Year Ended June 30, 2015

Minimum School Program Schedule

Prepared By: Office of the Utah State Auditor

Date Prepared: 09/01/2015

Semeral School Programs: Kindergarten and Grades 1-12 (var)	School Program (Program Number)	2015 Expenditures	Group	3%	High Risk /USOE	PY F/Rs	Cluster *	Year (yyyy) Last Audited
Kindergarten and Grades 1-12 (var) Charter School Administrative Costs (5625) Charter School Local Replacement (5619) Educator Salary Adjustments (5876) Educator Salary Adjustments (5876) Elexible Allocation - WPU Distribution (5310) Forcign Exchange Students (var) Forcissional Staff (var) Public Education Olline Offset (var) Restricted School Programs: Enhancement for Accelerated Students Cluster: Giffed and Talented (5333) Advanced Placement (5332) Advanced Placement (5332) Advanced Placement (5322) Advanced Placement (5322) Advanced Placement (5322) Allocation - Self-contained (1210) Special Education - Stef Programs (1225) Special Education - Stef Programs (1225) Special Education - Stef Programs (1285) Special Education - Stef Programs (1882) Feverly Taylor Sorensen Elementary Arts (5882) Special Education - State Programs (1882) Special Education - State Programs (1882) Career and Technology Education - Add-on (6000) Class Size Reduction (5201) Concurrent Enrollment (5333) Critical Languages (5635) Early Intervention (5641) Enhancement for At-Risk Students (5336/5608) Library Books and Electronic Resources (8110) Matching Funds for School Nurses (5368) Packed Special Education Strate Programs (1890) Tacker Supplies and Materials (5868) Tacker Supplies and Materials (5868) Tacker Supplies and Materials (5868) Tatel I Schools Paraeducators Program (585) Concurrent Enrollment (5807) LUSTAR Centers (5881) Tatel Minimum School Program General Programs General Programs 174, 329 Concurrent Enrollment (5807) LUSTAR Centers (5881) Tatel Minimum School Program (5805) School LAND Trust (5420) School LAND Trust (5420) Tatel Trust Minimum School Program (5805) School LAND Trust (5420) Tatel Minimum School Program (5805) Tatel Minimum School Program (5805) Tatel Trust Minimum Schoo	General School Programs:							
Charter School Local Replacement (5619)	<u> </u>	49,899	G					
Charter School Local Replacement (5019)	<u> </u>	-						
Educator Salary Adjustments (5876) 5.991 G Flexible Allocation - WPU Distribution (5310) - G G G Flexible Allocation - WPU Distribution (5310) - G G G G G G G G G		60.149						
Flexible Allocation - WPU Distribution (5310)		*						
Foreign Exchange Students (var)		-						
Professional Staff (var) 6,293		_						
Public Education Online Offset (var) - G G		6 293						
Restricted School Programs: Enhancement for Accelerated Students Cluster: Gifted and Talented (5331) 109		-						
Enhancement for Accelerated Students Cluster: Gifted and Talented (5331)	Tuble Education Office (Var)		G					
Gifted and Talented (5331) Advanced Placement (5332) International Baccalaureate (5612) Special Education - Add-on (1205) Special Education - Self-contained (1210) Special Education - Self-contained (1210) Special Education - Sterended School Year (1220) Special Education - Sterended School Year (1220) Special Education - State Programs (1225) Special Education - State Programs (1225) Special Education - State Programs (1225) Special Education - State Programs (12882) Special Education - State Programs (128982) Special Education - State Programs (128982) Special Education - State Programs (128982) Special Education - State Program (1280) Special Educati	Restricted School Programs:							
Advanced Placement (5332) International Baccalaureate (5612) Special Education Cluster: Special Education - Add-on (1205) Special Education - Self-contained (1210) Special Education - Self-contained (1220) Special Education - State Programs (1225) Special Education - State Programs (1225) Special Education - State Programs (1225) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - Extended School Year (1278/5878) Special Education - State Programs - State Programs - Special Education - Special Education - Special Education - State Programs - Special Education - Special Education - Special Education - State Programs - Special Education - State Programs - Special Education - Special Education - Special Education - State Programs - Special Education - Special Education - Special Education - Special Education - State Program - Special Education - State Program - Special Education - Special Education - Special Education - State Program - Special Education - Special Education - Special Education - Special Educa	Enhancement for Accelerated Students Cluster:							
International Baccalaureate (5612)	Gifted and Talented (5331)	109	R				Accel	
