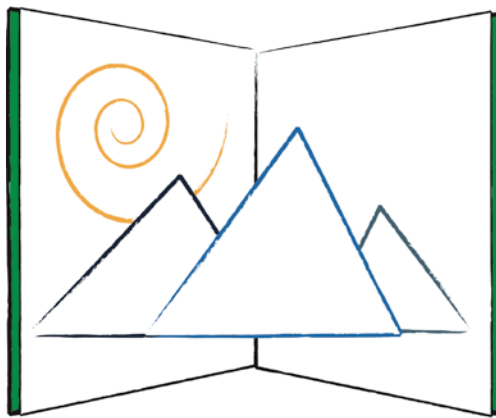

Comprehensive Annual Budget Report

July 1, 2014 - June 30, 2015



CANYONS
School District

Canyons School District

9150 South 500 West

Sandy, Utah 84070

www.canyonsdistrict.org



CANYONS
School District

Interim Superintendent of Schools
Ginger Rhode, Ph.D.

Superintendent of Schools
James Briscoe, Ph.D.
(effective July 1, 2014)

Business Administrator
Leon Wilcox, CPA
(effective July 1, 2014)

9150 South 500 West
Sandy, UT 84070
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Photographs provided by:
CSD Communications Office



CANYONS
School District
*"Celebrating the Highest
Standards of Educational Excellence"*

Interim Superintendent of Schools

Ginger Rhode, Ph.D.

Phone: 801-826-5000

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May 23, 2014

The Honorable Board of Education
Canyons School District
Sandy, Utah

Dear Board Members:

We hereby submit to you the budget for the Canyons School District for the fiscal year 2014-2015 and a revised budget for the fiscal year 2013-2014. The development of the budget was completed by reviewing every revenue and expenditure item under the control of the District.

The budget is a responsible, balanced financial plan designed to carry out the District's mission: All students will graduate from Canyons School District college- and career-ready.

The budget was prepared in accordance with all laws and legal requirements of the state of Utah and the federal government, as well as guidance provided by the Board. The accounts and the business practices of the District are subject to both external and internal audits on a continuous basis. The District has established sound financial policies and practices to ensure that taxpayer funds are expended appropriately.

The budget is developed by organizational units and includes historical financial information for purposes of comparison and analysis. Prior Comprehensive Annual Budget Reports have earned the Distinguished Budget Presentation Awards from the Government Finance Officers Association (GFOA) and the Meritorious Budget Award from the Association of School Business Officials (ASBO) International. This report continues to conform to the award requirements and will be submitted for consideration.

This budget reflects basic state support through weighted pupil units (WPU) with a weighted value of \$2,972 per student, an increase of \$73 (2.5%) over the 2013-2014 support of \$2,899. Included in the budget are three Achievement Coaches for secondary schools, two additional arts specialist, two teachers to expand pre-kindergarten and kindergarten at Midvalley Elementary and two information technology ed techs to assist in supporting the technology demands of the district. Also included are the negotiated agreements with Canyons Education Association (CEA) and Canyons Education Support Professional Association which include step and lane increases, cost of living adjustments, adding contract days (CEA only), and no insurance increase. Additionally, budget increases for retirement, utilities, fuel costs and school supplies are included.

For the fifth consecutive year the District will not increase property taxes nor be required to hold a Truth-In-Taxation hearing. The District will operate within its certified tax rate, which as defined by state law, provides the same tax revenues from one year to the next.

The District's major emphasis during 2014-2015 moving toward the goal of having every child college-and-career ready is three-fold: first, continue implementation of the Common Core Curriculum; second, enhancements in the academic plan and third the continuation of the District's \$250 million bond school building program with the continued construction of the Mount Jordan Middle School rebuild (opening fall of 2015). Design, engineering and programming will begin for Midvale Middle School which is to be rebuilt and will open in the fall of 2017

The District is excited to welcome Dr. James Briscoe who will become the new superintendent on July 1st. Dr. Briscoe brings a wealth of public education experience having most recently served six years as the Superintendent of Schools of the DeKalb Community Unity School District No. 428, located about 50 miles west of Chicago.

The District is committed to making available to the community all information necessary for understanding the funding and allocation process that drives its operation. This document, which is also available online at www.canyonsdistrict.org fulfills that commitment and it is hoped that readers will find the Comprehensive Annual Budget Report to be useful as a comprehensive resource. Feedback on the content and design of the document is greatly appreciated. Should questions arise, please feel free to contact the Accounting Department at (801) 826-5341.

We would like to thank Sherril Taylor, who serves as Board President, and other members of the Board for their dedicated service in conducting the financial affairs of the District in a responsible and progressive manner. To the many students, parents, citizens, and employees whose questions and suggestions continue to help refine the operations of Canyons School District, our deepest appreciation is offered.

Respectfully submitted,



Ginger Rhode, Ph.D.
Interim Superintendent of Schools



Leon Wilcox, CPA
Interim Business Administrator

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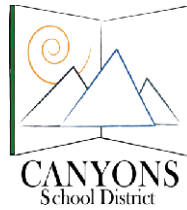
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INTRODUCTORY SECTION



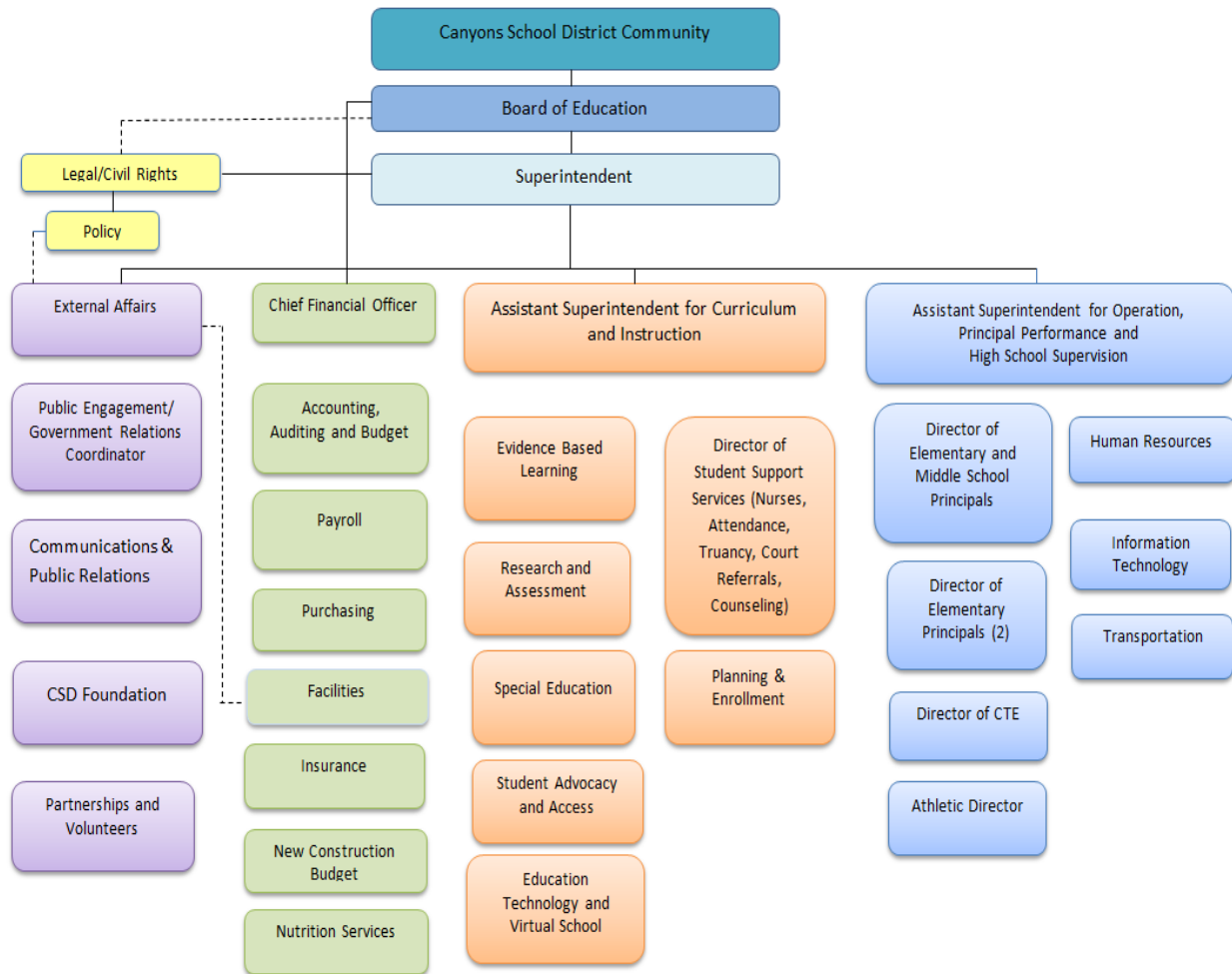
BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL

Board President.....Sherril Taylor
Board First Vice President.....Steve Wrigley
Board Second Vice President..... Nancy Tingey
Board Member Tracy Scott Cowdell
Board MemberRobert Green
Board MemberKim Horiuchi
Board MemberChad Iverson

Interim Superintendent/Chief Executive Officer Dr. Ginger Rhode
Superintendent/Chief Executive Officer (effective July 1, 2014) Dr. James Briscoe
Business Administrator/Chief Financial Officer (effective July 1, 2014)..... Leon Wilcox, CPA
Assistant Superintendent for Operations and Schools.....Dr. Robert Dowdle
Assistant Superintendent for Curriculum and Instruction..... Dr. Kathryn McCarrie
Assistant Superintendent for External Affairs.....E. Charles Evans



Organizational Chart



Updated as of July 1, 2014, subject to revision by Board and new Administration.



Canyons School District Board of Education



Back row: Steve Wrigley (Vice President), Sherril H. Taylor (President), Chad Iverson, Robert J. Green
Front row: Kim Horiuchi, Tracy Scott Cowdell, Nancy Tingey (Second Vice President)

The Canyons Board of Education is a dedicated group of community leaders who are elected to overlapping four-year terms and represent specific geographic regions of Canyons School District. Although each member represents a different region, they are dedicated to ensuring the success of every student in the District through clear, concise direction to the Superintendent.



EXECUTIVE SUMMARY

Budget Overview

The Canyons School District budget beginning July 1, 2014 and ending June 30, 2015 includes actual audited figures from 2010-2011, 2011-2012, and 2012-2013 the final amended budget for 2013-2014 and the adopted budget for 2014-2015. The 2014-2015 school year will be the District's sixth year of operations. The Board of Education formally adopted the final 2013-2014 budget and the proposed 2014-2015 budget on June 10, 2014. The budgets presented in this book include all governmental funds and proprietary funds for which the Board is legally responsible. The budgets in this book are organized by fund as follows:

Governmental Fund Types

- General Fund (a major fund)
- Non K-12 Fund
- District Activity Fund
- Canyons Education Foundation Fund
- Nutrition Services Fund
- Capital Outlay Fund (a major fund)
- Debt Service Fund (a major fund)



Proprietary Fund Types (Internal Service Fund)

- Self-Insurance Fund

Budgets are presented on the modified accrual basis of accounting for all governmental fund types, and on the accrual basis for proprietary fund types. This is consistent with Generally Accepted Accounting Principles (GAAP). Unencumbered annual appropriations lapse at the end of each fiscal year. A commitment of fund balance is established for all encumbered amounts and carried forward into the next year.

The budget is designed to help assure fiscal integrity and efficiency and to provide accountability for public funds. All school principals and department directors are required to monitor their budgets to assure that expenditures do not exceed appropriations. Users of budgeted accounts are provided with on-line detailed information to help facilitate this task. In addition, the Accounting, Budgeting, and Auditing Department are tasked with monitoring all District accounts and establishing daily controls over expenditures.

Mission of the District

This budget was designed to meet the mission of the District: All children will graduate from Canyons School District college-and career-ready.

The three major long-term goals to achieve this mission are:



- Promote school and community engagement that support students in becoming college-and career-ready.
- Implement a comprehensive educational system that aligns quality curriculum, instruction, and assessment resulting in students becoming college-and career-ready.
- Recruit, develop, support, and retain quality educators and support staff that is committed to preparing students for college and careers.

Examples of efforts made to achieve the mission and long-term goals of the District during the 2014-2015 school year are:

- During 2013-2014 the approximate number of graduates will be:
 - Alta High School - 540
 - Brighton High School – 562
 - Corner Canyon High School - 250
 - Hillcrest High School - 480
 - Jordan High School - 510
 - Entrada (Adult High School) - 100
 - South Park Academy (Utah State Prison) – 150
- 71% of the 2013-2014 graduates of the District's five comprehensive high schools earned Advanced or Honors Diploma's, an increase from 67% from the prior year.
- The graduating class of 2013-2014 earned \$24.6 million in scholarship offers.
- Five students scored a perfect "36" on the ACT.
- Two students earned the very prestigious Coca-Cola scholarship.
- Five National Merit Scholarship winners
- Elementary CRT test scores have steadily improved over the past four years.

Additional 2013-2014 accomplishments include:

- The implementation of grade reconfiguration was a major success as sixth graders were moved to middle schools and ninth graders were moved to high school. Most school boundaries were realigned. Transportation and other support services had a seamless transition in supporting the new grade reconfiguration and boundaries.
- The new Corner Canyon High School, Draper Park Middle School (the former Crescent View Middle School), and the rebuilt Butler Middle School all opened as schedule in August 2013. Building additions were also completed at Brighton and Hillcrest High Schools to accommodate grade reconfiguration. All projects were completed within budget.
- The District, in cooperation with the Jordan School District, successfully refunded all possible outstanding bonds. The former Jordan School District issued these bonds prior to July 1, 2009, the date the District was created. The District is responsible for repaying 58% of the bonds. The refunding will save the District approximately \$550,000 annually in principal and interest costs from 2014-2015 to 2021-2022, when the bonds will be retired.



FY2014-2015 Priorities

As part of achieving the mission and long-term goals of the District, the District's priorities for the 2014-2015 year are two-fold:

1) Academic Achievement Plan

- Continuously improve upon the Academic Achievement Plan.
- Specific goals and metrics for progress.
- Implementation of the new elementary schedule that includes time for collaboration and professional development.
- Refinements in standards based grading and the report card.
- Professional Development plan (including funding proposal).
- Educational Technology Plan.

