



# UTAH STATE BOARD OF EDUCATION

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## MEMORANDUM

**TO:** Members, Utah State Board of Education

**FROM:** Scott Jones  
Deputy Superintendent of Operations

**DATE:** November 4, 2016

**INFORMATION/  
ACTION:** Monthly Budget Report

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### **Background:**

The Board receives monthly budget reports for the entities it governs. Staff will present the budget report, appraise the Board of any budget concerns, and point out changes that may be needed in individual section budgets.

### **Strategic Plan:**

This item supports the following imperative(s) and strategies in the Board's Strategic Plan:

- System Values
- Funding

### **Anticipated Action:**

The Board will review the information and consider approval of requested changes to the budget.

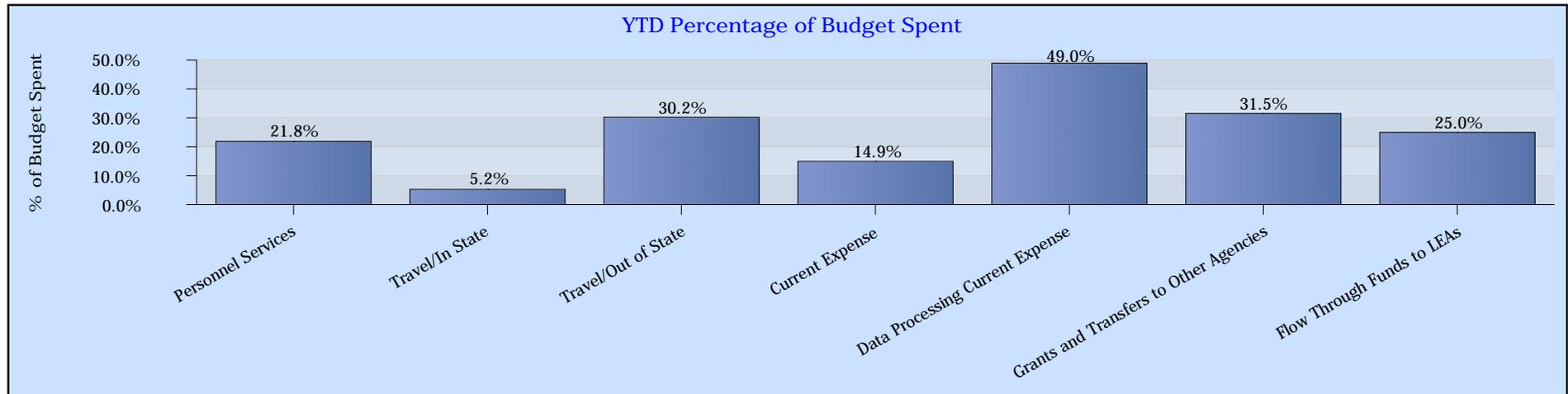
**Contact:** Scott Jones, 801-538-7514



Utah State Board of Education Financial Report (Agency Total)  
 Fiscal Year 2017  
 Month Ending Sep 30, 2016  
 Fiscal Period 03 as reported from FINET

## Expenditures

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	27,413,339.26	2,351,944.40	5,987,630.15	0.00	21,425,709.11	5,994,033.05	21.8%
Travel/In State	349,014.05	10,246.30	18,267.93	0.00	330,746.12	16,689.90	5.2%
Travel/Out of State	313,785.51	29,170.29	94,864.90	0.00	218,920.61	98,012.44	30.2%
Current Expense	103,817,640.46	4,840,790.47	15,412,333.07	134,000.18	88,271,307.21	10,676,787.19	15.0%
Data Processing Current Expense	1,558,828.05	127,017.28	763,472.63	200,000.00	595,355.42	506,823.99	61.8%
Data Processing Capital Expenditure	0.00	0.00	0.00	0.00	0.00	6,051.60	---
Capital Expenditure	0.00	687.20	687.20	0.00	-687.20	0.00	---
Other Charges/Pass Through	3,791,535.59	0.00	0.00	0.00	3,791,535.59	0.00	0.0%
Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	---
<b>Total Expenditures</b>	<b>137,244,142.92</b>	<b>7,359,855.94</b>	<b>22,277,255.88</b>	<b>334,000.18</b>	<b>114,632,886.86</b>	<b>17,298,398.17</b>	<b>16.5%</b>
Grants and Transfers to Other Agencies	36,400,388.00	3,435,608.40	11,473,533.59	0.00	24,926,854.41	12,559,118.73	31.5%
Flow Through Funds to LEAs	3,455,568,644.10	289,199,408.90	862,613,590.90	0.00	2,592,955,053.20	812,356,887.18	25.0%
<b>Total Flow Through</b>	<b>3,491,969,032.10</b>	<b>292,635,017.30</b>	<b>874,087,124.49</b>	<b>0.00</b>	<b>2,617,881,907.61</b>	<b>824,916,005.91</b>	<b>25.0%</b>
<b>Total Exp. and Flow Through</b>	<b>3,629,213,175.02</b>	<b>299,994,873.24</b>	<b>896,364,380.37</b>	<b>334,000.18</b>	<b>2,732,514,794.47</b>	<b>842,214,404.08</b>	<b>24.7%</b>





Utah State Board of Education Expenditures by Funding Sources  
Fiscal Year 2017  
Month Ending Sep 30, 2016  
Fiscal Period 03 as reported from FINET

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### Expenditures by Funding Source

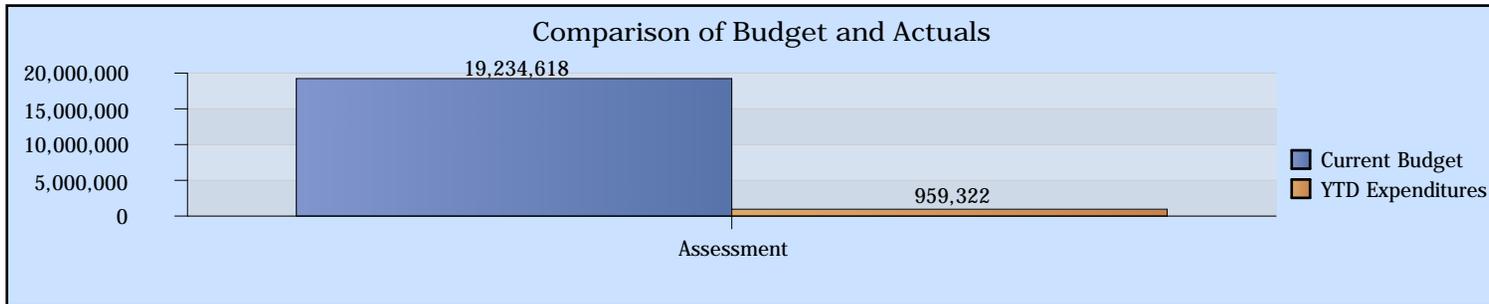
Description	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Last Year Expenditures
State Sources	258,363,480.62	826,161,556.46	321,039.55	785,212,591.51
Other Sources	607,088.00	1,656,242.28	0.00	1,741,998.54
Federal Sources	41,024,304.62	68,546,581.63	12,960.63	55,259,814.03
Expenditures by Funding Source	299,994,873.24	896,364,380.37	334,000.18	842,214,404.08



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
 Month Ending Sep 30, 2016  
 Fiscal Period 03 as reported from FINET

## Assessment

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	2,458,974.28	162,096.87	391,910.17	0.00	2,067,064.11	469,277.50	15.94%
Travel/In State	29,805.00	2,691.49	4,396.62	0.00	25,408.38	1,544.02	14.75%
Travel/Out of State	35,250.00	0.00	1,419.46	0.00	33,830.54	1,866.60	4.03%
Current Expense	14,513,828.26	109,266.75	111,697.23	0.00	14,402,131.03	143,583.93	0.77%
Data Processing Current Expense	42,750.00	0.00	72.68	0.00	42,677.32	11,959.57	0.17%
Other Charges/Pass Through	354,010.52	0.00	0.00	0.00	354,010.52	0.00	0.00%
<b>Total Expenditures</b>	<b>17,434,618.06</b>	<b>274,055.11</b>	<b>509,496.16</b>	<b>0.00</b>	<b>16,925,121.90</b>	<b>628,231.62</b>	<b>2.92%</b>
Flow Through	1,800,000.00	149,933.55	449,825.55	0.00	1,350,174.45	449,956.00	24.99%
<b>Total for Exp &amp; Flow Through</b>	<b>19,234,618.06</b>	<b>423,988.66</b>	<b>959,321.71</b>	<b>0.00</b>	<b>18,275,296.35</b>	<b>1,078,187.62</b>	<b>4.99%</b>



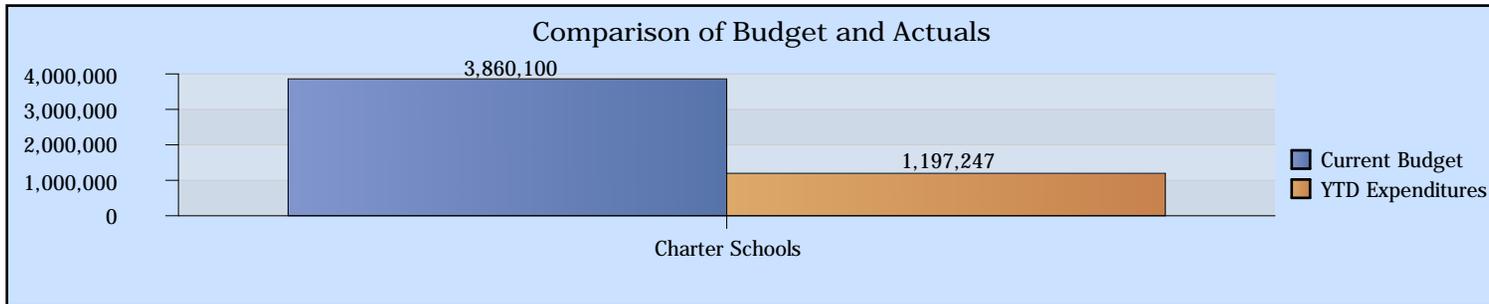
Program Name	YTD Expenditures
76030 ASSESSMENT ADMINSTRATION	<a href="#">478,265.90</a>
76032 UPASS	<a href="#">449,825.55</a>
76134 ASSESSMENT TO ACHIEVEMENT	<a href="#">18,721.82</a>
76201 SSFP ASSOCIATE SUPERINTENDENT	<a href="#">12,508.44</a>
<b>Assessment - Total</b>	<b>959,321.71</b>



