AGA NORTHERN UTAH CHAPTER	1,075
AMERICAN INSTITUTE OF ARCHITECTS	160
ASSN OF GOVERNMENT ACCOUNTANTS	95
CopyCenters	5,047
COUNCIL OF EDUCATIONAL FACILITY PLANNERS	295
GRANITE SCHOOL DISTRICT	748
ISABELLAS CATERING	944
LES OLSON COMPANY	1,888
LesLee Snelson	200
National Association of State Directors of Pupil	150
No Name Provided in FINET	58,203
OFFICE DEPOT BSD INC	750
PRINTING EXPRESS INC	23
PROVO SCHOOL DISTRICT	344
SLCC CAPITOL DINING SERVICES	175
STAPLES	58
StateMail	1,792
TBF Consulting, LLC	700
Twila Affleck	16
UFOMA % CAREY MAEDGEN SECRETARY	400
UTAH ASSOCIATION OF COUNTIES	300
UTAH ASSOCIATION OF SCHOOL BUSINESS OFFICIA	750
UTAH GOVERNMENT AUDITORS ASSN	290
UTAH SAFETY COUNCIL	340
UTAH TAXPAYERS ASSOCIATION	50
VERIZON WIRELESS	1,826
VERIZON WIRELESS BELLEVUE	4,941
Total	81,560

Aside from personnel services, significant expenditures in FY 2011 include:

- Transfer of Indirect Costs (pass-through to Indirect Cost Pool), \$150,300
- Building Lease (to DFCM), \$26,400
- Building and Grounds Supplies/O&M, \$15,900
- Wireless Communication Service, \$6,800
- Photocopy Expenses, \$6,700
- Printing and Binding, \$5,700
- DTS Charges, \$5,000

FTE Detail

In Fiscal Year 2011 this program had 12.3 Full Time Equivalent (FTE) employees. Following is a breakdown of positions:

School Finance Program FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
ASSOCIATE SUPERINTENDENT, PUB	0.9
AUDITOR III	1.0
AUDITOR IV	2.6
EDUCATIONAL DIRECTOR	1.0
EDUCATIONAL SPECIALIST	1.0
EQUIPMENT OPERATIONS MGR	1.0
OFFICE SPECIALIST I	0.9
PROGRAM SPECIALIST I	1.0
RESEARCH CONSULTANT II	1.0
SCHOOL FINANCE SPECIALIST	1.0
SUPPORT SERVICES COORD II	0.9
Total	12.3

Perform Cost-Benefit/ROI Analysis and Develop Accurate Costs per Unit of Service

The Analyst recommends that the USOE perform a cost-benefit analysis of the outputs of the School Finance program, particularly to gain an accurate measure of the costs associated with each activity and any potential benefit that may or may not offset the costs.

Develop Performance Measures

The Analyst recommends the School Finance program develop meaningful performance measures regarding the efficiency with which they perform their jobs.

PROGRAM: INDIRECT COST POOL**Description**

The Indirect Cost Pool (ICP) allows USOE to charge federal programs and grants for overhead costs associated with administering those programs. If a federal program or grant allows a certain percentage be spent for indirect administration costs, USOE sets up a rate to recover the cost. The basis for establishing rates is the allowable support services costs as a percentage of overall payroll costs.

For example, suppose USOE receives a federal grant for \$100,000 that allows 5% for “direct” administration costs, and 5% for “indirect” administration costs. The ICP would receive the “indirect” portion, or in other words, charge \$5,000 to the grant. Now suppose the administrators in the ICP have overall payroll costs of \$1,000,000. In this case, the ICP will charge $\$5,000/\$1,000,000$, or 0.5% of payroll costs, to the federal grant.

USOE is not allowed to charge a rate on flow-through money going to LEAs.

For administrative purposes, USOE has divided the ICP into two sections: Internal Accounting and Agency Computer Services (ACS). However, as allowed under negotiation with the federal government, the ICP also includes the Superintendent, the Deputy Superintendent, and their support staff. Federal requirements only allow half of their costs to be recouped through the ICP.