2) Capital Facilities

- Re-evaluation of the 10-year Capital Facilities Improvement Plan.
- Completion of Mount Jordan Middle School on schedule and within budget.
- Begin design work for the rebuild of Midvale Middle School.

Budget Cycle

The process of budget development is a year-round process that involves schools and departments.

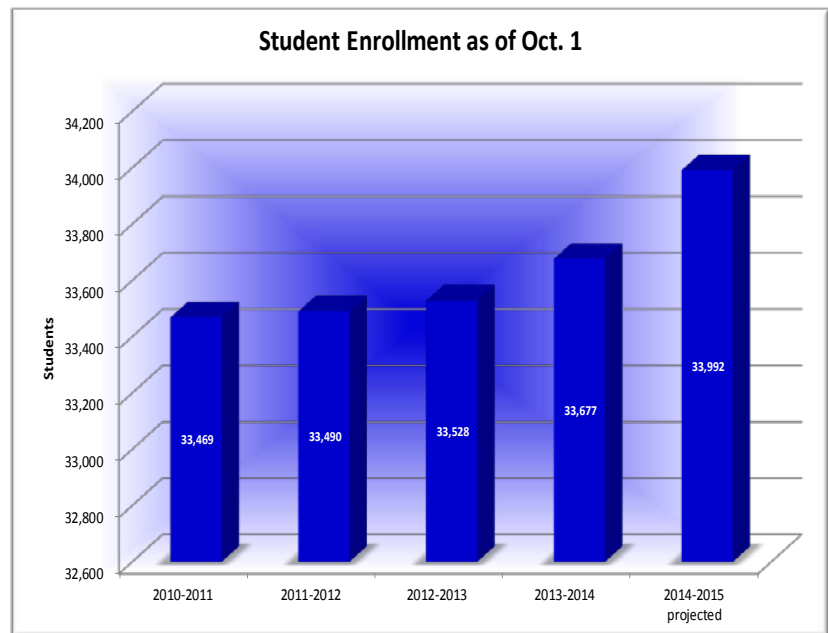
- September – Beginning fund balances are established once the financial audit of the Comprehensive Annual Financial Report (CAFR) for the prior fiscal year is completed. This is our starting point.
- March – The Utah Legislature completes its session so state revenue funds for education can be determined. Local and federal revenue sources are also projected. Once completed, likely revenues are known for the District to carry out its responsibilities.
- March – Enrollment projections by school and grade level are finalized to establish FTE allocations to schools. At the same time, negotiations on salary and benefits (by far the largest expenditure category in the budget) are beginning.
- March/April – Schools and departments submit their expenditure requests. Those requests are matched against the District's mission and objectives and are prioritized.
- Based on the latest information available and as legal deadlines approach, expenditures are fit within available revenues and the budgets are balanced. Expenditures are budgeted to be equal to projected available revenues, which include available fund balances. Budgets are considered balanced as long as expenditures do not exceed the total of expected revenues and available fund balances. However, the District is committed to remain fiscally sound and secure in the long-term so any use of fund balance is done so prudently.
- June 1 – Tentative budget completed, posted on website and placed on file in the Business Administration Office.
- June 8 – Assessed property valuations will be received from the County to determine the certified property tax rate and debt service rate.



- June 22 – Budget adopted no later than June 22 by the Board of Education.
- August – If the Board determines to increase the tax rate above the certified tax rate, a Truth-in-Taxation hearing is held, after which the budget is adopted.
- Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board, upon recommendation of the Superintendent, can approve reductions in appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed changes. After receiving public comment, the Board can then take action on the amendments. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of the Canyons School District is usually amended once each year, when the Board also takes action on the new fiscal year budget (prior to June 22).
- After the fiscal year is completed and the independent audit is performed, the CAFR reports the budget revenues and expenditures against actual for comparison in all governmental funds. The District strives for a close correlation between budget and actual, however due to conservative budgeting practices an increase in the fund balance may occur. Actual fund balances are set for each fund and the budgeting process starts again.

Student Enrollment

Overall, the District is expecting an increase of 315 students. The increase is primarily due to growth in west Midvale and Draper. Additionally, the District expects to attract students who will be leaving charter schools, particularly those who wish to attend Corner Canyon High School and Draper Park Middle School. In future years the District's enrollment is expected to remain relatively constant with the possibility of small growth in west Midvale and Draper. The chart shows the District's enrollment history.



Revenues

Canyons School District governmental fund types receive approximately 44% of their revenues from the State of Utah, 41% from local property taxes, 7% from the federal government, and 8% from other local sources, including investments. The District anticipates an increase in total revenues of \$2.9 million in 2014-2015 (see note at end of expenditure section). The majority of the increase is due to 2.5% increase in the value of



the WPU. Federal revenues will remain stable. Local property taxes collected in the Debt Service Fund will increase by \$1.2 million due to new growth and increases in assessed valuation. For the fifth consecutive year, the District will not increase property tax revenues nor hold a tax hearing to balance the 2014-2015 budget.

The following chart shows a five-year comparison of revenues by fund:

ALL DISTRICT FUNDS-SUMMARY OF REVENUES

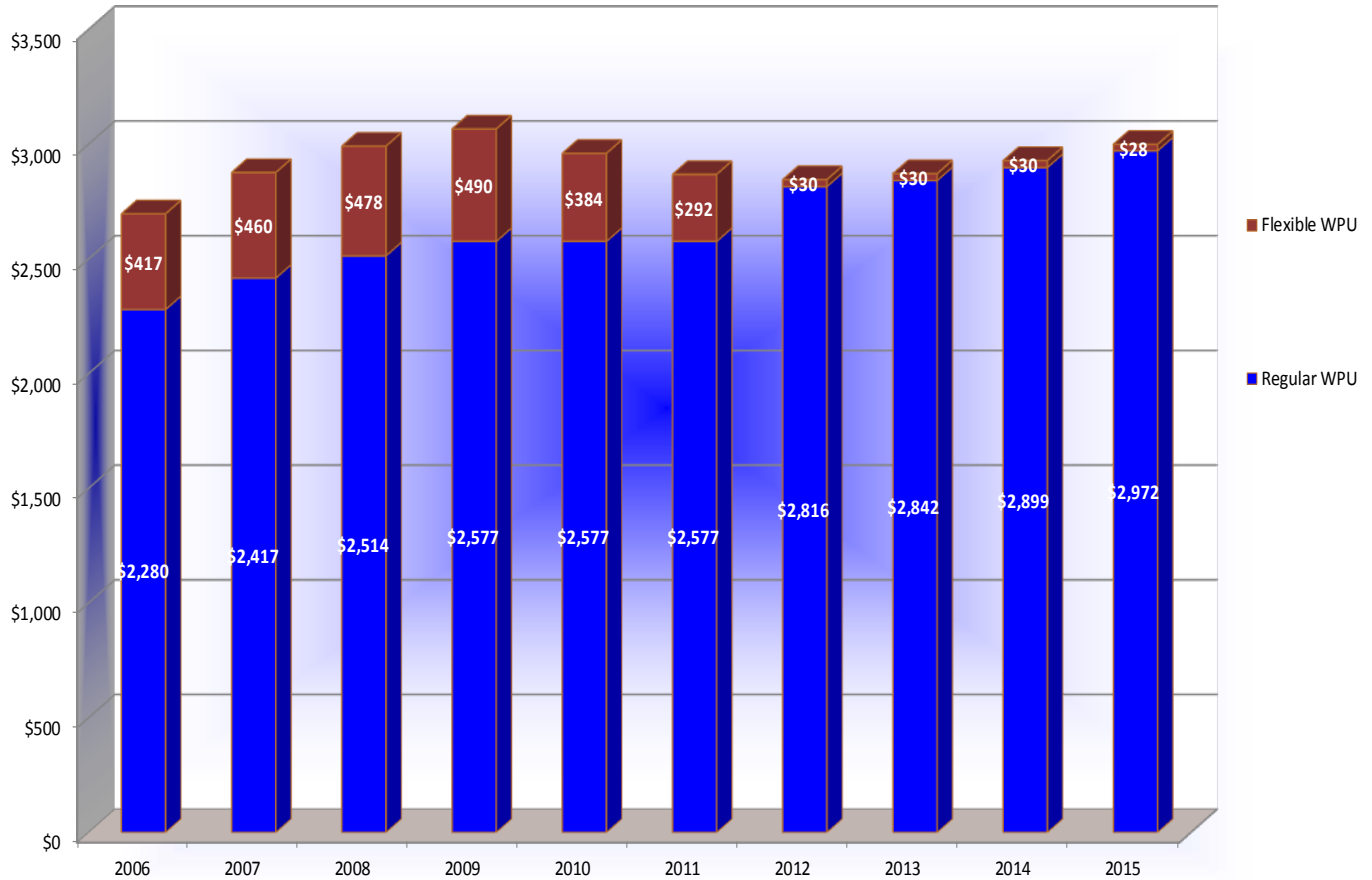
Fiscal Years 2010-2011 through 2014-2015

Funds	Actual	Actual	Actual	Final Budget	Budget	2014 vs. 2015 Change	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Amount	Percent
General	\$207,624,589	\$209,878,396	\$218,085,371	\$224,977,237	\$225,971,567	\$994,330	0.44%
Capital Outlay	33,576,360	23,035,148	24,271,397	23,803,218	23,908,899	105,681	0.44%
Debt Service	23,746,253	24,948,456	24,172,712	25,358,764	26,576,783	1,218,019	4.80%
Nutrition	11,610,413	12,262,394	11,892,181	11,967,350	12,363,350	396,000	3.31%
Non K-12	6,600,443	7,964,681	6,610,813	5,909,128	5,870,192	(38,936)	(0.66%)
District Activity	7,422,396	7,256,900	7,644,035	8,196,330	8,290,582	94,252	1.15%
Canyons Foundation	158,415	283,041	419,264	505,000	500,000	(5,000)	(0.99%)
Employee Insurance	23,080,038	23,631,692	24,588,381	25,029,180	25,138,390	109,210	0.44%
Total	\$313,818,907	\$309,260,708	\$317,684,154	\$325,746,207	\$328,619,763	\$2,873,556	0.88%

The Utah State Legislature increased the regular weighted pupil unit (WPU) value from \$2,899 to \$2,972 and the Special Education and Career and Technical add-on WPU values from \$2,659 to \$2,726. The Flexible Allocation WPU was reduced to \$28. The chart on the next page shows a ten-year history of the regular WPU and Flexible WPU.



WPU Value



Expenditures

Overall, expenditures of all funds are expected to decrease by \$8.4 million. Capital Outlay Fund expenditures will decrease by \$6.2 million as the District completed the finish work on three major construction projects in 2013-2014 (Corner Canyon High School, Butler and Draper Park Middle Schools). For 2014-2015 the re-build of Mount Jordan Middle School is the only primary capital expense. Expenditures in the Debt Service Fund will decrease by \$1.6 million, due in large part, to the refunding discussed earlier.

General Fund expenditures will remain constant as the Board of Education rewarded its employees with a one-time bonus in 2013-2014. Also the assumption of most deferred revenue being spent in 2013-2014, see note below. Finally \$0.7 million was spent for high school math textbooks. If not for the 2013-2014 one-time payments, General Fund



expenditures would have increased by \$7.0 million to cover the costs of step and lanes for employees as well as retirement increases. Expenditures in the Non K-12 will decrease as the coaching stipend payments will be moved to the General Fund.

There are no significant changes in expenditures for the other governmental funds.

The following chart shows a five-year comparison of expenditures by fund:

ALL DISTRICT FUNDS-SUMMARY OF EXPENDITURES

Fiscal Years 2010-2011 through 2014-2015

Funds	Actual	Actual	Actual	Final Budget	Budget	2014 vs. 2015 Change	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Amount	Percent
General	\$197,191,104	\$204,391,334	\$212,581,992	\$228,539,394	\$228,620,748	\$81,354	0.04%
Capital Outlay	24,280,558	97,012,971	124,559,760	53,369,404	47,132,163	(6,237,241)	(11.69%)
Debt Service	23,175,603	29,332,311	29,199,947	29,034,938	27,389,135	(1,645,803)	(5.67%)
Nutrition	11,440,473	11,882,888	11,712,329	13,005,325	13,424,871	419,546	3.23%
Non K-12	6,503,320	6,817,804	6,746,259	7,386,132	6,063,486	(1,322,646)	(17.91%)
District Activity	6,977,161	7,245,964	7,396,606	8,284,198	8,357,558	73,360	0.89%
Canyons Foundation	250,421	510,784	635,089	728,595	780,106	51,511	7.07%
Employee Insurance	24,344,661	23,295,682	25,049,711	26,507,961	26,641,004	133,043	0.50%
Total	\$294,163,301	\$380,489,738	\$417,881,693	\$366,855,947	\$358,409,071	(\$8,446,876)	(2.30%)

*Note: At the end of fiscal year 2012-2013, the District reported \$9 million in State deferred revenues. For budget purposes about \$6 million of the deferred revenues are budgeted to be spent in the final revised budget; however, it's expected that \$7-\$8 million of deferred revenue will likely be reported at the end of 2013-2014. Therefore, revenues and expenditures for the final amended budget will always be overstated by the amount of deferred revenue.

Fund Balance

To comply with the Government Accounting Standards Board (GASB) requirements the District's fund balance is classified by the following types:

- *Nonspendable* includes inventories and prepaid expenditures that are not expected to be converted to cash.
- *Restricted* includes net fund resources that are subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors.
- *Committed* balances are funds that have constraints on use imposed by the Board of Education.
- *Assigned* balances in the General Fund are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes.
- *Unassigned* balances in the General Fund are all other available net fund resources.



Nonspendable, restricted, committed and assigned fund balances for the General Fund for FY 2014-2015 are below.

Under Utah law, it is unlawful to budget for an unassigned fund balance in the General Fund. This is in alignment with the concept that revenues provided to a district are intended to be used during the period for which they were generated. However, it is possible that an unassigned fund balance will occur during the 2014-2015 school year due to conservative budgeting practices. Utah law allows a maximum reserve of 5% committed of the adopted budget (53A-19-103) for economic stabilization. The law stipulates that this commitment may not be used in the negotiation or settlement of contract salaries for employees. Furthermore, the law states that the reserve cannot be used until the District's Board of Education provides the State Board of Education with an adopted, written resolution setting forth the reasons for using the funds. In prior fiscal years, the Board has made the following commitments:

- 5% for economic stabilization.
- Fully fund local retiree benefits based on actuarial assumptions.
- Fund all compensated absences based on annual calculations.
- The fund balances for the District Activity and Canyons Education Foundation remain in those funds.