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
 Month Ending Sep 30, 2016  
 Fiscal Period 03 as reported from FINET

## Charter Schools

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	916,179.47	31,806.56	116,001.69	0.00	800,177.78	116,635.08	12.66%
Travel/In State	3,300.00	82.22	82.22	0.00	3,217.78	1,855.13	2.49%
Travel/Out of State	3,900.00	0.00	0.00	0.00	3,900.00	2,716.24	0.00%
Current Expense	654,980.28	8,694.85	74,324.79	0.00	580,655.49	49,044.82	11.35%
Data Processing Current Expense	6,750.00	0.00	59.96	0.00	6,690.04	0.00	0.89%
Other Charges/Pass Through	174,990.25	0.00	0.00	0.00	174,990.25	0.00	0.00%
<b>Total Expenditures</b>	<b>1,760,100.00</b>	<b>40,583.63</b>	<b>190,468.66</b>	<b>0.00</b>	<b>1,569,631.34</b>	<b>170,251.27</b>	<b>10.82%</b>
Flow Through	2,100,000.00	304,324.00	1,006,778.00	0.00	1,093,222.00	1,092,380.00	47.94%
<b>Total for Exp &amp; Flow Through</b>	<b>3,860,100.00</b>	<b>344,907.63</b>	<b>1,197,246.66</b>	<b>0.00</b>	<b>2,662,853.34</b>	<b>1,262,631.27</b>	<b>31.02%</b>



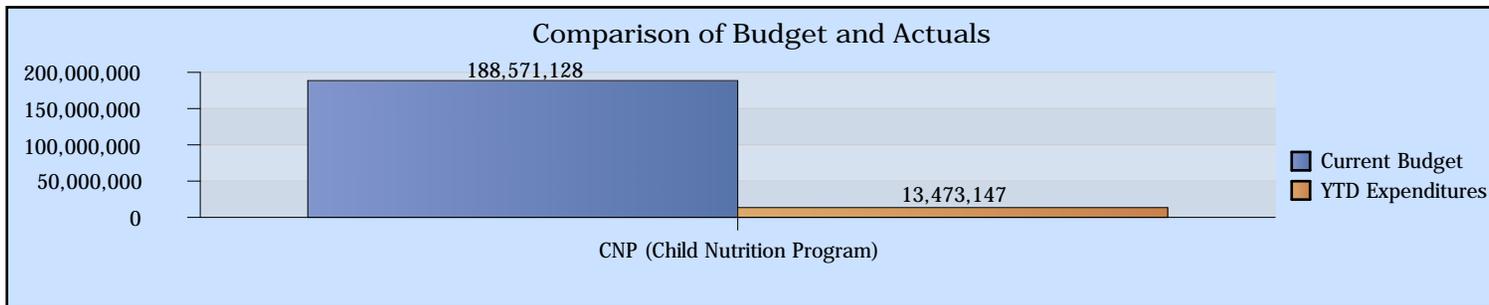
Program Name	YTD Expenditures
70101 CHARTER SCHOOL BOARD	<a href="#">123,596.63</a>
70102 CS MENTORING PROGRAM	<a href="#">66,872.03</a>
70103 CS START UP FUNDS	<a href="#">1,006,778.00</a>
<b>Charter Schools - Total</b>	<b>1,197,246.66</b>



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
 Month Ending Sep 30, 2016  
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### CNP (Child Nutrition Program)

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	1,015,673.87	161,826.02	417,449.68	0.00	598,224.19	425,918.70	41.10%
Travel/In State	0.00	21.28	993.06	0.00	-993.06	627.73	---
Travel/Out of State	60,000.00	1,280.02	10,510.74	0.00	49,489.26	253.00	17.52%
Current Expense	375,233.42	28,291.59	39,231.39	0.00	336,002.03	39,928.54	10.46%
Data Processing Current Expense	0.00	0.00	73,284.02	0.00	-73,284.02	20,419.74	---
Data Processing Capital Expenditure	0.00	0.00	0.00	0.00	0.00	6,051.60	---
Other Charges/Pass Through	2,993.71	0.00	0.00	0.00	2,993.71	0.00	0.00%
<b>Total Expenditures</b>	<b>1,453,901.00</b>	<b>191,418.91</b>	<b>541,468.89</b>	<b>0.00</b>	<b>912,432.11</b>	<b>493,199.31</b>	<b>37.24%</b>
Flow Through	187,117,227.00	9,293,837.70	12,931,677.97	0.00	174,185,549.03	13,021,074.95	6.91%
<b>Total for Exp &amp; Flow Through</b>	<b>188,571,128.00</b>	<b>9,485,256.61</b>	<b>13,473,146.86</b>	<b>0.00</b>	<b>175,097,981.14</b>	<b>13,514,274.26</b>	<b>7.14%</b>



Program Name	YTD Expenditures
50101 FRESH FRUIT AND VEGETABLES F10.582	<a href="#">3,243.00</a>
50102 CHILD & ADULT CARE FOOD PRGMS	<a href="#">115,959.80</a>
50109 10% LIQUOR TAX	<a href="#">1,186,868.00</a>
50111 SPECIAL MILK F10.556	<a href="#">5,874.00</a>
50112 CACFP AUDIT PERSONNEL	<a href="#">57,520.24</a>
50113 CACFP AUDIT PROFESSIONAL SERVICES	<a href="#">2,495.00</a>
50114 FDCH SPONSER ADMIN FUNDS	<a href="#">287,161.00</a>



Department Budget & Expenditure Breakdown  
Fiscal Year 2017  
Month Ending Sep 30, 2016  
Fiscal Period 03 as reported from FINET

CNP (Child Nutrition Program)

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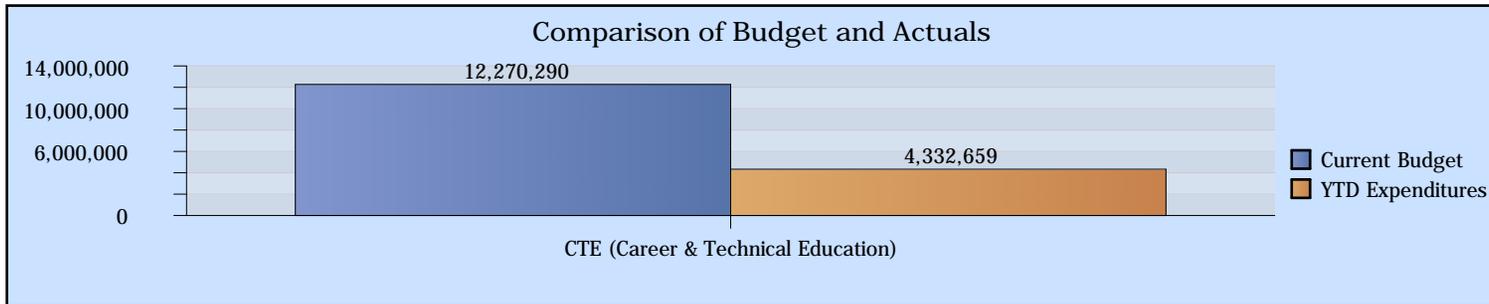
Program Name	YTD Expenditures
50121 SCHOOL BREAKFAST F10.553	<a href="#">1,095,647.72</a>
50122 SCHOOL LUNCHES F10.555	<a href="#">987,678.00</a>
50123 SCHOOL FREE/REDUCED LUNCHES F10.555	<a href="#">4,554,291.84</a>
50124 SCHOOL ASSP F10.555	<a href="#">24,412.52</a>
50130 EQUIPMENT GRANT F10.579	<a href="#">20,474.00</a>
50131 CACFP MEAL SERVICE F10.558	<a href="#">4,076,843.82</a>
50141 SUMMER FOOD MEAL SERVICE F10.559	<a href="#">520,643.00</a>
50142 SUMMER FOOD SPONSOR ADMIN F10.559	<a href="#">53,680.00</a>
50201 CHILD NUTRN ADMIN-CACFP	<a href="#">445,752.33</a>
50203 CHILD NUTRN ADMIN-SUPPORT	<a href="#">17,524.21</a>
50204 PRIOR YEAR REFUNDS	<a href="#">-3,266.73</a>
50206 LIQUOR TAX FREIGHT	<a href="#">15,404.78</a>
50243 SUMMER FOOD STATE ADMIN F10.559	<a href="#">4,940.33</a>
CNP (Child Nutrition Program) - Total	13,473,146.86



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
 Month Ending Sep 30, 2016  
 Fiscal Period 03 as reported from FINET