Special Education Cluster: Special Education - Add-on (1205) 22,612 R SpEd 2014 Special Education - Self-contained (1210) - R R SpEd 2014 Special Education - Extended School Year (1220) - R SpEd 2014 Special Education - State Programs (1225) - R SpEd 2014 Special Education - State Programs (1225) - R SpEd 2014 Special Education - State Programs - Extended School Year (1278/5878) - R SpEd 2014 Special Education - State Programs - Extended School Year (1278/5878) - R	Advanced Placement (5332)	-	R				Accel	
Special Education - Add-on (1205)	International Baccalaureate (5612)	-	R				Accel	
Special Education - Add-on (1205)	Special Education Cluster:			Yes				
Special Education - Extended School Year (1220)	Special Education - Add-on (1205)	22,612	R				SpEd	2014
Special Education - State Programs (1225)	Special Education - Self-contained (1210)	-	R				SpEd	2014
Special Education - State Programs - Extended School Year (1278/5878) -	Special Education - Extended School Year (1220)	-	R				SpEd	2014
Beverley Taylor Sorensen Elementary Arts (5882)	Special Education - State Programs (1225)	-	R				SpEd	2014
Career and Technology Education - Add-on (6000) - R Class Size Reduction (5201) 7,836 R Yes Concurrent Enrollment (5333) - R Critical Languages (5635) - R Early Intervention (5641) - R Enhancement for At-Risk Students (5336/5608) 4,847 R Yes Library Books and Electronic Resources (5810) - R Matching Funds for School Nurses (5368) - R Reading Improvement (5805) 944 R School LAND Trust (5420) 15,475 R Yes Teacher Supplies and Materials (5868) 174 R Title I Schools Paraeducators Program (5685) - R USFR Teacher Salary Supplement (5807) - R USTAR Centers (5881) - R Total Minimum School Program 174,329 R General Programs (122,332) R Restricted Programs (significant restricted program threshold) <td< td=""><td>Special Education - State Programs - Extended School Year (1278/5878)</td><td>-</td><td>R</td><td></td><td></td><td></td><td>SpEd</td><td>2014</td></td<>	Special Education - State Programs - Extended School Year (1278/5878)	-	R				SpEd	2014
Career and Technology Education - Add-on (6000) - R Class Size Reduction (5201) 7,836 R Yes Concurrent Enrollment (5333) - R Critical Languages (5635) - R Early Intervention (5641) - R Enhancement for At-Risk Students (5336/5608) 4,847 R Yes Library Books and Electronic Resources (5810) - R Matching Funds for School Nurses (5368) - R Reading Improvement (5805) 944 R School LAND Trust (5420) 15,475 R Yes Teacher Supplies and Materials (5868) 174 R Title I Schools Paraeducators Program (5685) - R USFR Teacher Salary Supplement (5807) - R USTAR Centers (5881) - R Total Minimum School Program 174,329 R General Programs (122,332) R Restricted Programs (significant restricted program threshold) <td< td=""><td>Beverley Taylor Sorensen Elementary Arts (5882)</td><td>-</td><td>R</td><td></td><td></td><td></td><td></td><td></td></td<>	Beverley Taylor Sorensen Elementary Arts (5882)	-	R					
Concurrent Enrollment (5333) - R Critical Languages (5635) - R Early Intervention (5641) - R Enhancement for At-Risk Students (5336/5608) 4,847 R Yes Library Books and Electronic Resources (5810) - R Matching Funds for School Nurses (5368) - R Reading Improvement (5805) 944 R School LAND Trust (5420) 15,475 R Yes Teacher Supplies and Materials (5868) 174 R Title I Schools Paraeducators Program (5685) - R USTR Teacher Salary Supplement (5807) - R USTAR Centers (5881) - R Total Minimum School Program 174,329 General Programs (122,332) Restricted Programs 51,997 3% of restricted programs (significant restricted program threshold) 1,560		-	R					
Critical Languages (5635) - R Early Intervention (5641) - R Enhancement for At-Risk Students (5336/5608) 4,847 R Yes Library Books and Electronic Resources (5810) - R Matching Funds for School Nurses (5368) - R Reading Improvement (5805) 944 R School LAND Trust (5420) 15,475 R Yes 2015 Teacher Supplies and Materials (5868) 174 R Title I Schools Paraeducators Program (5685) - R USFR Teacher Salary Supplement (5807) - R USFA Centers (5881) - R Total Minimum School Program 174,329 General Programs (122,332) Restricted Programs 51,997 3% of restricted programs (significant restricted program threshold) 1,560	Class Size Reduction (5201)	7,836	R	Yes				
Early Intervention (5641) Enhancement for At-Risk Students (5336/5608) Library Books and Electronic Resources (5810) Matching Funds for School Nurses (5368) Reading Improvement (5805) School LAND Trust (5420) Teacher Supplies and Materials (5868) Title I Schools Paraeducators Program (5685) USFR Teacher Salary Supplement (5807) USTAR Centers (5881) Total Minimum School Program General Programs Restricted Programs (significant restricted program threshold) 1,560 R R R R Yes 2015 2015 174 R R R USTAR Centers (5881)	Concurrent Enrollment (5333)	-	R					