Agency Computer Services differs from the District Computer Services (DCS) program in that ACS only works on systems to support the agency. ACS also provides the entire Web presence for all USOE sections and the state Superintendent. DCS works on systems supporting districts. Federal regulations require this separation of computer functions.

The indirect cost pool rate is only assessed to the state office. No indirect cost pool rates are charged to school districts or charter schools. Districts and charter schools are allowed to assess their own indirect cost rates to federal programs as allowed by federal programs. USOE publishes approved school district indirect cost rates on its website.

Statutory Authority

- UCA 53A-1 requires integration of the core curriculum with other systems including educator licensing, assessments, and instructional materials. ACS is indirectly involved in all technology and data activity in the USOE.
- UCA 53A-6 charges the IT section with developing, maintaining and supporting all software and data related to educator licensing.
- UCA 53A-11 requires the IT section to develop, maintain, and support all software and data related to student information.
- UCA 53A-14 requires IT staff to develop and maintain the state instructional materials data.
- UCA 53A-15 requires collection, maintenance, and analysis of many standards and programs.

Service Delivery

The internal accounting program is entirely internal; that is, it serves all of USOE but does not directly serve education entities outside of USOE. The ACS program provides services both internal and

external to USOE; it provides hardware, software, and data support to USOE staff and software support to USOR staff, and it provides online data and information to the general public.

Internal Accounting's services include:

- Prepare the USOE and USOR budgets for submission to the Governor's Office
- Prepare the USOE and USOR fiscal year closing packages
- Process all payments for all sections of USOE and USOR
- Set up and monitor budgets from funds appropriated to each section of USOE and USOR
- Provide purchasing and contracting services
- Provide mailroom services
- Provide travel services
- Provide copy services, whether using agency machines or outside printing services

Agency Computer Services' services include:

- Mandated reports. Working with LEAs and other USOE sections, ACS produces mandated reports such as U-PASS, Adequate Yearly Progress, Annual Measurable Achievement Objectives, Comprehensive School Performance Report, Special Education Indicators, and others.
- Utah Data Alliance (UDA). Funded by a longitudinal data system award, ACS is working with other higher education entities and the Department of Workforce Services to establish a shared but anonymous data service called Utah Data Alliance for education program and policy research.
- Data Governance. ACS ensures data governance and data security.
- CACTUS. ACS maintains the Comprehensive Administration of Credentials for Teachers in Utah Schools (CACTUS) which contains data that requires frequent updates as educator information changes.
- Assessment Data Management. All of the state-mandated assessments (CRTs, UALPA, etc.) are managed by ACS (and DCS) throughout each school year.
- Customized State Applications. ACS implements or supports a number of custom applications including:
 - BASE (Budgeting and Accounting System for Education)
 - RIMS (Resource Information Management System)
 - CNP (Child Nutrition Program)
 - IRIS (Integrated Rehabilitation Information System)
 - PATI (Program Approval for Technology Instruction)
 - Title I Tracker
 - SPED-SIS (Special Education Student Information System)
 - UCA (Utah Consolidated grants Application)
 - School Finance reporting
 - Early childhood intervention data
- USOE Infrastructure. ACS provides infrastructure services such as virtual servers, e-mail, help-desk, disaster recovery services, and web sites.

Performance Measures

The Internal Accounting program reports the following outcomes and performance measures:

<u>Transaction Processing</u>			
	2009	2010	2011
Adjustment Rates	0.26%	0.41%	0.26%

<u>Post Audit Exceptions</u>			
Fiscal Year	Quarter	Audited	Exceptions
2011	1	99	1
2010	4	98	5
2010	1	96	7
2009	1	89	4
2009	2	89	5
2009	3	84	5

<u>Audit Findings</u>	2008	2009	2010
Material Weakness	0	3	0
Significant Deficiency	3	4	6

Budget

Indirect Cost Pool Expenditure History					
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>
Personnel Services	3,207,400	3,259,800	3,553,700	3,374,400	3,370,400
In-state Travel	7,100	7,400	10,100	19,000	9,400
Out-of-state Travel	11,700	15,900	7,100	9,800	4,800
Current Expense	918,600	944,700	1,048,500	901,300	856,000
DP Current Expense	177,600	231,900	237,400	207,700	217,800
DP Capital		5,600	39,700	31,200	38,900
Total	4,322,400	4,465,300	4,896,500	4,543,400	4,497,300