### CTE (Career & Technical Education)

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	1,677,082.43	192,788.13	481,553.15	0.00	1,195,529.28	782,750.08	28.71%
Travel/In State	26,188.00	464.46	1,616.74	0.00	24,571.26	5,576.79	6.17%
Travel/Out of State	19,790.00	432.04	794.24	0.00	18,995.76	3,087.55	4.01%
Current Expense	1,259,216.59	23,095.56	45,745.03	0.00	1,213,471.56	129,226.13	3.63%
Data Processing Current Expense	505,000.00	175.50	317,349.58	200,000.00	-12,349.58	301,089.70	102.45%
Other Charges/Pass Through	317,457.73	0.00	0.00	0.00	317,457.73	0.00	0.00%
<b>Total Expenditures</b>	<b>3,804,734.75</b>	<b>216,955.69</b>	<b>847,058.74</b>	<b>200,000.00</b>	<b>2,757,676.01</b>	<b>1,221,730.25</b>	<b>27.52%</b>
Flow Through	8,465,555.14	2,629,409.00	3,485,600.00	0.00	4,979,955.14	5,741,839.48	41.17%
<b>Total for Exp &amp; Flow Through</b>	<b>12,270,289.89</b>	<b>2,846,364.69</b>	<b>4,332,658.74</b>	<b>200,000.00</b>	<b>7,737,631.15</b>	<b>6,963,569.73</b>	<b>36.94%</b>



Program Name	YTD Expenditures
01014 SEE USOE	<a href="#">112.50</a>
66240 ATE	<a href="#">314,215.45</a>
66241 ATE VOED BASIC PERKINS	<a href="#">110,799.95</a>
66242 ATE LEADERSHIP	<a href="#">179,220.14</a>
66243 ATE FORMULA ALLOCATION	<a href="#">2,906,949.00</a>
66244 ATE CORRECTIONS	<a href="#">10,413.29</a>
66245 ATE TECH PREP ADMIN	<a href="#">10,684.94</a>
66248 ATE NON-TRADITIONAL TRAINING	<a href="#">24,022.00</a>



Department Budget & Expenditure Breakdown  
Fiscal Year 2017  
Month Ending Sep 30, 2016  
Fiscal Period 03 as reported from FINET

**CTE (Career & Technical Education)**

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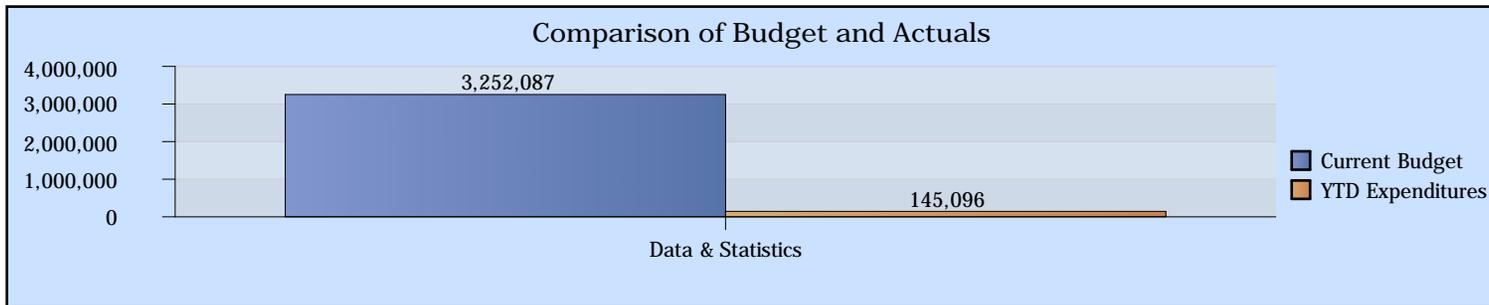
Program Name	YTD Expenditures
66249 ATE NON-TRADITIONAL TRAINING	<a href="#">136,358.00</a>
662A1 CTE Keyboarding	<a href="#">250.00</a>
662A2 CTE Career & College Awareness	<a href="#">7,454.40</a>
662F2 CTE AUTOMOTIVE SERVICES	<a href="#">242.68</a>
80701 CTE ONLINE ASSESSMENTS	<a href="#">313,462.15</a>
80801 GENERAL FINANCIAL LITERACY	<a href="#">1,473.92</a>
81401 IT ACADEMY	<a href="#">317,000.32</a>
CTE (Career & Technical Education) - Total	4,332,658.74



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
 Month Ending Sep 30, 2016  
 Fiscal Period 03 as reported from FINET

## Data & Statistics

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	902,832.14	56,736.11	141,169.43	0.00	761,662.71	126,755.81	15.64%
Travel/In State	900.00	0.00	0.00	0.00	900.00	0.00	0.00%
Travel/Out of State	13,700.00	0.00	0.00	0.00	13,700.00	0.00	0.00%
Current Expense	889,517.21	1,422.06	1,969.76	0.00	887,547.45	287.85	0.22%
Data Processing Current Expense	13,065.00	0.00	1,956.73	0.00	11,108.27	3,283.36	14.98%
Other Charges/Pass Through	164,872.83	0.00	0.00	0.00	164,872.83	0.00	0.00%
<b>Total Expenditures</b>	<b>1,984,887.18</b>	<b>58,158.17</b>	<b>145,095.92</b>	<b>0.00</b>	<b>1,839,791.26</b>	<b>130,327.02</b>	<b>7.31%</b>
Flow Through	1,267,200.00	0.00	0.00	0.00	1,267,200.00	0.00	0.00%
<b>Total for Exp &amp; Flow Through</b>	<b>3,252,087.18</b>	<b>58,158.17</b>	<b>145,095.92</b>	<b>0.00</b>	<b>3,106,991.26</b>	<b>130,327.02</b>	<b>4.46%</b>



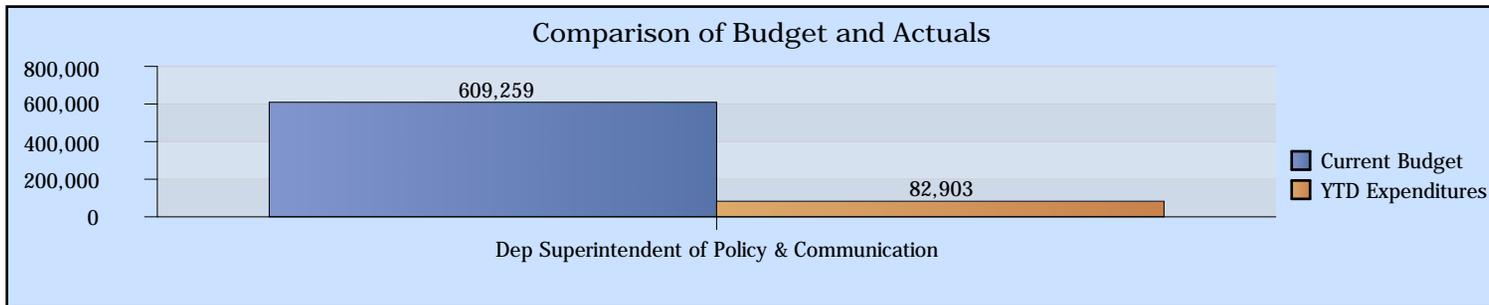
Program Name	YTD Expenditures
76301 SSFP DATA AND STATISTICS	<a href="#">145,095.92</a>
Data & Statistics - Total	145,095.92



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
 Month Ending Sep 30, 2016  
 Fiscal Period 03 as reported from FINET

## Dep Superintendent of Policy & Communication

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	487,958.92	38,560.53	79,777.92	0.00	408,181.00	62,535.52	16.35%
Travel/In State	4,000.00	0.00	0.00	0.00	4,000.00	22.42	0.00%
Travel/Out of State	4,800.00	0.00	0.00	0.00	4,800.00	0.00	0.00%
Current Expense	17,250.00	1,939.22	3,124.62	19,143.68	-5,018.30	-30,852.95	129.09%
Data Processing Current Expense	2,050.00	0.00	0.00	0.00	2,050.00	421.18	0.00%
Other Charges/Pass Through	93,200.15	0.00	0.00	0.00	93,200.15	0.00	0.00%
<b>Total Expenditures</b>	<b>609,259.07</b>	<b>40,499.75</b>	<b>82,902.54</b>	<b>19,143.68</b>	<b>507,212.85</b>	<b>32,126.17</b>	<b>16.75%</b>
Flow Through	0.00	0.00	0.00	0.00	0.00	18,898,071.00	---
<b>Total for Exp &amp; Flow Through</b>	<b>609,259.07</b>	<b>40,499.75</b>	<b>82,902.54</b>	<b>19,143.68</b>	<b>507,212.85</b>	<b>18,930,197.17</b>	<b>16.75%</b>



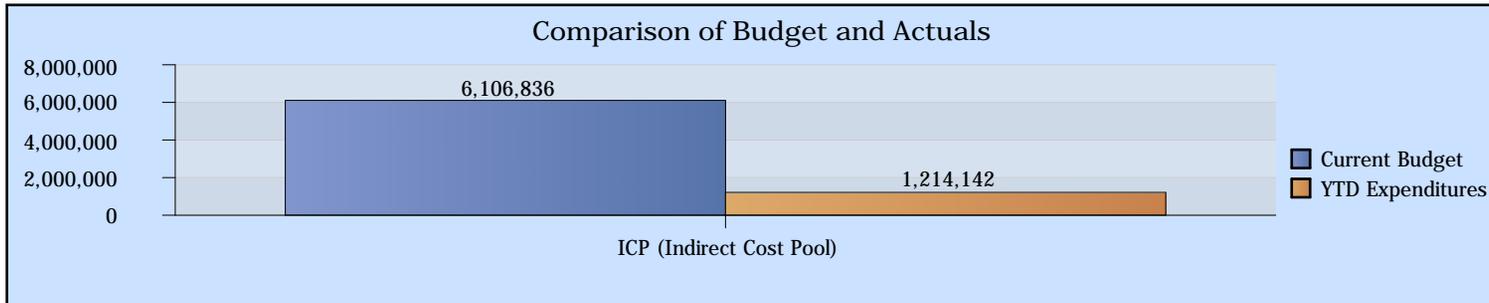
Program Name	YTD Expenditures
79020 TITLE III ADMIN	<a href="#">334.19</a>
88103 PP SUPERINTENDENT	<a href="#">82,568.35</a>
<b>Dep Superintendent of Policy &amp; Communication - Total</b>	<b>82,902.54</b>



