

Utah State Office of Education  
Board Summary Section Report  
For the Section - School Finance (0441)  
As of: 11/16/2015

School Finance (0441) Funding Sources	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
State Funding (0441 project 40) Assoc Supt. Bus/Ops moved to new low org	\$ 357,300	\$ -				
State Funding (School Finance Admin.)	\$ 1,875,500	\$ 1,663,500	\$ 1,663,500		\$ 496,413	29.84%
State Funding (SOEP - Home and Private)	\$ 500,000	\$ 750,000	\$ 750,000		\$ 30,913	4.12%
NCES Grant funds- Required Training Travel Fund	\$ 18,558		\$ 6,844		\$ 5,175	75.62%
Carry Forward (HB 3-122 for HB 116)		\$ 258,000	\$ 258,000			0.00%
Carry Forward Discretionary Fund Board Approved (School Finance - Admin.)	\$ 188,381	\$ 52,849	\$ 219,662		\$ 48,122	21.91%
Carry Forward State Funding (SOEP - Home and Private)	\$ 134,564		\$ 118,651			0.00%
<b>Total</b>	<b>\$ 3,074,303</b>	<b>\$ 2,724,349</b>	<b>\$ 3,016,657</b>	<b>\$ -</b>	<b>\$ 580,623</b>	<b>19.25%</b>

School Finance (0441) Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 1,265,068	\$ 1,348,538	\$ 1,450,561		\$ 434,318	29.94%
Purchased Services	\$ 20,216	\$ 279,994	\$ 282,644		\$ 1,418	0.50%
Travel	\$ 21,949	\$ 19,400	\$ 39,609		\$ 14,609	36.88%
Supplies and Materials	\$ 33,503	\$ 45,180	\$ 70,310		\$ 22,765	32.38%
Unallocated Expenses		\$ 28,301	\$ 21,301			0.00%
Equipment	\$ 12,624	\$ 10,200	\$ 18,350		\$ 226	1.23%
Capital Expenditures			\$ 4,132		\$ 3,844	93.03%
Indirect Cost	\$ 170,784	\$ 242,737	\$ 261,101		\$ 72,531	27.78%
Grants and Transfers to Other Agencies						0.00%
Flow Through Funds to LEAs	\$ 515,913	\$ 750,000	\$ 868,651		\$ 30,913	3.56%
<b>Total</b>	<b>\$ 2,040,057</b>	<b>\$ 2,724,349</b>	<b>\$ 3,016,659</b>	<b>\$ -</b>	<b>\$ 580,623</b>	<b>19.25%</b>

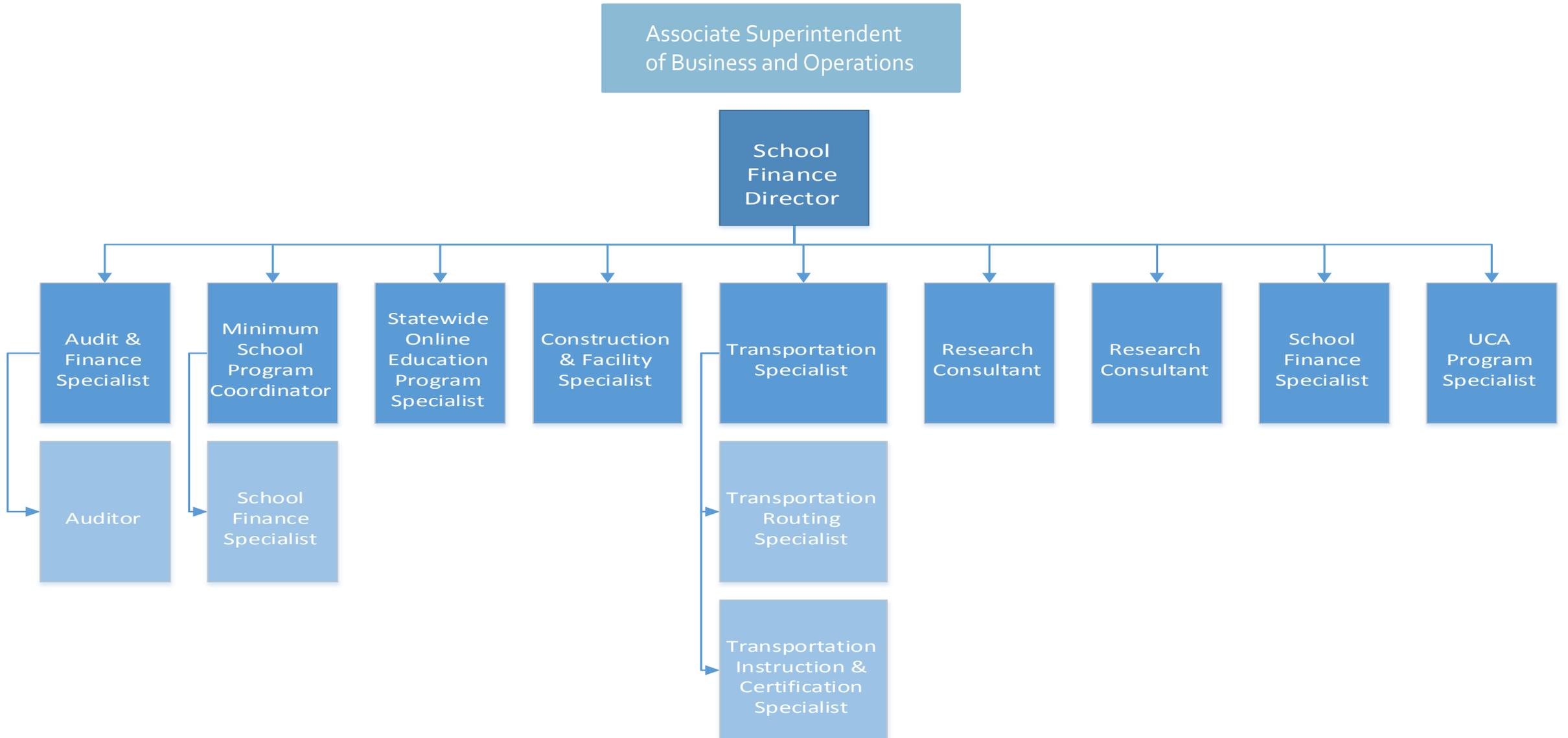
School Finance Assoc. Supt. Bus/Ops moved to new low org in FY2016 Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget	Revised Budget #2	Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 331,956					-
Purchased Services	\$ 2,224					-
Travel	\$ 5,032					-
Supplies and Materials	\$ 4,499					-
Unallocated Expenses	\$ (31,762)					-
Equipment	\$ 538					-
Capital Expenditures						-
Indirect Cost	\$ 44,814					-
Grants and Transfers to Other Agencies						0.00%
Flow Through Funds to LEAs						0.00%
<b>Total</b>	<b>\$ 357,300</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

