

Objective: At the request of the Audit Committee, Internal Audit (IA) reviewed the Monthly Budget Report (MBR) and Discretionary Funds Report (DFR) as presented in the April Board Meeting. The MBR is presented on a monthly basis and the DFR is presented quarterly. Reports are critical to the Board being an effective decision-making body and reaching their objectives.

Concerns with the Current MBR and DFR:

- 1) Lack of policies and procedures over the MBR and DFR.
- 2) Inefficiencies and Miscommunication Regarding the Monthly Budget Report
- 3) Lack of Internal Controls over the MBR and DFR.
- 4) Lack of Transparency in the MBR, particularly in expenditure categories and the revenue section

The report also includes several observations related to appropriations as they relate to the budget and reporting process. Of note, the reports for current budget process and the appropriations process are based on different fields in the chart of accounts, which make it very difficult to compare appropriations to budgeted amounts effectively and efficiently. This difficulty could result in compliance issues with the Budgetary Procedures Act.

Internal Audit Recommendations:

Internal Audit recommends the following actions:

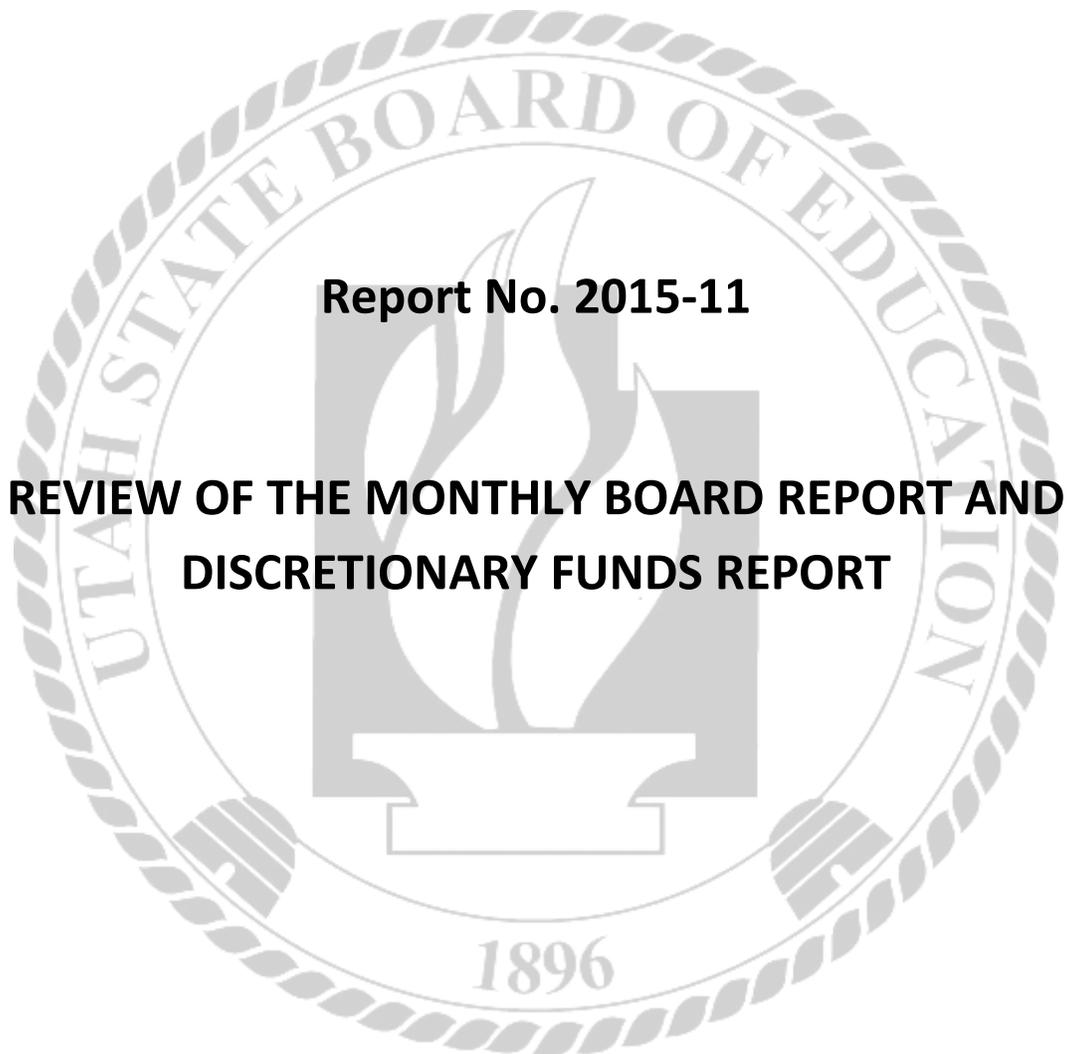
- 1) We recommend the Board determine the objectives to be met with all reports prepared so effective data driven decisions can be made. Policies and procedures should then be designed and implemented to ensure consistency, accuracy, transparency and timeliness in report parameters and preparation.
- 2) We recommend that as the Board and Superintendent's Office explore a new structure for reports they consider options that will lend themselves to efficient reporting to support effective decision-making. Consideration should be given to the reports currently available to state agencies by State Finance as we will be converting from BASE to FINET in the future.
- 3) We recommend internal controls be designed and implemented to ensure accurate and reliable financial reporting.
- 4) We recommend expenditure categories reflect the detail expenditure codes that are captured within them to ensure transparent reporting. To that end and as an efficiency measure, we recommend the Board consider using the established FINET expenditure categories that are already associated with the expenditure detail codes
- 5) We recommend that either revenue be reported in accordance with the definition generally accepted in accounting standards or the title of that section of the report be changed to reflect the information actually being reported (i.e., Expenditures by funding source).

- 6) We recommend the Superintendent’s Office continue their budget restructuring and ensure:
 - a. Appropriate budget policies, procedures and controls are designed and implemented.
 - b. Appropriation and budget relationships are understood and factored into budget policy.
 - c. Section/division management is involved in the budget process and trained on appropriate budget techniques, particularly factoring in the difference in budgeting on a SFY basis and a federal grants (FFY).
- 7) We recommend that chart of account coding for appropriation line items, appropriation units, loworgs/units and any other coding as necessary be reviewed to determine if they are efficient, effective, and transparent for budget and appropriation purposes when considering the actual structure of the agency and pass through requirements to subrecipients.
- 8) We recommend that, particularly at yearend, overall and federal spending be monitored to ensure compliance with the Budgetary Procedures Act

Finding Grade and Risk Assessment:

The findings noted increase financial, compliance, and legislative risk overall for the agency. Because of the impact on decision-making, which impacts the ability of the organization to achieve its objectives, the overall grade for the findings is a 4 – extremely high impact and risk.

**REPORT TO THE
UTAH STATE BOARD OF EDUCATION**



**Audit performed by:
Utah State Board of Education Internal Auditors**

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Report 2015-11

July 10, 2015

Utah State Board of Education
250 East 500 South
Salt Lake City, Utah 84114

Dear Board Members:

The Utah State Board of Education (the Board) *Administrative Rule 277-116-4(E)* authorizes the Board's Internal Audit section (IA) to perform audits recommended by the Audit Committee of the Board. IA performed an audit of the monthly budget report and associated discretionary funds report that was presented in the April 2015 Board Meeting. IA obtained relevant documentation from the Internal Accounting and Information Technology sections as well as internal and state financial databases. The purpose of this audit is to address the Board's concerns with the accuracy and transparency of the reports.

The IA performed the following procedures:

1. We inquired about the background of the reports and the report preparation process; including any associated policies, procedures, and internal controls.
2. We verified both the February monthly report and March discretionary funds report amounts (as presented in the April Board Meeting) with data from both the BASE and FINET systems. This verification included comparing budgeted amounts with appropriated amounts.
3. We verified the mathematical accuracy of the report.
4. For the discretionary funds report we verified authorized discretionary funds reports with discretionary fund request forms.

These procedures were limited to only the monthly budget report and discretionary funds report as noted. We have identified the procedures we performed above and the findings and recommendations resulting from those procedures are attached. These procedures were more limited than would be necessary to express an audit opinion on compliance or the effectiveness of internal control or any part thereof. Accordingly we do not express such opinions. IA performs audits in accordance with current International Standards for the Professional Practice of Internal Auditing and is in process of implementing the quality assurance standards required by those standards.

This report is intended solely for the information and use of the Utah State Board of Education and its Office and is not intended to be and should not be used by anyone other than these specified parties.

By its nature, this report focuses on exceptions, weaknesses, and problems. This focus should not be understood to mean there are not also various strengths and accomplishments. If you have any questions, please contact Debbie Davis at (801) 538-7639.

Sincerely,

A handwritten signature in cursive script that reads "Deborah Davis". The signature is written in black ink on a light-colored background.

Deborah Davis, CPA
Internal Audit Director, Utah State Board of Education

cc. Brad Smith, State Superintendent of Public Instruction
Scott Jones, Associate Superintendent of Business and Operations
Brian Ipson, Director of Internal Accounting

I. BACKGROUND

The monthly budget report (MBR) was developed by the Internal Accounting section (IAS) and the Superintendent's Office in collaboration with the Board in approximately May-June of 2014. The MBR was developed to provide the Board with financial information to help them better govern their office (the Utah State Board's Office of Education (USBOE)) and other entities for which they are responsible, including the Utah State Office of Rehabilitation (USOR) and Utah Schools for the Deaf and Blind (USDB).

The report includes budget, expenditure, funding source, and full-time equivalent (FTE) count information by entity section, and for the agency in total and is generated by Internal Accounting from data in the BASE system and other systems as necessary.

The Discretionary Funds Report (DFR) was developed by the Associate Superintendent of Business and Operations based on a tracking spreadsheet maintained by IAS. The report provides Board members additional detail regarding the use of discretionary funds.

The findings and recommendations below are presented with recognition that the Superintendent's Office is aware of the Board's concerns regarding financial reports. In developing new reporting tools, the use of FINET tools and reports should be considered to the extent possible as the agency is working to convert from BASE to FINET.

II. FINDINGS AND RECOMMENDATIONS – Monthly Budget Report

A. Lack of Policies and Procedures for the Monthly Budget Report

Formal policies and procedures for financial reports to the Board do not exist; as evident by different report formats and levels of reporting for the MBR, USOR's monthly reports, and USDB's reports. The lack of policies and procedures is due to lack of oversight by management. State Finance Accounting Policies and Procedures 20-00.00 requires policies and procedures as part of a sound internal control environment to help ensure management's directives are carried out to meet entity objectives. Policies and procedures for reports are necessary to ensure consistent, effective, efficient, accurate, and transparent reports. When reports do not possess those characteristics it is difficult to meet entity objectives and make consistent and appropriate decisions.

The lack of policies and procedures also contributed to the other findings below.

RECOMMENDATION

We recommend the Board determine the objectives to be met with all reports prepared so effective data driven decisions can be made. Policies and procedures should then be designed and implemented by the Superintendent's Office to ensure consistency,

accuracy, transparency and timeliness in report parameters and preparation. In determining objectives, policies, and procedures the following should be considered:

- Timelines for reports
- Systems to pull data from
- Data to be reported – education funds, trust funds, revolving loan funds, etc. (and how to handle transfers between funds if applicable to ensure no duplication of data)
- Line items to be reported – budgets, expenditures, revenues, encumbrances, transfers, FTE's, restrictions, etc
 - For encumbrances, consideration should also be given to:
 - Encumbrances in systems outside of BASE
 - Payroll and indirect cost expenditure encumbrances
- Analysis of data – for example, with FTE's the analysis could include:
 - FTE's compared with expenditures or revenues
 - FTE's compared with LEA's or # of clients
 - FTE's historical and current
 - FTE's compared with overtime, comp time, excess time
 - FTE's compared with other agencies

B. Inefficiencies and Miscommunication Regarding the Monthly Budget Report

The MBR as presented to the Board has generally been prepared manually by Internal Accounting using information from the BASE system. When the MBR was initially developed the BASE system was also programmed to automatically run the report. Due to a miscommunication it appears the automatic system report was not used until the June 2015 Board meeting.

There are minor differences in the manual and system reports regarding how the FTE count is determined and in how the graphs are presented. The manual report has included the same FTE count since approximately May 2014 whereas the system report only has a time lag of several weeks in the FTE data reported.

The manual report is more labor intensive than the system report, so there is a time delay in reporting the information to the Board when using the manual report. For example, the MBR for the month ending February 28, 2015 was presented at the April Board meeting. In comparison, the MBR for the month ending May 31, 2015 which was generated from the BASE system, was presented in the June Board meeting. State Finance Accounting Policies and Procedures 20-00.00 indicates that “pertinent information must be identified, captured...and communicated in a form and timeframe that enable people to carry out their responsibilities.” The lack of policies and procedures as noted in finding II.A above contributes to report inefficiencies; inefficient reporting leads to poor decision-making, delayed action, and misuse of agency resources.

RECOMMENDATION

We recommend that as the Board and Superintendent's Office explore a new structure for reports they consider options that will lend themselves to efficient reporting to support effective decision-making.

Consideration should be given to the reports currently available to state agencies by State Finance. If the current selection of reports does not meet the Board's needs, we recommend working with State Finance to determine if the needed reports could be generated by State Finance. Examples of some FINET reports are included in Appendices A-B and D-E.

Because the current budget process is established in BASE, there could be challenges accessing all needed report elements in the FINET reports. Internal Audit currently has data analysis software that makes it very easy to join or append data from one financial system to another. The software is licensed based; additional licenses could be added if this is an option management would like to consider.

C. Inadequate Internal Controls over the Monthly Budget Report Process

As noted in II.B. above, the MBR has predominantly been prepared manually by Internal Accounting. Manual reports have a higher inherent risk as there are more points where adjustments or errors could be made. Though the report was reviewed by the Superintendent's Office prior to being presented to the Board, a detailed review of the report process was not completed. As we completed our review we noted the following related to internal controls:

1. Internal Accounting reported that sometimes changes were made in collaboration with the Superintendent's Office to adjust the report for items that might not have been reflected in the report. We are unaware of any specific adjustments; however, without policies, procedures, and documented controls, the potential for this to occur exists.
2. Budget information for two subareas (units) in the agency totaling \$5.2 million was not included in the report.
3. Budget information for one subarea totaling \$130K was moved from Administration to District Computer Services.
4. Year-to-date expenditures for USOR were underreported by \$1.3 million due to netting (i.e., recording and then reversing the record) of indirect costs.
5. Encumbrances were underreported for the following reasons:
 - a. At least one of the purchase order applications that interfaces with BASE has encumbering funds as an option rather than as a requirement.
 - b. Encumbrances in other systems, such as IRIS, have encumbrances that are not in BASE and are not included in the report.
 - c. Payroll costs run 2-4 weeks behind, are encumbrances, and are not included in the report.

- d. Indirect costs are paid quarterly or annually, are encumbrances, and are not included in the report.
- e. There may also be other contracts with potential encumbered amounts that are not included in the report.

State Finance Accounting Policies and Procedures 20-00.00 states that "Management of each state agency is responsible for establishing, monitoring, and maintaining internal control"; it further indicates that internal control objectives include the reliability of financial reporting through agency internal control activities such as approvals, verifications, and reconciliations. Lack of internal controls is a result of inadequate oversight and policies and procedures as noted in II.A above and may result in inconsistent, incomplete, inaccurate, unreliable, or fraudulent financial reports.

RECOMMENDATION

We recommend that the Superintendent’s Office design and implement internal controls to ensure accurate and reliable financial reporting. Consideration should particularly be given to controls over adjustments that are made outside of the normal report process.