The fund balances for the Non K-12, Nutrition, Capital Outlay, and Debt Service funds are restricted due to enabling legislation.

General Fund Balance Classification	
	Amount
Non-Spendable	
Inventories	\$1,244,115
Restricted	1,211,235
Committed	
Economic Stabilization	11,400,000
Retiree Benefits	24,355,857
Compensated Absences	1,422,763
Contractual Obligations	2,100,000
Assigned	25,902,386
Unassigned	-
Total General Fund Balance	\$67,636,356

The District's overall fund balance will decrease by \$29.8 million. The Capital Outlay Fund balance will decrease \$23.9 million as bonds proceeds issued in previous years will be spent on rebuilding Mount Jordan Middle school. The fund balance in General Fund is budgeted to decrease by \$3.1 million, however, due to conservative budget practices the decrease is expected to be somewhat less.

The following chart on the following page contains a five-year comparison of fund balance:



ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2010-2011 through 2014-2015

Funds	Actual	Actual	Actual	Final Budget	Budget	2014 vs. 2015 Change	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Amount	Percent
General	\$64,415,842	\$69,647,792	\$74,845,253	\$70,741,938	\$67,636,356	(\$3,105,582)	(4.39%)
Capital Outlay	163,628,715	84,650,892	63,688,385	94,692,363	70,769,099	(23,923,264)	(25.26%)
Debt Service	2,391,824	3,007,969	2,980,734	2,400,217	2,287,867	(112,350)	(4.68%)
Nutrition	2,390,861	2,770,367	2,950,219	1,912,244	850,723	(1,061,521)	(55.51%)
Non K-12	161,011	1,307,888	1,172,442	-	-	-	(0.00%)
District Activity	4,060,342	4,071,278	4,318,707	4,230,839	4,163,863	(66,976)	(1.58%)
Canyons Foundation	364,180	391,549	481,642	494,642	477,643	(16,999)	(3.44%)
Employee Insurance	8,953,772	9,289,783	8,828,453	7,349,672	5,847,058	(1,502,614)	(20.44%)
Total	\$246,366,547	\$175,137,517	\$159,265,835	\$181,821,917	\$152,032,610	(\$29,789,306)	(16.38%)

Property Taxes

The tax rate for 2014-2015 will be 0.007823, a decrease of 0.000288 or -3.55% from the prior year rate. The decrease is due to a 6.3% increase in assessed valuation. The decrease in the tax rate does not exactly mirror the increase in assessed valuation because the debt rate will remain constant at 0.001619 (see the Debt Service Fund for explanation). Utah tax laws provide for a certified tax rate that generates the same tax revenues from one year to the next. When property values increase, the certified rate is reduced. In those years where property values drop, the certified rate goes up. Each homeowner could see different results on their tax bill depending upon the change in the value of their home in relation to the change in the tax rate. The District will stay within the certified rate and will not be required to hold a tax hearing. As noted earlier, the District will not increase property taxes to balance the budget for the fifth consecutive year.

ALL DISTRICT FUNDS-SUMMARY OF TAX LEVIES

Fiscal Years 2010-2011 through 2014-2015

Funds	Actual	Actual	Actual	Actual	Budget	2014 vs. 2015 Change	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Amount	Percent
General Fund:							
Basic Program	0.001495	0.001591	0.001651	0.001535	0.001419	(0.000116)	(7.56%)
Board Local Levy*	-	-	0.001881	0.001729	0.001614	(0.000115)	(6.65%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001600	-	0.00%
Board Leeway*	0.000400	0.000406	-	-	-	-	0.00%
K-12 Reading*	0.000121	0.000121	-	-	-	-	0.00%
Special Transportation*	0.000078	0.000300	-	-	-	-	0.00%
Tort Liability*	0.000024	0.000100	-	-	-	-	0.00%
10% Basic*	0.000559	0.000744	-	-	-	-	0.00%
Non K-12:							
Recreation Levy*	0.000078	0.000156	-	-	-	-	0.00%
Capital Projects:							
Capital Outlay	0.001585	0.000928	0.001067	0.001028	0.000971	(0.000057)	(5.34%)
Capital Equalization	0.000600	0.000600	0.000600	0.000600	0.000600	-	0.00%
Debt Service:							
General Obligation Debt	0.001520	0.001619	0.001619	0.001619	0.001619	-	0.00%
Total	0.008060	0.008165	0.008418	0.008111	0.007823	(0.000288)	(3.55%)

* Per HB 301 (2011) six levies were all combined to create the new Board Local Levy.



Major Funds

The General Fund, Capital Outlay Fund and Debt Service Fund are categorized as major governmental funds because of the large dollar amounts of revenues and expenditures. These three funds account for 91% of all governmental fund expenditures. The following is an overview of each.

General Fund

The District classifies expenditures into functions prescribed by the Utah State Office of Education. Their definitions are as follows:

- **Instruction** – Activities dealing directly with the interaction between teachers and students. Teaching may be provided to pupils in a school classroom or other location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Included here are the activities of aides or assistants of any type that assist in the instructional process.
- **Student Services** – Activities that are designed to assess and improve the well-being of students and to supplement the teaching process. Examples of student services are counselors, social workers, psychologists, and nurses.
- **Staff Services** – Activities associated with assisting the instructional staff with the content and process of providing learning experience for pupils. It includes activities designed to manage, direct, and supervise the instructional program and improve the quality of instruction and curriculum. The costs of acquiring and distributing library and media resources used to support instruction are included here.
- **District Administration** – Activities concerned with establishing and administering policy for the entire school system. It includes responsibilities of such areas as the Board of Education and the Office of the Superintendent.
- **School Administration** – Activities concerned with the overall administrative responsibility for a single school or a group of schools. It includes the principal, assistant principal, and other administrative and clerical staff.
- **Central Services** – Activities that support other administrative and instructional functions including business services (accounting, budgeting, and payroll) purchasing, human resources, planning and enrollment, information technology, and public relations.
- **Operational and Maintenance of Plant** – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities that maintain safety in buildings, on the grounds, and in the vicinity of schools are included.
- **Student Transportation** – Activities concerned with the transportation of students to and from school, as provided by state law.



The following five-year comparison of expenditures from the General Fund is presented by function on a per pupil bases as of October 1:

GENERAL FUND-EXPENDITURES PER STUDENT

Fiscal Years 2010-2011 through 2014-2015

Funds	Actual	Actual	Actual	Final Budget	Budget	2014 vs. 2015 Change	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Amount	Percent
Instruction	\$3,706	\$3,818	\$4,010	\$4,284	\$4,224	(\$60)	(1.40%)
Student Services	226	249	266	289	290	1	0.35%
Staff Services	378	356	319	362	342	(20)	(5.56%)
District Administration	62	60	60	67	68	1	(0.00%)
School Administration	407	441	458	488	486	(2)	(0.46%)
Central Services	303	335	345	365	372	7	1.87%
Operations & Maintenance of Plant	625	643	665	713	724	11	1.58%
Student Transportation	185	202	216	220	220	(0)	(0.00%)
Expenditure per Student	\$5,892	\$6,103	\$6,340	\$6,786	\$6,726	(\$62)	(0.92%)
Percent of Increase	n/a	3.59%	3.89%	7.03%	(0.89%)		
October 1 Enrollment	33,469	33,490	33,528	33,677	33,992	315	0.94%

General Fund Employees/Negotiations

Education, by its nature, is a labor intensive effort. Employee salaries and benefits comprise 85% of the General Fund expenditures. The District can proudly report that nearly 70% of the budgeted FTE's (full-time equivalents) are instructing our students. The schedule on the next page shows the number contracted FTE's for each function in the 2014-2015 budget. FTE comparisons to previous fiscal years can be found in the Information Section.

The District has completed negotiations with both the Canyons Education Association (CEA) and Canyons Education Support Professional Association (CESPA). The major financial implications for each agreement are as follows:

- CEA** Fund step/lane increases; add 2 contract days for report card/professional development; a 0.25% cost-of-living adjustment; no insurance premium increase unless loss ratio exceeds 105%; a revised elementary schedule that provides more classroom instruction and collaboration time; elementary teachers will no longer be required to have bus or recess duty.
- CESPA** Fund step/lane increases; a 1.25% cost-of-living adjustment; no insurance premium increase unless loss ratio exceeds 105%; add 1% to step 2 of the salary schedule; develop a new salary schedule for 2015-2016.



General Fund Full-Time Equivalents (Contract Employees Only)

Description	Budget 2014-2015	% of Total FTE	Description	Budget 2014-2015	% of Total FTE
Instruction			School Administration		
Traditional Elementary Teachers	623.5		Principals	44.0	
Traditional Middle School Teachers	305.9		Assistant Principals	43.0	
Traditional High School Teachers	371.2		Secretaries	87.0	
Special Education Teachers	197.1		Total School Administration	174.0	6.8%
Achievement Coaches	44.6				
CTE Teachers	24.0		Central Services		
NCLB Teachers	20.5		Asst. Superin. and Directors	14.5	
Other Certified Teachers	38.1		Accounting/Payroll Classified	9.0	
Special Education Classified Aides	94.1		Human Resource Classified	7.0	
Other Classified Aides	45.2		Purchasing/Warehouse Classified	24.0	
Total Instruction	1,764.2	69.2%	Information Systems Classified	41.0	
			Planning/Pub. Relations/Other	5.5	
Student Services			Total Central Services	101.0	4.0%
Directors	3.0				
Guidance Counselors	53.6		Supervisors	10.3	
Nurses and Therapist	18.2		Custodians	128.0	
Psychologists	37.2		Journeyman Laborers	46.0	
Secretaries and Other Classified	4.9		Secretaries	4.3	
Total Student Services	116.9	4.6%	Total Operations of Plant	188.6	7.4%
Staff Services			Student Transportation		
Directors	13.2		Directors	1.2	
Specialists and Coordinators	39.1		Bus Drivers	87.9	
Librarians	13.0		Mechanics	8.0	
Secretaries and Other Classified	18.9		Dispatchers/Secretaries	5.2	
Total Staff Services	84.2	3.3%	Coordinators/Analysts/Trainers	8.5	
			Total Student Transportation	110.8	4.3%
District Administration					
Superintendent and Assistants	5.0				
Secretaries and Other Classified	4.0				
Total District Administration	9.0	0.4%			
			Total General Fund FTE's	2,548.7	100%



Capital Outlay Fund

The District has developed a long-term building program to construct new schools as well as rebuild, remodel, and relocate existing schools. The objective of this program is to provide school facilities that offer the optimum for student achievement and teacher collaboration, especially with the newly implemented grade reconfiguration. In June 2010, the District's citizens approved a \$250 million bond to facilitate the building program. A number of projects will be completed with the bond proceeds. Five projects were completed in 2013-2014 (Corner Canyon High, Butler and Draper Park Middle Schools and additions at Brighton and Hillcrest). All five locations were opened to students at the start of the 2013-2014 school year and all five are scheduled to be completed under budget. The District has seven major on-going construction projects that will occur or overlap during fiscal years 2013-2014 and 2014-2015. While it's difficult to determine which fiscal year the actual expenditures will occur, the schedule below projects a forecast.

MAJOR BUILDING PROGRAM PROJECTS

School, Budgets and Opening Dates

Project	Projected Started	Project Budget	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Final Budget	2014-2015 Budget	2015-2016* Estimate	Opening Date
Corner Canyon High (new school)	May-2011	\$71,400,000	\$2,256,487	\$35,096,364	\$30,255,235	\$3,791,913	-	-	Aug 2013
Butler Middle School (rebuild)	Jun-2011	31,000,000	982,100	14,551,802	12,834,266	2,631,832	-	-	Aug 2013
Draper Park Middle (rebuild)	Apr-2012	38,200,000	-	1,221,363	32,466,213	4,512,424	-	-	Aug 2013
Brighton High (new addition)	Apr-2012	5,150,000	-	174,323	4,384,410	591,268	-	-	Aug 2013
Hillcrest High (new addition)	Apr-2012	6,800,000	-	197,241	5,760,972	841,787	-	-	Aug 2013
Mount Jordan Middle (rebuild)	Jun-2013	41,500,000	-	-	133,680	16,400,000	24,591,320	375,000	Aug 2015
Midvale Middle (rebuild)	Jun-2015	42,500,000	-	-	-	-	2,250,000	40,250,000	Aug 2017
Total		\$236,550,000	\$3,238,587	\$51,241,093	\$85,834,776	\$28,769,224	\$26,841,320	\$40,625,000	

*Includes cost projected in 2015-2016 and 2016-2017.

Several other building and site improvements will be completed during 2014-2015. Also, seven buses will be purchased and \$3.9 million will be spent on technology equipment. See the Capital Outlay financial schedules for more detail.

Capital Improvement's Impact on Operating Fund

The opening of Corner Canyon High will have an impact on the General Fund. Every school has fixed or overhead costs that are incurred to keep the building operating such as salaries for principals and assistants, counselors, secretaries and custodians. Additional costs are incurred for maintenance and utilities. To the right are costs to operate Corner Canyon High since it's opening in the fall of 2013. All

Capital Improvements Impact on Operating Fund

Salaries and Benefits	2013-2014 Final Budget Costs
Principal & Assistants (5.5 FTE)	\$719,000
Counselors & Psychologists (5.5 FTE)	414,200
Librarian (1 FTE)	82,100
Secretaries (7.2 FTE)	346,600
Custodians (9 FTE)	384,700
Hall Monitors (2 FTE)	73,500
Hourly Assistants	126,800
Utilities	590,000
Total	\$2,736,900



positions have been filled and are included in the 2013-2014 final budget.

Over the past three fiscal years the District has made several energy efficient upgrades in order to reduce utility costs. During 2014-2015 additional upgrades will continue and will be funded from the Capital Outlay Fund. It's expected these upgrades will save \$200,000 in utility costs in the General Fund and the savings will continue for future years.

Debt Service Fund

In February 2003, voters approved the former Jordan School District issuing \$281 million in bonds. The former JSD issued the final \$196 million of these bonds in 2007-2008. Per state statute, Canyons School District is responsible for repayment on 58% of the outstanding debt. As previously noted the District refunded these bonds in April 2014 which will provide an annual savings of \$550,000 for the next eight years. These bonds will be retired in the 2021-2022 fiscal year. Moody's Investor Services and Fitch Ratings, based upon the Utah State Guaranty Act, rate the old Jordan School District debt "Aaa" and "AAA," respectively.