Carry Forward - Unused Budget \$ 676,946

# **SCHOOL FINANCE SECTION**

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# School Finance Organization Chart



# School Finance Responsibilities

Manages the Minimum School Program and makes distributions to all LEAs.

Manages Fiscal Notes for the Board of Education during the legislative session.

Responds to various data and financial requests from various stakeholders.

Representative of the Board as a TEC representative to redevelopment agencies.

Facilitates establishment of safety standards for student transportation and school construction.

Manages the Statewide Online Education Program.

Manages the Utah Consolidated Application Program that facilitates grant awards and reimbursement requests for all USOE sections.

Manages LEA financial reporting and standards and reporting to the State and Federal Government.

Reviews and follow up on financial statement audits, membership audits, and CTE audits.

Assists all Federal Programs in calculation of federal formula allocations, and other compliance calculations.

Reconciles charter revolving loan funds.

## **School Finance Director (2 FTES)**

The School Finance Director supervises the programs in the section, manages fiscal note responses to the legislature, the QZAB award and bond surety statements to the State Treasurer, ensures all state and federal reports are complete and accurate, is the designated TEC representative for the Board, responds to Board, legislative, and public inquiries, and supervises trainings to the LEAs and customer relations and all conflict resolutions. The Director is managing the Minimum School Automation Project, participates on the CDC estimation committee and oversees the annual MSP budget process, interfaces with all external and internal auditors, manages the PTIF funds associated with the MSP programs, manages the section budget, and provides resources as directed or requested.

A school finance specialist assists the director, performs section accounting duties, conducts CTE membership audits, and provides administrative assistance to the SOEP and School Construction staff.

## **Minimum School Program (MSP) (2 FTEs):**

The Minimum School Coordinator is responsible for the calculation and distribution of over \$2.8 billion in Legislative appropriated State MSP funds to 41 districts, approximately 107 charters, and USDB during each fiscal year based on Legislative intent, state requirements, and State Board of Education (the Board) rules. There are approximately 49 programs within MSP and most programs have a unique distribution method based on statutes or Board rules. The Coordinator is responsible for the accuracy of monthly BASE accounting transactions pertaining to the monthly allotment memo, performs various formula calculations and MOE calculations for USOE federal programs, assists with NCES reporting, responds to fiscal notes, legislative or LEA inquiries, participates on the CDC estimation committee, calculates the annual MSP budget process, interfaces with the State Tax Commission to determine local property tax revenues, and is responsible to balance the MSP programs accounting records to FINET and the budget management system. The Coordinator participates in the MSP automation project and provides resources as directed or requested.

A school finance specialist assists the MSP coordinator, responds to LEA questions regarding the monthly allotment, performs the accounting transactions for the MSP program, manages the section office supplies, and edits and manages the section website. The Specialist complies monthly allotments, annual reports, statistical reports, and manages the immunization compliance data.