D. Lack of Transparency in the Monthly Budget Report

1. Lack of Transparency in Expenditure Categories in the Monthly Budget Report

Some of the expenditure categories in the MBR are not transparent as to the nature of the items included, particularly given the size of the budget in the category. Several board members have questioned the budgets and expenditures in the MBR. Expenditure categories most prone to questions include:

- Purchased Services
- Supplies & Materials
- Unallocated Expenses

The expenditure categories in the report were developed by the Superintendent’s Office and Internal Accounting and were thought to be more granular than the FINET categories used by State Finance and other state agencies and more in line with school district coding. Essentially, an expenditure category was assigned to each FINET expenditure code; this was done manually and as noted above manual process are less efficient and have a higher inherent risk. For example:

Expenditure Code	Expenditure Category
6142 Janitorial Service Contract Services	Purchased Services
6126 Wireless Communication Service	Purchased Services
6171 Buildings & Grounds-Operating Supplies, Maint & Repairs	Supplies & Materials
6269 Employee Training & Development	Supplies & Materials
6186 Photocopy Expenses	Supplies & Materials
6287 Unclassified Other	Unallocated Expenses

As noted above, State Finance Accounting Policies and Procedures 20-00.00 indicates that “pertinent information must be identified, captured...and communicated in a form and timeframe that enable people to carry out their responsibilities.” Expenditure categories should reflect the detail expenditure codes that are captured within them to ensure transparent reporting. Lack of transparency makes it difficult to understand and analyze data and make decisions based on that data.

RECOMMENDATION

We recommend that expenditure categories reflect the detail expenditure codes that are captured within them to ensure transparent reporting. To that end and as an efficiency measure, we recommend that the Board consider using the established FINET expenditure categories that are already associated with the expenditure detail codes (see an example of this in Appendix D). The expenditure category codes are those currently used in the USOR monthly report. The FINET reports mentioned in Recommendation II.B above are also based on the established FINET codes.

2. Lack of Transparency in the Revenue Section of the Monthly Budget Report

The Revenues section of the MBR is not reflective of revenue as a defined accounting term, rather it is reflective of expenditures by funding source, which is why the expenditure and revenue sections of the report are equal. Per State Finance Accounting Policies and Procedures 07-00.00 revenues are “inflows of resources that will be used by the State to perform its functions.”

The Revenues section also includes amounts for encumbrances, which is not an appropriate term to associate with revenues as encumbrances are funds that have been reserved by a purchase requisition or authorization.

State Finance Accounting Policies and Procedures 20-00.00 indicates that “pertinent information must be identified, captured...and communicated in a form and timeframe that enable people to carry out their responsibilities.” Lack of transparency in report data makes it difficult to understand and analyze data and make decisions based on that data.

RECOMMENDATION

We recommend that either revenue be reported in accordance with the definition as accepted in accounting standards or the title of that section of the report be changed to reflect the information actually being reported (i.e., Expenditures by funding source). The objective of the report as defined in the report policies and procedures, once established as recommended in II.A above, should drive what is presented in the report. An example of revenue reported in FINET is included in Appendix D.

III. FINDINGS AND RECOMMENDATIONS – Discretionary Funds Report

A. Lack of Policies and Procedures for Discretionary Funds

Formal policies and procedures for the DFR do not exist. Lack of policies and procedures is due to lack of oversight by management. State Finance Accounting Policies and Procedures 20-00.00 requires policies and procedures as part of a sound internal control environment to help ensure management's directives are carried out to meet entity objectives. Policies and procedures for reports are necessary to ensure consistent, effective, efficient, accurate and transparent reports; if reports don't have those characteristics it is difficult to meet entity objectives and make appropriate decisions.

RECOMMENDATION

We recommend policies and procedures be designed and implemented to ensure consistency, accuracy, transparency and timeliness in report parameters and preparation. In determining objectives, policies, and procedures, the following should be considered:

- Administrative Rule R277-119 Discretionary Funds
- Supporting documentation for the report presented to the Board
- Process, including timelines and responsibilities for requesting, authorizing, recording, tracking and reconciling discretionary funds
- Encumbrances related to discretionary fund items
- Nature of discretionary items (i.e., one-time vs. on-going)

B. Inadequate Internal Controls over Discretionary Funds

As we completed our review we noted the following issues related to internal controls:

1. One of 34 items on the DFR presented to the Board was understated by \$41,000 due to a miscoding of the item as a non-discretionary item.
2. Three of the 34 items on the DFR presented to the Board did not have discretionary fund forms authorizing use of the funds.
3. One of 34 items on the DFR presented to the Board was a duplicate of another item and should have been included as either an encumbrance or an expenditure of the item rather than a separate authorized item.
4. One of 34 items on the DFR presented to the Board was included as an expenditure for an authorization number different than the authorization number established by IAS.
5. Though not included on the report, we noted approximately \$16K coded to discretionary funds that should have been coded to non-discretionary funds.
6. The supporting documentation for the DFR presented to the Board in April 2015 was not available; it is unknown if it did not exist or if the lack of documentation was due to personnel changes in the position creating the report. We used alternate documentation from IAS for audit purposes.

State Finance Accounting Policies and Procedures 20-00.00 states that "Management of each state agency is responsible for establishing, monitoring, and maintaining internal

control;” it further indicates that internal control objectives include the reliability of financial reporting through agency internal control activities such as approvals, verifications, and reconciliations. Lack of internal controls is a result of inadequate oversight and policies and procedures as noted in III.A above and may result in inconsistent, inaccurate, unreliable, untimely, or fraudulent financial reports.

RECOMMENDATION

We recommend internal controls be designed and implemented to ensure consistent, effective, accurate and reliable financial reporting of discretionary funds.

IV. OBSERVATIONS RELATED TO APPROPRIATIONS

A. Background

Through the Legislative appropriations process funds are appropriated to state agencies, including the Utah State Board of Education, on an annual basis. Appropriations include fixed state funding and estimated revenue (i.e., grant revenue (federal/other) and dedicated credits or fee revenue). Appropriated funds, at a high level, are included in the state’s general ledger system, FINET, by State Finance. Agencies then have the ability to go into FINET and budget funds at a lower level. IAS establishes budgets in FINET at the highest level possible and then establishes budgets in BASE at a lower or detail expenditure level. State Finance provides two reports for agencies to track appropriations and expenditures of appropriations as follows:

1. Appropriation Budget Transaction Detail – see Appendix A for a copy of this report as of July 8, 2015. This report lists appropriations by Fund (e.g., 2480 Education Fund), Appropriation Line Item (e.g., PBAA USOR) and Appropriation Unit (e.g., PDA Child Nutrition).
2. Line Item Status Report – see Appendix B for a copy of this report as of July 1, 2015. This report lists the state fixed funding and any actual revenue collected (grant or dedicated credit) to get total revenue, which is then compared to actual expenditures and a difference is shown.

These reports are as of the dates shown and are not final for state fiscal year 2015; therefore, they are still subject to change as the yearend close process is completed. Also, note that trust funds are not reflected in either report.

B. Appropriations to Budget Comparison

There are large discrepancies, both positive and negative, in the appropriations as compared with the original BASE budget and the working BASE budget (see Appendix C). We would expect that the original BASE budget and the appropriations would be very similar if we had an effective and efficient budgeting process because budgets would be determined before the legislative session and then the outcome of the session would be reflected in both the appropriations and the original BASE budget. The working BASE budget is adjusted over time to more accurately reflect Federal funds or other items

that were previously based on estimates. While changes are expected from the original to the working budget, the fluctuations from the original to the working budget are sometimes very significant. Reasons for the discrepancies or fluctuations in budget could include:

- Lack of policies, procedures and internal controls governing budgeting.
- Lack of understanding of the appropriations and related budget process.
- Lack of budget input from sections, particularly related to Federal awards.
- Budgeting federal awards on federal fiscal years rather than the state fiscal year.

We are aware that the Superintendent's Office has acknowledged the concern with the budget and will be working to restructure the budget process and timeline to ensure appropriation amounts are based on reasonable estimates and in compliance with the Budgetary Procedures Act. We recommend the Superintendent's Office continue their restructuring and ensure:

- Appropriate budget policies, procedures and controls are designed and implemented.
- Appropriations and budget relationships are understood and factored into budget policy.
- Section/division management is involved in the budget process and trained on appropriate budget techniques, particularly factoring in the difference in budgeting on a SFY basis and a federal grants (FFY).

C. Effectiveness, Efficiency, and Transparency of Current Chart of Accounts

The process of mapping appropriated revenues to detail budgets in the BASE system is very challenging because each respective system uses a different type of account coding from the chart of accounts as the basis. For example the FINET appropriations are based on appropriation line item (e.g., PAAA, PBAA, PDAA, etc.) and appropriation unit (e.g., PAA, PBA, PDA, etc.) and the MBR is based on agency areas/divisions (e.g., Administration, CTE, etc.) as determined by loworg or unit (e.g., 0221, 3171, etc.).

The focus on different codes in the chart of accounts as used in the appropriations process and the budget process contributes to the difficulty in comparing budgets and appropriated revenues and lessens the transparency of the data as it is summarized at various levels for the MBR. Concerns with transparency were noted in finding II.C above.

We recommend that chart of account coding for appropriation line items, appropriation units, loworgs/units and any other coding as necessary be reviewed to determine if they are efficient, effective, and transparent for budget and appropriation purposes when considering the actual structure of the agency and pass through requirements to subrecipients.

Adjustments to appropriation line items and appropriation units may only be done by the Legislative Fiscal Analysts (LFA) and State Finance; therefore, we recommend that

the USBOE work with those entities as necessary to develop an efficient and effective chart of accounts for budget and appropriation purposes.

A recent example of an appropriation change that increased efficiency, effectiveness, and transparency of appropriations and budgets, was USOR requesting and obtaining appropriation unit PBF for the ASPIRE grant. ASPIRE was previously included in appropriation unit PBA, the Executive Director's Office; however, it dramatically skewed the budget and expenditures in PBA.

D. Monitoring Compliance with the Budgetary Procedures Act

When comparing appropriations to budgets we noted 12 of 21 areas/divisions that, as of the time of our budget query, had budgets in excess of the appropriated amounts; excessive budgets can lead to deficit spending. We recommend as part of the report process that, particularly at yearend, overall and federal spending be monitored to ensure compliance with the Budgetary Procedures Act, which does not allow for spending in excess of what is appropriated, with an exception that Federal funds may be spent up to 125% of the appropriated amount.

August 5, 2015

Utah State Board of Education
250 East 500 South
Salt Lake City, UT 84114

Dear Board Members:

Subject: Utah State Office of Education (USOE) Response to Audit Brief 15-11 Review of the Monthly Budget Report (MBR) and Discretionary Funds Report (DFR)

The subject report findings and recommendations generally confirm deficiencies in the MBR and the DFR. We appreciate the opportunity to comment on the report and look forward to addressing the findings and recommendations.

The Point of Contact for this response is Scott Jones, Associate Superintendent for Business and Operations, Utah State Office of Education at 801-538-7514 or scott.jones@schools.utah.gov.

Utah State Office of Education Responses

Findings and Recommendations A-D for the MBR and A-B of for the DFR:

Findings and Recommendations A (MBR): Lack of Policies and Procedures for the Monthly Budget Report

USOE concurs. USOE has received direction from the Board on improving the MBRs. We have initiated a process by which section Directors provide updates on their respective budgets on a pre-determined schedule. This will enhance reliability and consistency in our efforts to provide accurate information to the decision maker. We recognize that this, in itself, is not enough and that a thorough review of the current reports across the current budget categories, Salaries, Benefits, Travel, Purchased Services, Supplies and Materials, Equipment, and Capital Expenditures is necessary in order to provide accuracy in reporting.

The intent was that the new Finance Director would work to ensuring accuracy and reliability of the MBRs and simultaneously build the written policies and procedures supporting the processes and controls to meet these expectations. However, the selected individual quit after only eight days of employment stating an inordinate demand on time to fulfill this among other identified shortfalls in our internal accounting arena. This will further delay USOE's ability to pursue the recommendations of the Board.

There is also the BASE to FINET conversion or transition. This transition was identified as a means to ensure reliability and accuracy in reporting. Our efforts are delayed here as well. USOE will need Board assistance with other agencies, specifically State Finance, to promote a sense of urgency. USOE does not have the manpower to coordinate the necessary trainings and/or meetings to progress towards the fulfillment of an acceptable level of transition to FINET without additional assistance from outside agencies. Finally, USOE requests Board direction on exactly what they deem as their required reporting of information as outlined in their Internal Auditors report. USOE requests definitive written guidance on what data they require for analysis and decision making. This will help ensure that USOE is reliable and accurate in their reporting.

Finding and Recommendations B (MBR): Inefficiencies and Miscommunication Regarding the Monthly Budget Report

USOE concurs. We are progressing towards reliability and timeliness of our reports by way of a Financial Dashboard. However, here too, USOE requests more guidance and definition from the Board on the required reporting format and the source of the reports. For now, USOE is still relying on and reporting from the BASE platform. Real time reporting is achievable from this platform. However, the decision point is whether or not to devote staff time to improving the current methodology of reporting or transition to the FINET system and methodology of reporting this SFY. It is important to note that due to the recent hiring and then unexpected resignation of the Finance Director we are further delayed in our efforts no matter if the Board approves our continuation to improve on and report out of the BASE platform or to revert to the FINET system as the budgeting and reporting tool. Either course of action is time and resource intensive. As stated in your own report, "Because the current budget process is established in BASE, there or could be challenges accessing all needed report elements in FINET report."

Whether the transition to FINET takes place or we remain in BASE it is essential that we conduct a thorough joint review which relies on additional manpower. Neither course of action is feasible without first conducting a thorough joint review to ensure our Status of Funds is accurate. We must first clean up all of our records while continuing our day to day operations before any successful transitions can take place or any reliability is achieved if we stay in our current sub system that is BASE.

Findings and Recommendation C (MBR): Inadequate Internal Controls over the Monthly Report Budget Process

USOE concurs. There are indications that voice confirmations (VOCOs) were given by the Superintendents to make changes. These changes do not have any record of authorization or process thereby creating the essential need for a joint review and correction of our accounting records where necessary and in accordance with accounting policies and procedures. We are progressing along these very lines now.

Findings and Recommendations D (MBR): Lack of Transparency in the Monthly Budget Report

USOE concurs. We recognize that the level of details needed in the report are not immediately transparent. However, due to the size of our organization and regardless of the reporting format a better reporting or display method of the granular level details of the budget categories is required. This is the reason for the pursuit and design of the Financial Dashboard. The Financial Dashboard will allow individuals seeking increased transparency and detail in the reports to effectively, "drill down," or within budget categories to see what expenditures took place and for what purposes.

USOE could convert to providing reports to the Board completely out of FINET such as the AM65 provided in the Appendix. USOE requests the Board review the attachments in this report and determine if converting to these reports provides the level of transparency and information to them that meets State Accounting Policies and Procedures 20-00.00. This report infers that since other state agencies use FINET as their reporting platform that these types of reports are compliant with 20-00.00.

USOE recognizes the issue with the Revenue Section of the Monthly Budget Report and is pursuing methods of reporting that will ensure reliability in what revenues are accrued during the reporting period.

Findings and Recommendations A (DFR): Lack of Policies and Procedures for Discretionary Funds

USOE concurs. We have adopted particular procedures to ensure reliability and accuracy in the determination and reporting of our Discretionary Funds. These procedures are in the interest of ensuring Year End Close of SFY 15. We will publish specific written policies that control the methodology of determining the amount of Discretionary Funds and how those funds are captured and then reallocated at the end of the SFY and the beginning of the next SFY.

Findings and Recommendations B (DFR): Inadequate Internal Controls over Discretionary Funds

USOE concurs. USOE will have controls, policies and procedures in place and in writing for SFY 17.

Observations Related to Appropriations

USOE concurs. We are in progress of meeting these recommendations with the SFY 18 budget formulation process. We will ensure that written policies and procedures exist on how to effectively formulate the SFY 18 budget. Our written policies and procedures will ensure that we are following appropriate budget policies, procedures and controls and effectively involving section Directors.