The District has issued \$208 million of the authorized \$250 million of bonds from the June 2010 election. In October 2013, the District issued \$60 million of bonds at true interest cost of 3.59%. All issued bonds have received an underlying rating of "Aaa" from Moody's and an "AAA" rating from Fitch, the highest possible for each. The District plans to issue the remaining \$42 million of bonds in 2016, however that time frame could be accelerated. The final amount issued could be less than \$42 million because of premiums received from the previous three issuances.

For the fourth consecutive year the Debt Service tax rate for all bonds payments will remain at 0.001619. The Board promised the taxpayers it would not increase the debt rate above the rate needed to pay off the old Jordan debt at its highest peak, which occurred in the 2011-2012 fiscal year. A transfer from the Capital Outlay fund balance in the amounts of \$2.8 million and \$0.7 million for fiscal years 2013-2014 and 2014-2015, respectively, will be required to service the debt payments.

The current unused legal debt capacity is estimated to be \$717.0 million. The general obligation bonded debt is limited by Utah law to 4% of the fair market value of the total taxable property. Long-term borrowing will be confined to capital facilities projects and purchases of equipment, as required by law.

Budget Forecasts

Three-year budget forecasts for all governmental funds can be found in the informational section. The District has successfully navigated through the recent economic downturn. With its flexible fund balances and a rebounding economy the District believes it will experience some stability for the foreseeable future. The District has not increased tax revenues or class sizes since its 2009 creation, despite the recessionary economy.

The chart on the next page is a summary of all governmental fund budget expenditure forecasts for fiscal years 2015-2018. The forecasted years are for informational purposes only, based on trend data, and are not used for planning purposes.

**BUDGET FORECASTS-ALL GOVERNMENTAL FUNDS****Fiscal Years 2014-2015 through 2017-2018**

Funds	Budget 2014-2015	Forecast 2015-2016	Forecast 2016-2017	Forecast 2017-2018
General	\$228,620,748	\$234,336,267	\$240,194,673	\$246,199,541
Capital Outlay	47,132,163	43,185,003	60,378,003	51,096,163
Debt Service	27,389,135	26,660,101	28,248,656	27,815,776
Nutrition	13,424,871	13,693,368	13,967,235	14,246,580
Non K-12	6,063,486	6,199,914	6,339,412	6,482,049
District Activity	8,357,558	8,608,285	8,866,534	9,132,530
Canyons Foundation	780,106	803,509	827,614	852,442
Total	\$331,768,067	\$333,486,447	\$358,822,127	\$355,825,081

Standardized Exams

The District began administering American College Testing (ACT) series of standardized tests to assess student's college- and career-readiness. All 8th grade students are given the ACT Explore test, all 10th grade students are given the ACT PLAN test, and all 11th grade students are given the ACT test. The District will use these results to assess the student's progress toward college- and career-readiness. The District also administers the Utah Core Criterion-Referenced Test (CRT) to all students as another assessment tool. (The 2013-2014 results for the CRTs were not available at the time of publication of this document. The results will be published on the District's website when they become available at <http://www.canyonsdistrict.org/index.php/assessment>).

Canyons School District**11th GRADE ACT****Percent on Track for College & Career**

DISTRICT	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014 Revalidated Benchmark
English	60%	61%	68%	68%	68%
Mathematics	38%	39%	42%	38%	38%
Reading*	53%	53%	55%	56%	51%
Science*	28%	29%	30%	30%	40%

* The Science and Reading benchmark were changed due to the 2013-14 revalidation research
The Math and English benchmark remain the same.



**Canyons School District
10th GRADE PLAN ASSESSMENT
Percent on Track for College & Career**

DISTRICT	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014 Revalidated Benchmark
English	73%	74%	77%	79%	79%
Mathematics	38%	41%	41%	40%	40%
Reading*	59%	60%	56%	61%	49%
Science*	27%	34%	35%	32%	44%

* The Science and Reading benchmark were changed due to the 2013-14 revalidation research.
The Math and English benchmark remain the same.

**Canyons School District
8th GRADE EXPLORE ASSESSMENT
Percent on Track for College & Career**

DISTRICT	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014 Revalidated Benchmark
English	70%	68%	73%	69%	69%
Mathematics	40%	31%	41%	43%	43%
Reading*	52%	53%	55%	53%	43%
Science*	22%	19%	25%	19%	43%

* The Science and Reading benchmark were changed due to the 2013-14 revalidation research.
The Math and English benchmark remain the same.

**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

All District High Schools		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg. 2013
10	Language Arts	90%	88%	91%	88%	87%
11	Language Arts	90%	89%	90%	89%	86%
All	Algebra I	27%	20%	36%	14%	N/A
All	Algebra II	36%	38%	33%	35%	N/A
All	Geometry	42%	39%	44%	33%	N/A
All	Biology	73%	66%	79%	81%	73%
All	Chemistry	64%	59%	60%	60%	58%
All	Physics	77%	74%	82%	78%	75%



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

All District Middle Schools		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg. 2013
7	Language Arts	85%	85%	85%	85%	84%
8	Language Arts	87%	91%	91%	93%	90%
9	Language Arts	86%	92%	92%	92%	88%
All	Algebra 1	61%	70%	36%	N/A	N/A
All	Geometry	88%	90%	66%	N/A	N/A
7	Math	69%	66%	87%	85%	N/A
All	Pre-Algebra	68%	71%	64%	N/A	N/A
9	Biology	96%	89%	79%	81%	73%
7	Science	74%	74%	75%	77%	75%
8	Science	78%	78%	79%	82%	77%
9	Earth Science	74%	74%	73%	All taking Biology	N/A

**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

All District Elementary Schools		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg. 2013
3	Language Arts	81%	80%	80%	82%	79%
4	Language Arts	79%	77%	81%	82%	78%
5	Language Arts	82%	79%	81%	83%	80%
6	Language Arts	83%	84%	83%	85%	82%
3	Math	74%	78%	77%	79%	77%
4	Math	76%	80%	80%	80%	79%
5	Math	77%	75%	80%	83%	80%
6	Math	76%	77%	78%	82%	77%
4	Science	69%	70%	74%	74%	69%
5	Science	76%	77%	77%	80%	77%
6	Science	79%	79%	77%	77%	75%

Common Core Implementation

The Canyons School District adopted the Common Core State Standards (CCSS) for English Language Arts and Mathematics. The purpose of the CCSS includes standards that: 1) are fewer, higher, and clearer; 2) are aligned with college and workplace expectations; 3) are based on current educational research and evidence; 4) are benchmarked to high performing countries and states; and 5) are rigorous, emphasizing skill and application of content. The CCSS were developed by the Council of Chief State School Officers, the National Governors Association, and a highly respected research team at Achieve, Inc., and are supported by the Bill and Melinda Gates Foundation and National PTA.



In order for the Canyons School District to reach its goal of preparing every student for the demands of college and the work-place, it has determined that implementation of the Common Core at an accelerated rate is imperative.

Canyons implemented the CCSS Mathematics in grades K-6 during the 2010-2011 school year, grades 7 and 8 during the 2011-2012 school year, grade 9 during the 2012-2013 and grade 10 during the 2013-2014 school year. Secondary CCSS Mathematics implementation will be completed during the 2014-2015 school year.

Language Arts implementation of CCSS began in 2011-2012 for grades 7-12, with grades K-6 being implemented during 2012-2013. Full implementation of Language Arts was completed in the 2013-2014 school year.

Common Core Implementation Timeline		
Mathematics		Status
2010-2011	Grades K-6	Completed
2011-2012	Grades 7, 8	Completed
2012-2013	Grade 9	Completed
2013-2014	Grade 10	Completed
2014-2015	Grade 11	2014-2015
Language Arts		Status
2011-2012	Grades 7-12	Completed
2012-2013	Grades K-6	Completed
2013-2014	Grades K-11	Completed

Budget Awards

Government Finance Officers Association

The Government Finance Officers Association (GFOA) awarded a Distinguished Budget Presentation Award to Canyons School District for its annual budget for the fiscal year beginning July 1, 2013. This was the fourth year the District received this prestigious award. To qualify for this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communication device. This award is valid for a one-year period. Canyons School District's budget for the fiscal year beginning July 1, 2014, is believed to conform to all program requirements and will be submitted to GFOA for evaluation and commendation.

Association of School Business Officials International

The Association of School Business Officials International (ASBO) has awarded a Meritorious Budget Award to Canyons School District for excellence in the preparation and issuance of a school system annual budget for the fiscal year beginning July 1, 2013. This was the fourth year the District received this prestigious award. The Meritorious Budget Award Program is voluntary and designed by school business management professionals to enable school business administrators to achieve a standard of excellence in budget presentation. The Meritorious Budget Award is only conferred to school systems that have met or exceeded the Award Program criteria. Canyons School District's budget for the fiscal year beginning July 1, 2014 is also believed to conform to all ASBO program requirements and will be submitted to ASBO for evaluation and commendation.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Canyons School District