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
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 Fiscal Period 03 as reported from FINET

### ICP (Indirect Cost Pool)

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	5,185,337.91	387,460.07	971,044.62	0.00	4,214,293.29	862,305.96	18.73%
Travel/In State	6,670.00	0.00	0.00	0.00	6,670.00	471.71	0.00%
Travel/Out of State	20,230.00	969.05	3,238.41	0.00	16,991.59	1,034.01	16.01%
Current Expense	423,235.86	-11,400.77	73,570.65	0.00	349,665.21	71,722.79	17.38%
Data Processing Current Expense	354,831.63	37,130.89	166,288.23	0.00	188,543.40	123,321.01	46.86%
Other Charges/Pass Through	116,530.48	0.00	0.00	0.00	116,530.48	0.00	0.00%
<b>Total Expenditures</b>	<b>6,106,835.88</b>	<b>414,159.24</b>	<b>1,214,141.91</b>	<b>0.00</b>	<b>4,892,693.97</b>	<b>1,058,855.48</b>	<b>19.88%</b>
<b>Total for Exp &amp; Flow Through</b>	<b>6,106,835.88</b>	<b>414,159.24</b>	<b>1,214,141.91</b>	<b>0.00</b>	<b>4,892,693.97</b>	<b>1,058,855.48</b>	<b>19.88%</b>



Program Name	YTD Expenditures
10101 Administration ICP	<a href="#">104,688.38</a>
10201 Administration - Deputy ICP	<a href="#">95,807.01</a>
10202 Administration - Human Resources ICP	<a href="#">331.33</a>
10203 Administration - Support Services ICP	<a href="#">13,954.24</a>
10204 Administration - Accounting ICP	<a href="#">301,935.29</a>
10205 Administration - Information Technology ICP	<a href="#">490,728.77</a>
10206 Administration - Public Information ICP	<a href="#">72,492.95</a>
10207 Administration - Deputy of Operations ICP	<a href="#">124,537.49</a>
10209 Administration - Print and Mail Services ICP	<a href="#">9,666.45</a>



Department Budget & Expenditure Breakdown  
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ICP (Indirect Cost Pool)

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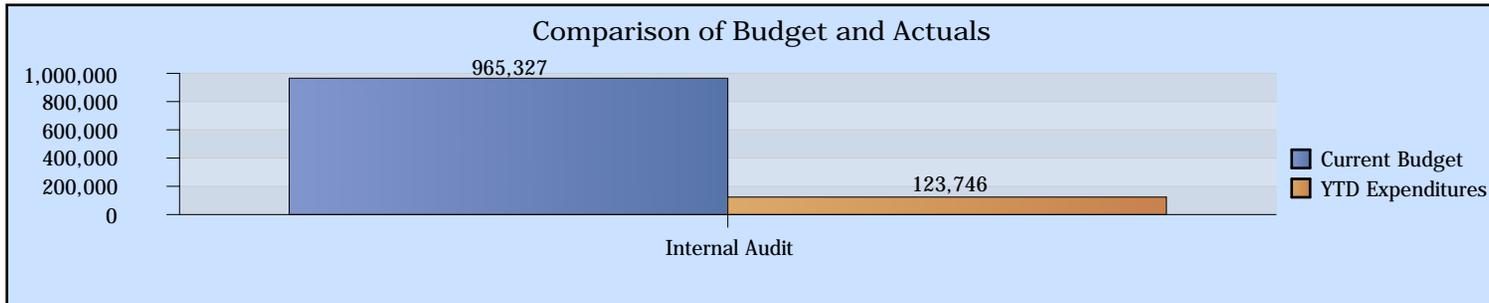
Program Name	YTD Expenditures
ICP (Indirect Cost Pool) - Total	1,214,141.91



Department Budget & Expenditure Breakdown  
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## Internal Audit

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	794,577.86	42,598.70	120,532.10	0.00	674,045.76	0.00	15.17%
Travel/In State	4,000.00	0.00	596.22	0.00	3,403.78	0.00	14.91%
Travel/Out of State	6,150.00	0.00	0.00	0.00	6,150.00	0.00	0.00%
Current Expense	63,450.00	1,919.62	2,617.42	0.00	60,832.58	49.61	4.13%
Data Processing Current Expense	7,600.00	0.00	0.00	0.00	7,600.00	0.00	0.00%
Other Charges/Pass Through	89,548.93	0.00	0.00	0.00	89,548.93	0.00	0.00%
Total Expenditures	965,326.79	44,518.32	123,745.74	0.00	841,581.05	49.61	12.82%
Total for Exp & Flow Through	965,326.79	44,518.32	123,745.74	0.00	841,581.05	49.61	12.82%



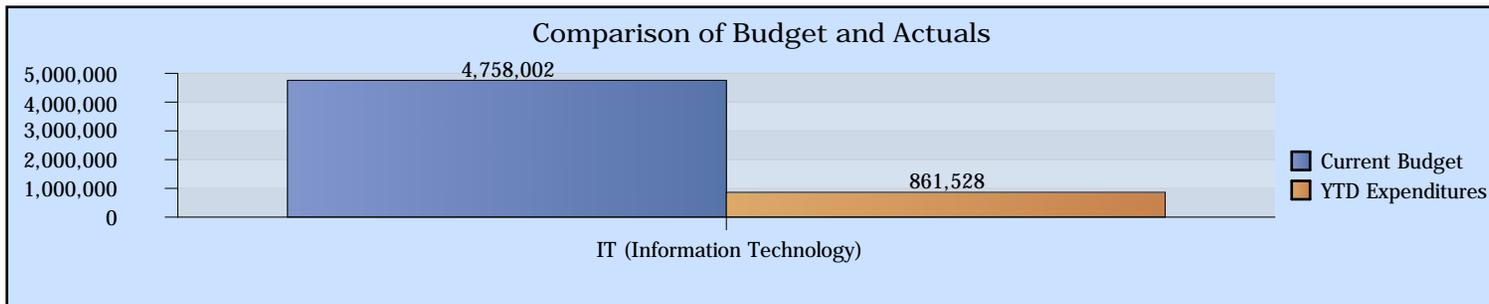
Program Name	YTD Expenditures
22202 USOE PERFORMANCE AUDITOR	<a href="#">123,733.10</a>
	<a href="#">12.64</a>
Internal Audit - Total	123,745.74



Department Budget & Expenditure Breakdown  
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## IT (Information Technology)

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	3,697,286.49	287,596.45	731,122.00	0.00	2,966,164.49	746,079.62	19.77%
Travel/In State	735.00	0.00	0.00	0.00	735.00	0.00	0.00%
Travel/Out of State	3,370.00	0.00	2,788.04	0.00	581.96	757.11	82.73%
Current Expense	129,690.20	4,325.25	4,931.52	0.00	124,758.68	4,642.27	3.80%
Data Processing Current Expense	280,006.52	59,166.08	122,686.91	0.00	157,319.61	29,965.67	43.82%
Other Charges/Pass Through	646,913.38	0.00	0.00	0.00	646,913.38	0.00	0.00%
Total Expenditures	4,758,001.59	351,087.78	861,528.47	0.00	3,896,473.12	781,444.67	18.11%
Total for Exp & Flow Through	4,758,001.59	351,087.78	861,528.47	0.00	3,896,473.12	781,444.67	18.11%



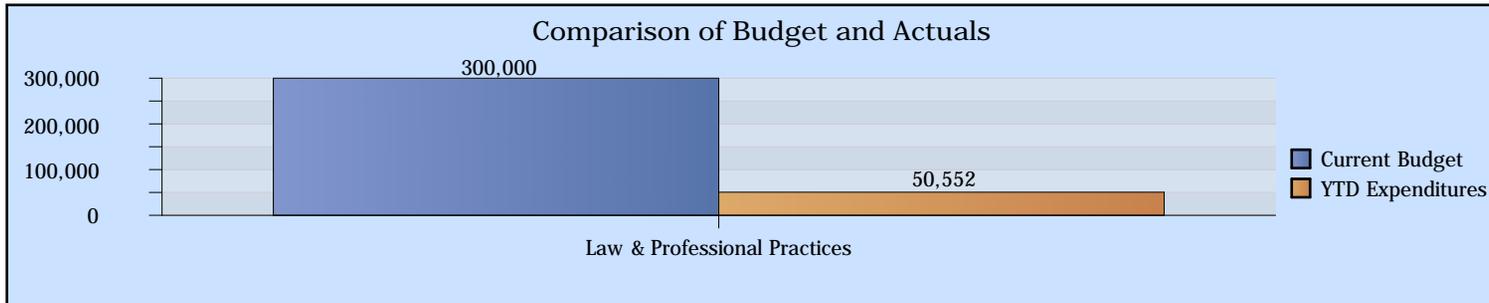
Program Name	YTD Expenditures
44310 STUDIO INFORMATION TECHNOLOGY	<a href="#">23,426.04</a>
44311 IT ADMINISTRATION	<a href="#">792,213.34</a>
44312 IT RISK MITIGATION	<a href="#">42,533.62</a>
44315 IT SB 59 FOR FY 12	<a href="#">3,355.47</a>
IT (Information Technology) - Total	861,528.47



Department Budget & Expenditure Breakdown  
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## Law & Professional Practices