USOE partially concurs with the finding on the compliance with the Budgetary Procedures Act. The system is such that budget will always exceed appropriations especially in the case of a

Response to Audit Brief 15-11

August 5, 2015

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section like CNP. We are clear that the appropriation amount for the CNP section is extremely low when compared to actual realization of revenue and expenditures. The solution to this is to seek higher appropriation amounts that are consistent with expected or estimated revenues and budget accordingly.

Sincerely,



Scott Jones

Associate Superintendent of Business and Operations

cc: Brad Smith, State Superintendent of Public Instruction

APPENDIX A

REPORT ID: BGAA

**State of Utah - FINET
Appropriation Budget Detail
Fiscal Year: 2015**

Fund: 2400
Department: 400

Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget
PDA PED Child Nutrition	PDA PED Child Nutrition	09/03/2014	100 50000000014	1		Amended Fixed Funding	\$0.00		\$0.00
PDA PED Child Nutrition							\$0.00		\$0.00
PDA PED Child Nutrition							\$0.00		\$0.00
400							\$0.00		\$0.00
2400							\$0.00		\$0.00

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Fund: 2450
Department: 400

Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget
PXAA PED Teacher Salary Supplement	PXA Teacher Salary Supplement	09/11/2014	100 50000000029	2	Modify Approp Budget for Teacher Salary Supplement	Amended Fixed Funding	\$5,000,000.00		\$5,000,000.00
				3	Setup non lapsing beginning balance	Carry Forward Expense	\$423,861.06		\$423,861.06
		06/16/2015	100 50000000060	2	SB4 ITEM 2 - ADJUSTMENT TEACHER SALARY SUPPLEMENT RESTRICTED ACCOUNT	Amended Fixed Funding	\$1,650,000.00		\$1,650,000.00
PXA Teacher Salary Supplement							\$7,073,861.06		\$7,073,861.06
PXAA PED Teacher Salary Supplement							\$7,073,861.06		\$7,073,861.06
400							\$7,073,861.06		\$7,073,861.06
2450							\$7,073,861.06		\$7,073,861.06

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Fund: 2480
Department: 400

Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PAAA PED Office of Education	PAB PED Student Achievement	04/23/2014	100 AP201500278	1		Adopted Fixed Funding	\$700.00		\$700.00	
				2		Adopted Estimated Revenue		\$0.00	\$0.00	
PAB PED Student Achievement							\$700.00	\$0.00	\$700.00	
PAH PED Teaching & Learning	04/23/2014	100 AP201500278		3		Adopted Fixed Funding	\$3,793,500.00		\$3,793,500.00	
				4		Adopted Estimated Revenue		\$26,907,400.00	\$26,907,400.00	
	09/10/2014	400 52000000001			1	Drivers Ed Funds PAA	Carry Forward Expense	\$6,014,183.00		\$6,014,183.00
					7	Ed Funds Core Academy PAA	Carry Forward Expense	\$487,302.00		\$487,302.00
					10	Ed Funds Computer Adaptive Testing PAA	Carry Forward Expense	\$5,520,282.00		\$5,520,282.00
					11	FML for RSCs PAA	Carry Forward Expense	\$1,538,000.00		\$1,538,000.00
	05/04/2015	400 52000000006			15	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$347,700.00)	(\$347,700.00)
PAH PED Teaching & Learning							\$17,353,267.00	\$26,559,700.00	\$43,912,967.00	
PAI PED Educational Equity	04/23/2014	100 AP201500278		5		Adopted Fixed Funding	\$368,200.00		\$368,200.00	
				6		Adopted Estimated Revenue		\$0.00	\$0.00	
	05/04/2015	400 52000000006			5	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$39,100.00)	(\$39,100.00)
PAI PED Educational Equity							\$368,200.00	(\$39,100.00)	\$329,100.00	
PAJ PED Assessment & Accountability	04/23/2014	100 AP201500278		7		Adopted Fixed Funding	\$5,500,000.00		\$5,500,000.00	
				8		Adopted Estimated Revenue		\$6,058,800.00	\$6,058,800.00	
	05/04/2015	400 52000000006			4	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$277,300.00)	(\$277,300.00)
PAJ PED Assessment & Accountability							\$5,500,000.00	\$5,781,500.00	\$11,281,500.00	
PAK PED		04/23/2014	100 AP201500278	9		Adopted Fixed Funding	\$14,758,900.00		\$14,758,900.00	

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Fund: 2480
Department: 400

Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget
PAAA PED Office of Education	Board & Administration	04/23/2014	100 AP201500278	10		Adopted Estimated Revenue		\$0.00	\$0.00
		09/10/2014	400 52000000001	5	Ed Funds PAA	Carry Forward Expense	\$1,987,296.00		\$1,987,296.00
				6	FML Funds PAA	Carry Forward Expense	\$1,817,561.00		\$1,817,561.00
		05/04/2015	400 52000000006	1	15GS SB 3-24 Ed Funds One Time	Amended Fixed Funding	\$37,000.00		\$37,000.00
				2	15GS SB 3-25 Ed Funds One Time	Amended Fixed Funding	\$150,000.00		\$150,000.00
		6	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		\$4,546,300.00		\$4,546,300.00	
PAK PED Board & Administration							\$18,750,757.00	\$4,546,300.00	\$23,297,057.00
PAL PED Business Services		04/23/2014	100 AP201500278	11		Adopted Fixed Funding	\$2,183,000.00		\$2,183,000.00
				12		Adopted Estimated Revenue		\$10,000.00	\$10,000.00
		09/10/2014	400 52000000001	8	Ed Funds SOEP PAA	Carry Forward Expense	\$313,875.00		\$313,875.00
				9	Ed Funds Admin PAA	Carry Forward Expense	\$86,911.00		\$86,911.00
		05/04/2015	400 52000000006	7	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$201,700.00)	(\$201,700.00)
PAL PED Business Services							\$2,583,786.00	(\$191,700.00)	\$2,392,086.00
PAM PED Career & Technical Ed		04/23/2014	100 AP201500278	13		Adopted Fixed Funding	\$3,538,900.00		\$3,538,900.00
				14		Adopted Estimated Revenue		\$17,523,300.00	\$17,523,300.00
		09/10/2014	400 52000000001	3	General Fund Suicide Prevent Spec PAA	Carry Forward Expense	\$58,532.00		\$58,532.00
				4	Substance Abuse PAA	Carry Forward Expense	\$307,750.00		\$307,750.00
		05/04/2015	400 52000000006	3	15GS HB 364 Ed Funds One Time	Amended Fixed Funding	\$150,000.00		\$150,000.00
				8	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$408,800.00)	(\$408,800.00)

State of Utah - FINET Appropriation Budget Detail Fiscal Year: 2015

Fund: 2480
Department: 400

Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PAAA PED Office of Education	PAM PED Career & Technical Ed							\$4,055,182.00	\$17,114,500.00	\$21,169,682.00
	PAN PED District Computer Services	04/23/2014	100 AP201500278	15		Adopted Fixed Funding	\$4,474,500.00		\$4,474,500.00	
				16		Adopted Estimated Revenue		\$2,511,700.00	\$2,511,700.00	
		05/04/2015	400 52000000006	9	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$422,100.00)	(\$422,100.00)	
	PAN PED District Computer Services							\$4,474,500.00	\$2,089,600.00	\$6,564,100.00
	PAO PED Educational Technology	04/23/2014	100 AP201500278	17		Adopted Fixed Funding	\$267,400.00		\$267,400.00	
				18		Adopted Estimated Revenue		\$569,800.00	\$569,800.00	
	PAO PED Educational Technology							\$267,400.00	\$569,800.00	\$837,200.00
	PAP PED Fed Elem & Secondary Ed	04/23/2014	100 AP201500278	19		Adopted Fixed Funding	\$465,200.00		\$465,200.00	
				20		Adopted Estimated Revenue		\$112,221,500.00	\$112,221,500.00	
		05/04/2015	400 52000000006	10	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$175,100.00)	(\$175,100.00)	
	PAP PED Fed Elem & Secondary Ed							\$465,200.00	\$112,046,400.00	\$112,511,600.00
	PAQ PED Law & Legislation	04/23/2014	100 AP201500278	21		Adopted Fixed Funding	\$281,400.00		\$281,400.00	
				22		Adopted Estimated Revenue		\$0.00	\$0.00	
		05/04/2015	400 52000000006	11	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$30,000.00)	(\$30,000.00)	
	PAQ PED Law & Legislation							\$281,400.00	(\$30,000.00)	\$251,400.00
	PAR PED Public Relations	04/23/2014	100 AP201500278	23		Adopted Fixed Funding	\$138,000.00		\$138,000.00	
				24		Adopted Estimated Revenue		\$0.00	\$0.00	
		05/04/2015	400 52000000006	12	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$13,700.00)	(\$13,700.00)	
	PAR PED Public Relations							\$138,000.00	(\$13,700.00)	\$124,300.00
PAS PED School Trust	04/23/2014	100 AP201500278	25		Adopted Fixed Funding	\$680,700.00		\$680,700.00		
			26		Adopted Estimated Revenue		\$0.00	\$0.00		

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PAAA PED Office of Education	PAS PED School Trust	09/10/2014	400 52000000001	2	Grand Staircase FML PAA	Carry Forward Expense	\$74,530.00		\$74,530.00	
		05/04/2015	400 52000000006	13	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$53,000.00)	(\$53,000.00)	
	PAS PED School Trust							\$755,230.00	(\$53,000.00)	\$702,230.00
	PAT PED Special Education	04/23/2014	100 AP201500278		27		Adopted Fixed Funding	\$47,500.00		\$47,500.00
					28		Adopted Estimated Revenue		\$181,188,800.00	\$181,188,800.00
		05/04/2015	400 52000000006	14	15GS SB 4 - 3 Revenue Transfer	Amended Estimated Revenue		(\$193,300.00)	(\$193,300.00)	
	PAT PED Special Education							\$47,500.00	\$180,995,500.00	\$181,043,000.00
	PAW PED Math Teacher Training	04/23/2014	100 AP201500278		29		Adopted Fixed Funding	\$500,000.00		\$500,000.00
					30		Adopted Estimated Revenue		\$0.00	\$0.00
	PAW PED Math Teacher Training							\$500,000.00	\$0.00	\$500,000.00
PAAA PED Office of Education							\$55,541,122.00	\$349,375,800.00	\$404,916,922.00	
PBAA PED Office of Rehabilitation	PBA PED Executive Director	04/23/2014	100 AP201500279	1		Adopted Fixed Funding	\$1,723,700.00		\$1,723,700.00	
				2		Adopted Estimated Revenue		\$863,400.00	\$863,400.00	
		05/26/2015	400 52000000009	2	15 GS HB 3 Item 94 Fed Funds	Amended Estimated Revenue		\$6,400,000.00	\$6,400,000.00	
	PBA PED Executive Director							\$1,723,700.00	\$7,263,400.00	\$8,987,100.00
	PBB PED Blind & Visually Impaired	04/23/2014	100 AP201500279		3		Adopted Fixed Funding	\$2,999,600.00		\$2,999,600.00
					4		Adopted Estimated Revenue		\$3,730,000.00	\$3,730,000.00
PBB PED Blind & Visually Impaired							\$2,999,600.00	\$3,730,000.00	\$6,729,600.00	
PBC PED Rehabilitation Services	04/23/2014	100 AP201500279		5		Adopted Fixed Funding	\$15,016,400.00		\$15,016,400.00	
				6		Adopted Estimated Revenue		\$43,452,500.00	\$43,452,500.00	
	09/11/2014	400 52000000004	1	Reduce for prior year expenditures in PBC T624 PBAA	Carry Forward Expense	(\$4,948,184.00)		(\$4,948,184.00)		

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Fund: 2480
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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PBAA PED Office of Rehabilitation	PBC PED Rehabilitation Services	05/26/2015	400 52000000009	1	15 GS HB 3 Item 94 Ed Fund	Amended Fixed Funding	\$6,183,100.00		\$6,183,100.00	
				3	15 GS HB 3 Item 94 Ded Cr	Amended Estimated Revenue		\$116,900.00	\$116,900.00	
				4	15 GS HB 3 Item 94 Revenue Transfer Indirect Costs	Amended Estimated Revenue		(\$2,011,200.00)	(\$2,011,200.00)	
	PBC PED Rehabilitation Services							\$16,251,316.00	\$41,558,200.00	\$57,809,516.00
	PBD PED Disability Determination	04/23/2014	100 AP201500279	7		Adopted Fixed Funding	\$10,000.00		\$10,000.00	
				8		Adopted Estimated Revenue		\$12,366,000.00	\$12,366,000.00	
	PBD PED Disability Determination							\$10,000.00	\$12,366,000.00	\$12,376,000.00
	PBE PED Deaf & Hard of Hearing	04/23/2014	100 AP201500279	9		Adopted Fixed Funding	\$1,981,400.00		\$1,981,400.00	
				10		Adopted Estimated Revenue		\$893,900.00	\$893,900.00	
	PBE PED Deaf & Hard of Hearing							\$1,981,400.00	\$893,900.00	\$2,875,300.00
PBAA PED Office of Rehabilitation							\$22,966,016.00	\$65,811,500.00	\$88,777,516.00	
PDAA PED Child Nutrition	PDA PED Child Nutrition	04/23/2014	100 AP201500280	1		Adopted Fixed Funding	\$142,600.00		\$142,600.00	
				2		Adopted Estimated Revenue		\$180,706,900.00	\$180,706,900.00	
		09/10/2014	400 52000000002	1	Child Nutrition PDA Ed Funds PDAA	Carry Forward Expense	\$48,037.00		\$48,037.00	
		05/04/2015	400 52000000007	6	15 GS SB 4 -7 Revenue Transfer Child Nutrition	Amended Estimated Revenue		(\$176,500.00)	(\$176,500.00)	
PDA PED Child Nutrition							\$190,637.00	\$180,530,400.00	\$180,721,037.00	
PDAA PED Child Nutrition							\$190,637.00	\$180,530,400.00	\$180,721,037.00	
PEAA PED Fine Arts Outreach	PEB PED Arts Subsidy Program	04/23/2014	100 AP201500281	1		Adopted Fixed Funding	\$54,000.00		\$54,000.00	
				2		Adopted Estimated Revenue		\$0.00	\$0.00	
	PEB PED Arts Subsidy Program							\$54,000.00	\$0.00	\$54,000.00

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PEAA PED Fine Arts Outreach	PEC PED Professional Outreach Program	04/23/2014	100 AP201500281	3		Adopted Fixed Funding	\$3,271,000.00		\$3,271,000.00	
				4		Adopted Estimated Revenue		\$0.00	\$0.00	
		09/10/2014	400 52000000002	2	Fine Arts PEC Ed Funds PEAA	Carry Forward Expense	\$65,882.00		\$65,882.00	
	PEC PED Professional Outreach Program							\$3,336,882.00	\$0.00	\$3,336,882.00
	PEG PED Request for Proposals	04/23/2014	100 AP201500281	5		Adopted Fixed Funding	\$200,000.00		\$200,000.00	
				6		Adopted Estimated Revenue		\$0.00	\$0.00	
	PEG PED Request for Proposals							\$200,000.00	\$0.00	\$200,000.00
	PEAA PED Fine Arts Outreach							\$3,590,882.00	\$0.00	\$3,590,882.00
	PFAA PED Educational Contracts	PFB PED Youth Center	04/23/2014	100 AP201500282	1		Adopted Fixed Funding	\$1,153,200.00		\$1,153,200.00
					2		Adopted Estimated Revenue		\$0.00	\$0.00
PFB PED Youth Center							\$1,153,200.00	\$0.00	\$1,153,200.00	
PFC PED Corrections Institutions		04/23/2014	100 AP201500282	3		Adopted Fixed Funding	\$1,984,600.00		\$1,984,600.00	
				4		Adopted Estimated Revenue		\$0.00	\$0.00	
		09/10/2014	400 52000000002	3	Educational Contracts PFC Ed Funds PFAA	Carry Forward Expense	\$222,939.00		\$222,939.00	
PFC PED Corrections Institutions							\$2,207,539.00	\$0.00	\$2,207,539.00	
PFAA PED Educational Contracts							\$3,360,739.00	\$0.00	\$3,360,739.00	
PGAA PED State Charter School Board	PGA UT Charter School Board	04/23/2014	100 AP201500283	1		Adopted Fixed Funding	\$3,453,700.00		\$3,453,700.00	
				2		Adopted Estimated Revenue		\$0.00	\$0.00	
	09/10/2014	400 52000000002	4	Charter School Board PGA Ed Funds PGAA	Carry Forward Expense	\$1,002,842.00		\$1,002,842.00		
	05/04/2015	400 52000000007	4	15 GS SB 4 -5 Revenue Transfer Charter Schools	Amended Estimated Revenue		(\$51,700.00)	(\$51,700.00)		
	PGA UT Charter School Board							\$4,456,542.00	(\$51,700.00)	\$4,404,842.00
PGAA PED State Charter School Board							\$4,456,542.00	(\$51,700.00)	\$4,404,842.00	

