

School Program (Program Number)	2015 Expenditures	Group	3%	High Risk /USOE	PY F/Rs	Cluster *	Year (yyyy) Last Audited
<b>General School Programs:</b>							
Kindergarten and Grades 1-12 (var)	49,899	G					
Charter School Administrative Costs (5625)	-	G					
Charter School Local Replacement (5619)	60,149	G					
Educator Salary Adjustments (5876)	5,991	G					
Flexible Allocation - WPU Distribution (5310)	-	G					
Foreign Exchange Students (var)	-	G					
Professional Staff (var)	6,293	G					
Public Education Online Offset (var)	-	G					
<b>Restricted School Programs:</b>							
<i>Enhancement for Accelerated Students Cluster:</i>							
Gifted and Talented (5331)	109	R	--			Accel	
Advanced Placement (5332)	-	R				Accel	
International Baccalaureate (5612)	-	R				Accel	
<i>Special Education Cluster:</i>							
Special Education - Add-on (1205)	22,612	R	Yes			SpEd	2014
Special Education - Self-contained (1210)	-	R				SpEd	2014
Special Education - Extended School Year (1220)	-	R				SpEd	2014
Special Education - State Programs (1225)	-	R				SpEd	2014
Special Education - State Programs - Extended School Year (1278/5878)	-	R				SpEd	2014
Beverly Taylor Sorensen Elementary Arts (5882)	-	R	--				
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				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						
General Programs	(122,332)						
Restricted Programs	51,997						
3% of restricted programs (significant restricted program threshold)	1,560						
Percentage of coverage attained in current year (25% required minimum)	29.8%			NOTE: Select add'l programs to test until this is ≥ 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