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	237,239.85	17,960.46	46,265.17	0.00	190,974.68	47,622.33	19.50%
Travel/In State	1,200.00	0.00	0.00	0.00	1,200.00	0.00	0.00%
Travel/Out of State	2,725.00	0.00	0.00	0.00	2,725.00	0.00	0.00%
Current Expense	12,172.34	190.70	4,286.70	0.00	7,885.64	968.40	35.22%
Data Processing Current Expense	1,350.00	0.00	0.00	0.00	1,350.00	0.00	0.00%
Other Charges/Pass Through	45,312.81	0.00	0.00	0.00	45,312.81	0.00	0.00%
Total Expenditures	300,000.00	18,151.16	50,551.87	0.00	249,448.13	48,590.73	16.85%
Total for Exp & Flow Through	300,000.00	18,151.16	50,551.87	0.00	249,448.13	48,590.73	16.85%



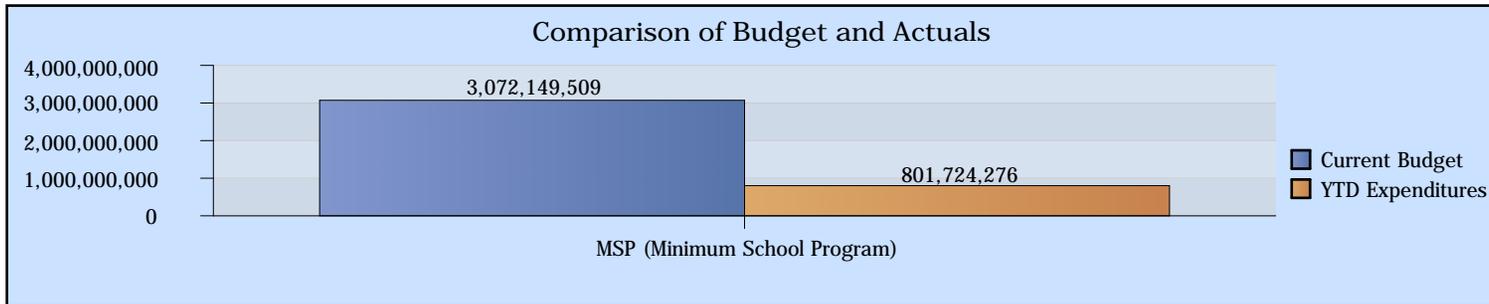
Program Name	YTD Expenditures
66501 EDUCATIONAL LAW	<a href="#">50,551.87</a>
Law & Professional Practices - Total	50,551.87



Department Budget & Expenditure Breakdown  
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### MSP (Minimum School Program)

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	163,993.42	7,017.60	23,891.56	0.00	140,101.86	0.00	14.57%
Travel/In State	7,000.00	0.00	0.00	0.00	7,000.00	0.00	0.00%
Travel/Out of State	6,000.00	-1,146.90	0.00	0.00	6,000.00	0.00	0.00%
Current Expense	783,174.87	13,809.74	13,492.82	0.00	769,682.05	0.00	1.72%
Data Processing Current Expense	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00%
Other Charges/Pass Through	23,427.71	0.00	0.00	0.00	23,427.71	0.00	0.00%
<b>Total Expenditures</b>	<b>988,596.00</b>	<b>19,680.44</b>	<b>37,384.38</b>	<b>0.00</b>	<b>951,211.62</b>	<b>0.00</b>	<b>3.78%</b>
Flow Through	3,071,160,913.26	249,620,254.35	801,686,891.35	0.00	2,269,474,021.91	747,320,482.76	26.10%
<b>Total for Exp &amp; Flow Through</b>	<b>3,072,149,509.26</b>	<b>249,639,934.79</b>	<b>801,724,275.73</b>	<b>0.00</b>	<b>2,270,425,233.53</b>	<b>747,320,482.76</b>	<b>26.10%</b>



Program Name	YTD Expenditures
01101 KINDERGARTEN	<a href="#">17,216,683.15</a>
01201 GRADES 1-12	<a href="#">375,910,694.45</a>
01205 PUBLIC EDUCATION ONLINE OFFSET	<a href="#">-130,222.00</a>
01206 PUBLIC EDUCATION ONLINE DISTRIBUTION	<a href="#">130,222.00</a>
01207 Out of State Tuition	<a href="#">149,330.00</a>
01301 NEC. EXISTENT SMALL SCHOOLS	<a href="#">7,523,151.10</a>
01401 PROFESSIONAL STAFF	<a href="#">42,839,553.45</a>
01501 ADMINISTRATIVE COSTS	<a href="#">1,138,285.10</a>



Department Budget & Expenditure Breakdown  
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MSP (Minimum School Program)

Program Name	YTD Expenditures
02101 SPEC EDUC -REG- ADD-ON WPUS	<a href="#">61,505,646.85</a>
02201 SPEC EDUC -- PRE-SCHOOL	<a href="#">8,276,267.60</a>
02301 SPEC EDUC -REG- SELF-CONTAINED	<a href="#">11,052,164.20</a>
02401 SPEC EDUC -- EXTENDED YEAR PROGRAM	<a href="#">339,251.60</a>
03101 CAREER AND TECH ED -- DISTRICT ADD-ON	<a href="#">22,407,546.50</a>
03201 CLASS SIZE REDUCTION K-8	<a href="#">31,604,717.20</a>
03301 Foreign Exchang Students	<a href="#">215,726.20</a>
03401 SE Impact Aid State Programs	<a href="#">1,597,774.90</a>
03601 SE Ext Yr for Spec. Educ	<a href="#">1,263,959.00</a>
04001 GANG PREVENTION	<a href="#">486,146.00</a>
04101 FLEXIBLE ALLOCATION-WPU DISTRIBUTION	<a href="#">1,953,718.25</a>
04201 TO AND FROM SCHOOL PUPIL TRANSPORTATION	<a href="#">23,032,897.40</a>
04301 GUARANTEE TRANSPORTATION LEVY	<a href="#">125,003.60</a>
04401 EARLY INTERVENTION	<a href="#">199,688.50</a>
04502 AT-RISK -- GANG PREVENTION	<a href="#">9,015.00</a>
046XX AT-RISK	<a href="#">60,000.00</a>
04701 ADULT EDUCATION	<a href="#">2,574,694.50</a>
04702 ADULT EDUCATION SUPPLEMENTAL	<a href="#">4,425.00</a>
04901 CONCURRENT ENROLLMENT	<a href="#">1,386,192.25</a>
05301 SCHOOL LAND TRUST PROGRAM	<a href="#">48,285,556.00</a>
05401 CHARTER SCHOOL LOCAL REPLACEMENT	<a href="#">37,162,090.20</a>
05501 CHARTER SCHOOL ADMINISTRATIVE COSTS	<a href="#">1,857,207.70</a>
05701 JOB ENHANCEMENT-MATH/SCIENCE	<a href="#">7,609.83</a>
05801 EDUCATOR SALARY ADJUSTMENTS	<a href="#">41,509,428.00</a>
05901 USFR TEACHER SALARY SUPPLEMENT	<a href="#">20,447.00</a>
06001 LIBRARY BOOKS & ELECTRONIC RESOURCES	<a href="#">212,383.60</a>
06101 MATCHING FUND FOR SCHOOL NURSES	<a href="#">237,099.60</a>



Department Budget & Expenditure Breakdown  
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MSP (Minimum School Program)

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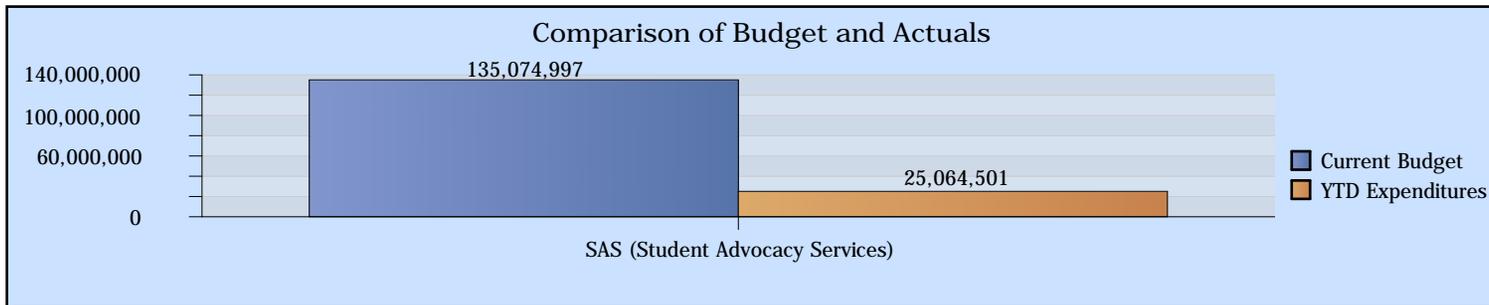
Program Name	YTD Expenditures
06201 CRITICAL LANGUAGES PROGRAM	<a href="#">720,253.00</a>
06401 YEAR-ROUND MATH & SCIENCE (USTAR CENTERS)	<a href="#">1,108,363.00</a>
06701 TEACHER SUPPLIES AND MATERIALS	<a href="#">4,797,166.00</a>
07401 Centnial Scholarships	<a href="#">95,371.00</a>
076XX Digital Learning	<a href="#">29,774.55</a>
08101 VOTED LOCAL LEVY PROGRAM	<a href="#">25,167,817.75</a>
08102 VOTED LOCAL LEVY PROGRAM - MIN BASIC GROWTH	<a href="#">10,720,321.90</a>
08201 BOARD LOCAL LEVY PROGRAM	<a href="#">5,686,242.30</a>
08202 BOARD LOCAL LEVY PROGRAM - MIN BASIC GROWTH	<a href="#">2,922,173.70</a>
10301 CAPITAL OUTLAY FOUNDATION	<a href="#">3,152,728.30</a>
10302 OR HUMAN RESOURCES ICP	<a href="#">3,750,002.40</a>
10401 CAPITAL OUTLAY ENROLLMENT GROWTH	<a href="#">472,204.20</a>
10402 CAPITAL OUTLAY ENROLLMENT GROWTH - MIN BASIC GROWT	<a href="#">937,503.90</a>
MSP (Minimum School Program) - Total	801,724,275.73