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PHAA PED Science Outreach	PHA Science Outreach Programs	04/23/2014	100 AP201500284	1		Adopted Fixed Funding	\$1,907,900.00		\$1,907,900.00	
				2		Adopted Estimated Revenue		\$0.00	\$0.00	
	PHA Science Outreach Programs							\$1,907,900.00	\$0.00	\$1,907,900.00
	PHB Request for Proposal	04/23/2014	100 AP201500284	3		Adopted Fixed Funding	\$225,000.00		\$225,000.00	
				4		Adopted Estimated Revenue		\$0.00	\$0.00	
	PHB Request for Proposal							\$225,000.00	\$0.00	\$225,000.00
	PHC Science Enhancement	04/23/2014	100 AP201500284	5		Adopted Fixed Funding	\$417,100.00		\$417,100.00	
				6		Adopted Estimated Revenue		\$0.00	\$0.00	
	PHC Science Enhancement							\$417,100.00	\$0.00	\$417,100.00
	PHD Integrated Student & New Facility Learning	04/23/2014	100 AP201500284	7		Adopted Fixed Funding	\$50,000.00		\$50,000.00	
				8		Adopted Estimated Revenue		\$0.00	\$0.00	
	PHD Integrated Student & New Facility Learning							\$50,000.00	\$0.00	\$50,000.00
	PHAA PED Science Outreach							\$2,600,000.00	\$0.00	\$2,600,000.00
	PJAA PED Educator Licensing	PJA Educator Licensing	04/23/2014	100 AP201500285	1		Adopted Fixed Funding	\$0.00		\$0.00
2						Adopted Estimated Revenue		\$2,121,400.00	\$2,121,400.00	
		11/25/2014	100 50000000041	1	Correct BGAA 100 AP201500285	Adopted Fixed Funding	\$2,121,400.00		\$2,121,400.00	
				2	Correct BGAA 100 AP201500285	Adopted Estimated Revenue		(\$2,121,400.00)	(\$2,121,400.00)	
		05/04/2015	400 52000000007	5	15 GS SB 4 -6 Revenue Transfer Fee License	Amended Estimated Revenue		(\$112,400.00)	(\$112,400.00)	
PJA Educator Licensing							\$2,121,400.00	(\$112,400.00)	\$2,009,000.00	
PJAA PED Educator Licensing							\$2,121,400.00	(\$112,400.00)	\$2,009,000.00	
PKAA PED Initiative	PKA Contracts & Grants	04/23/2014	100 AP201500286	1		Adopted Fixed Funding	\$1,005,400.00		\$1,005,400.00	

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Programs	PKA Contracts & Grants	04/23/2014	100 AP201500286	2		Adopted Estimated Revenue		\$0.00	\$0.00
		09/10/2014	400 52000000002	5	Contracts and Grants PKA Ed Funds PGAA	Carry Forward Expense	\$7,054,922.00		\$7,054,922.00
PKA Contracts & Grants							\$8,060,322.00	\$0.00	\$8,060,322.00
PKB Early Intervention	04/23/2014	100 AP201500286	3			Adopted Fixed Funding	\$4,600,000.00		\$4,600,000.00
				4		Adopted Estimated Revenue		\$0.00	\$0.00
PKB Early Intervention							\$4,600,000.00	\$0.00	\$4,600,000.00
PKD Electronic High School	04/23/2014	100 AP201500286	5			Adopted Fixed Funding	\$995,600.00		\$995,600.00
			6		Adopted Estimated Revenue		\$0.00	\$0.00	
	05/04/2015	400 52000000007	1	15 GS SB 4 -4 Revenue Transfer Grants and Inits	Amended Estimated Revenue		(\$15,000.00)	(\$15,000.00)	
PKD Electronic High School							\$995,600.00	(\$15,000.00)	\$980,600.00
PKE Upstart Early Childhood Education	04/23/2014	100 AP201500286	7			Adopted Fixed Funding	\$4,763,900.00		\$4,763,900.00
			8		Adopted Estimated Revenue		\$0.00	\$0.00	
PKE Upstart Early Childhood Education							\$4,763,900.00	\$0.00	\$4,763,900.00
PKF ProStart Culinary Arts Program	04/23/2014	100 AP201500286	9			Adopted Fixed Funding	\$353,100.00		\$353,100.00
			10		Adopted Estimated Revenue		\$0.00	\$0.00	
PKF ProStart Culinary Arts Program							\$353,100.00	\$0.00	\$353,100.00
PKG CTE Online Assessments	04/23/2014	100 AP201500286	11			Adopted Fixed Funding	\$341,000.00		\$341,000.00
			12		Adopted Estimated Revenue		\$0.00	\$0.00	
PKG CTE Online Assessments							\$341,000.00	\$0.00	\$341,000.00
PKH General Financial Literacy	04/23/2014	100 AP201500286	13			Adopted Fixed Funding	\$73,000.00		\$73,000.00
			14		Adopted Estimated Revenue		\$0.00	\$0.00	
	05/04/2015	400 52000000007	2	15 GS SB 4 -4 Revenue Transfer	Amended Estimated Revenue		(\$5,900.00)	(\$5,900.00)	

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	PKH General Financial Literacy				Grants and Inits				
PKH General Financial Literacy							\$73,000.00	(\$5,900.00)	\$67,100.00
PKI Carson Smith Scholarships	04/23/2014	100 AP201500286	15		Adopted Fixed Funding		\$3,993,800.00		\$3,993,800.00
				16	Adopted Estimated Revenue			\$0.00	\$0.00
	09/10/2014	400 52000000002	7	Contracts and Grants PKP Carson Smith Gen Funds PKAA	Carry Forward Expense		\$797,089.00		\$797,089.00
	05/04/2015	400 52000000007	3	15 GS SB 4 -4 Revenue Transfer Grants and Inits	Amended Estimated Revenue			(\$11,800.00)	(\$11,800.00)
PKI Carson Smith Scholarships							\$4,790,889.00	(\$11,800.00)	\$4,779,089.00
PKJ Paraeducator to Teacher Scholarships	04/23/2014	100 AP201500286	17		Adopted Fixed Funding		\$24,500.00		\$24,500.00
				18	Adopted Estimated Revenue			\$0.00	\$0.00
PKJ Paraeducator to Teacher Scholarships							\$24,500.00	\$0.00	\$24,500.00
PKK Electronic Elementary Reading Tool	04/23/2014	100 AP201500286	19		Adopted Fixed Funding		\$1,600,000.00		\$1,600,000.00
				20	Adopted Estimated Revenue			\$0.00	\$0.00
PKK Electronic Elementary Reading Tool							\$1,600,000.00	\$0.00	\$1,600,000.00
PKL ELL Software Licenses	04/23/2014	100 AP201500286	21		Adopted Fixed Funding		\$3,000,000.00		\$3,000,000.00
				22	Adopted Estimated Revenue			\$0.00	\$0.00
PKL ELL Software Licenses							\$3,000,000.00	\$0.00	\$3,000,000.00
PKM Autism Awareness	04/23/2014	100 AP201500286	23		Adopted Fixed Funding		\$10,000.00		\$10,000.00
				24	Adopted Estimated Revenue			\$0.00	\$0.00
PKM Autism Awareness							\$10,000.00	\$0.00	\$10,000.00
PKN IT Academy	04/23/2014	100 AP201500286	25		Adopted Fixed Funding		\$300,000.00		\$300,000.00
				26	Adopted Estimated Revenue			\$0.00	\$0.00

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PKN IT Academy							\$300,000.00	\$0.00	\$300,000.00	
PKO Financial & Economic Literacy	04/23/2014	100 AP201500286	27		Adopted Fixed Funding		\$175,000.00		\$175,000.00	
				28	Adopted Estimated Revenue			\$0.00	\$0.00	
PKO Financial & Economic Literacy							\$175,000.00	\$0.00	\$175,000.00	
PKP Cont & Gts- Student Lead Skills Dev	04/23/2014	100 AP201500286	29		Adopted Fixed Funding		\$250,000.00		\$250,000.00	
				30	Adopted Estimated Revenue			\$0.00	\$0.00	
	09/10/2014	400 52000000002	6	Contracts and Grants PKP Leadership Gen Funds PKAA	Carry Forward Expense		\$115,323.00		\$115,323.00	
PKP Cont & Gts- Student Lead Skills Dev							\$365,323.00	\$0.00	\$365,323.00	
PKR PED Peer Assistance	04/23/2014	100 AP201500286	31		Adopted Fixed Funding		\$300,000.00		\$300,000.00	
				32	Adopted Estimated Revenue			\$0.00	\$0.00	
PKR PED Peer Assistance							\$300,000.00	\$0.00	\$300,000.00	
PKAA PED Initiative Programs							\$29,752,634.00	(\$32,700.00)	\$29,719,934.00	
PMAA PED Federal Commodities	PMA PED Federal Commodities	04/23/2014	100 AP201500287	1		Adopted Fixed Funding	\$0.00		\$0.00	
				2		Adopted Estimated Revenue		\$0.00	\$0.00	
PMA PED Federal Commodities							\$0.00	\$0.00	\$0.00	
PMAA PED Federal Commodities							\$0.00	\$0.00	\$0.00	
PPAA PED Basic School Program	PPA Kindergarten	04/23/2014	100 AP201500288	1		Adopted Fixed Funding	\$86,827,000.00		\$86,827,000.00	
				2		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPA Kindergarten							\$86,827,000.00	\$0.00	\$86,827,000.00
	PPB Grades 1-12	04/23/2014	100 AP201500288	3		Adopted Fixed Funding		\$1,298,632,700.00		\$1,298,632,700.00
					4		Adopted Estimated Revenue		\$242,205,700.00	\$242,205,700.00
		09/11/2014	400 52000000003	1	MSP Basic PPB Ed Fund PPAA	Carry Forward Expense		\$72,977,849.00		\$72,977,849.00
	05/04/2015	400 52000000008	1	15GS SB 4 - 1 Move USF One time to Ed Fund One time	Amended Fixed Funding		\$18,000,000.00		\$18,000,000.00	

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PPAA PED Basic School Program	PPB Grades 1-12	05/04/2015	400 52000000008	2	15GS SB 4 - 1 Move USF One time to Ed Fund One time	Amended Fixed Funding	(\$18,000,000.00)		(\$18,000,000.00)	
	PPB Grades 1-12							\$1,371,610,549.00	\$242,205,700.00	\$1,613,816,249.00
	PPC Necessarily Existent Small Schools	04/23/2014	100 AP201500288	5		Adopted Fixed Funding	\$27,809,000.00		\$27,809,000.00	
				6		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPC Necessarily Existent Small Schools							\$27,809,000.00	\$0.00	\$27,809,000.00
	PPD Professional Staff	04/23/2014	100 AP201500288	7		Adopted Fixed Funding	\$157,637,800.00		\$157,637,800.00	
				8		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPD Professional Staff							\$157,637,800.00	\$0.00	\$157,637,800.00
	PPE Administrative Costs	04/23/2014	100 AP201500288	9		Adopted Fixed Funding	\$4,472,900.00		\$4,472,900.00	
				10		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPE Administrative Costs							\$4,472,900.00	\$0.00	\$4,472,900.00
	PPF Special Education - Add-on	04/23/2014	100 AP201500288	11		Adopted Fixed Funding	\$198,973,400.00		\$198,973,400.00	
				12		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPF Special Education - Add-on							\$198,973,400.00	\$0.00	\$198,973,400.00
	PPG Special Education - Preschool	04/23/2014	100 AP201500288	13		Adopted Fixed Funding	\$28,985,900.00		\$28,985,900.00	
				14		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPG Special Education - Preschool							\$28,985,900.00	\$0.00	\$28,985,900.00
	PPH Special Education - Self-contained	04/23/2014	100 AP201500288	15		Adopted Fixed Funding	\$42,455,000.00		\$42,455,000.00	
				16		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPH Special Education - Self-contained							\$42,455,000.00	\$0.00	\$42,455,000.00
PPI Special Education - Extended Year	04/23/2014	100 AP201500288	17		Adopted Fixed Funding	\$1,275,000.00		\$1,275,000.00		
			18		Adopted Estimated Revenue		\$0.00	\$0.00		
PPI Special Education - Extended Year							\$1,275,000.00	\$0.00	\$1,275,000.00	

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PPAA PED Basic School Program	PPJ Special Education - State Programs	04/23/2014	100 AP201500288	19		Adopted Fixed Funding	\$8,639,600.00		\$8,639,600.00	
				20		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPJ Special Education - State Programs						\$8,639,600.00	\$0.00	\$8,639,600.00	
	PPK Career & Technical Ed District Add-on	04/23/2014	100 AP201500288	21		Adopted Fixed Funding	\$80,975,800.00		\$80,975,800.00	
				22		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPK Career & Technical Ed District Add-on						\$80,975,800.00	\$0.00	\$80,975,800.00	
	PPL Class Size Reduction	04/23/2014	100 AP201500288	23		Adopted Fixed Funding	\$115,783,200.00		\$115,783,200.00	
				24		Adopted Estimated Revenue		\$0.00	\$0.00	
	PPL Class Size Reduction						\$115,783,200.00	\$0.00	\$115,783,200.00	
	PPAA PED Basic School Program							\$2,125,445,149.00	\$242,205,700.00	\$2,367,650,849.00
	PQAA PED Related to Basic Programs	PQB To & From School - Pupil Transportation	04/23/2014	100 AP201500289	1		Adopted Fixed Funding	\$67,579,400.00		\$67,579,400.00
					2		Adopted Estimated Revenue		(\$4,398,600.00)	(\$4,398,600.00)
PQB To & From School - Pupil Transportation						\$67,579,400.00	(\$4,398,600.00)	\$63,180,800.00		
PQC Guarantee Transportation Levy		04/23/2014	100 AP201500289	3		Adopted Fixed Funding	\$500,000.00		\$500,000.00	
				4		Adopted Estimated Revenue		\$0.00	\$0.00	
PQC Guarantee Transportation Levy						\$500,000.00	\$0.00	\$500,000.00		
PQG Adult Education		04/23/2014	100 AP201500289	5		Adopted Fixed Funding	\$9,780,000.00		\$9,780,000.00	
				6		Adopted Estimated Revenue		\$0.00	\$0.00	
PQG Adult Education						\$9,780,000.00	\$0.00	\$9,780,000.00		
PQH Enhancement for Accelerated Students Prgm		04/23/2014	100 AP201500289	7		Adopted Fixed Funding	\$4,424,700.00		\$4,424,700.00	
	8				Adopted Estimated Revenue		\$0.00	\$0.00		
PQH Enhancement for Accelerated Students Prgm						\$4,424,700.00	\$0.00	\$4,424,700.00		