Enhancement for At-Risk Students (5336/5608) 4,847 R Yes Library Books and Electronic Resources (5810) - R Matching Funds for School Nurses (5368) - R Reading Improvement (5805) 944 R School LAND Trust (5420) 15,475 R Yes Teacher Supplies and Materials (5868) 174 R Title I Schools Paraeducators Program (5685) - R USFR Teacher Salary Supplement (5807) - R USTAR Centers (5881) - R Total Minimum School Program 174,329 General Programs (122,332) Restricted Programs (significant restricted program threshold) 1,560	Critical Languages (5635)	-	R					
Library Books and Electronic Resources (5810) - R Matching Funds for School Nurses (5368) - R Reading Improvement (5805) 944 R School LAND Trust (5420) 15,475 R Yes 2015 Teacher Supplies and Materials (5868) 174 R Title I Schools Paraeducators Program (5685) - R USFR Teacher Salary Supplement (5807) - R USTAR Centers (5881) - R Total Minimum School Program 174,329 Restricted Programs (122,332) Restricted Programs 51,997 1,560	Early Intervention (5641)	-	R					
Matching Funds for School Nurses (5368) - R Reading Improvement (5805) 944 R School LAND Trust (5420) 15,475 R Yes Teacher Supplies and Materials (5868) 174 R Title I Schools Paraeducators Program (5685) - R USFR Teacher Salary Supplement (5807) - R USTAR Centers (5881) - R Total Minimum School Program 174,329 Restricted Programs (122,332) Restricted Programs 51,997 1,560	Enhancement for At-Risk Students (5336/5608)	4,847	R	Yes				
Reading Improvement (5805) 944 R School LAND Trust (5420) 15,475 R Yes Teacher Supplies and Materials (5868) 174 R Title I Schools Paraeducators Program (5685) - R USFR Teacher Salary Supplement (5807) - R USTAR Centers (5881) - R Total Minimum School Program 174,329 Restricted Programs (122,332) Restricted Programs 51,997 1,560	Library Books and Electronic Resources (5810)	-	R					
School LAND Trust (5420) Teacher Supplies and Materials (5868) Teacher Supplies and Materials (5868) Title I Schools Paraeducators Program (5685) USFR Teacher Salary Supplement (5807) USTAR Centers (5881) Total Minimum School Program General Programs Restricted Programs (122,332) Restricted programs (significant restricted program threshold) 1,560	Matching Funds for School Nurses (5368)	-	R					
Teacher Supplies and Materials (5868) Title I Schools Paraeducators Program (5685) USFR Teacher Salary Supplement (5807) USTAR Centers (5881) Total Minimum School Program General Programs Restricted Programs (122,332) Restricted programs (significant restricted program threshold) 1,560	Reading Improvement (5805)	944	R					
Title I Schools Paraeducators Program (5685) USFR Teacher Salary Supplement (5807) USTAR Centers (5881) Total Minimum School Program General Programs Restricted Programs (122,332) Restricted programs (significant restricted program threshold) 1,560	School LAND Trust (5420)	15,475	R	Yes				2015
USFR Teacher Salary Supplement (5807) USTAR Centers (5881) Total Minimum School Program General Programs Restricted Programs (122,332) Restricted programs (significant restricted program threshold) 1,560	Teacher Supplies and Materials (5868)	174	R					
USTAR Centers (5881) Total Minimum School Program General Programs Restricted Programs (122,332) Restricted programs (significant restricted program threshold) 1,560	Title I Schools Paraeducators Program (5685)	-	R					
USTAR Centers (5881) Total Minimum School Program General Programs Restricted Programs (122,332) Restricted programs (significant restricted program threshold) 1,560	USFR Teacher Salary Supplement (5807)	-	R					
General Programs Restricted Programs (122,332) 51,997 3% of restricted programs (significant restricted program threshold) 1,560		-	R					
Restricted Programs 51,997 3% of restricted programs (significant restricted program threshold) 1,560	Total Minimum School Program	174,329						
Restricted Programs 51,997 3% of restricted programs (significant restricted program threshold) 1,560	General Programs	(122,332)						
	Restricted Programs	51,997						
	3% of restricted programs (significant restricted program threshold)	1,560						
			NOTE	E: Select	add'l progra	ms to test u	until this is ≥ 2	25%

G General program; general audit procedures considered annually

R Restricted program

Yes Meets 3% rule = significant restricted program; Meets prior year finding rule; meets USOE high risk rule

Accel Enhancement for Accelerated Students cluster

SpEd Special Education cluster

^{*} All programs within a cluster should be treated as one program when testing compliance