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
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## SAS (Student Advocacy Services)

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	2,327,573.69	263,635.17	670,895.77	0.00	1,656,677.92	383,565.46	28.82%
Travel/In State	145,195.55	1,705.97	3,520.80	0.00	141,674.75	1,362.03	2.42%
Travel/Out of State	45,480.51	4,523.84	23,808.43	0.00	21,672.08	6,138.03	52.35%
Current Expense	42,019,081.52	1,429,703.49	1,467,180.66	68,000.00	40,483,900.86	73,330.25	3.65%
Data Processing Current Expense	84,764.45	14,726.94	15,360.13	0.00	69,404.32	3,357.05	18.12%
Other Charges/Pass Through	427,677.66	0.00	0.00	0.00	427,677.66	0.00	0.00%
<b>Total Expenditures</b>	<b>45,049,773.38</b>	<b>1,714,295.41</b>	<b>2,180,765.79</b>	<b>68,000.00</b>	<b>42,801,007.59</b>	<b>467,752.82</b>	<b>4.99%</b>
Flow Through	90,025,223.50	15,364,472.00	22,883,735.00	0.00	67,141,488.50	22,819,133.00	25.42%
<b>Total for Exp &amp; Flow Through</b>	<b>135,074,996.88</b>	<b>17,078,767.41</b>	<b>25,064,500.79</b>	<b>68,000.00</b>	<b>109,942,496.09</b>	<b>23,286,885.82</b>	<b>18.61%</b>



Program Name	YTD Expenditures
00001 Comprehensive Guidance	<a href="#">26,724.31</a>
00101 Enhancement for at risk students	<a href="#">35,091.79</a>
00201 Youth in Custody	<a href="#">86,093.39</a>
00301 Adult Education	<a href="#">25,903.85</a>
40101 FLOW THRU	<a href="#">293,144.00</a>
60101 CORRECTIONAL EDUC	<a href="#">162,905.00</a>
60102 Prison/Institutions Admin	<a href="#">11,804.49</a>
66401 ELECTRONIC HIGH SCHOOL	<a href="#">91,898.01</a>



Department Budget & Expenditure Breakdown  
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SAS (Student Advocacy Services)

Program Name	YTD Expenditures
66440 SAS Admin	<a href="#">16,124.75</a>
66446 Suicide Prevention HB 329/364	<a href="#">1,000.00</a>
66447 Anti Bullying	<a href="#">71,153.00</a>
66450 Planning & Project Services	<a href="#">5,473.82</a>
66451 Adult Education	<a href="#">37,916.70</a>
66452 State Leadership	<a href="#">47,377.19</a>
66453 Adult Basic Education	<a href="#">385,430.00</a>
66454 English Language/Civics	<a href="#">65,962.00</a>
66455 Prisons/Institutions	<a href="#">19,457.00</a>
66463 Gang Prevention	<a href="#">2,270.59</a>
66464 Safe and Drug Free State Act	<a href="#">131,258.88</a>
66465 Suicide Prevention Coor	<a href="#">20,876.43</a>
66466 CTAE/DHS Collaboration	<a href="#">12,661.05</a>
66468 SCHOOL RESOURCE OFFICER	<a href="#">23,000.00</a>
66820 TITLE III ADMIN	<a href="#">28,119.54</a>
66825 TITLE III PROFESSIONAL DEVELOPMENT	<a href="#">1,780.84</a>
66880 TITLE I ADMIN	<a href="#">184,835.46</a>
66881 FED AFTERSCHOOL, 21ST CENT	<a href="#">164,241.83</a>
66882 FED FORMULA TO LEAS	<a href="#">20,892,275.14</a>
66883 FED PROGRAM IMP ADMIN	<a href="#">25,317.17</a>
66884 FED PROGRAM IMP TO LEAS	<a href="#">799,479.00</a>
81801 STRENGTHENING COLLEGE AND CAREER READINESS	<a href="#">18,249.96</a>
81901 READING DIFFICULTIES PILOT	<a href="#">-18.00</a>
82001 LOW PERFORMING SCHOOLS	<a href="#">1,359,682.61</a>
82002 LOW PERFORMING SCHOOLS ADMIN	<a href="#">13,544.74</a>
82301 Partnerships for student success	<a href="#">3,457.74</a>
	<a href="#">8.51</a>



Department Budget & Expenditure Breakdown  
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SAS (Student Advocacy Services)

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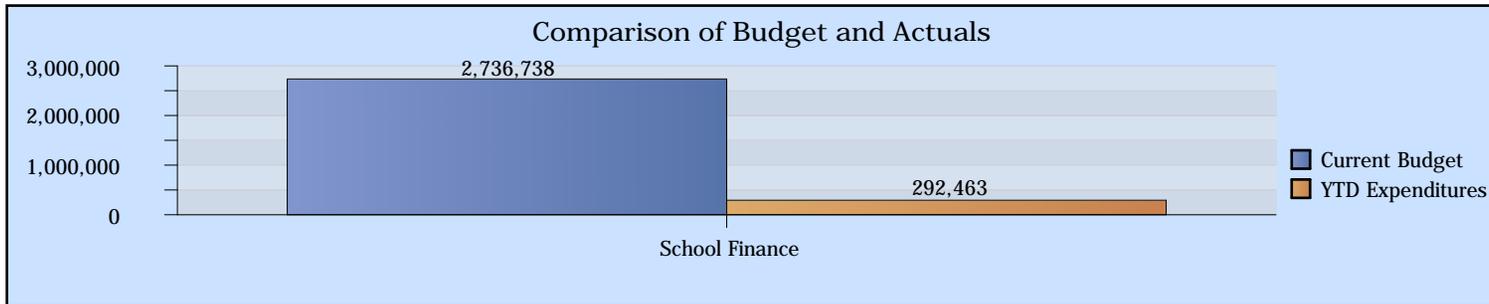
Program Name	YTD Expenditures
SAS (Student Advocacy Services) - Total	25,064,500.79



Department Budget & Expenditure Breakdown  
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## School Finance

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	1,388,618.12	100,261.53	258,377.60	0.00	1,130,240.52	333,269.96	18.61%
Travel/In State	4,150.00	310.46	310.46	0.00	3,839.54	575.32	7.48%
Travel/Out of State	20,275.00	0.00	7,278.70	0.00	12,996.30	8,486.19	35.90%
Current Expense	84,638.94	1,834.41	2,165.20	0.00	82,473.74	4,915.66	2.56%
Data Processing Current Expense	77,650.00	0.00	0.00	0.00	77,650.00	36.33	0.00%
Other Charges/Pass Through	261,406.07	0.00	0.00	0.00	261,406.07	0.00	0.00%
<b>Total Expenditures</b>	<b>1,836,738.13</b>	<b>102,406.40</b>	<b>268,131.96</b>	<b>0.00</b>	<b>1,568,606.17</b>	<b>347,283.46</b>	<b>14.60%</b>
Flow Through	900,000.00	3,291.00	24,331.00	0.00	875,669.00	20,730.00	2.70%
<b>Total for Exp &amp; Flow Through</b>	<b>2,736,738.13</b>	<b>105,697.40</b>	<b>292,462.96</b>	<b>0.00</b>	<b>2,444,275.17</b>	<b>368,013.46</b>	<b>10.69%</b>



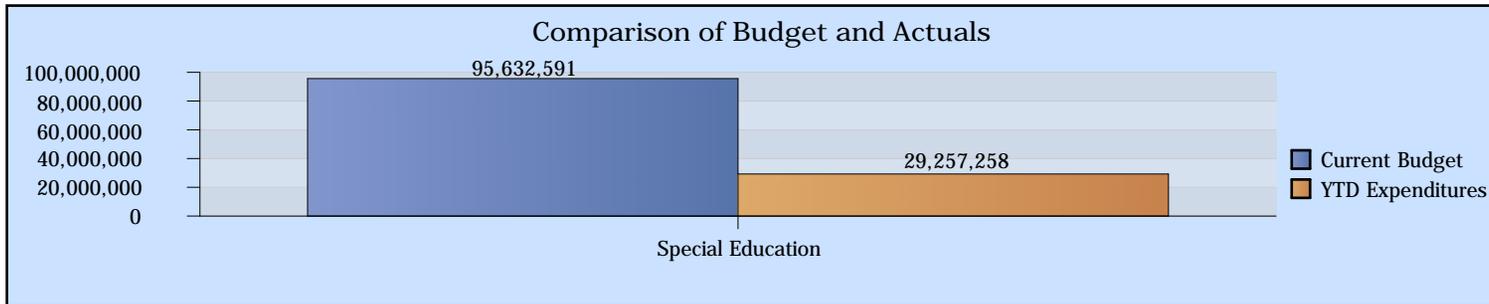
Program Name	YTD Expenditures
44051 SOEP	<a href="#">25,359.75</a>
44052 SOEP	<a href="#">24,331.00</a>
44150 SCHOOL FINANCE ADMIN	<a href="#">242,772.21</a>
<b>School Finance - Total</b>	<b>292,462.96</b>



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
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 Fiscal Period 03 as reported from FINET