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PQAA PED Related to Basic Programs	PQI Concurrent Enrollment	04/23/2014	100 AP201500289	9		Adopted Fixed Funding	\$9,270,600.00		\$9,270,600.00	
				10		Adopted Estimated Revenue		\$0.00	\$0.00	
	PQI Concurrent Enrollment							\$9,270,600.00	\$0.00	\$9,270,600.00
	PQM School Land Trust Program	04/23/2014	100 AP201500289		11		Adopted Fixed Funding	\$37,580,700.00		\$37,580,700.00
					12		Adopted Estimated Revenue		\$0.00	\$0.00
		06/15/2015	100 50000000059	1		Amended Fixed Funding	\$1,598,033.00		\$1,598,033.00	
	PQM School Land Trust Program							\$39,178,733.00	\$0.00	\$39,178,733.00
	PQN Charter School Local Replacement	04/23/2014	100 AP201500289		13		Adopted Fixed Funding	\$98,286,600.00		\$98,286,600.00
					14		Adopted Estimated Revenue		\$0.00	\$0.00
	PQN Charter School Local Replacement							\$98,286,600.00	\$0.00	\$98,286,600.00
	PQO Charter School Administration	04/23/2014	100 AP201500289		15		Adopted Fixed Funding	\$6,657,800.00		\$6,657,800.00
					16		Adopted Estimated Revenue		\$0.00	\$0.00
	PQO Charter School Administration							\$6,657,800.00	\$0.00	\$6,657,800.00
	PQP K-3 Reading Improvement	04/23/2014	100 AP201500289		17		Adopted Fixed Funding	\$15,000,000.00		\$15,000,000.00
					18		Adopted Estimated Revenue		\$0.00	\$0.00
	PQP K-3 Reading Improvement							\$15,000,000.00	\$0.00	\$15,000,000.00
	PQR Educator Salary Adjustments	04/23/2014	100 AP201500289		19		Adopted Fixed Funding	\$159,951,000.00		\$159,951,000.00
					20		Adopted Estimated Revenue		\$0.00	\$0.00
05/04/2015		400 52000000008	3	15GS SB 4 - 2 Education Fund One time to Educator Salary Adjustments	Amended Fixed Funding	\$3,430,000.00		\$3,430,000.00		
PQR Educator Salary Adjustments							\$163,381,000.00	\$0.00	\$163,381,000.00	
PQS USFR Teacher Salary Supplement Restr Acct	04/23/2014	100 AP201500289		21		Adopted Fixed Funding	\$5,000,000.00		\$5,000,000.00	
				22		Adopted Estimated Revenue		\$0.00	\$0.00	
	09/11/2014	100 50000000029	1	Modify Approp Budget for Teacher Salary	Amended Fixed Funding	(\$5,000,000.00)		(\$5,000,000.00)		

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget
PQAA PED Related to Basic Programs	PQS USFR Teacher Salary Supplement Restr Acct	05/04/2015	400 52000000008	4	15GS SB 4 - 2 Education Fund One time to USFR Teacher Salary Supp Res Acct	Amended Fixed Funding	\$1,650,000.00		\$1,650,000.00
		06/16/2015	100 50000000060	1	SB4 ITEM 2 - ADJUSTMENT TEACHER SALARY SUPPLEMENT RESTRICTED ACCOUNT	Amended Fixed Funding	(\$1,650,000.00)		(\$1,650,000.00)
PQS USFR Teacher Salary Supplement Restr Acct							\$0.00	\$0.00	\$0.00
PQT Library Books & Electronic Resources	04/23/2014	100 AP201500289	23		Adopted Fixed Funding	\$550,000.00		\$550,000.00	
				24	Adopted Estimated Revenue		\$0.00	\$0.00	
PQT Library Books & Electronic Resources							\$550,000.00	\$0.00	\$550,000.00
PQU Matching Fund for School Nurses	04/23/2014	100 AP201500289	25		Adopted Fixed Funding	\$882,000.00		\$882,000.00	
				26	Adopted Estimated Revenue		\$0.00	\$0.00	
PQU Matching Fund for School Nurses							\$882,000.00	\$0.00	\$882,000.00
PQV Critical Language & Dual Immersion	04/23/2014	100 AP201500289	27		Adopted Fixed Funding	\$2,315,400.00		\$2,315,400.00	
				28	Adopted Estimated Revenue		\$0.00	\$0.00	
PQV Critical Language & Dual Immersion							\$2,315,400.00	\$0.00	\$2,315,400.00
PQX USTAR Centers (Year-Round Math & Science)	04/23/2014	100 AP201500289	29		Adopted Fixed Funding	\$6,200,000.00		\$6,200,000.00	
				30	Adopted Estimated Revenue		\$0.00	\$0.00	
PQX USTAR Centers (Year-Round Math & Science)							\$6,200,000.00	\$0.00	\$6,200,000.00
PQY Flexible Allocation -	04/23/2014	100 AP201500289	31		Adopted Fixed Funding	\$23,106,600.00		\$23,106,600.00	
				32	Adopted Estimated Revenue		\$0.00	\$0.00	

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PQAA PED Related to Basic Programs	WPU Distribution	09/11/2014	400 52000000003	2	MSP Related to Basic PQY Ed Fund PQAA	Carry Forward Expense	\$16,872,654.00		\$16,872,654.00	
	PQY Flexible Allocation - WPU Distribution							\$39,979,254.00	\$0.00	\$39,979,254.00
	PUA Teacher Supplies & Materials	04/23/2014	100 AP201500289	33		Adopted Fixed Funding	\$5,000,000.00		\$5,000,000.00	
				34		Adopted Estimated Revenue		\$0.00	\$0.00	
	PUA Teacher Supplies & Materials							\$5,000,000.00	\$0.00	\$5,000,000.00
	PUB Beverley Taylor Sorenson Elementary Arts	04/23/2014	100 AP201500289	35		Adopted Fixed Funding	\$5,000,000.00		\$5,000,000.00	
				36		Adopted Estimated Revenue		\$0.00	\$0.00	
	PUB Beverley Taylor Sorenson Elementary Arts							\$5,000,000.00	\$0.00	\$5,000,000.00
	PUD Early Intervention	04/23/2014	100 AP201500289	37		Adopted Fixed Funding	\$7,500,000.00		\$7,500,000.00	
				38		Adopted Estimated Revenue		\$0.00	\$0.00	
	PUD Early Intervention							\$7,500,000.00	\$0.00	\$7,500,000.00
	PUF Youth in Custody	04/23/2014	100 AP201500289	39		Adopted Fixed Funding	\$19,909,000.00		\$19,909,000.00	
				40		Adopted Estimated Revenue		\$0.00	\$0.00	
	PUF Youth in Custody							\$19,909,000.00	\$0.00	\$19,909,000.00
	PUG Title 1 Schs in Improve Paraed Prm	04/23/2014	100 AP201500289	41		Adopted Fixed Funding	\$300,000.00		\$300,000.00	
				42		Adopted Estimated Revenue		\$0.00	\$0.00	
	PUG Title 1 Schs in Improve Paraed Prm							\$300,000.00	\$0.00	\$300,000.00
	PUJ Enhancement for At-Risk Students	04/23/2014	100 AP201500289	43		Adopted Fixed Funding	\$24,376,400.00		\$24,376,400.00	
44					Adopted Estimated Revenue		\$0.00	\$0.00		
PUJ Enhancement for At-Risk Students							\$24,376,400.00	\$0.00	\$24,376,400.00	
PQAA PED Related to Basic Programs							\$526,070,887.00	(\$4,398,600.00)	\$521,672,287.00	
PRAA PED Voted &	PRA Voted Leeway	04/23/2014	100 AP201500290	1		Adopted Fixed Funding	\$60,020,800.00		\$60,020,800.00	
				2		Adopted Estimated Revenue		\$259,589,200.00	\$259,589,200.00	

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
Board Leeway Programs	PRA Voted Leeway	09/11/2014	400 52000000003	3	MSP Leeway PRA Ed Fund PRAA	Carry Forward Expense	\$5,539,008.00		\$5,539,008.00	
	PRA Voted Leeway							\$65,559,808.00	\$259,589,200.00	\$325,149,008.00
	PRB Board Leeway	04/23/2014	100 AP201500290	3		Adopted Fixed Funding	\$16,475,000.00		\$16,475,000.00	
				4		Adopted Estimated Revenue		\$80,766,800.00	\$80,766,800.00	
	PRB Board Leeway							\$16,475,000.00	\$80,766,800.00	\$97,241,800.00
	PRC Board Leeway - Reading Improvement	04/23/2014	100 AP201500290	5		Adopted Fixed Funding	\$0.00		\$0.00	
				6		Adopted Estimated Revenue		\$15,000,000.00	\$15,000,000.00	
PRC Board Leeway - Reading Improvement							\$0.00	\$15,000,000.00	\$15,000,000.00	
PRAA PED Voted & Board Leeway Programs							\$82,034,808.00	\$355,356,000.00	\$437,390,808.00	
PSAA PED School Building Programs	PSA Capital Outlay Foundation Program	04/23/2014	100 AP201500291	1		Adopted Fixed Funding	\$12,610,900.00		\$12,610,900.00	
				2		Adopted Estimated Revenue		\$0.00	\$0.00	
	PSA Capital Outlay Foundation Program							\$12,610,900.00	\$0.00	\$12,610,900.00
	PSB Capital Outlay Enrollment Growth Program	04/23/2014	100 AP201500291	3		Adopted Fixed Funding	\$1,888,800.00		\$1,888,800.00	
				4		Adopted Estimated Revenue		\$0.00	\$0.00	
PSB Capital Outlay Enrollment Growth Program							\$1,888,800.00	\$0.00	\$1,888,800.00	
PSAA PED School Building Programs							\$14,499,700.00	\$0.00	\$14,499,700.00	
PVAA DBS Deaf & Blind Schools	PVX Appropriation Transfer	05/19/2014	100 40000000072	1	HB01 Item 20 \$23,249.500 SB02 Item 09 \$400,000 HB08 Item 124 \$17,300 HB07 Item 168 \$591,900	Adopted Fixed Funding	\$24,258,700.00		\$24,258,700.00	
										PVX Appropriation Transfer

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Fund: 2480
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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget
PVAA DBS Deaf & Blind Schools							\$24,258,700.00		\$24,258,700.00
PZAA PED Charter School Finance Authority	PZA Charter School Finance Authority	04/23/2014	100 AP201500292	1		Adopted Fixed Funding	\$50,000.00		\$50,000.00
				2		Adopted Estimated Revenue		\$0.00	\$0.00
PZA Charter School Finance Authority							\$50,000.00	\$0.00	\$50,000.00
PZAA PED Charter School Finance Authority							\$50,000.00	\$0.00	\$50,000.00
400							\$2,896,939,216.00	\$1,188,684,000.00	\$4,085,623,216.00
2480							\$2,896,939,216.00	\$1,188,684,000.00	\$4,085,623,216.00

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Line Item	Appropriation	Transaction Date	BGAA Transaction ID	Line	Transaction Description	Action	Fixed Funding Budget	Estimated Revenue	Total Budget	
PVAA DBS Deaf & Blind Schools	PVA Instruction	04/23/2014	100 AP201500506	1		Adopted Fixed Funding	\$18,122,500.00		\$18,122,500.00	
				2		Adopted Estimated Revenue		\$0.00	\$0.00	
	PVA Instruction						\$18,122,500.00	\$0.00	\$18,122,500.00	
	PVB Support Services	04/23/2014	100 AP201500506	3		Adopted Fixed Funding	\$6,136,200.00		\$6,136,200.00	
				4		Adopted Estimated Revenue		\$6,405,200.00	\$6,405,200.00	
	PVB Support Services						\$6,136,200.00	\$6,405,200.00	\$12,541,400.00	
	PVX Appropriation Transfer	05/19/2014	100 40000000072	2	Setup Education transfer budget	Adopted Fixed Funding	\$0.00			\$0.00
										\$0.00
	PVAA DBS Deaf & Blind Schools						\$24,258,700.00	\$6,405,200.00	\$30,663,900.00	
	400						\$24,258,700.00	\$6,405,200.00	\$30,663,900.00	
9215						\$24,258,700.00	\$6,405,200.00	\$30,663,900.00		
Summary						\$2,928,271,777.06	\$1,195,089,200.00	\$4,123,360,977.06		

APPENDIX B

REPORT ID: Line Item Status Report

Dept: 400

State of Utah - FINET Line Item Status Report

Fiscal Year: 2015

Line Item: PAAA

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PAAA PED Office of Education	PAB PED Student Achievement	\$700.00	\$72,819.24	\$73,519.24	\$27,186.61	\$46,332.63
	PAH PED Teaching & Learning	\$17,353,267.00	\$14,626,113.90	\$31,979,380.90	\$26,133,103.27	\$5,846,277.63
	PAI PED Educational Equity	\$368,200.00	\$42,363.77	\$410,563.77	\$349,740.93	\$60,822.84
	PAJ PED Assessment & Accountability	\$5,500,000.00	\$5,994,654.79	\$11,494,654.79	\$23,505,561.20	(\$12,010,906.41)
	PAK PED Board & Administration	\$18,750,757.00	\$4,244,683.60	\$22,995,440.60	\$6,880,069.82	\$16,115,370.78
	PAL PED Business Services	\$2,583,786.00	\$18,558.03	\$2,602,344.03	\$2,263,759.63	\$338,584.40
	PAM PED Career & Technical Ed	\$4,055,182.00	\$15,105,943.48	\$19,161,125.48	\$17,318,763.41	\$1,842,362.07
	PAN PED District Computer Services	\$4,474,500.00	\$581,957.30	\$5,056,457.30	\$3,910,859.46	\$1,145,597.84
	PAO PED Educational Technology	\$267,400.00	\$97,035.79	\$364,435.79	\$8,761.11	\$355,674.68
	PAP PED Fed Elem & Secondary Ed	\$465,200.00	\$88,993,126.81	\$89,458,326.81	\$95,197,268.53	(\$5,738,941.72)
	PAQ PED Law & Legislation	\$281,400.00	\$0.00	\$281,400.00	\$258,749.94	\$22,650.06
	PAR PED Public Relations	\$138,000.00	\$0.00	\$138,000.00	\$138,319.40	(\$319.40)
	PAS PED School Trust	\$755,230.00	\$0.00	\$755,230.00	\$632,522.47	\$122,707.53
	PAT PED Special Education	\$47,500.00	\$93,789,052.41	\$93,836,552.41	\$101,019,867.31	(\$7,183,314.90)
	PAW PED Math Teacher Training	\$500,000.00	\$0.00	\$500,000.00	\$306,033.89	\$193,966.11
PAAA PED Office of Education totals:		\$55,541,122.00	\$223,566,309.12	\$279,107,431.12	\$277,950,566.98	\$1,156,864.14

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PBAA PED Office of Rehabilitation	PBA PED Executive Director	\$1,723,700.00	\$3,991,597.88	\$5,715,297.88	\$5,137,147.99	\$578,149.89
	PBB PED Blind & Visually Impaired	\$2,999,600.00	\$3,466,325.18	\$6,465,925.18	\$5,550,215.62	\$915,709.56
	PBC PED Rehabilitation Services	\$16,251,316.00	\$27,239,167.05	\$43,490,483.05	\$40,511,844.32	\$2,978,638.73
	PBD PED Disability Determination	\$10,000.00	\$12,018,163.48	\$12,028,163.48	\$12,647,789.65	(\$619,626.17)
	PBE PED Deaf & Hard of Hearing	\$1,981,400.00	\$296,859.69	\$2,278,259.69	\$2,708,370.89	(\$430,111.20)
PBAA PED Office of Rehabilitation totals:		\$22,966,016.00	\$47,012,113.28	\$69,978,129.28	\$66,555,368.47	\$3,422,760.81

Fund: 2400

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PDAA PED Child Nutrition	PDA PED Child Nutrition	\$0.00	\$34,593,151.00	\$34,593,151.00	\$0.00	\$34,593,151.00
PDAA PED Child Nutrition totals:		\$0.00	\$34,593,151.00	\$34,593,151.00	\$0.00	\$34,593,151.00

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PDAA PED Child Nutrition	PDA PED Child Nutrition	\$190,637.00	\$134,097,537.26	\$134,288,174.26	\$175,680,255.92	(\$41,392,081.66)
PDAA PED Child Nutrition totals:		\$190,637.00	\$134,097,537.26	\$134,288,174.26	\$175,680,255.92	(\$41,392,081.66)