Utah

For the Fiscal Year Beginning

July 1, 2013

Executive Director



Association of School Business Officials International



This Meritorious Budget Award is presented to

CANYONS SCHOOL DISTRICT

*For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2013-2014.*

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



Ron McCulley, CPPB, RSBO

John D. Musso, CAE, RSBA

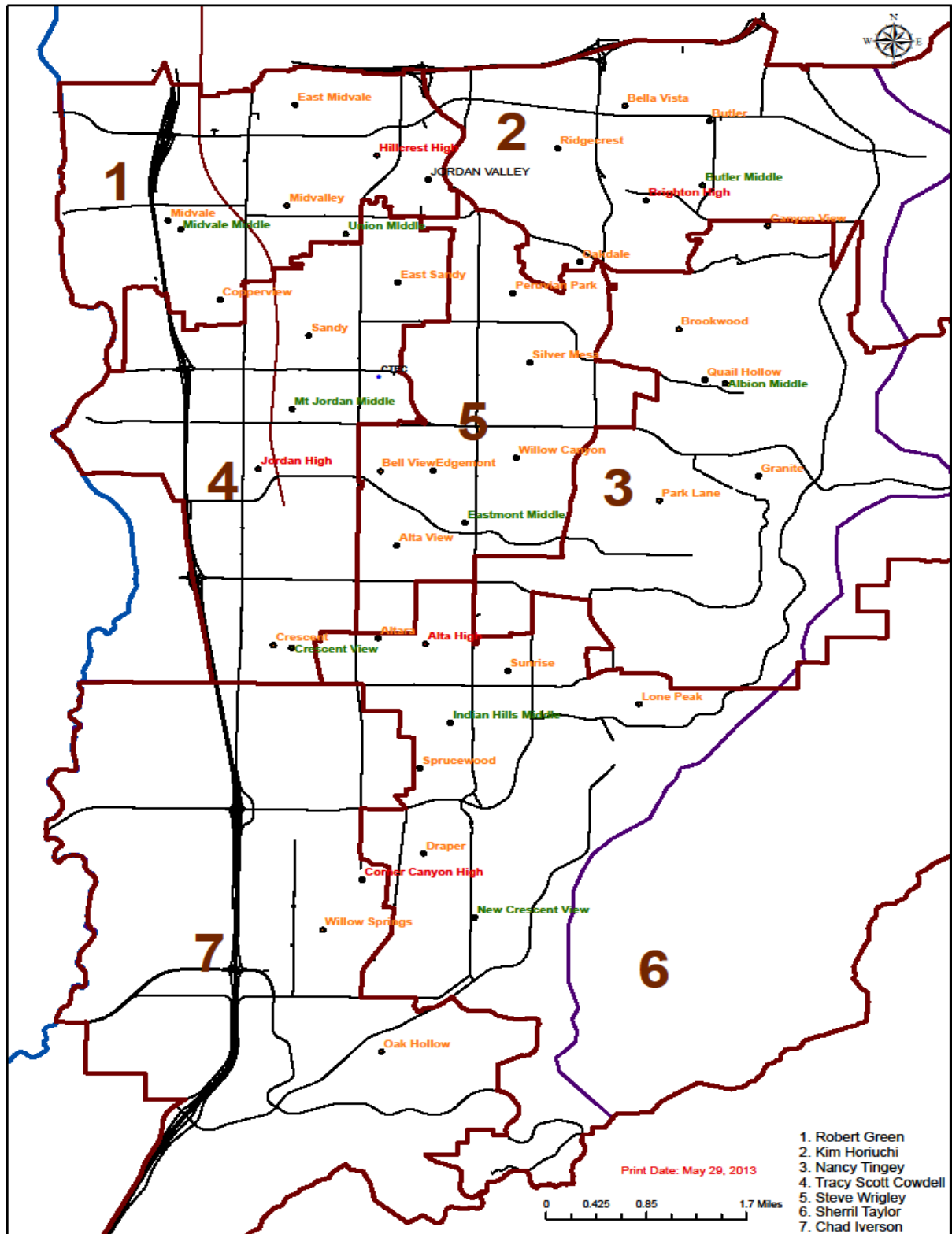


ORGANIZATION SECTION



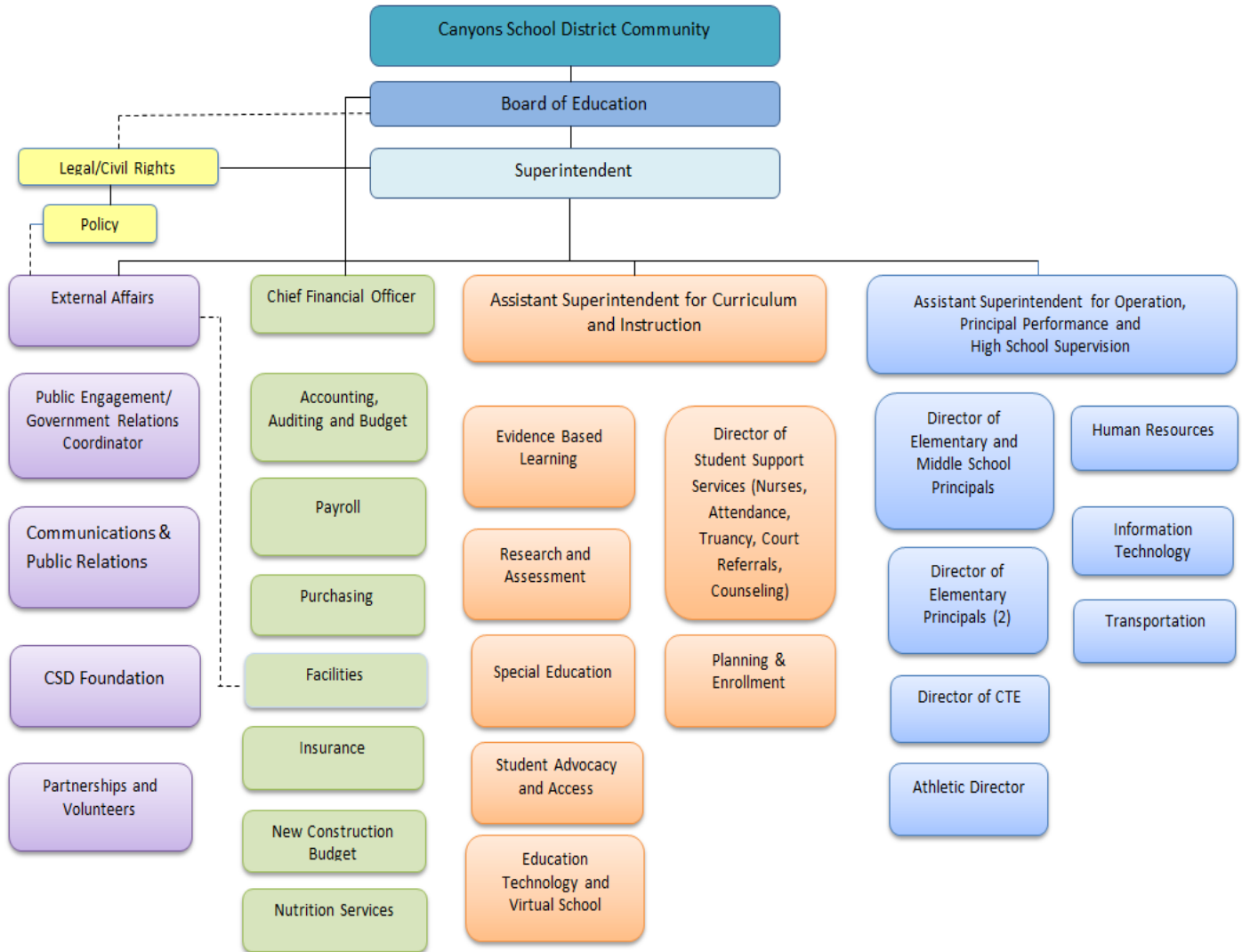
School District Map

CANYONS SCHOOL BOARD BOUNDARIES





Organizational Chart



Updated as of July 1, 2014, subject to revision by Board and new Administration.



HISTORY

On November 6, 2007, the voters residing in the cities of Alta, Cottonwood Heights, Draper, Midvale, Sandy, and unincorporated portions of Salt Lake County voted to create a new school district from a portion of the old Jordan School District. Voters approved the creation of the new school district by a narrow margin of 53% voting in favor of the new district. The new school district was officially created when the Utah State Lieutenant Governor issued a Certificate of Entity Creation on December 18, 2007, shortly thereafter the new district was named Canyons School District. The District began official operations on July 1, 2009. Historical information is limited since the 2014-2015 school year will be only the District's sixth year of operations. The District operates 42 traditional schools:

- 29 elementary schools, grades K-5
- 8 middle schools, grades 6-8
- 5 high schools, grades 9-12
- 4 special program schools
 - Jordan Valley—school for severely disable ages 5-22
 - CTEC—career and technology school for grades 9-12
 - Entrada Adult High School—adults and students 16 years and older
 - South Park School—located at Utah State Prison for students with disabilities convicted as adults and incarcerated in adult prisons.

Location and Demographics:

Canyons School District is located in the southeast part of the Salt Lake Valley. It is bordered on the west side by the Jordan River and on the east side by the Wasatch Mountains. The north boundary runs along the I-215 freeway and follows the Salt Lake County boundary to the south. The District covers approximately 192 square miles and includes within its boundaries the cities of Alta, Cottonwood Heights, Draper, Midvale, Sandy and areas of unincorporated Salt Lake County.

Other information of interest about Canyons School District

- The unemployment rate, as of March 2014, was 4.1%.
- Latest estimate for per capita income is \$39,801.
- Some of the largest taxpayers within the District include:
 - Larry H. Miller Group/Miller Family Real Estate (auto dealerships/entertainment)
 - Macerich St. Marketplace (South Towne Center) (retail)
 - Becton Dickerson (manufacturer)
 - Rocky Mountain Power (utility)
 - NOP Cottonwood Holdings (property management)
- Major universities and colleges within 30 miles of the District.
 - Brigham Young University
 - University of Utah
 - Utah Valley University
 - Salt Lake Community College



The school district has a population of about 200,000. Out of this population, the Oct. 1, 2014 enrollment is projected at 33,992. This is an increase of 315 students from Oct. 1, 2013, or about 0.82%. The District is projecting that student enrollment will remain level over the next several years. The student population is made up of 77% Caucasian, 12% Hispanic, 4% Asian, 3% American Indian, and 2% each for African American and Pacific Islanders. The District is an equal opportunity employer and actively recruits the finest teachers through the nation.

Governance and Fiscal Independence:

The District is governed by the Board of Education comprised of seven members. Each Board member is independently elected from geographical precincts in the District. Board members serve a four-year term. The Board of Education directly appoints the Superintendent and Business Administrator, which positions are required by state law. Other administrative employees are recommended by the Superintendent and then approved by the Board.

The District is fiscally independent. The laws of the state of Utah give the District power to levy taxes, determine fees, and other charges, approve, and modify budgets, and issue debt without approval from any other government. There are some administrative approvals required from Salt Lake County and the State Tax Commission for the purpose of assuring that the District is following law regarding budgeting and assessing taxes, but there are no other substantive approvals required.

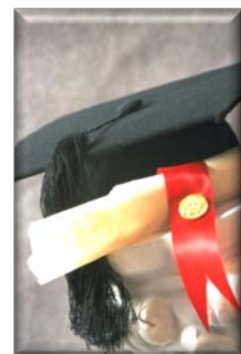
The accounting policies of Canyons School District are in conformity with generally accepted accounting principles applicable to governmental units in general and Utah school districts in particular.

Mission of the District

The mission of the District is that all children will graduate from Canyons School District college- and career-ready.

The three major goals to achieve this mission are:

- Promote school and community engagement that supports students in becoming college- and career-ready.
- Implement a comprehensive educational system that aligns quality curriculum, instruction, and assessment resulting in students becoming college- and career-ready.
- Recruit, develop, support, and retain quality educators and support staffs that are committed to preparing students for college and careers.



The District's detailed academic plan to achieve the major goals listed above can be found in the Curriculum, Instruction and Assessment section.



SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETARY POLICIES

Fund Accounting

Basis of Accounting and Budgeting – The basis of accounting and the basis of budgeting are the same. The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted and budgeted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance, revenues, and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the combined financial statements.

Fund	Fund Classification	Basis of Budgeting & Accounting	Measurement Focus	Primary Means of Spending Control
<u>Governmental Funds</u>				
General	General	Modified Accrual	Spending	Annual Operating Budget
Non K-12	General	Modified Accrual	Spending	Annual Operating Budget
District Activity	General	Modified Accrual	Spending	Annual Operating Budget
Canyons Education Foundation	General	Modified Accrual	Spending	Annual Operating Budget
Nutrition Services	General	Modified Accrual	Spending	Annual Operating Budget
Capital Outlay	General	Modified Accrual	Spending	Bond Indentures & Project Authorizations
Debt Service	General	Modified Accrual	Spending	Bond Indentures
<u>Proprietary Fund</u>				
Self-Insurance	Internal Service	Accrual	Economic Resources	Annual Operating Budget

The District utilizes the following types of funds:

Governmental Fund Types – Revenues and expenditures are budgeted and recognized using the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. “Measurable” means that amounts can be reasonably determined within the current period. “Available” means that amounts are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District’s policy is to consider revenue available if it is expected to be collected within 60 days following the close of the fiscal year, or within 30 days of the fiscal year end in the case of property tax revenue. Revenues collected in advance are deferred and recognized in the period to which they apply. State, federal and interest revenues are accrued since these revenues are considered measurable and available. Expenditures claimed for reimbursement under a federal grant generally must be made before federal money is paid to the District; therefore, federal grant revenues are recognized based upon the qualifying expenditures being recorded. Grants received in advance of qualifying expenditures are recorded as deferred revenue until earned. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for interest on long-term debt, which is recognized when due. The District uses the following governmental funds:

- **General Fund** – This is the operating fund account for all financial resources applicable to the general operations of the District which are not restricted or designated as to use by outside sources and which are not required to be accounted for in another fund.
- **Capital Outlay Fund** – The Capital Outlay Fund is used to account for the costs incurred for acquiring and improving sites, constructing and remodeling facilities,



and procuring equipment necessary for providing educational programs for all students within the District.

- **Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for and payment of, principal, interest and related costs on general obligation bonds and capital leases.
- **Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes. The District's largest special revenue fund is the Nutrition Fund, which receives the majority of its revenues from local and federal sources and is legally restricted to using such revenues to provide food services to students. The Non K-12 Fund was established to account for the operation of pre-school and adult education programs not part of the regular K-12 school program. The Canyons School District Education Foundation is a blended component unit; although a legally separate entity, it is in substance part of the District's operations. The Foundation's board is approved by the Board of Education. The Foundation exclusively services the District. The Foundation is presented as a governmental fund of the District. The District Activities Fund accounts for monies that flow through the individual school checking accounts. District Activity Fund belongs to the District and is used to support co-curricular and extra-curricular activities in schools, and is administered by the District. This fund includes club accounts, athletic programs, class fees, vending receipts, student activity fees, etc.
- **Proprietary Fund Types** – All proprietary fund types are accounted and budgeted for on a cost of services "economic resources" measurement focus. As a result, all assets and liabilities (whether current or noncurrent) are included in the related balance sheets. Proprietary fund operating statements present revenues that are recognized in the accounting period in which they are earned and expenses that are recognized in the period incurred. An internal service fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis. Internal service funds are designed to accumulate the total cost (including depreciation and overhead) of providing a particular service. The Self-Insurance Fund is the only internal service fund used by the District and is used to account for the revenues and expenses associated with the District's self-insurance plans for medical and prescription insurance as well as industrial insurance. Premiums are charged to the District's other funds to cover anticipated costs.

Utah Laws Governing School Districts

Utah law governs the District's budget procedures and this budget has been prepared accordingly. The following is a summary of significant provisions applicable to school district budgets in Utah:

53A-19-101. Superintendent of school district as budget officer -- School district budget.

- (1) The superintendent of each school district is the budget officer of the district.



(2) Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. The tentative budget and supporting documents shall include the following items:

- (a) The revenues and expenditures of the preceding fiscal year;
- (b) The estimated revenues and expenditures of the current fiscal year;
- (c) An estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;
- (d) A detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
- (e) The estimated financial condition of the district by funds at the close of the current fiscal year.

(3) The tentative budget shall be filed with the district business administrator for public inspection at least 15 days prior to the date of its proposed adoption by the local school board.

53A-19-102. Local school board budget procedures.

(1) (a) Prior to June 22 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.

(b) If the tax rate in the proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53A-17a-133.

(2) (a) Prior to the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.

(b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (2)(a), at least 10 days prior to the public hearing, a local school board shall:

- (i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;
 - (ii) publish a notice of the public hearing electronically in accordance with Section 45-1-101;
 - (iii) file a copy of the proposed budget with the local school board's business administrator for public inspection; and
 - (iv) post the proposed budget on the school district's Internet website.
- (c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (2)(b)(iii) and (2)(b)(iv).

(3) A local school board shall file a copy of the adopted budget with the state auditor and the State Board of Education.

53A-19-103. Undistributed reserve in school board budget.

(1) A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget.



(2) The board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the state auditor.

(3) The board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.

53A-19-104. Limits on appropriations -- Estimated expendable revenue.

(1) A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.

(2) In determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.

(3) In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.

(4) All estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.

(5) A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting.

(6) An increase in an appropriation may not be made by the board unless the following steps are taken:

(a) the board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;

(b) notice of the request is published:

(i) in a newspaper of general circulation within the school district at least one week prior to the board meeting at which the request will be considered; and

(ii) in accordance with Section 45-1-101, at least one week prior to the board meeting at which the request will be considered; and

(c) the board holds a public hearing on the request prior to the board's acting on the request.

53A-19-105. School district interfund transfers.

(1) A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.

(2) Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.

(3) The State Board of Education may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.

(4) The State Board of Education may also authorize school district interfund transfers of residual equity for a financially distressed district if the board determines the following:

(a) the district has a significant deficit in its maintenance and operations fund caused by



circumstances not subject to the administrative decisions of the district;

(b) the deficit cannot be reasonably reduced under Section 53A-19-104; and

(c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the State Board of Education.

(5) The board shall develop standards for defining and aiding financially distressed school districts under this section in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(6) (a) all debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.

(b) Debt service levies under Subsection 59-2-924(3)(e)(iii) that are not subject to the public hearing provisions of Section 59-2-919 may not be used for any purpose other than retiring general obligation debt.

(c) Amounts from these levies remaining in the debt service fund at the end of a fiscal year shall be used in subsequent years for general obligation debt retirement.

(d) Any amounts left in the debt service fund after all general obligation debt has been retired may be transferred to the capital projects fund upon completion of the budgetary hearing process required under Section 53A-19-102.

53A-19-106. Warrants drawn by business administrator.

The business administrator of a local school board may not draw warrants on school district funds except in accordance with and within the limits of the budget passed by the local school board.

53A-19-107. Emergency expenditures.

This chapter does not apply to appropriations required because of emergencies involving loss of life or great loss of property.

53A-19-108. Monthly budget reports.

(1) The business administrator of each local school board shall provide each board member with a report, on a monthly basis, that includes the following information:

(a) the amounts of all budget appropriations;

(b) the disbursements from the appropriations as of the date of the report; and

(c) the percentage of the disbursements as of the date of the report.

(2) A copy of the report shall be available for public review.

Encumbrances – Encumbrance accounting, under which purchase orders for goods and services are recorded in order to restrict that portion of the applicable appropriation, is used to facilitate comparisons with budgets. Outstanding encumbrances at year end are reported as assigned fund balances because they do not constitute expenditures or liabilities.