## Special Education

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	107,792.61	186,876.04	476,858.82	0.00	-369,066.21	480,242.82	442.39%
Travel/In State	500.00	803.79	1,990.31	0.00	-1,490.31	257.72	398.06%
Travel/Out of State	500.00	-1,679.40	2,944.55	0.00	-2,444.55	8,739.71	588.91%
Current Expense	12,970,583.36	1,302,078.23	1,355,484.06	12,960.63	11,602,138.67	1,520,614.67	10.55%
Data Processing Current Expense	0.00	15,280.85	25,254.10	0.00	-25,254.10	3,220.09	---
Other Charges/Pass Through	20,588.39	0.00	0.00	0.00	20,588.39	0.00	0.00%
<b>Total Expenditures</b>	<b>13,099,964.36</b>	<b>1,503,359.51</b>	<b>1,862,531.84</b>	<b>12,960.63</b>	<b>11,224,471.89</b>	<b>2,013,075.01</b>	<b>14.32%</b>
Flow Through	82,532,627.00	14,450,256.70	27,394,726.62	0.00	55,137,900.38	11,071,464.35	33.19%
<b>Total for Exp &amp; Flow Through</b>	<b>95,632,591.36</b>	<b>15,953,616.21</b>	<b>29,257,258.46</b>	<b>12,960.63</b>	<b>66,362,372.27</b>	<b>13,084,539.36</b>	<b>30.61%</b>



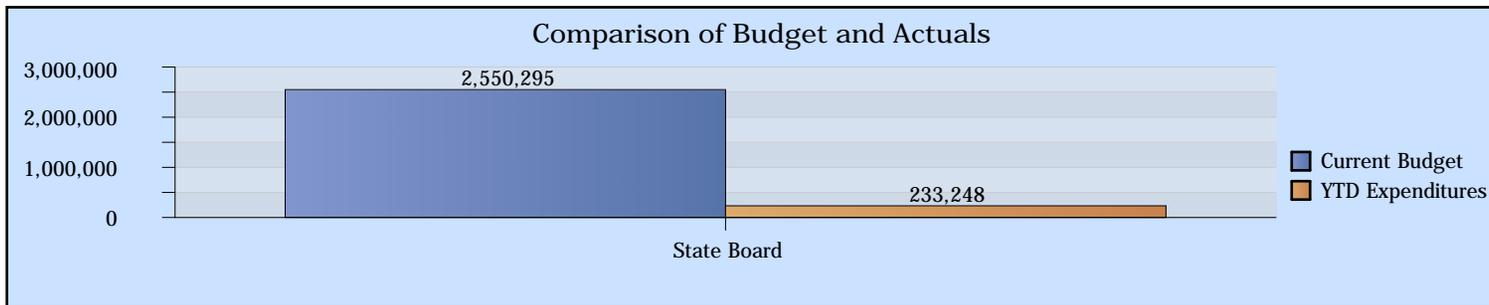
Program Name	YTD Expenditures
78071 SPECIAL EDUCATION ADMIN	<a href="#">380,214.53</a>
78072 SPECIAL ED STATE LEVEL ACTIVITY	<a href="#">2,658,609.07</a>
78073 FLOW THROUGH	<a href="#">25,060,281.00</a>
78074 UMTSS	<a href="#">838.44</a>
80901 CARSON SMITH SCHOLARSHIPS	<a href="#">1,148,775.92</a>
81001 PARAEDUCATOR TO TEACHER SCHOLARSHIPS	<a href="#">8,539.50</a>
Special Education - Total	29,257,258.46



Department Budget & Expenditure Breakdown  
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## State Board

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	798,209.81	43,293.02	110,693.89	0.00	687,515.92	246,552.99	13.87%
Travel/In State	68,100.00	2,595.28	2,595.28	0.00	65,504.72	1,303.85	3.81%
Travel/Out of State	20,950.00	25,898.02	36,024.27	0.00	-15,074.27	53,242.97	171.95%
Current Expense	1,412,916.32	48,819.56	59,392.77	0.00	1,353,523.55	86,525.01	4.20%
Data Processing Current Expense	164,510.45	90.28	23,854.14	0.00	140,656.31	1,027.93	14.50%
Capital Expenditure	0.00	687.20	687.20	0.00	-687.20	0.00	---
Other Charges/Pass Through	85,608.07	0.00	0.00	0.00	85,608.07	0.00	0.00%
<b>Total Expenditures</b>	<b>2,550,294.65</b>	<b>121,383.36</b>	<b>233,247.55</b>	<b>0.00</b>	<b>2,317,047.10</b>	<b>388,652.75</b>	<b>9.15%</b>
Flow Through	0.00	0.00	0.00	0.00	0.00	-20,204.00	---
<b>Total for Exp &amp; Flow Through</b>	<b>2,550,294.65</b>	<b>121,383.36</b>	<b>233,247.55</b>	<b>0.00</b>	<b>2,317,047.10</b>	<b>368,448.75</b>	<b>9.15%</b>



Program Name	YTD Expenditures
22101 BOARD MEMBERS	<a href="#">93,283.89</a>
22102 COMPETENCY BASED LEARNING	<a href="#">11,161.00</a>
22103 SOCIAL MEDIA	<a href="#">18,973.67</a>
22104 COMPETENCY BASED LEARNING DEVELOPMENT	<a href="#">9,973.11</a>
22301 CLEARING	<a href="#">60,486.12</a>
23101 USOE PRIORITIES	<a href="#">31,386.31</a>
	<a href="#">7,983.45</a>



Department Budget & Expenditure Breakdown  
Fiscal Year 2017  
Month Ending Sep 30, 2016  
Fiscal Period 03 as reported from FINET

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State Board

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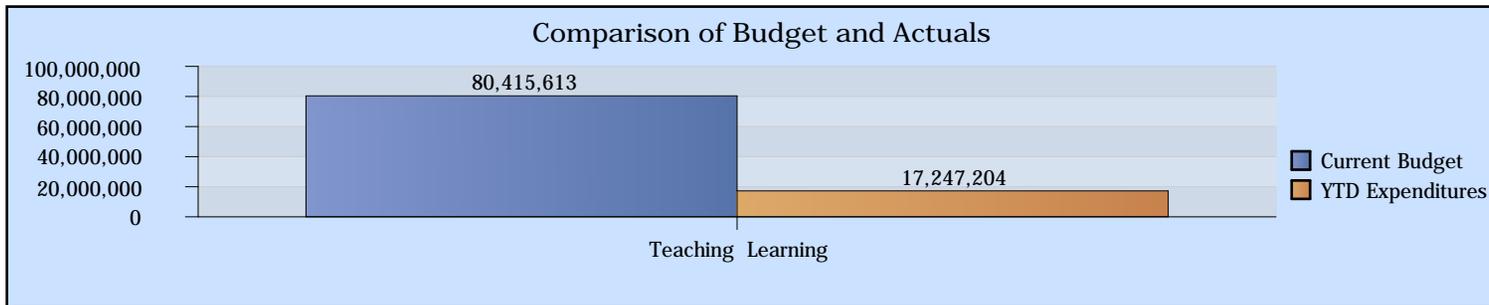
Program Name	YTD Expenditures
State Board - Total	233,247.55



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
 Month Ending Sep 30, 2016  
 Fiscal Period 03 as reported from FINET

## Teaching Learning

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	4,788,339.42	337,019.26	862,653.19	0.00	3,925,686.23	814,932.12	18.02%
Travel/In State	40,570.50	980.12	1,100.14	0.00	39,470.36	718.54	2.71%
Travel/Out of State	41,215.00	-2,145.60	84.41	0.00	41,130.59	11,691.03	0.20%
Current Expense	28,083,605.03	1,874,557.77	12,142,541.31	33,895.87	15,907,167.85	8,570,839.29	43.36%
Data Processing Current Expense	9,500.00	406.40	17,265.81	0.00	-7,765.81	8,722.36	181.75%
Other Charges/Pass Through	879,582.13	0.00	0.00	0.00	879,582.13	0.00	0.00%
<b>Total Expenditures</b>	<b>33,842,812.08</b>	<b>2,210,817.95</b>	<b>13,023,644.86</b>	<b>33,895.87</b>	<b>20,785,271.35</b>	<b>9,406,903.34</b>	<b>38.58%</b>
Flow Through	46,572,801.20	819,239.00	4,223,559.00	0.00	42,349,242.20	4,501,078.37	9.07%
<b>Total for Exp &amp; Flow Through</b>	<b>80,415,613.28</b>	<b>3,030,056.95</b>	<b>17,247,203.86</b>	<b>33,895.87</b>	<b>63,134,513.55</b>	<b>13,907,981.71</b>	<b>21.49%</b>



Program Name	YTD Expenditures
00401 Dual Immersion	<a href="#">21,575.49</a>
00501 Bev Taylor Sornson Admin	<a href="#">18,151.20</a>
66001 School Readiness	<a href="#">19,447.11</a>
66120 CURRICULUM ADMINISTRATION	<a href="#">753,198.74</a>
66122 DISCRETIONARY	<a href="#">15,647.35</a>
66124 EVALUATION	<a href="#">1,010,405.00</a>
66125 PROFESSIONAL DEVELOPMENT	<a href="#">613,321.48</a>
66601 94.006 Read Graduate Succeed	<a href="#">137.24</a>



Department Budget & Expenditure Breakdown  
Fiscal Year 2017  
Month Ending Sep 30, 2016  
Fiscal Period 03 as reported from FINET