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PEAA PED Fine Arts Outreach	PEB PED Arts Subsidy Program	\$54,000.00	\$0.00	\$54,000.00	\$54,000.00	\$0.00
	PEC PED Professional Outreach Program	\$3,336,882.00	\$0.00	\$3,336,882.00	\$2,827,915.44	\$508,966.56
	PEG PED Request for Proposals	\$200,000.00	\$0.00	\$200,000.00	\$166,339.95	\$33,660.05
PEAA PED Fine Arts Outreach totals:		\$3,590,882.00	\$0.00	\$3,590,882.00	\$3,048,255.39	\$542,626.61

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PFAA PED Educational Contracts	PFB PED Youth Center	\$1,153,200.00	\$0.00	\$1,153,200.00	\$919,889.00	\$233,311.00
	PFC PED Corrections Institutions	\$2,207,539.00	\$0.00	\$2,207,539.00	\$1,166,329.00	\$1,041,210.00
PFAA PED Educational Contracts totals:		\$3,360,739.00	\$0.00	\$3,360,739.00	\$2,086,218.00	\$1,274,521.00

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PGAA PED State Charter School Board	PGA UT Charter School Board	\$4,456,542.00	\$0.00	\$4,456,542.00	\$2,879,153.81	\$1,577,388.19
PGAA PED State Charter School Board totals:		\$4,456,542.00	\$0.00	\$4,456,542.00	\$2,879,153.81	\$1,577,388.19

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PHAA PED Science Outreach	PHA Science Outreach Programs	\$1,907,900.00	\$0.00	\$1,907,900.00	\$1,760,757.00	\$147,143.00
	PHB Request for Proposal	\$225,000.00	\$0.00	\$225,000.00	\$225,000.00	\$0.00
	PHC Science Enhancement	\$417,100.00	\$0.00	\$417,100.00	\$417,100.00	\$0.00
	PHD Integrated Student & New Facility L	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00
PHAA PED Science Outreach totals:		\$2,600,000.00	\$0.00	\$2,600,000.00	\$2,452,857.00	\$147,143.00

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PJAA PED Educator Licensing	PJA Educator Licensing	\$2,121,400.00	\$0.00	\$2,121,400.00	\$1,660,928.40	\$460,471.60
PJAA PED Educator Licensing totals:		\$2,121,400.00	\$0.00	\$2,121,400.00	\$1,660,928.40	\$460,471.60

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PKAA PED Initiative Programs	PKA Contracts & Grants	\$8,060,322.00	\$0.00	\$8,060,322.00	\$450,076.00	\$7,610,246.00
	PKB Early Intervention	\$4,600,000.00	\$0.00	\$4,600,000.00	\$4,559,661.62	\$40,338.38
	PKD Electronic High School	\$995,600.00	\$0.00	\$995,600.00	\$802,166.20	\$193,433.80
	PKE Upstart Early Childhood Education	\$4,763,900.00	\$0.00	\$4,763,900.00	\$4,297,674.04	\$466,225.96
	PKF ProStart Culinary Arts Program	\$353,100.00	\$0.00	\$353,100.00	\$308,035.12	\$45,064.88
	PKG CTE Online Assessments	\$341,000.00	\$0.00	\$341,000.00	\$341,000.00	\$0.00
	PKH General Financial Literacy	\$73,000.00	\$0.00	\$73,000.00	\$81,791.53	(\$8,791.53)
	PKI Carson Smith Scholarships	\$4,790,889.00	\$0.00	\$4,790,889.00	\$3,932,090.97	\$858,798.03
	PKJ Paraeducator to Teacher Scholarship	\$24,500.00	\$0.00	\$24,500.00	\$23,707.55	\$792.45
	PKK Electronic Elementary Reading Tool	\$1,600,000.00	\$0.00	\$1,600,000.00	\$1,902,766.67	(\$302,766.67)
	PKL ELL Software Licenses	\$3,000,000.00	\$0.00	\$3,000,000.00	\$3,000,000.00	\$0.00
	PKM Autism Awareness	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
	PKN IT Academy	\$300,000.00	\$0.00	\$300,000.00	\$300,130.37	(\$130.37)
	PKO Financial & Economic Literacy	\$175,000.00	\$0.00	\$175,000.00	\$11,422.53	\$163,577.47
	PKP Cont & Gts- Student Lead Skills Dev	\$365,323.00	\$0.00	\$365,323.00	\$135,951.00	\$229,372.00
	PKR PED Peer Assistance	\$300,000.00	\$0.00	\$300,000.00	\$215,866.00	\$84,134.00
PKAA PED Initiative Programs totals:		\$29,752,634.00	\$0.00	\$29,752,634.00	\$20,372,339.60	\$9,380,294.40

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PMAA PED Federal Commodities	PMA PED Federal Commodities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PMAA PED Federal Commodities totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PPAA PED Basic School Program	PPA Kindergarten	\$86,827,000.00	\$0.00	\$86,827,000.00	\$0.00	\$86,827,000.00
	PPB Grades 1-12	\$1,371,610,549.00	\$0.00	\$1,371,610,549.00	\$1,426,069,249.95	(\$54,458,700.95)
	PPC Necessarily Existent Small Schools	\$27,809,000.00	\$0.00	\$27,809,000.00	\$28,164,749.00	(\$355,749.00)
	PPD Professional Staff	\$157,637,800.00	\$0.00	\$157,637,800.00	\$156,768,884.00	\$868,916.00
	PPE Administrative Costs	\$4,472,900.00	\$0.00	\$4,472,900.00	\$4,294,540.00	\$178,360.00
	PPF Special Education - Add-on	\$198,973,400.00	\$0.00	\$198,973,400.00	\$198,141,476.00	\$831,924.00
	PPG Special Education - Preschool	\$28,985,900.00	\$0.00	\$28,985,900.00	\$28,950,951.00	\$34,949.00
	PPH Special Education - Self-contained	\$42,455,000.00	\$0.00	\$42,455,000.00	\$42,314,774.00	\$140,226.00
	PPI Special Education - Extended Year	\$1,275,000.00	\$0.00	\$1,275,000.00	\$1,268,038.00	\$6,962.00
	PPJ Special Education - State Programs	\$8,639,600.00	\$0.00	\$8,639,600.00	\$8,074,261.00	\$565,339.00
	PPK Career & Technical Ed District Add-c	\$80,975,800.00	\$0.00	\$80,975,800.00	\$80,622,727.00	\$353,073.00
	PPL Class Size Reduction	\$115,783,200.00	\$0.00	\$115,783,200.00	\$115,783,200.00	\$0.00
PPAA PED Basic School Program totals:		\$2,125,445,149.00	\$0.00	\$2,125,445,149.00	\$2,090,452,849.95	\$34,992,299.05

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
POAA PED Related to Basic Prog	POB To & From School - Pupil Transport	\$67,579,400.00	\$0.00	\$67,579,400.00	\$71,978,000.00	(\$4,398,600.00)
	POC Guarantee Transportation Levy	\$500,000.00	\$0.00	\$500,000.00	\$500,000.00	\$0.00
	POG Adult Education	\$9,780,000.00	\$0.00	\$9,780,000.00	\$9,985,824.00	(\$205,824.00)
	POH Enhancement for Accelerated Stud	\$4,424,700.00	\$0.00	\$4,424,700.00	\$4,424,700.00	\$0.00
	POI Concurrent Enrollment	\$9,270,600.00	\$0.00	\$9,270,600.00	\$9,270,599.00	\$1.00
	POM School Land Trust Program	\$39,178,733.00	\$0.00	\$39,178,733.00	\$39,178,733.00	\$0.00
	PON Charter School Local Replacement	\$98,286,600.00	\$0.00	\$98,286,600.00	\$102,030,240.00	(\$3,743,640.00)
	POO Charter School Administration	\$6,657,800.00	\$0.00	\$6,657,800.00	\$6,146,400.00	\$511,400.00
	POP K-3 Reading Improvement	\$15,000,000.00	\$0.00	\$15,000,000.00	\$15,000,000.36	(\$0.36)
	POR Educator Salary Adjustments	\$163,381,000.00	\$0.00	\$163,381,000.00	\$163,380,508.00	\$492.00
	POS USFR Teacher Salary Supplement R	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	POT Library Books & Electronic Resource	\$550,000.00	\$0.00	\$550,000.00	\$524,741.00	\$25,259.00
	PQU Matching Fund for School Nurses	\$882,000.00	\$0.00	\$882,000.00	\$882,000.00	\$0.00
	PQV Critical Language & Dual Immersion	\$2,315,400.00	\$0.00	\$2,315,400.00	\$2,315,400.00	\$0.00
	PQX USTAR Centers (Year-Round Math &	\$6,200,000.00	\$0.00	\$6,200,000.00	\$5,639,796.00	\$560,204.00
	POY Flexible Allocation - WPU Distributio	\$39,979,254.00	\$0.00	\$39,979,254.00	\$23,106,600.00	\$16,872,654.00
	PUA Teacher Supplies & Materials	\$5,000,000.00	\$0.00	\$5,000,000.00	\$5,000,000.00	\$0.00
	PUB Beverley Taylor Sorenson Elementar	\$5,000,000.00	\$0.00	\$5,000,000.00	\$4,431,159.48	\$568,840.52
	PUD Early Intervention	\$7,500,000.00	\$0.00	\$7,500,000.00	\$7,500,000.00	\$0.00
	PUF Youth in Custody	\$19,909,000.00	\$0.00	\$19,909,000.00	\$20,170,975.60	(\$261,975.60)
	PUG Title 1 Schs in Improve Paraed Prm	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$0.00
	PUJ Enhancement for At-Risk Students	\$24,376,400.00	\$0.00	\$24,376,400.00	\$23,978,461.00	\$397,939.00
POAA PED Related to Basic Programs totals:		\$526,070,887.00	\$0.00	\$526,070,887.00	\$515,744,137.44	\$10,326,749.56

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PRAA PED Voted & Board Leewa	PRA Voted Leeway	\$65,559,808.00	\$0.00	\$65,559,808.00	\$66,409,011.00	(\$849,203.00)
	PRB Board Leeway	\$16,475,000.00	\$0.00	\$16,475,000.00	\$14,824,367.00	\$1,650,633.00
	PRC Board Leeway - Reading Improvem	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PRAA PED Voted & Board Leeway Programs totals:		\$82,034,808.00	\$0.00	\$82,034,808.00	\$81,233,378.00	\$801,430.00

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PSAA PED School Building Progr	PSA Capital Outlay Foundation Program	\$12,610,900.00	\$0.00	\$12,610,900.00	\$12,610,900.00	\$0.00
	PSB Capital Outlay Enrollment Growth Pr	\$1,888,800.00	\$0.00	\$1,888,800.00	\$1,888,800.00	\$0.00
PSAA PED School Building Programs totals:		\$14,499,700.00	\$0.00	\$14,499,700.00	\$14,499,700.00	\$0.00

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PVAA DBS Deaf & Blind Schools	PVX Appropriation Transfer	\$24,258,700.00	\$0.00	\$24,258,700.00	\$24,258,700.00	\$0.00
PVAA DBS Deaf & Blind Schools totals:		\$24,258,700.00	\$0.00	\$24,258,700.00	\$24,258,700.00	\$0.00

Report doesn't pull fund 9215 USDB for PVAA

Fund: 2480

APPROPRIATION CLASS	APPROPRIATION NAME	FIXED FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
PZAA PED Charter School Financ	PZA Charter School Finance Authority	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
PZAA PED Charter School Finance Authority totals:		\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00

Appendix C Appropriation to Budget Comparison by Area

Division	Approp. Line Item	Approp. Total	Original Budget	Difference	Working Budget	Difference
Board and Administration	PAAA	23,297,057	8,201,944	(15,095,113)	10,934,300	(12,362,757)
Assessment and Accountability	PAAA	11,281,500	21,627,600	10,346,100	24,419,800	13,138,300
Career and Technology Education	PAAA	21,169,682	28,348,100	7,178,418	30,904,900	9,735,218
District Computer Services	PAAA	6,688,400	4,814,100	(1,874,300)	4,923,900	(1,764,500)
ESEA and Special Programs	PAAA	112,511,600	84,051,400	(28,460,200)	171,163,400	58,651,800
Educational Equity	PAAA	329,100	387,900	58,800	415,900	86,800
Law and Legislation	PAAA	251,400	282,500	31,100	282,500	31,100
School Finance	PAAA	2,392,086	2,769,800	377,714	3,152,200	760,114
School Trust Lands	PAAA	702,230	708,400	6,170	771,700	69,470
Special Education	PAAA	181,043,700	145,665,100	(35,378,600)	161,978,500	(19,065,200)
Teaching and Learning	PAAA	45,250,167	38,131,900	(7,118,267)	35,647,700	(9,602,467)
USOR	PBAA	88,777,516	83,092,300	(5,685,216)	78,796,200	(9,981,316)
Child Nutrition	PDAA	180,721,037	197,270,200	16,549,163	295,605,300	114,884,263
Fine Arts (POPS)	PEAA	3,590,882	3,525,000	(65,882)	3,390,883	(199,999)
Educational Contracts	PFAA	3,360,739	3,137,800	(222,939)	3,396,000	35,261
Charter School Board	PGAA	4,404,842	4,018,600	(386,242)	4,456,500	51,658
Science (Isee)	PHAA	2,600,000	2,600,000	-	2,600,000	-
UPPAC and Licensing	PJAA	2,009,000	8,595,600	6,586,600	13,756,000	11,747,000
Grants and Contracts	PKAA	29,719,934	28,528,400	(1,191,534)	29,631,100	(88,834)
	PPAA					
Minimum School Program	PQAA	3,341,265,611	2,793,612,806	(547,652,805)	3,108,199,700	(233,065,911)
	PRAA					
	PSAA					
USDB	PVAA	30,663,900	32,015,000	1,351,100	33,277,600	2,613,700
Teacher Salary Supplement	PXAA	5,423,861	N/A		N/A	
Charter School Finance Authority	PZAA	50,000	N/A		N/A	
Total		4,097,504,244	3,491,384,450	(600,645,933)	4,017,704,083	(74,326,300)

*Does not include the duplicated appropriation for USDB in PVAA Fund 2480.