Inventories – Inventories are accounted for under the consumption method, wherein inventories are recorded as assets when acquired, and expenditures are recorded when the inventories are transferred to the schools for consumption. Inventories recorded in the General Fund and other governmental fund types are stated at cost using a weighted moving average method. Inventories reported in the governmental fund types are equally offset by a non-spendable classification of fund balance, which indicates that they do not



constitute “available spendable resources” even though they are a component of total assets. Inventories recorded in the Vocational Homes program consist of homes held for sale under student home building projects and are stated at the lower of construction and other related costs or net realizable value.

General Fixed Assets – All general fixed assets are carried at cost. All constructed capital assets costing more than \$250,000 and equipment costing more than \$10,000 or that meet other criteria are capitalized and depreciated over their estimated useful lives.

Depreciation is computed on the straight-line method over the following estimated useful lives:

Site Improvements	40 years
School buildings and improvements	40 years
School buses	10 years
Furniture, fixtures, and equipment	5 years

Cash and Investments – It is the policy of the District to follow the requirements of the Utah Money Management Act (Utah Code Annotated 1953, Section 51, Chapter 7) in handling its depository and temporary investment transactions. This law requires the depositing of District funds in a “qualified depository.” The Act defines a “qualified depository” as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the state commissioner of financial institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act also governs the scope of securities allowed as appropriate temporary investments for the District and conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories or primary reporting dealers. Allowable investments under the Act include:

- Negotiable or non-negotiable deposits of qualified depositories.
- Repurchase agreements with qualified depositories or primary reporting dealers.
- Commercial paper which is rated P-1 by Moody’s Investor Services, or A-1 by Standard and Poors, Inc., if the remaining term to maturity is 365 days or less.
- Bankers’ acceptances that is eligible for discount at a federal reserve bank and which have a remaining term of 365 days or less.
- Obligations of the United States Treasury, including bills, notes, and bonds.
- Obligations issued by or fully guaranteed as to principal and interest by the following agencies or instrumentalities of the United States in which a market is made by a primary reporting government securities dealer: Federal Farm Credit Banks, Federal Home Loan Banks, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, or Student Loan Marketing Association.
- Shares of certificates in any open-end management investment company registered with the Securities and Exchange Commission under the Investment Company Act of 1940, the portfolio of which is restricted by law or agreement to investments in which public funds may be invested directly.



- Corporate obligations that are rated A or higher by Moody's Investor Services or A-1 by Standard and Poors, Inc., if the remaining term to maturity is three years or less and if publicly traded.
- Public Treasurer's Investment Fund.

BUDGET DEVELOPMENT AND ADMINISTRATIVE POLICIES

The following Board of Education policies guide the budget preparation and administration.

Operating Budget Policies

- The District will cover current expenditures with current revenues. The District will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- The budget will provide for adequate maintenance of capital, plant, and equipment, and for orderly replacement of equipment.
- The District will maintain an interactive online budgetary control system to assist in following the budget plan.
- The District will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the District will integrate performance measurement and productivity indicators with the budget.

Capital Improvement Budget Policies

- The District will develop and administer a multi-year plan for capital improvements and update it annually.
- The District will budget for major capital projects in accordance with the priorities of the Board of Education.
- The District will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in the operating budgets.
- The District will maintain all assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs.
- The District will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval.
- The District will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The District will determine the least costly financing method for all new projects.
- The criteria for determining the order of project completion are primarily based on safety, housing, need, funding, and efficiency.

Debt Management Policies

- The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- When the District finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.



- The District will try to keep the average maturity of general obligation bonds at or below 20 years.
- Total general-obligation debt will not exceed 4% of the reasonable fair market value of taxable property within the District.
- The District will not use long-term debt for current operations.
- The District will meet all debt service obligations when due.
- The District will retire tax and revenue anticipation debt annually.
- The District will maintain communication with bond rating agencies about its financial condition. The District will follow a policy of full disclosure in every financial report and official statement.
- The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the District's financial strength.



Revenue Estimation Policies

- The District business administrator will estimate annual revenues by an objective, analytical process. The District will not include revenue in the budget that cannot be verified with documentation of its sources and amount.
- The District will set fees and user charges in its proprietary funds at a level that fully supports the total direct and indirect costs of the activity.

Accounting, Auditing, and Financial Reporting Policies

- The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principles, as established by the Governmental Accounting Standards Board (the budget basis is the same as the accounting basis).
- Regular monthly and annual financial reports will present a summary of financial activity by fund.
- An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue its opinion on the District's financial statements.
- The District will seek to obtain and maintain a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. The District will also seek to obtain and maintain the Meritorious Budget Award from the Association of School Business Officials International, and the Distinguished Budget Presentation Award from the Government Finance Officers Association.

Budget Administration and Management Process

- Every dollar of expenditure included in this budget is assigned to some person as a "location center controller" for that particular piece of the budget. This person may be a general administrator, department administrator, building level administrator, teacher, or other staff member. These location center administrators are responsible to control "their" budget, and are subject to disciplinary action for



failure to properly control or manage their budget. The management information system and organization will not allow expenditures to be incurred unless they are properly classified and authorized by the location center controller and within the limits of available appropriations. An interactive online budgetary control system provides location center controller's budget status information at the touch of computer terminal key, as well as monthly reports. Purchase orders are reported as encumbrances against available appropriations at the time they are originated.

Budget Process

The budget process is a continual cycle, with the new year budget process overlapping the current year.

Budget Calendar

An annual budget is prepared for submission to the Board of Education by June 1 of each year and, when necessary, a truth-in-taxation public hearing is held in August. No public funds may be expended until the Board has approved the tentative budget. Financial status reports are provided to the Board monthly. The Board must approve increases to fund expenditures in advance.

- November—Capital budget request forms are issued to schools and department to prepare the capital budget requests.
- January—Capital budget requests received by Capital Committee from schools and departments.
- March—The Utah Legislature completes its session so the state revenue funds for education can be determined.
- March—Enrollment projections by school and grade level are finalized to establish FTE allocations to schools.
- March—Capital committee makes recommendation on which capital projects to include in the budget.
- March/April – Schools and departments submit their operating expenditure requests.
- June 1—Tentative budget for operating and capital completed, posted on the District's Web site and placed on file in the Business Administration Office.
- June 8—Receive assessed property valuations from the County to determine certified Property Tax rate and Debt Service rate.
- June 22—Budget adopted no later than June 22 by the Board of Education.
- August—If Board determines to increase the tax rate above the certified tax rate a Truth-in-Taxation hearing is held, after which the budget is adopted.
- Once adopted, the budget can be amended throughout the year as needed by the Board.
- September—Beginning fund balances are established once the financial audit of the prior fiscal year is completed.

Enrollment

The District receives funding from the state of Utah based upon the average daily membership (ADM) of enrolled students. Enrollment counts are taken frequently



throughout the year and are used as the basis to estimate available funding. Each July, the District submits an annual report of ADM to the Utah State Office of Education (USOE).

The 2014-2015 fiscal year is funded by the State based upon the ADM for 2013-2014. A growth factor will be added to the ADM for any increase in enrollment on October 1 from one year to the next. Enrollment projections are also used to allocate school staffing, supplies, and textbooks. The 2014-2015 District funding levels for staffing have remained the same as the previous year. Despite the economic recession, the District has not increased class sizes for the past six years.

Utah State Legislature

The Utah State Legislature holds a 45-day session annually beginning on the fourth Monday in January. The legislative session is critical to the District budgeting process. An annual budget for public education is approved during the session. The USOE oversees the allocation of the budget to the State's 41 school districts. The District begins to receive state revenue estimates towards the end of March. Much of the District's detailed budget development occurs during April and May in order to have a budget available by June 1.



Utah Code 53A-17A is known as the Minimum School Finance Act. Under the Act, each district in the state is guaranteed a dollar amount for educational programs for each weighted pupil unit (WPU) for kindergarten, elementary, and secondary school students. This is known as the "Minimum Basic School Program" and currently includes restricted and unrestricted funding for educational programs. The unrestricted funds are provided primarily based upon the ADM of students enrolled in kindergarten through 12th grade. Restricted funds are provided for Special Education, Applied Technology Education, and Class Size Reduction. The WPU value for 2014-2015 increased to \$2,972, an increase of \$73 for all WPU funded items with the exception of the Special Education add-on and the CTE add-on, which increased to \$2,726 or \$67. The value of the Flexible WPU decreased \$2 to \$28.

The Basic Program is financed through what is commonly referred to as an equalized state funding formula. Under this system of funding, each district in the state is required to levy a basic rate of 0.001419 per dollar of taxable value and state funds which are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in ADM. State funds, which acquired primarily through a state income tax, are added to the proceeds of the required Basic Tax Rate to guarantee the fixed amount per student. The effect of the state funding system is that 56% of the district's general fund is financed by state appropriations and 34% is financed through; property taxes. It makes no difference to the District how much the proceeds of that Basic Tax Rate are, the amount received per student in ADM will always have the amount guaranteed by the Legislature. What changes each year is the portion that is provided by local taxes as compared to the portion provided by State funds. However, the total always will be the guaranteed amount per student.



Budget Requests

Department directors submit annual budget request for their departments and programs. School principals submit annual capital budget requests. School operating budgets are established based upon estimated enrollment. The Superintendent and the Board of Education prioritize all of the requests. Necessary adjustments are made and the budget is balanced with projected revenues. The complete budget is presented to the Board for final approval in June.

Amendments to the Budget

Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board of Education, upon recommendation of the Superintendent, can approve reductions in appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed changes. After receiving public comments, the Board can then take action on the amendment. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of the Canyons School District is usually amended once each year, when the Board also takes actions on the new fiscal year budget.

Budget Recognition

The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary vehicles to present the financial plan and results of operations of the District. This budget document has been structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO), as well as the Designated Budget Presentation Award presented by the Government Finance Officers Association (GFOA). The District's 2013-2014 budget document received awards from both the GFOA and ASBO. This will be the fifth year the District has submitted for these awards and it is anticipated that the 2014-2015 budget document will qualify for the awards from both organizations.

REVENUE AND EXPENDITURES

Revenues and expenditures are shown in detail in the financial section by fund. Major sources of revenues, and function and objects of expenditures, for the District are summarized below:



REVENUES

Property taxes – Property taxes are levied to provide for the operating funds of the District. On June 8 of each year, the Utah State Tax Commission provides the District with a Certified Tax Rate. After receiving the Certified Tax Rate, the District's property tax rates can be determined. The Basic Program Tax Rate is set by the legislature; all other rates are set by the Board of Education with rate ceiling set by state law.

Registered vehicles – Prior to 1992, motor vehicles were



assessed a tax based on the individual entity tax rate where the vehicle was registered. Beginning in January 1992, all motor vehicles in Utah were assessed at a rate of 1.7% of market value. The revenues collected in each county from the uniform rate was distributed by the county to each taxing entity in the same proportion in which revenue collected from other property tax is distributed. For fiscal year 1998, vehicles were assessed at 1.5% market value. Beginning 1999 vehicles are now charged a fee based not on market value but on the age of the vehicle.

Interest on investments – The District earns interest on funds invested until they are needed to cover expenditures. The District invests funds in accordance with the Utah Money Management Act. The interest earnings are credited to each fund on the cash balance of the fund during the fiscal year.

State sources – The state provides about 56% of the total General Fund revenue. Most of the state revenues are allocated based on student enrollment. The Non K-12 Program Fund also receives categorical funding for programs such as adult education and preschool. The Nutrition Fund receives a reimbursement from the state for each student lunch served. The state funding is provided from the State Liquor Tax revenue.

Federal sources – The Federal Government provides funding, both direct and through the Utah State Office of Education for specific programs. The major areas of support include Special Education, Nutrition, Applied Technology Education, and the No Child Left Behind Act.

EXPENDITURES

District expenditures must be reported to the USOE in accordance with accounting classifications outlined by USOE. However, day-to-day administration of the budget is delegated to the operating administrators in charge of the schools and departments. Major capital outlay and equipment expenditures are recorded in the Capital Outlay fund. Functions and objects classify expenditures. The function describes the activity for which a service or material object is acquired. The object classification describes the service or commodity obtained as a result of a specific expenditure.

FUNCTIONS

Instruction – Activities dealing directly with the interaction between teachers and students. Teaching may be provided to pupils in a school classroom, or other location such as a home or hospital and in other learning situations such as those involving co-curricular activities. Included here are the activities of aides or assistants of any type that assist in the instructional process.

Student Services – Activities that are designed to assess and improve the well-being of students and to supplement the teaching process. Examples of student services are counselors, social workers, psychologists, and nurses.

Staff Services – Activities associated with assisting the instructional staff with the content and process of providing learning experience for pupils. It includes activities designed to manage, direct, and supervise the instructional program and improve the quality of



instruction and curriculum. The costs of acquiring and distributing library and media resources used to support instruction are included here.

District Administration – Activities concerned with establishing and administering policy for the entire school system. It includes responsibilities of such areas as the Board of Education and the Office of the Superintendent.

School Administration – Activities concerned with the overall administrative responsibility for a single school or a group of schools. It includes the principal, assistant principal, and other administrative and clerical staff.

Central Services – Activities that support other administrative and instructional functions including business services (accounting, budgeting, payroll and purchasing), human resources, planning and enrollment, information technology, and public relations.

Operational and Maintenance of Plant – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities that maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

Student Transportation – Activities concerned with the transportation of students to and from school, as provided by state law.

OBJECTS

Salaries — Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions.

Benefits — Amounts paid by the school district on behalf of employees. Payments are fringe benefits and, although not paid directly to employees, nevertheless is part of the cost of personnel services. The benefits include social security and retirement, employee health insurance, unemployment and workers compensation.

Salaries and benefits account for 62% of the 2014-2015 total budget for all governmental funds and 85% of the total General Fund budget. The major benefits provided to employees are enrollment in the Utah State Retirement (URS), Social Security, health and accident insurance, industrial insurance, life insurance, and unemployment insurance.

Canyons School District contributes to the URS an amount based on a percentage of the employee's salary. URS provides refunds, retirement benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries in accordance with retirement statutes.