## Teaching Learning

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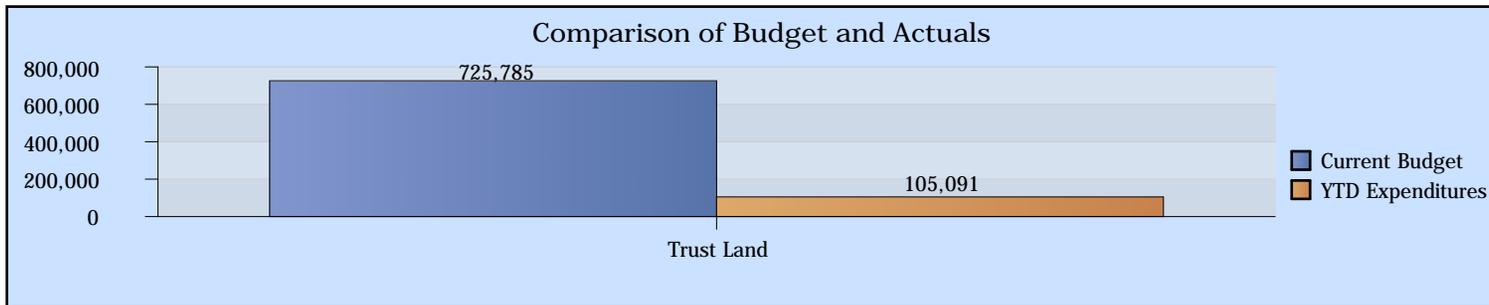
Program Name	YTD Expenditures
66602 DRIVERS EDUCATION	<a href="#">2,235,734.94</a>
66604 HATTIE D MUNK LIBRARY FUND	<a href="#">117,686.00</a>
66701 EDUCATOR LICENSING FEE	<a href="#">262,516.60</a>
66703 PROFESSIONAL PRACTICES	<a href="#">50,937.90</a>
68101 EDUCATOR LICENSING	<a href="#">33,555.13</a>
80101 INTERGENERATIONAL POVERTY	<a href="#">413,009.00</a>
80201 EARLY INTERVENTIONS	<a href="#">7,168,090.00</a>
80401 ELECTRONIC HIGH SCHOOL	<a href="#">165,344.45</a>
80501 UPSTART EARLY CHILDHOOD EDUCATION	<a href="#">4,333,089.88</a>
80601 PROSTART CULINARY ARTS PROGRAM	<a href="#">5,556.35</a>
82101 DYSLEXIA CENTER	<a href="#">9,800.00</a>
Teaching Learning - Total	17,247,203.86



Department Budget & Expenditure Breakdown  
 Fiscal Year 2017  
 Month Ending Sep 30, 2016  
 Fiscal Period 03 as reported from FINET

## Trust Land

Description	Current Budget	Current Month Expenditures	YTD Expenditures	YTD Encumbrances	Budget Balance	Last Year Expenditures	% of Budget Spent
Personnel Services	465,668.97	34,411.88	87,433.39	0.00	378,235.58	95,589.10	18.78%
Travel/In State	6,700.00	591.23	1,066.08	0.00	5,633.92	2,374.64	15.91%
Travel/Out of State	9,450.00	1,039.22	5,973.65	0.00	3,476.35	0.00	63.21%
Current Expense	125,066.26	2,242.44	10,577.14	0.00	114,489.12	11,960.92	8.46%
Data Processing Current Expense	4,000.00	40.34	40.34	0.00	3,959.66	0.00	1.01%
Other Charges/Pass Through	87,414.77	0.00	0.00	0.00	87,414.77	0.00	0.00%
Total Expenditures	698,300.00	38,325.11	105,090.60	0.00	593,209.40	109,924.66	15.05%
Flow Through	27,485.00	0.00	0.00	0.00	27,485.00	0.00	0.00%
Total for Exp & Flow Through	725,785.00	38,325.11	105,090.60	0.00	620,694.40	109,924.66	14.48%



Program Name	YTD Expenditures
88401 SCHOOL TRUST LANDS	<a href="#">105,090.60</a>
Trust Land - Total	105,090.60



# Red Flags

Utah State Board Of Education

October 24, 2016

Risks, What We Have Learned, and The Way Forward

# Executive Summary

- Risk of Criminal Activity: HIGH
  - High for past years & medium for current
- Risk of Structural Imbalance: HIGH
  - High for past years & low for current
- Risk of political or sponsor/vendor concerns: HIGH
  - High for past years & high for current
- Reconciliation done for all programs back to 2015
  - Reconciliation for the initiative programs back to 2008
- Risk of improper closing balances prior to 2015: HIGH
- Reconciliation for all programs prior to 2015 is time and cost prohibitive

# Red Flags

## **Risk of Criminal Activity is medium to high (medium currently and going forward high in past years)**

Due to lack of sufficient internal controls, testing of internal controls, and segregation of duties in the past

**1) Risk is medium for payments generated by USBE to vendors and LEAs, which accounts for the majority of expenditures from the USBE:**

- For all LEA payments, we mitigate risk by providing an allotment memorandum for reconciliation purposes to the LEAs monthly. This provides the LEAs an accounting for all funds sent to their LEA by program and purpose.
- We have centralized vendor establishment, to an individual that does not create or approve payments, and are presently validating our vendor list.

**2) Risk is higher for non LEA subrecipients, vendors and other contract type payments. These expenditures are less frequent and smaller in total expenditures:**

- We are increasing validation procedures for vendor creation, increasing the supporting documentation required for payments, and segregating duties among payment initiators and approvers.

**3) Risk is medium of non-compliance and unallowable costs from LEAs:**

- We mitigate this risk with external audits and USBE program monitoring.

**4) Misappropriation of cash receipts is medium risk:**

- The USBE no longer has bank accounts outside the control of State Finance.
- Cash Receipts are largely centralized in the educator licensing area. Material cash receipts are infrequent and known to many parties. Misappropriating cash receipts and concealing the theft would be difficult as teachers would complain if asked to pay again and material cash receipts are usually part of the MSP or corrective action and followed up on by many.
- Time it takes for implementation of the new controls-we may discover criminal activity over the next two to three years while we implement and test our controls
- Lack of personnel impedes the ability to promote separation of duties (a key piece of mitigating against the risk of criminal activity)
  - Significant progress in separation of duties with additional manpower provided during 2016
  - Additional manpower required to ensure proper oversight and testing of controls

# Red Flags

## **Risk of a Structural Imbalance or mismanagement is low current year and beyond but was very high in previous years**

- Significant progress in ensuring funding is tied out to the correct appropriations
  - Only reconciled back to 2015 across all programs
  - Reconciling any years before 2015 will require additional manpower or funding for an external source
  - FY2017 budgets were tied out and reconciled by two individuals
  - FY2016 close was reported to the LFA and GOMB at the program level, which we haven't done before-transparency to third parties
  - FY2017 Budget Prep was completed at the program level, which we haven't done completely before-transparency to third parties
- Requesting two specific line item appropriations during the 2017 legislative session for effective funds control
- Monthly closures and reconciliations are occurring now with the additional manpower we were funded for last (2016) session
- Carefully analyzing MOE and Matching requirements
- Carefully analyzing Federal Funds and dedicated credit revenues and matching with expenditures

# Red Flags

## **Risk of political or sponsor/vendor concerns or pushback are high both in previous years, current year, and out years**

- Currently undergoing a top to bottom review of programs to ensure benefits of the program outweigh the costs
  - Particular sponsored programs are currently identified for recommendation to stop and repurpose the funding (benefits do not outweigh the costs)
- Reducing expenditures on food, travel, conventions/workshops to provide the precise amount of funding to the project or program
- Ensuring compliance with expenditures and reporting by vendors (highly problematic since prior years vendors were not held to standards)
  - We are ensuring proper supporting documentation before paying the vendors
  - We are enforcing the establishment official award letters, contracts, or MOUs prior to initiating payments to non LEA third parties

# History and Cost of Reconciliations

- Risk of improper or incorrect closing balances across all programs is very high prior to FY 2015
- Reconciliation of appropriations and programs prior to 2015 is time and cost prohibitive
- Reconciled all appropriations and programs back to the close of FY2015
- Reconciled initiative programs and appropriations back to FY2008
- The entire reconciliation process took four months and six personnel
  - Serious detriment to other on-going concerns of our employees
  - Nothing material was discovered 2015 to the 2016 close. All issues were able to be corrected before year end close.
  - Major finding noted was related to UPSTART initiative program- some carry forward amounts were swept into the discretionary fund instead of being retained in the program between the years of 2008-2014. Contract payments were made from discretionary funds.
- Cost of going back further than 2015 for any other programs:
  - Impedes ability to transition to FINET
  - Impedes ability to implement and test internal controls
  - Impedes ability to conduct current year reconciliation and monthly closures
  - Impedes ability to train staff for conversion to FINET
  - Impedes ability to create standardized policies and train staff
  - Cost from a dollar perspective for one year of staffing above current levels: \$1,000,000
    - One year of work by six dedicated staff gets reconciliations back to 2008
    - Data may not be complete because of prior year closures, before FY 2016 were not done properly
- Cost > Benefit of a full reconciliation of programs before 2015
  - There are 4 USBE staff that could provide training or supervision to other staff or external contractors; however, the time to teach others the institutional knowledge, programs, account structure, and systems would be immense and would be detrimental to on-going operations, financial consolidation, and systems upgrades
  - The benefit of performing the reconciliations back to 2008 is minimal. Issues identified in the 2008 initiatives reconciliation and 2015 reconciliation are being addressed in current operations. Funds not reported in the close packages have been swept by the LFA or repurposed by the legislature.

# Lessons Learned and The Way Forward

- We learned a lot about the weaknesses of our processes and systems and have implemented internal controls to mitigate risk
- We have developed excellent working relationships with the LFA, GOMB and State Finance which increases the transparency and accountability for USBE managed funds
- We require better systems
  - Moving to FINET now
  - Moving to an Enterprise Resource Planning (ERP) system
  - Moving to an accounting system with internal controls
  - Developing a grants management system with State Finance
  - Transitioning out of sub or shadow systems (spreadsheets)
    - We learned we were not reconciling our spreadsheets with our current systems
    - Individual employees held all of the information in their own spreadsheet(s)
- We are writing and implementing consistent policies and procedures and enforcing compliance
- We are training individual staff and funds managers to be accountable, compliance, and increasing transparency of the uses of funds.
- We are documenting job functions and creating position back ups so no one employee has sole control over any process.
- We are establishing stronger controls and seeking the better systems