**Highlighting represents a budget in excess of the appropriation.

APPENDIX D - Revenue and Exp Report

State of Utah

UTAH/FINET

STATEMENT OF REVENUES AND EXPENDITURES

REPORT ID: AM65
 RUN DATE: 07-04-2015
 RUN TIME: 01:16:40

PAGE: 468

FY 2015 through APD 12 by Fund: 2480 - (PED) Education Fund

Section Detail:	REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
REVENUES:				
REVENUE CATEGORY:	BA	Individual Income Tax		
REVENUE CLASS:	001	Taxes		
	0009	Individual Income Tax	\$187,660,366.61	\$3,011,563,971.51
TOTAL REVENUE CLASS:	001		\$187,660,366.61	\$3,011,563,971.51
TOTAL REVENUE CATEGORY:	BA		\$187,660,366.61	\$3,011,563,971.51
REVENUE CATEGORY:	CA	Corporate Income Tax		
REVENUE CLASS:	001	Taxes		
	0023	Corporation Income Tax	\$60,894,728.97	\$366,377,763.38
	0074	Corporate Gross Receipt Tax	\$0.00	\$2,446,199.05
TOTAL REVENUE CLASS:	001		\$60,894,728.97	\$368,823,962.43
TOTAL REVENUE CATEGORY:	CA		\$60,894,728.97	\$368,823,962.43
REVENUE CATEGORY:	FA	Interest On Invest Unrestricted		
REVENUE CLASS:	060	Free Revenue Interest		
	0611	Treasurer Miscellaneous Interest	\$137,094.66	\$1,316,498.32
TOTAL REVENUE CLASS:	060		\$137,094.66	\$1,316,498.32
TOTAL REVENUE CATEGORY:	FA		\$137,094.66	\$1,316,498.32
REVENUE CATEGORY:	GM	Mineral Production Tax		
REVENUE CLASS:	001	Taxes		
	0061	Mineral Production Tax Income Tax Portion	\$1,388,002.96	\$27,439,373.57
TOTAL REVENUE CLASS:	001		\$1,388,002.96	\$27,439,373.57
TOTAL REVENUE CATEGORY:	GM		\$1,388,002.96	\$27,439,373.57
REVENUE CATEGORY:	GN	Miscellaneous Other Unrestricted		
REVENUE CLASS:	098	Free Revenue Miscellaneous Other		

State of Utah

UTAH/FINET

STATEMENT OF REVENUES AND EXPENDITURES

REPORT ID: AM65
 RUN DATE: 07-04-2015
 RUN TIME: 01:16:40

FY 2015 through APD 12 by Fund: 2480 - (PED) Education Fund

Section Detail:		REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
		0981	Sundry Revenue	\$7,435.74	\$27,643.71
TOTAL REVENUE CLASS:	098			\$7,435.74	\$27,643.71
TOTAL REVENUE CATEGORY:	GN			\$7,435.74	\$27,643.71
REVENUE CATEGORY:	LA	Federal Revenues & Grants			
REVENUE CLASS:	300	Federal Grants			
		3266	Fed PED Food Distribution	\$17,592,076.00	\$17,592,076.00
		3267	Fed PED Nutrition Act School Breakfast	\$0.00	\$82,202.00
		3268	Fed PED Nutrition Act Assistance Program	\$12,017,603.04	\$140,495,096.63
		3269	Fed PED Nutrition Act Special Milk	\$0.00	\$0.00
		3270	Fed PED Child & Adult Care	\$152,814.00	\$2,113,211.37
		3271	Fed PED Summer Special Food	\$0.00	\$16,051.42
		3272	Fed PED Nutrition Act State Administrative	\$2,223,327.41	\$4,440,675.01
		3274	Fed PED Cash in Lieu of Commodities	\$71,276.62	\$795,786.47
		3275	Fed PED Aids Education	\$153,860.50	\$682,995.98
		3276	Fed PED Social Security Disability Determination	\$1,519,946.39	\$12,523,075.33
		3277	Fed PED Social Security Trust Fund	\$128,223.38	\$345,959.30
		3279	Fed PED Adult Education	\$272,501.69	\$2,290,596.34
		3283	Fed PED Chapter 1 Child Low Income	\$5,431,888.73	\$80,447,054.70
		3284	Fed PED Chapter 1 Migrant Education	(\$5,685.58)	\$1,203,670.24
		3285	Fed PED English Language No Child Left Behind	\$166,871.33	\$3,422,037.93
		3286	Fed PED Chapter 1 Neglect & Delinquent	\$19,699.37	\$997,498.43
		3289	Fed PED IDEA Education Of Handicapped	\$7,535,920.38	\$97,850,601.41
		3291	Fed PED Vocational Education Basic Grant	\$1,708,898.10	\$9,977,389.59
		3295	Fed PED Vocational Rehab Support 110	\$6,129,072.38	\$30,672,757.62
		3297	Fed PED In Service Training	\$3,281.55	\$23,051.22
		3305	Fed PED Independent Living Education Part A	\$54,893.26	\$439,516.28
		3307	Fed PED Idea State Program Improve Disadvantaged Educ 29	\$226,703.00	\$3,152,305.00

State of Utah

UTAH/FINET

STATEMENT OF REVENUES AND EXPENDITURES

REPORT ID: AM65
 RUN DATE: 07-04-2015
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FY 2015 through APD 12 by Fund: 2480 - (PED) Education Fund

Section Detail:	REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
	3310	Fed PED Supported Employment	\$1,764.99	\$254,009.38
	3312	Fed PED Homeless Child Education	\$86,131.10	\$319,873.73
	3314	Fed PED Teacher Quality No Child Left Behind	\$2,029,281.15	\$14,034,478.25
	3315	Fed PED State Assessments No Child Left Behind	\$266,102.84	\$6,207,994.72
	3317	Fed PED Independent Living For Blind	\$1,057,890.75	\$6,629,473.65
	3318	Fed PED Other Grants	\$778,351.97	\$6,855,265.05
TOTAL REVENUE CLASS:	300		\$59,622,694.35	\$443,864,703.05
TOTAL REVENUE CATEGORY:	LA		\$59,622,694.35	\$443,864,703.05
REVENUE CATEGORY:	MA	Charges For Goods & Services		
REVENUE CLASS:	270	Dedicated Sale Of Goods		
	2701	Sale of Goods & Materials	\$2,512.01	\$67,294.76
TOTAL REVENUE CLASS:	270		\$2,512.01	\$67,294.76
REVENUE CLASS:	280	Dedicated Sale Of Services		
	2801	Sale of Services-Dedicated Credits	\$6,940.00	\$445,742.41
	2802	Contracts for Services	\$0.00	\$1,423,733.70
TOTAL REVENUE CLASS:	280		\$6,940.00	\$1,869,476.11
TOTAL REVENUE CATEGORY:	MA		\$9,452.01	\$1,936,770.87
REVENUE CATEGORY:	QA	Intergovernmental Revenue		
REVENUE CLASS:	465	Transfers		
	4734	Transfer Within Agency Indirect Costs Contra-revenue	\$0.00	(\$1,321,205.22)
	4737	Transfer from Other Agencies	\$0.00	\$3,777,260.17
	4739	Transfer of Indirect Costs	\$583,493.84	\$3,246,890.60
TOTAL REVENUE CLASS:	465		\$583,493.84	\$5,702,945.55
TOTAL REVENUE CATEGORY:	QA		\$583,493.84	\$5,702,945.55
REVENUE CATEGORY:	TE	Other Miscellaneous Restricted		

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Section Detail:		REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
REVENUE CLASS:	100		Restricted Fees & Licenses		
		1133	Teaching Certificates	\$0.00	\$0.00
TOTAL REVENUE CLASS:	100			\$0.00	\$0.00
REVENUE CLASS:	292		Dedicated Collections		
		2974	Contributions From Private	\$0.00	\$546,323.82
TOTAL REVENUE CLASS:	292			\$0.00	\$546,323.82
REVENUE CLASS:	298		Dedicated Miscellaneous Other		
		2995	Agency Taxes & Fees Clearing	\$172.04	\$770.82
TOTAL REVENUE CLASS:	298			\$172.04	\$770.82
TOTAL REVENUE CATEGORY:	TE			\$172.04	\$547,094.64
TOTAL REVENUES:				\$310,303,441.18	\$3,861,222,963.65

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Section Detail:	REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
EXPENDITURES:				
NON CAPITAL EXPENDITURES:				
OBJECT CATEGORY:	AA	Personnel Services		
OBJECT CLASS:	AAB	Employees Wages		
	5101	Regular Salaries & Wages	\$2,483,775.77	\$31,292,121.53
	5110	Leave Paid	\$416,453.73	\$5,162,721.13
	5120	Miscellaneous Earnings	\$537.23	\$191,567.64
	5130	Overtime Paid (FLSA Exempt & Non-Exempt)	\$19,032.15	\$170,192.85
	5135	Compensatory/Excess Time Used	\$38,275.01	\$555,370.93
	5140	Compensatory/Excess Time Earned (FLSA Exempt & Non-Exempt)	\$0.00	\$0.00
	5150	Incentive Award	\$4,400.00	\$341,237.56
	5152	Payroll Uncollected Overpayments	\$0.00	\$276.00
TOTAL OBJECT CLASS:	AAB		\$2,962,473.89	\$37,713,487.64
OBJECT CLASS:	AAC	Employee Benefits/Health & Life Insurance		
	5180	Health, Dental, Life & Long-Term Disability Insurance	\$616,320.24	\$7,714,441.74
	5190	Unemployment & Workers Compensation Insurance	\$35,198.00	\$432,039.47
TOTAL OBJECT CLASS:	AAC		\$651,518.24	\$8,146,481.21
OBJECT CLASS:	AAD	Employee Benefits/Retirement		
	5160	State Retirement	\$667,292.59	\$8,310,171.26
	5170	FICA/Medicare	\$229,963.39	\$2,814,842.12
TOTAL OBJECT CLASS:	AAD		\$897,255.98	\$11,125,013.38
OBJECT CLASS:	AAE	Employee Benefits/Other		
	5199	Compensatory/Excess Time Earned Benefits (FLSA Exempt)	\$0.00	\$15.66
	5200	Compensatory/Excess Time Reporting Adjustments-Even Year	\$0.00	(\$448,420.58)
	5300	State Leave Pool	\$147,830.98	\$1,833,156.89
TOTAL OBJECT CLASS:	AAE		\$147,830.98	\$1,384,751.97
TOTAL OBJECT CATEGORY:	AA		\$4,659,079.09	\$58,369,734.20

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UTAH/FINET

STATEMENT OF REVENUES AND EXPENDITURES

REPORT ID: AM65
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FY 2015 through APD 12 by Fund: 2480 - (PED) Education Fund

Section Detail:		REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
OBJECT CATEGORY:	BB	Travel/In State			
OBJECT CLASS:	BBA	In State Travel			
		6001	In State Travel-Short Term Motor Pool Rental	\$6,541.14	\$43,754.97
		6002	In State Travel-Reduced Auto Mileage Rate	\$14,157.28	\$127,232.78
		6003	In State Travel-Miscellaneous Travel Expense	\$0.00	\$2,201.92
		6004	In State Travel-Maximum Auto Mileage Rate	\$2,152.09	\$39,039.92
		6005	In State Travel-Meal Reimbursement	\$3,281.23	\$41,083.53
		6006	In State Travel-Lodging Reimbursement	\$9,449.75	\$96,920.89
		6007	In State Travel-Transportation Costs	\$3,312.05	\$27,789.08
		6048	In State Travel-Clearing	\$0.00	\$160.80
TOTAL OBJECT CLASS:	BBA			\$38,893.54	\$378,183.89
TOTAL OBJECT CATEGORY:	BB			\$38,893.54	\$378,183.89
OBJECT CATEGORY:	CC	Travel/Out of State			
OBJECT CLASS:	CCA	Out of State Travel			
		6052	Out of State Travel-Reduced Auto Mileage Rate	\$216.60	\$2,439.66
		6053	Out of State Travel-Miscellaneous Travel Expense	\$840.03	\$8,378.77
		6054	Out of State Travel-Maximum Auto Mileage Rate	\$725.20	\$1,240.40
		6055	Out of State Travel-Meal Reimbursement	\$4,141.00	\$41,172.84
		6056	Out of State Travel-Lodging Reimbursement	\$21,847.73	\$184,351.71
		6057	Out of State Travel-Transportation Costs	\$18,235.04	\$204,678.63
		6062	Out of State Travel-Boards, Councils & Committee Members	\$0.00	\$519.08
		6096	Central Travel Clearing Account	(\$1,110.31)	\$23,279.75
		6098	Out of State Travel-Clearing	\$0.00	\$40.15
TOTAL OBJECT CLASS:	CCA			\$44,895.29	\$466,100.99
TOTAL OBJECT CATEGORY:	CC			\$44,895.29	\$466,100.99
OBJECT CATEGORY:	DD	Current Expense			

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REPORT ID: AM65
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FY 2015 through APD 12 by Fund: 2480 - (PED) Education Fund

Section Detail:		REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
OBJECT CLASS:	DDA		Services		
		6115	Human Resource Services	\$0.00	\$406,982.40
		6116	Payroll Services	\$0.00	\$46,182.40
		6119	Fingerprint/Background Check	\$605.00	\$3,954.99
		6126	Wireless Communication Service	\$13,181.95	\$129,681.31
		6131	Advertising & Legal Publications	\$1,145.00	\$3,150.78
		6132	Communication Services	\$8,459.87	\$140,031.21
		6133	Freight & Drayage	\$28,175.05	\$254,998.35
		6135	Other Contractual Services-Non-medical	\$25,230.07	\$173,383.48
		6136	Postage & Mailing	\$12,433.72	\$120,867.57
		6137	Professional & Technical Services-Non-medical	(\$1,351,255.20)	\$34,879,080.48
		6138	Attorney Fees	\$0.00	\$17,590.00
		6140	Laundry, Linen & Dry Cleaning Services	\$105.00	\$1,263.23
		6142	Janitorial Service Contract Services	\$400.00	\$4,400.00
		6143	Moving Expenses	\$0.00	\$2,515.91
		6145	Required Technical References	\$436.80	\$4,476.90
		6146	Recruiting Expenses	\$50.57	\$41,050.57
		6147	Credit Card Fees	\$2,154.64	\$14,780.80
		6149	Bottled Water Service	\$0.00	\$12,061.80
TOTAL OBJECT CLASS:	DDA			(\$1,258,877.53)	\$36,256,452.18
OBJECT CLASS:	DDB		Rental Expenses		
		6161	Rental of Land & Buildings	\$145,071.93	\$2,589,688.55
		6165	Rental of Motor Pool Vehicles	\$6,715.11	\$146,953.54
		6166	Parking Space Rent & Bus Pass Costs	\$2,920.00	\$38,820.00
TOTAL OBJECT CLASS:	DDB			\$154,707.04	\$2,775,462.09
OBJECT CLASS:	DDC		Operating Supplies & Maintenance		
		6171	Buildings & Grounds-Operating Supplies, Maint & Repairs	\$3,580.67	\$1,077,102.87
		6172	Motor Vehicles-Operating Supplies, Maintenance & Repairs	\$23.60	\$935.91

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Section Detail:	REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
	6174	Repairs to Damaged Vehicles	\$0.00	\$1,635.25
	6175	Other Equipment-Operating Supplies, Maintenance & Repairs	\$5,678.01	\$98,827.30
	6176	Household Laundry & Janitorial Supplies	\$0.00	\$18.12
	6177	Building & Grounds Security	\$4,303.18	\$62,758.47
TOTAL OBJECT CLASS:	DDC		\$13,585.46	\$1,241,277.92
OBJECT CLASS:	DDE	Office Expenses		
	6181	Office Supplies	\$9,077.93	\$165,646.49
	6182	Printing & Binding	\$13,977.20	\$223,688.44
	6184	Educational & Recreational Supplies	\$3,870.93	\$85,476.09
	6185	Books & Subscriptions	\$54,420.59	\$251,014.93
	6186	Photocopy Expenses	\$10,435.30	\$81,620.10
	6289	Advertising & Promotional Supplies	\$0.00	\$2,464.30
TOTAL OBJECT CLASS:	DDE		\$91,781.95	\$809,910.35
OBJECT CLASS:	DDH	Special Department Supplies		
	6212	Merchandise Purchased For Resale	\$4,803.26	\$47,061.47
	6213	Clothing & Uniforms	(\$5,272.68)	\$0.00
	6219	Medical/Testing & Lab Supplies	\$140.86	\$4,487.23
	6223	Microfilming Services & Supplies	\$0.00	\$871.96
	6224	Small Tools & Instruments	\$0.00	\$282.39
	6228	Video Supplies & Equipment	\$0.00	\$32,393.15
	6233	Household Supplies	\$265.59	\$6,468.28
TOTAL OBJECT CLASS:	DDH		(\$62.97)	\$91,564.48
OBJECT CLASS:	DDM	Other Current Expense		
	6260	Purchasing Card Current Expenses	(\$6,568.41)	\$21,231.12
	6263	Insurance & Bonds	(\$2,374.07)	\$261,320.36
	6269	Employee Training & Development	\$4,660.50	\$71,834.99
	6270	Employee Recognition Awards Associated Costs-Non-Taxable	\$126.97	\$11,426.65
	6271	Reception & Meeting Costs	\$9,645.03	\$19,592.58

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FY 2015 through APD 12 by Fund: 2480 - (PED) Education Fund