## **Research Consultants (2 FTEs):**

One research consultant is the lead researcher for the section. This consultant responds to LEAs, outside parties, legislative, board and many other requests. This consultant provides support to the various programs within School Finance and is the back up for the MSP Coordinator Position. This consultant participates in various RDA meetings and participates in reporting, financial statement review, financial reporting and various other review and reconciliation duties. The consultant develops and participate in training at the LEA level, respond to fiscal notes, and perform analytical and research projects. This consultant participates in the MSP automation project, the UPEFS system, and provides resources as directed or requested.

The second research consultant is the sections data steward and interfaces with student, teacher, and LEA level data generated in the IT and Data and Statistics sections. The steward responds to data requests, performs federal allocations, trainings, manages NESS, provides data for the Superintendents annual report, is responsible for the calculation of 3 MSP programs, is working with the MSP automation project, responds to fiscal notes, and receives and monitors LEA membership audits. The Steward also performs data analysis functions and research projects.

## **UCA Program Specialist (1FTE):**

This position manages and maintains the Utah Consolidated Application (UCA) system, which facilitates the application and reimbursements for the major Federal Programs administered by the USOE for LEAs. This system and the Program Specialist were moved to the School Finance section in FY2016 to expand the USOE wide adoption of the UCA as a grant management system and to streamline the reimbursement request process to LEAs. This position provides various trainings to LEAs and various users

## **Financial Reporting and Research (2FTE):**

Two auditor positions oversee training for LEA BAs regarding the recording and creation of required financial reports and expenditure records in accordance with 53A-1, 53A-3. These auditors receive the annual AFR and APR, as well as the annual LEA budgets and audits. This team has developed and implemented the UPEFS system to automate this data collection process. This team, in conjunction with a Research Consultant reviews annual financial statement and single audits for compliance with required standard and state law, and follows up on issues to develop a USOE wide risk assessment for use in all sections. This group compiles required financial and statistical reports for the legislature, the federal government, the National Center for Educational Statistics (NCES), and the Superintendents Annual Report. All members of this team develop and participate in training at the LEA level, respond to fiscal notes, perform analytical and research projects, and provide customer service to the public and LEAs. This group is responsible to calculate LEA indirect costs rates, establish the NECS and state chart of accounts and program accounting. This team also manages and reconciles the charter and district revolving loan funds. This group provides back up to the MSP program, performs internal reviews and "audits", and participates in the CDC budget estimation process and MSP automation.

## **Pupil Transportation (3 FTEs):**

Three FTEs provide oversight for the safe and efficient transportation of public school students during the fiscal year for all LEAs in order to meet state and Board requirements. This team performs audits on LEA financial, and statistical data for use in the Pupil Transportation formula allocations. They provide various trainings and establish standards for pupil transportation, driver certification, bus safety, and the drug and alcohol testing program.

## **School Construction (1FTE):**

One Auditor provides oversight of school construction projects, ensures compliance with state and federal laws, and provides construction training during each fiscal year for all LEAs in order to meet state requirements and Board rules (see 53A-20). This position provides compliance documentation to the Superintendent to fulfil the issuance of occupancy permits and complies annual reports. This position reviews national and state laws to ensure the state process is in compliance with current laws, responds to fiscal notes, and manages training and assurances regarding construction and LEA safety and security. This individual is also the USOE representative on State SERT and FEMA disaster recovery teams.

## **Statewide Online Education Program (SOEP) (2FTEs):**

The SOEP program was established by SB 65 in the 2011 legislative session. Funding was provided from administrative functions and a separate appropriation is provided annually to pay for home and private school tuition payments. This program enables eligible 9-12<sup>th</sup> grade students to earn high school graduation credit throughout each fiscal year through publicly Legislative appropriated funded online courses in order to meet Legislative intent.

One Program Specialist manages the entire SOEP program which includes developing and implementing the SEATS system to manage enrollment requests and verification. The program specialist responds to questions from parents and LEAs, provides training to LEA staff, and manages the transfer of WPU funds from schools of enrollment to course providers. The program specialist researches and develops appropriate policy for Board adoption, and tracks courses enrollments and completions. This program specialist also responds to fiscal notes, is responsible for 3 MSP program calculations, and participates in the CDC budget estimation process and the development of School finances economic projections for assessed valuations annually.

A programmer, who is housed and supervised by IT, is paid from these funds to develop and maintain the SEATS program.

# Funding Sources

- School Finance is funded from the Business Services state appropriation, in the USOE office budget. Approximately \$170,000 in school finance section expenditures is being funded with one time monies in FY2016. Ongoing funding requests have been submitted to resolve this structural imbalance.
- The National Center for Educational Statistics also provides a grant, on a reimbursement basis to pay for the School Finance staff to attend mandatory training in Washington D.C. each year. The annual reimbursement is approximately \$9,000-12,000 per year.
- Additionally, \$500,000 in ongoing and \$250,000 in one-time funds were appropriated to the SOEP program for tuition payments to facilitate the participation of home and private school students in the SOEP program.