Indirect Cost Pool FY 2011 Actual Budget Sources and FTE					
	<u>Ed Fund/GF</u>	<u>Fed Funds</u>	<u>Ded Cred</u>	<u>Other*</u>	<u>Total</u>
Personnel Services				3,370,400	3,370,400
In-state Travel				9,400	9,400
Out-of-state Travel				4,800	4,800
Current Expense				856,000	856,000
DP Current Expense				217,800	217,800
DP Capital				38,900	38,900
Total	-	-	-	4,497,300	4,497,300

*Transfers

According to USOE, the total of \$4,497,300 in transfers was originally:

- 49% state funds, or approximately \$2,200,000
- 44% federal funds, or approximately \$2,000,000
- 5% dedicated credits, or approximately \$225,000
- 2% federal mineral lease, or approximately \$90,000

Significant items in the total of \$856,000 Current Expenses in FY 2011 include:

Indirect Cost Pool		
FY 2011 Significant Current Expense Detail		
<u>Description</u>	<u>Amount</u>	<u>Purpose</u>
Human Resource Services	356,100	DHRM Internal Service Fund charges
Payroll Services	54,200	DHRM Internal Service Fund charges
Wireless Communication Serv	6,700	Wireless Communications
Other Contractual Services	15,000	SOS Temporary Services
Professional & Technical Svcs	110,000	State Auditor's Office for Single Audit
Rental of Land and Buildings	138,200	ICP share of square footage rent to DFCM
Bldg/Grounds O&M/Supplies	85,400	Other O&M
Insurance and Bonds	10,400	Insurance and Bonds
Membership Dues	34,600	Council of Chief State School Officers
DTS Telecomm Charges	30,100	DTS Internal Service Fund charges

Out of \$217,800 total Data Processing Current Expenses, significant items include:

Indirect Cost Pool	
FY 2011 Significant Data Processing Current Expense Detail	
Hardware Maintenance Services	49,700
Database Software	40,200
Network Software	32,700
Software Maint by Vendors	29,700
DTS Data Processing Charges	24,500
Other Software	17,700
Server Hardware	9,000
Desktop Computers	6,000
Total	209,500

FTE Detail

In Fiscal Year 2011 this program had 38.5 Full Time Equivalent (FTE) employees. Following is a breakdown of positions:

Indirect Cost Pool	
FY 2011 FTE	
<u>Position Description</u>	<u>FTE</u>
ACCOUNTING TECHNICIAN I	1.4
ACCOUNTING TECHNICIAN III	1.0
ADMINISTRATIVE SECRETARY	0.5
AGENCY TRAVEL/CONTRACTS COOF	1.0
COMPUTER SUPPORT SPECIALIST II	0.3
DATA PROC SECURITY SPEC II	0.7
DEPUTY STATE SUPERINT, PUBLIC IN	1.0
DIRECTOR, PUBLIC AFFAIRS	1.0
EXECUTIVE ASSISTANT, APPOINTED	0.3
FINANCE DIRECTOR	1.0
FINANCIAL ANALYST II	1.0
FINANCIAL ANALYST III	4.1
FINANCIAL MANAGER I	1.0
FINANCIAL MANAGER II	1.6
GENERAL SERVICES TECHNICIAN II	1.0
GRAPHICS ARTS SUPERVISOR	1.0
INFORMATION TECHNICIAN	1.0
INFORMATION TECHNOLOGY DIR	0.5
INFORMATION TECH MGR II	0.5
IT ANALYST II	4.3
IT ANALYST III	4.0
PRINTING OPERATOR	1.0
PUBLICATIONS/CODE EDITOR	0.8
PURCHASING AGENT III	1.0
PURCHASING TECHNICIAN II	1.4
STATE SUPT, PUBLIC INSTRUCTION	1.0
SUPPORT SERVICES COORD II	1.0
TECHNICAL SUPPORT SPEC I	1.0
TECHNICAL SUPPORT SPEC II	1.5
TECHNICAL SUPPORT SPECIALIST III	1.0
TEMPORARY POSITION	0.7
Total	38.5