Section Detail:	REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
	6272	Exhibits, Displays & Awards	\$0.00	\$7,131.03
	6274	Membership Dues	\$26,053.69	\$383,162.15
	6276	Conventions, Seminars, Workshops & Committees	\$51,349.84	\$94,206.88
	6277	Employee Relocation Expense	\$0.00	\$3,956.80
	6280	Cash Prizes & Awards-1099 Reportable	\$0.00	\$68,000.00
	6281	Premiere Scholarship	\$30,042.04	\$4,002,363.14
	6282	Employee Educational Assistance-Non-Taxable	\$0.00	\$25,772.09
	6283	Taxable Meal Allowance	\$0.00	\$214.00
	6286	Professional Development & Training of Non-State Employees	\$311,736.91	\$1,505,288.77
	6288	Internal DFCM SBOA Bldg Rent Charge	(\$4,789.01)	\$28,693.99
	6297	Utah Sales Tax (directly Paid by Agency)-Refundable	\$1,286.79	\$28,571.56
TOTAL OBJECT CLASS:	DDM		\$421,170.28	\$6,532,766.11
OBJECT CLASS:	DDN	Unclassified Other		
	6287	Unclassified Other	(\$61.00)	\$56,132.82
	6299	Recycling Program Costs & Refunds	\$1,420.95	\$11,532.84
TOTAL OBJECT CLASS:	DDN		\$1,359.95	\$67,665.66
OBJECT CLASS:	DDP	Dept of Technology Services Telecommunications		
	6300	Dept of Technology Services Telecommunication Charges	\$13,235.67	\$312,524.46
TOTAL OBJECT CLASS:	DDP		\$13,235.67	\$312,524.46
OBJECT CLASS:	DDS	Equipment Purchases Less Than \$5000		
	6151	Office Equipment Less Than \$5000-Federal Reporting	\$0.00	\$1,456.81
	6152	Office Furniture Less Than \$5000-Federal Reporting	\$0.00	\$9,783.78
	6187	Small Office Equipment Less Than \$5000	\$51.82	\$8,451.94
	6188	Office Furnishings Less Than \$5000	\$22,013.73	\$120,847.38
	6189	Other Small Equipment & Supplies Less Than \$5000	\$11,406.63	\$255,278.60
TOTAL OBJECT CLASS:	DDS		\$33,472.18	\$395,818.51
TOTAL OBJECT CATEGORY:	DD		(\$529,627.97)	\$48,483,441.76

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Section Detail:	REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
OBJECT CATEGORY:	EE	Data Processing Current Expense		
OBJECT CLASS:	EEA	Dept of Technology Services Data Processing Charges		
	6500	Dept of Technology Services-Data Processing Charges	\$25,289.40	\$343,697.64
TOTAL OBJECT CLASS:	EEA		\$25,289.40	\$343,697.64
OBJECT CLASS:	EEJ	Data Processing Training & Other		
	6580	Data Processing-Hardware Maintenance Services	\$18,422.00	\$21,772.43
	6582	Data Processing-Supplies	\$9,556.80	\$82,462.17
	6583	Data Processing-Miscellaneous Expense	\$0.00	\$7,000.00
	6593	Data Processing-Consultants Services	\$312.50	\$149,907.50
	6594	Data Processing-Printing	\$0.00	\$845.00
	6595	Data Processing-Software Maintenance by Vendors	\$29,858.92	\$683,043.30
	6596	Data Processing-Communication Lines Connection to Vendors	\$18,173.37	\$104,508.97
TOTAL OBJECT CLASS:	EEJ		\$76,323.59	\$1,049,539.37
OBJECT CLASS:	EEK	Data Processing Equipment Less Than \$5000		
	6467	Data Processing Hardware Less Than \$5000-Desktop Computer	\$35,290.60	\$137,636.83
	6468	Data Processing Software Less Than \$5000-Network	\$66,724.59	\$223,866.04
	6469	Data Processing Hardware Less Than \$5000-Laptop/Notebook	\$23,865.85	\$207,487.46
	6470	Data Processing Hardware Less Than \$5000-Servers	\$1,176.47	\$11,582.33
	6471	Data Processing Hardware Less Than \$5000-Peripherals	\$0.00	\$25,857.59
	6472	Data Processing Software Less Than \$5000-Database	\$0.00	\$11,392.26
	6473	Data Processing Software Less Than \$5000-Other	\$1,474.00	\$426,462.71
TOTAL OBJECT CLASS:	EEK		\$128,531.51	\$1,044,285.22
TOTAL OBJECT CATEGORY:	EE		\$230,144.50	\$2,437,522.23
OBJECT CATEGORY:	GG	Capital Expenditure		
OBJECT CLASS:	GGE	Construction		
	6813	Construction In Progress- General Remodeling & Improvements	\$0.00	\$0.00
TOTAL OBJECT CLASS:	GGE		\$0.00	\$0.00

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Section Detail:	REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
TOTAL OBJECT CATEGORY:	GG		\$0.00	\$0.00
OBJECT CATEGORY:	HH	Other Charges/Pass Through		
OBJECT CLASS:	HHA	Distributions to Other Governments/Agencies		
	7013	Appropriation Allotment Payments to State Component Units	\$5,519,082.05	\$24,258,700.00
TOTAL OBJECT CLASS:	HHA		\$5,519,082.05	\$24,258,700.00
OBJECT CLASS:	HHC	Other Benefits		
	7203	Rehabilitation Case Services & Provider Payments-Non-Medical	\$907,295.17	\$20,350,326.68
TOTAL OBJECT CLASS:	HHC		\$907,295.17	\$20,350,326.68
OBJECT CLASS:	HHF	Direct Payments To Other Government Units		
	7507	Federal Funds Requested by School Districts	\$2,199,750.00	\$21,944,521.00
	7508	Federal Formula Determined Funds to School Districts	\$29,646,919.58	\$339,210,467.98
	7511	Distributions to Local School Districts	\$201,804,826.61	\$2,714,189,781.87
	7512	Special Grants	\$586,851.74	\$4,064,651.50
	7514	Grants to Child Care Facilities	\$2,394,409.64	\$26,861,731.66
	7520	Facilities Construction & Mangement-Capital Project Transfer	\$0.00	\$0.00
	7521	Transfer Funds to Another Agency	\$3,092,717.03	\$30,421,859.61
	7523	Transfer of Indirect Costs	\$583,493.84	\$3,074,851.60
	7591	Indirect Cost Reimbursable	\$0.00	(\$1,321,205.21)
TOTAL OBJECT CLASS:	HHF		\$240,308,968.44	\$3,138,446,660.01
TOTAL OBJECT CATEGORY:	HH		\$246,735,345.66	\$3,183,055,686.69
TOTAL NON CAPITAL EXPENDITURES:			\$251,178,730.11	\$3,293,190,669.76
CAPITAL EXPENDITURES:				
OBJECT CATEGORY:	FF	Data Processing Capital Expenditure		
OBJECT CLASS:	FFA	Data Processing Equipment		
	6616	Data Processing Software Over \$5000-Network	\$0.00	\$34,250.00

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Section Detail:	REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
	6617	Data Processing Software Over \$5000-Database	\$0.00	\$758,300.20
	6623	Data Processing Equipment-Server & Network	\$0.00	\$0.00
	6687	Data Processing Equipment-Other	\$0.00	\$11,342.31
TOTAL OBJECT CLASS:	FFA		\$0.00	\$803,892.51
TOTAL OBJECT CATEGORY:	FF		\$0.00	\$803,892.51
OBJECT CATEGORY:	GG	Capital Expenditure		
OBJECT CLASS:	GGA	Furnishings & Equipment		
	6702	Office Furniture & Equipment	\$0.00	\$27,916.86
	6703	Printing & Reproduction Equipment	\$0.00	\$0.00
	6706	Communications Equipment	\$0.00	\$517,645.66
	6719	Other Movable Equipment & Furnishings	\$0.00	\$38,075.00
TOTAL OBJECT CLASS:	GGA		\$0.00	\$583,637.52
OBJECT CLASS:	GGC	Buildings		
	6803	Buildings Remodeled/Improved	\$0.00	\$1,312.00
TOTAL OBJECT CLASS:	GGC		\$0.00	\$1,312.00
TOTAL OBJECT CATEGORY:	GG		\$0.00	\$584,949.52
TOTAL CAPITAL EXPENDITURES:			\$0.00	\$1,388,842.03
TOTAL EXPENDITURES:			\$251,178,730.11	\$3,294,579,511.79

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Section Detail:	REV SRC/ OBJECT	REVENUE SOURCE/ OBJECT DESCRIPTION	CURRENT PERIOD	YEAR-TO-DATE
OTHER FINANCIAL SOURCES AND USES:				
TRANSFERS-IN:				
	4744	Operating Transfer-Intrafund	\$13,829,901.00	\$75,956,433.00
	4745	Operating Transfer-Interfund	\$1,415,477.98	\$8,701,407.01
TOTAL TRANSFERS-IN:			\$15,245,378.98	\$84,657,840.01
TRANSFERS-OUT:				
	8000	Operating Transfer-Intrafund	(\$5,750,000.00)	(\$6,650,000.00)
	8100	Operating Transfer-Interfund	(\$167,706,475.00)	(\$740,131,300.00)
TOTAL TRANSFERS-OUT:			(\$173,456,475.00)	(\$746,781,300.00)
TOTAL OTHER FINANCIAL SOURCES AND USES:			(\$158,211,096.02)	(\$662,123,459.99)
NET GAIN OR LOSS:			(\$99,086,384.95)	(\$95,480,008.13)

APPENDIX E - Trial Balance Report

State of Utah

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TRIAL BALANCE REPORT - SUMMARY
 FY 2015 THROUGH APD 12
 AS OF 07-04-2015

FUND : 2480 (PED) Education Fund

ACCOUNT TYPE OBJ/REV/BSA	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
Asset				
0010 - Cash	\$323,541,976.08	\$356,995,818.18	(\$473,673,844.77)	\$206,863,949.49
0701 - Taxes Receivable	\$0.00	\$0.00	\$0.00	\$0.00
1000 - Accounts Receivable-Re Control	\$1,269,285.86	\$1,220.52	(\$22,179.60)	\$1,248,326.78
1005 - Accounts Receivable-In Control	\$336,113.38	\$42,191,053.92	(\$24,231,865.32)	\$18,295,301.98
1010 - Accounts Rec From Closing Form	\$0.00	\$0.00	\$0.00	\$0.00
1030 - Payroll System Claims Recvble	\$815.72	\$0.00	\$0.00	\$815.72
1107 - A/R Delinquent Taxes	\$276,340,066.36	\$0.00	\$0.00	\$276,340,066.36
1123 - A/R-Additional Tax May & June	\$0.00	\$0.00	\$0.00	\$0.00
1126 - A/R - Yearend Delinquent Tax	\$0.00	\$0.00	\$0.00	\$0.00
1191 - Contra A/R - Delinquent Taxes	(\$276,340,066.36)	\$0.00	\$0.00	(\$276,340,066.36)
1204 - Allow Doubt Yearend Del Tax	\$0.00	\$0.00	\$0.00	\$0.00
2000 - Due From Other Funds Control	\$0.00	\$0.00	\$0.00	\$0.00
ACCT TYP ASSET TOTAL	\$325,148,191.04	\$399,188,092.62	(\$497,927,889.69)	\$226,408,393.97
Liability				
5000 - Accrued Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
5100 - Vouchers Payable Control	(\$1,636,912.62)	\$15,567,663.06	(\$15,913,030.42)	(\$1,982,279.98)
5106 - Accounts Payable-Payroll Clear	\$0.00	\$3,191,947.30	(\$3,191,947.30)	\$0.00
5110 - Accounts Payable-Intercepts	\$0.00	\$30.00	(\$30.00)	\$0.00
5201 - Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
5214 - Minimum School Accrual	\$0.00	\$0.00	\$0.00	\$0.00
5226 - Acct Pay Due To Federal Gov	(\$110,898.00)	\$22,179.60	(\$23,400.12)	(\$112,118.52)
5305 - Tax Refunds Payable	\$0.00	\$0.00	\$0.00	\$0.00

This report includes Trial Balance - Summary

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TRIAL BALANCE REPORT - SUMMARY
 FY 2015 THROUGH APD 12
 AS OF 07-04-2015

FUND : 2480 (PED) Education Fund

ACCOUNT TYPE OBJ/REV/BSA	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
5400 - Accrued Payroll Control	\$0.00	\$0.00	\$0.00	\$0.00
5548 - Accrued Comp/Ex Contra Liab	\$0.00	\$0.00	\$0.00	\$0.00
5549 - Accrued Salaries Comp Time Pay	\$0.00	\$0.00	\$0.00	\$0.00
5901 - Due To Other Funds Other	\$0.00	\$0.00	\$0.00	\$0.00
6000 - Due To Other Funds Control	\$0.00	\$0.00	\$0.00	\$0.00
6413 - Def Inflows - Addit Tax May & June	\$0.00	\$0.00	\$0.00	\$0.00
6414 - Def Inflows - Yearend Delinquent Tax	\$0.00	\$0.00	\$0.00	\$0.00
6500 - Unearned Revenue Control	\$0.00	\$0.00	\$0.00	\$0.00
ACCT TYP LIABILITY TOTAL	(\$1,747,810.62)	\$18,781,819.96	(\$19,128,407.84)	(\$2,094,398.50)
Fund Balance				
7038 - Restricted-Nonlapsing	(\$123,326,627.18)	\$0.00	\$0.00	(\$123,326,627.18)
7039 - Restricted-Comp/Excess Liability Offset	\$0.00	\$0.00	\$0.00	\$0.00
7040 - Restricted-for Following Year Budget	(\$90,924,703.42)	\$0.00	\$0.00	(\$90,924,703.42)
7041 - Restricted-Available for Appropriation	(\$105,542,673.00)	\$0.00	\$0.00	(\$105,542,673.00)
7200 - Fund Balance Default/Closing	\$0.00	\$0.00	\$0.00	\$0.00
ACCT TYP FUND BALANCE TOTAL	(\$319,794,003.60)	\$0.00	\$0.00	(\$319,794,003.60)
Pre-Encumbrances				
Pre-Encumbrances	\$120,000.00	\$0.00	\$0.00	\$120,000.00
Reserve for Pre-Encumbrances	(\$120,000.00)	\$0.00	\$0.00	(\$120,000.00)
ACCT TYP PRE-ENCUMBRANCES TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

Encumbrances

This report includes Trial Balance - Summary

State of Utah

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TRIAL BALANCE REPORT - SUMMARY
 FY 2015 THROUGH APD 12
 AS OF 07-04-2015

FUND : 2480 (PED) Education Fund

ACCOUNT TYPE OBJ/REV/BSA	BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE
Encumbrances	\$142,908.44	\$0.00	(\$19,308.44)	\$123,600.00
Reserve for Encumbrances	(\$142,908.44)	\$19,308.44	\$0.00	(\$123,600.00)
ACCT TYP ENCUMBRANCES TOTAL	\$0.00	\$19,308.44	(\$19,308.44)	\$0.00
Expenditure/Expenses				
ACCT TYP EXPENDITURE/EXPENSES TOTAL	\$3,616,725,606.68	\$448,945,136.32	(\$24,309,931.21)	\$4,041,360,811.79
Revenues				
ACCT TYP REVENUES TOTAL	(\$3,620,331,983.50)	\$83,808,784.49	(\$409,357,604.65)	(\$3,945,880,803.66)
FUND 2480 TOTAL	\$0.00	\$950,743,141.83	(\$950,743,141.83)	\$0.00
Change in Fund Balance	(\$3,606,376.82)	\$532,753,920.81	(\$433,667,535.86)	\$95,480,008.13
Adjusted Total Fund Balance	(\$323,400,380.42)	\$532,753,920.81	(\$433,667,535.86)	(\$224,313,995.47)
Total Liability & Fund Balance	(\$325,148,191.04)	\$551,535,740.77	(\$452,795,943.70)	(\$226,408,393.97)

This report includes Trial Balance - Summary