The District is self-insured for employee health and accident insurance and workers compensation. Benefit payments, plus an administrative charge, are made to third-party administrators who approve the processing of all claims. All transactions of the plan are recorded in the employee benefits self-insurance fund. The proposed budget for the self-insurance fund includes \$26.6 million in expenditures for the 2014-2015 fiscal year. This is



a slight increase over the previous year as the district plans to rebid its pharmacy plan for substantial savings.

Benefit rates are budgeted on the following basis:

Purchase services — Purchased services include three types; professional, property, and other. Professional services include such areas as architectural, audit, and legal. Property services include such expenses as water, sewer, garbage, equipment repair, and building rental. Other services include mileage and travel reimbursements to employees, telephone services, and liability and property insurance.

District Benefits	
Benefit	Rate
Retirement (URS Tier 1)	23.69% of Salary
Social Security	6.20 % of Salary
Medicare	1.45% of Salary
Worker's Compensation	0.80% of Salary
Health and Life Insurance	\$7,210 per FTE
Disability Insurance	\$157 per FTE

Supplies — Supplies include items such as instructional supplies, textbooks, library books, and audiovisual materials. Also included, are supplies for District departments and programs, and custodial and maintenance supplies. Utilities and fuel are also included as supplies expense.

Property and Equipment — The majority of the expenditures in this category are in the Capital Outlay Fund. Examples of capital outlay expenditures are purchases of equipment, furniture, computers, school buses, and vehicles. In addition, cost of improvements to school buildings such as remodeling, construction, and upgrades to electrical and mechanical systems. Portions of the equipment expenditures are also recorded in the General Fund. Equipment purchases for state and federal grants, as well as cost associated with maintaining equipment in buildings, are included in the general fund.

Other objects — Principal and interest payments are the major expenditure in this category. Also included in this category are association dues, legal settlements, audit fees and training for transportation employees.

CAPITAL PROJECTS

On June 22, 2010 voters approved a \$250 million bond to be used to build Corner Canyon High, upgrade two existing high schools to handle moving ninth grade into the high school, replace four middle schools, major remodel, including installing air conditioning and enclosing open classrooms at two middle schools, replace three elementary schools, and perform seismic upgrade at one elementary school. The District is in the process of developing 10- to 15-year capital facilities improvement plan that will cover the needs of the remaining District facilities. The revenues for the plan will include funding from the District's ongoing capital outlay funds and proceeds from the recently passed bond election.

The five projects constructed with the funds from the \$250 bond proceeds that opened in 2013-2014 school year are as follows:

- **Butler Middle School** – Complete rebuild of the old Butler Middle School, which was originally built in 1965. The new school was being built directly west of the existing school. The new school has a capacity of approximately 1,300 students and features a 1,000-seat auditorium. The new energy efficient build is expected to



reduce energy costs from \$0.87 per square foot to \$0.75 per square foot, a 14% saving or approximately \$25,000 per year. Construction began in June 2011 and was substantially completed in August 2013 at a cost of \$31 million.



- **Corner Canyon High School** – This is a new high school and was the District's fifth comprehensive high school. Located at the south end of the District in the city of Draper it has a capacity of approximately 2,270 students. It is estimated that the utility costs for this new energy efficient high school will run approximately \$0.75 per square foot. Construction began in June 2011 and was substantially completed in August 2013 at a cost of \$71.4 million.

- **Draper Park Middle School** – Construction on the 1,600 capacity middle school began in June 2012 on a site of vacant land owned by the District. The school opened in August 2013 at a cost of \$38.2 million.



- **Brighton High School** – This project was to build additional classroom space and other facilities needed by the school to house ninth grade students who started attending the school in 2013-2014 as part of the District grade reconfiguration. The cost was \$5.2 million.
- **Hillcrest High School** - This project was to build additional classroom space and other facilities needed by the school to house ninth grade students who started attending the school in 2013-2014 as part of the District grade reconfiguration. The cost was \$6.8 million.

Included in the 2014-2015 budget are the following major projects:

- **Mount Jordan Middle School** – This is a replacement of the old Mount Jordan Middle School that was originally built in 1954. This is the ninth of thirteen projects the Board approved with the passage of the \$250 million bond election in 2010. The new school will be built on the footprint of the old school and the Mount Jordan students will be relocated to the old Crescent View Middle School for the 2013-2014



and 2014-2015 school years during construction. The estimated cost of the new school is \$41.5 million.

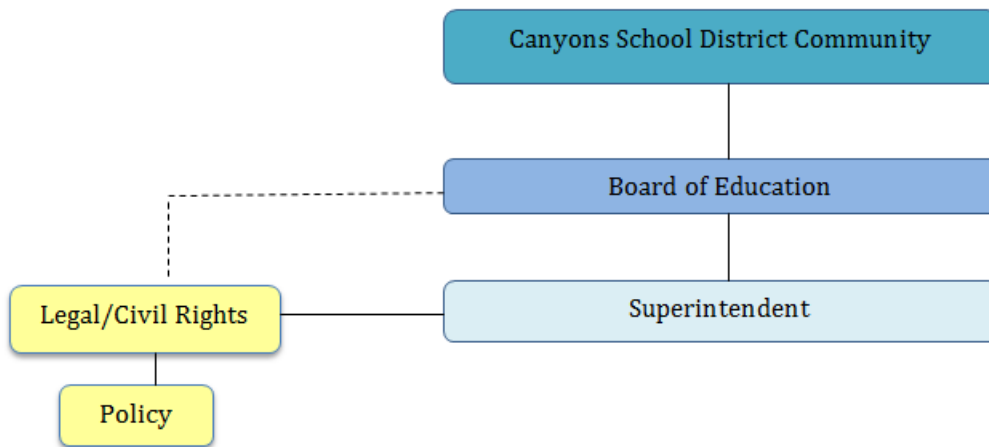
- **Alta High School** – Convert the old auto shop at into a robotics lab and dance studio. The weight room will be relocated. Also four new tennis courts will be added.
- **Jordan Valley** – The carpet will be replaced in all hallways and classrooms. The hallways will be painted. All restrooms will be remodeled.
- **Ridgecrest Elementary** – The parking lot will be replaced and the sprinkler system updated.
- **Midvale Middle School** – The school will be replaced as part of the \$250 million bond projects. Engineering and programming will occur during the 2014-2015 school year. Construction will occur in fiscal years 2016 and 2017. The new school will open in August 2017.



DEPARTMENT BUDGETS

The Board, Superintendent, and Chief Financial Officer recognize that nearly all of the District's revenues are from local, state, and federal taxes. Therefore, in order to be transparent and responsible for taxpayer dollars, all District directors must submit annual budget requests. Included with the request, they must submit a mission statement and services performed by their department, accomplishments for the previous year, goals, and objectives. If applicable and obtainable, performance measurements for the next year are also to be included. All budget requests must support the District's mission of all students graduating college-and career-ready.

The remainder of the Organization Section contains a summary of each department budget requests, including mission statement, services, accomplishments, 2014-2015 objectives, performance measurements, and budget summary.



*The Board of Education (011)*

FY 2015

Performance

Spotlight

Department Mission

Serve the communities of Canyons School District by governing the continual implementation of creative and cost-effective plans, policies and programs that promote and celebrate the highest standards of educational excellence.

Department Overview

The Board of Education works with the Superintendent, the Chief Financial Officer, and Administrative Cabinet to guarantee the judicious use of taxpayer funds while providing leadership that leads to increased student achievement at all grade levels. The Board approves administrative appointments; decides policies and procedures; meets regularly in open session to deliberate and decide the public's business; conducts Town Hall constituency meetings to maintain relationships with patrons, and advocates for the continued support of public education.





FY 2013-14 Accomplishments

- ✦ Hired Dr. James Briscoe to be the new superintendent
- ✦ Oversaw successful grade reconfiguration
- ✦ Opened the new Corner Canyon High School
- ✦ Opened the new Butler and Draper Park middle schools
- ✦ Approved the restructuring of the former Jordan School District outstanding debt, annually saving the District \$560,000

FY 2014-15 Goals & Objectives

- ✦ Work with Dr. Briscoe to refine and move forward the Academic Plan
- ✦ Complete a Capital Facilities assessment evaluation
- ✦ Complete the rebuild of Mount Jordan on-time and within budget
- ✦ Continued building relationship with community officials.

011 Board of Education	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	7.0	7.0	7.0	7.0	7.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	-	-	-	-	-	-	0.00%
Total FTE	7.0	7.0	7.0	7.0	7.0	-	0.00%
100-Salary	\$ 89,000	\$ 89,000	\$ 91,000	\$ 91,000	\$ 91,000	\$ -	0.00%
200-Benefits	111,095	133,166	122,776	78,187	80,132	1,945	1.58%
300-Purchased Services	52,582	12,824	15,220	35,000	10,000	(25,000)	(71.43%)
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	20,550	26,562	20,647	42,000	42,000	-	0.00%
600-Supplies	10,219	6,517	12,665	12,000	12,000	-	0.00%
700-Equipment	2,879	-	4,431	5,000	5,000	-	0.00%
800-Other	12,300	12,300	56,220	30,000	30,000	-	0.00%
Total Expenses	\$ 298,625	\$ 280,368	\$ 322,959	\$ 293,187	\$ 270,132	\$ (23,055)	(7.86%)

*Office of the Superintendent (014)*

FY 2015

Performance

Spotlight

Department Mission

Inspire students to achieve excellence in their academic and personal development; empower faculty and staff to employ innovative and creative approaches in the delivery of services; ensure the wise use of public funds, and serve as both a leader and supporter of the Canyons District communities.

Department Overview

The Superintendent is the Chief Executive Officer of the District and works with the Board of Education to lead and manage the 34,000-student District. In addition to building and maintaining relationships in business, higher education and legislative communities, the Superintendent oversees the academic, financial and operational wellness of the District. The Superintendent selects the administrative staff; assigns, transfers, and promotes employees according to the interests of the organization; ensures adherence to laws, policies and regulations; supervises the implementation of a facility construction, operation and maintenance program, and regularly reports to the Board on issues relating to the governance and operation of the schools.





FY 2013-14 Accomplishments

- ✚ Successfully implemented all aspects of grade reconfiguration.
- ✚ Oversaw the openings of Corner Canyon High and Butler and Draper Park Middle Schools.
- ✚ Implemented new standards based elementary report card.
- ✚ Increases in Advanced and Honors high school diplomas

FY 2014-15 Goals & Objectives

- ✚ Refine and improve upon academic plan
- ✚ Improve communication throughout the District
- ✚ Visit all school locations
- ✚ Ensure needed supports for district and school administrators, as well as teachers to make significant progress in academic achievement

014 Superintendent	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	1.0	1.0	1.0	1.0	1.0	-	0.00%
Total FTE	2.0	2.0	2.0	2.0	2.0	-	0.00%
100-Salary	\$ 247,290	\$ 249,351	\$ 309,622	\$ 238,102	\$ 264,450	\$ 26,348	11.07%
200-Benefits	88,935	92,286	112,796	84,379	101,363	16,984	20.13%
300-Purchased Services	5,935	18,020	525	10,000	10,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	44,819	34,747	23,237	33,500	33,500	-	0.00%
600-Supplies	16,515	18,714	14,907	23,000	23,000	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	25,426	14,639	10,031	10,000	10,000	-	0.00%
Total Expenses	\$ 428,920	\$ 427,756	\$ 471,118	\$ 398,981	\$ 442,313	\$ 43,332	10.86%



Department of Civil Rights/Legal Counsel (023)

FY 2015

Performance

Spotlight

Department Mission

Seeks to reform, to uplift, and to develop students in order to help shape worthy citizens

Department Overview

The department of Civil Rights and Accommodations/ Legal Counsel provides guidance to school administrators in dealing with safe school and other policy violations in order to ensure the safety and security for each person in the campus community, ensures compliance with anti-discrimination laws, and provides reasonable accommodations for students, employees, and staff with qualified disabilities. Legal Counsel provides legal services for the District.

Key Outcome Measures

- ✚ Provide thorough and timely investigations of student or employee complaints of discrimination, harassment, and other grievances.
- ✚ Draft or review agreements and contracts involving the District.
- ✚ Provide reasonable accommodations for students and employees with qualified disabilities.



FY 2013-14 Accomplishments

- ✚ Conducted numerous investigations of student and employee complaints of discrimination, harassment, and other grievances.
- ✚ Drafted and reviewed multiple agreements and contracts involving the District.
- ✚ Oversaw creating and renewing Section 504 plans for students and ADA accommodation plans for employees.
- ✚ Prepared Federal and State Discipline and Civil Rights reports.

FY 2014-15 Goals & Objectives

- ✚ Provide additional and updated training and follow-up on implementation dealing with safe and drug-free schools, truancy, drug and alcohol policy, and short-term home and hospital
- ✚ Provide ongoing training in community and schools on civil rights issues, particularly on Student Anti-Discrimination Policy and 504 Plans
- ✚ Continue guidance to school administration regarding custody and guardianship issues

023 Civil Rights	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	2.0	2.0	1.0	1.0	-	0.00%
ESP	2.0	2.0	2.0	1.0	1.0	-	0.00%
Total FTE	3.0	4.0	4.0	2.0	2.0	-	0.00%
100-Salary	\$ 186,937	\$ 268,693	\$ 282,517	\$ 149,987	\$ 179,223	\$ 29,236	19.49%
200-Benefits	59,521	92,137	109,077	58,605	65,501	6,896	11.77%
300-Purchased Services	-	-	-	400	400	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	1,435	2,052	6,481	7,075	7,075	-	0.00%
600-Supplies	6,197	10,681	10,603	5,000	7,000	2,000	40.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	-	-	-	-	-	-	0.00%
Total Expenses	\$ 254,090	\$ 373,563	\$ 408,678	\$ 221,067	\$ 259,199	\$ 38,132	17.25%



Department of Civil Rights/Legal Counsel

FY 2015

Performance

Report

The Civil Rights and Accommodations department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance

Performance Measure	FY 2014-2015	
	FY 2013-2014	Target
504 Appeals	1	2
New 504 Plans	85	88
Current 504 Plans	99	102
New ADA Accommodations	6	7
Current ADA Accommodations	6	7
EEOC/UALD Cases; Favorable Determinations	7:6/6	6:6/6
Agreements/Contracts Drafted	4	6
Agreements/Contracts Reviewed	30	32



Department of Policy Research (022)

FY 2015

Performance

Spotlight

Department Mission

Research and propose recommendations to the Board of Education regarding District Policy.

Division Overview

The Department of Policy Research is responsible to work under the direction of the Board of Education and Superintendent to convene and organize District Policy Task Forces for the revision of District Policy.

The Department of Policy Research is responsible to ensure patrons and employees are able to access District Policy in a manner that is current, transparent, online, and up-to-date.

The Coordinator of Policy, Student Discipline, and Appeals assists other Departments with District Policy questions and services as needed.

Key Outcome Measures

- 📖 The number of Board Approved Policies
- 📖 The number of Policy Task Forces convened at the direction of the Board of Education
- 📖 The number of District Policies reviewed and updated
- 📖 Policy recommendations to the Board of Education
- 📖 Policies added to the Online Canyons Policy Manual Library
- 📖 Additional tasks by assignment and invitation
- 📖 Scholarly Publications



Services

The Department of Policy Research is responsible to work under the direction of the Board of Education and Superintendent to convene and organize District Policy Task Forces for the revision of District Policy. The Department of Policy Research is also responsible to recommend legal and policy updates to the Board of Education regarding existing policies.

The Department of Policy Research is primarily responsible to post District policies online in the District Policy Manual Library at <http://policy.canyonsdistrict.org>.

During the 2013-2014 school year the Department of Policy Research was assigned responsibility for Student Discipline and District Level Hearings. In this capacity, the Coordinator of Policy, Student Discipline, and Appeals conducts student due process hearings as well as all academically related appeals.

The Department of Policy Research also serves as staff to the Canyons School District Education Foundation. In this capacity, the Coordinator of Policy Research drafts Foundation policies to support the Foundation as needed.

The Department of Policy Research assists other district task forces as requested by assignment. During the academic year 2013-2014, the Coordinator of Policy, Student Discipline, and Appeals served on the Small Capital Facilities Task Force, the School Capacity Task Force, and the School Safety Task Force. The Department of Policy Research has an obligation to maintain current on legal and policy trends within education law. To accomplish this objective the Coordinator attends professional conferences and submits scholarly research.



FY 2013 -2014 Accomplishments

- ✚ Revised 15 policies that were approved by the Board of Education.
- ✚ Approval of the Board of Education Code of Conduct
- ✚ Approval of the Fiscal Accountability Policy.
- ✚ Provided leadership to two District Policy Task Forces: Non-discrimination and Student Discipline in ongoing policy development.
- ✚ Conducted SALTA hearings regarding SALTA gifts magnet students.

FY 2014-2015 Goals & Objectives

- ✚ Revise existing CSD policies in accordance with 2014 Legislative Session.
- ✚ Revise and update CSD Board policies older than 5 years.
- ✚ Consultation regarding Policy Development and Administrative questions regarding policy.

022 Policy	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	-	1.0	1.0	1.0	1.0	-	0.00%
ESP	-	-	-	-	-	-	0.00%
Total FTE	-	1.0	1.0	1.0	1.0	-	0.00%
100-Salary	\$ -	\$ 78,891	\$ 74,303	\$ 82,978	\$ 85,838	\$ 2,860	3.45%
200-Benefits	-	34,241	33,406	31,638	33,977	2,339	7.39%
300-Purchased Services	-	-	3,334	8,200	8,200	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	-	3,546	2,835	5,300	5,300	-	0.00%
600-Supplies	-	16	7,290	5,600	5,600	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	-	664	2,738	2,000	2,000	-	0.00%
Total Expenses	\$ -	\$ 117,357	\$ 123,906	\$ 135,716	\$ 140,915	\$ 5,199	3.83%

Note: Department was created in the 2011-2012 school year, previously combined with 017 Chief Operating Officer.



Policy Research

FY 2015

Performance

Report

The Policy Research department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance

Performance Measure	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015 Target
District Policies Reviewed	26	40	40	40
District Policies Task Forces Convened	4	4	4	2
Policies Presented to the School Board	26	32	15	15
Policies Approved	26	32	15	15
Policies Posted to CSD Policy Manual Library	26	32	15	15
Participant in District Task Forces	4	5	5	5
SALTA Gifted Magnet Appeals	43	41	24	25
Canyons Education Foundation Policies	3	3	1	1
Canyons Honors & Advanced Diploma Appeals	n/a	13	2	10
District Level Hearings	n/a	n/a	32	30
Retentional Acceleration Hearings	n/a	n/a	3	3



External Affairs

Government
Relations

Communications
&
Public Relations

CSD Foundation

Partnerships and
Volunteers



External Affairs/Government Relations (021)

FY 2015

Performance

Spotlight

Department Mission

Support the Board of Education and Superintendent to create smooth and timely operations. The Department creates and maintains a positive working relationship between Canyons School District and federal, state, and local elected officials. Oversees all external relations within the district.

Department Overview

The Department is responsible for business involving the Board of Education, Government Relations, Community Relations and External Affairs.

The Director coordinates and manages the support staff for the Board of Education and Superintendent. Furthermore he oversees all External Affairs including Communications, the Canyons Education Foundation and Office of Public Engagement.

Key Outcome Measures

- ✚ Maintain relationships with national, state, county and city government entities
- ✚ Legislative session outcomes
- ✚ Effective Board of Education meetings, events and communications
- ✚ Success of external communications throughout the departments of Communications, Canyons Education Foundation, and Public Engagement



Board of Education

Oversee the staff that supports the Board in public meetings, events, communications, and district recognitions. Arrange for technical and supply needs. Assure clear District/Board communications. Work to carry out Board direction with integrity.

Government Relations

Oversee all relations with elected officials. Assure District attendance at all legislative, interim, appropriations, USOE Board and committee meetings. Maintain constant contact with city mayors and councils. Follow educational issues through the political lens.

Public/Community Engagement

The Public Engagement office assists with Government Relations with local, county and state officials. Attends legislative session and all interim meetings, committee meetings, appropriations meetings and Utah State Board of Education meetings. Serves, by assignment, on city partnership boards and committees.

Assists Communications Department with parent and community dissemination of information, District events and social media.

Coordinates Dual Immersion new foreign teacher support, assisting with teacher logistics and acclimation to living in Utah.

Serves as the liaison to the PTA attending all Region and Council meetings and assisting with training. Serves on Utah PTA committees; Legislative Action Committee, Engaged Minority Leadership and Community Involvement.

Works with the Utah State LAND Trust Office for training and legislative action; serves on Utah Association of School Community Councils.

The coordinator assists with Board of Education support by scheduling and attending constituency meetings, coordinating additional Board community meetings, support at Board of Education monthly meetings and attendance at Chamber of Commerce and other community functions.

Special assignments as requested by Board of Education, Superintendent and Department Director:

- Active Shooter Drill
- Sandy Fire Drill
- Superintendent search logistics

Communications, Canyons Education Foundation/Partnerships and Volunteer Coordinator

See individual sections



FY 2013-14 Accomplishments

- ✚ Successful 2014 Legislative session
 - Defeated SB91; County-wide equalization extension
 - Defeated SB157; School Based Budgeting Amendments; would have moved 85% of budget to principals and then required them to hire business admin
 - Positively updated school grading law
 - Defeated equalization bills unfavorable to CSD
 - Defeated SB202; Charter School Funding Amends; (cost \$550,000/yr, increasing to over \$1mil in next few years)
- ✚ Assisted the Board in the hiring of Dr. James Briscoe, Canyons new Superintendent
- ✚ Worked through logistics with Draper City for new school operations
- ✚ Worked with each city for new/renovated schools logistics
- ✚ Public Engagement assisted with community issue resolution at two schools

FY 2014-15 Goals & Objectives

- ✚ Assist the Board with patron communications and relationships
- ✚ Maintain relationships with cities within the District boundaries
- ✚ Protect the school district during the 2015 Legislative session
- ✚ Continue to establish and maintain relationships with legislative delegation & other elected bodies
- ✚ Organize town hall and community meetings for the introduction of Dr. Briscoe
- ✚ Oversee operations of Canyons Education Foundation and oversee hiring of new Development Director
- ✚ Facilitate understanding of political climate to education departments
- ✚ Collaborate with education entities to strengthen public education and build relationships on behalf of Canyons District
- ✚ Successfully support new dual immersion teachers in their transition to Canyons District



021 External Affairs/Govt Relations	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	4.1	4.1	3.1	2.0	2.0	-	0.00%
Total FTE	5.1	5.1	4.1	3.0	3.0	-	(0.00%)
100-Salary	\$ 306,282	\$ 328,954	\$ 369,178	\$ 434,198	\$ 439,743	\$ 5,545	1.28%
200-Benefits	95,036	103,284	105,237	118,679	125,018	6,339	5.34%
300-Purchased Services	2,944	6,214	16,678	15,000	15,000	-	0.00%
400-Purchased Property Services	2,000	2,150	2,150	2,500	2,500	-	0.00%
500-Other Purchased Services	4,704	3,416	2,058	8,500	8,500	-	0.00%
600-Supplies	6,057	3,471	3,746	16,500	16,500	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	100	-	-	200	200	-	0.00%
Total Expenses	\$ 417,123	\$ 447,488	\$ 499,047	\$ 595,577	\$ 607,461	\$ 11,884	2.00%

Legislative Financial Performance Measures	Saved the District	Gained the District
Defeated		
SB91 County-wide equalization extension	Approx. \$2.5 million per year for 4 years	
SB157 School Based Budgeting Amendment	Would have shifted 85% of budget to principals and required they hire business administrators	
HB109s2 Public Ed Capital Funding Equalization	\$30,000 ongoing	
SB202 Charter School Funding Amendments	\$550,000 immediately; increasing to over \$1 million in the next few years	
Influenced State Board to either stay the course or allow districts to choose direction on Common Core	\$500,000 textbook expenditure + additional investment that would have been wasted	
State Board rule adoption to allow School Community Councils to use LAND Trust Funds for PBIS		Gained Flexibility of approx. \$220,000 to support PBIS
Minimum School Program increase of 4.7%		Increase



Department of Communications (051)

FY 2015

Performance

Spotlight

Department Mission

Support, promote, and positively brand the District and schools by providing impeccable customer service and accurate and timely information to employees and the public.

Department Overview

The Communications team provides strategic communications, public relations and social media. It includes the official spokespersons for the Board of Education and District Administration, who respond to news media, public information and government records requests. It also includes the District Web site design, content and maintenance, and customer service assistance and training. The Communications team facilitates Board of Education recognitions, coordinates District and Board events, creates and distributes publications including informational brochures, employee and community newsletters, and the Board Meeting Summary.

Key Outcome Measures

- ✚ Web and Social Media Engagement
- ✚ Increased community and employee understanding about District events and activities



FY 2013-14 Accomplishments

- ✚ Updated the District Web site to improve mobile capabilities, data speed and branding opportunities
- ✚ Transferred all school Web sites to an upgraded platform
- ✚ Created online toolbox to assist employees in communication needs
- ✚ Secured positive, informative media coverage of the district and schools
- ✚ Increased reach and audience impact of social media sites with multi-media messages
- ✚ Enhanced print media branding and information about CSD events and accomplishments

FY 2014-15 Goals & Objectives

- ✚ Bolster use of analytics to yield data-driven decisions
- ✚ Improve connectivity of communication platforms to improve strength of message, SEO and user experience
- ✚ Assist with the internal and external introduction of new superintendent
- ✚ Create additional templates in the CSD toolbox for employee communication needs
- ✚ Increase patron understanding of and engagement in district issues and accomplishments
- ✚ Increase employee engagement and understanding of district issues and accomplishments

051 Communications	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	2.0	3.0	3.0	2.0	2.0	-	0.00%
Total FTE	4.0	5.0	5.0	4.0	4.0	-	0.00%
100-Salary	\$ 368,270	\$ 412,137	\$ 417,477	\$ 384,625	\$ 392,108	\$ 7,483	1.95%
200-Benefits	123,595	154,750	162,058	131,983	139,801	7,818	5.92%
300-Purchased Services	9,922	5,440	11,220	15,000	15,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	26,943	29,985	42,689	42,000	42,000	-	0.00%
600-Supplies	28,524	30,252	41,672	42,500	42,500	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	994	1,428	2,435	700	700	-	0.00%
Total Expenses	\$ 558,248	\$ 633,992	\$ 677,552	\$ 616,808	\$ 632,109	\$ 15,301	2.48%

*Department of Communications*

FY 2015

Performance*Report*

The Communications Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance

To increase community knowledge about District events and activities, the Communications Office provides timely information in a number of communication platforms. The monthly printed newsletter, CSD2U, is mailed to parents of Canyons students to spotlight achievements and advancements of the Canyons School District community. We are improving the content of the publication based on community survey input gathered in 2013-2014. We also will continue to provide annual printed updates regarding the accomplishments and vision of Canyons School District to all CSD taxpayers. This update comes in the form of the InRoads newsletter, which is mailed to all addresses within CSD boundaries in August.

The Communications Office also relays information about District achievements and advancements through Web and social media channels in efforts to increase engagement in these media. The result is measured by the time spent on Web pages, and by the "shares" and "likes" on Facebook and "retweets" on Twitter.

Additional, strategic communication tools will be implemented to gather analytics regarding CSD online messages and information. The analytics will be used to improve content and content usability by CSD publics. This effort will be strengthened with a focus on connectivity of information and branding across our printed, Web and social media platforms. The intended outcome will be a strengthened message, search engine optimization and improved user experiences. This outcome will be measured by analytics regarding social media and web content, and surveys regarding our printed materials.



Canyons Education Foundation (075)

FY 2015

Performance

Spotlight




Department Mission

The Canyons School District Education Foundation works in tandem with community and business partners to build support for public schools and to advance the Canyons School District's mission to help every student become college-and career-ready and find a meaningful purpose in life.

Department Overview

Created to build an unparalleled support system for our students, faculty, and staff, the Foundation overseen by a volunteer board, with staff assistance from the Administration, cultivates ideas, motivates participation, and encourages direct monetary and in-kind contributions from individuals, businesses, and community organizations. The major aim of the Foundation is to complement and support the overall mission of Canyons School District. To that end, the Foundation pledges to maintain a laser-like focus on providing additional financial assistance to students, faculty, and staff throughout the District.

Key Outcome Measures

- 
 Donations (both in-kind and monetary) received into the Foundation since it's inception.
- 
 Events to gather support, recruit board members to serve on the Foundation Board, and raise funds for the Foundations initiatives. This including the expenses to hold those events.
- 
 Information gathered from independent fund raising consultants who have given counsel regarding staffing, budget, and operation costs to help the Office of Development to be most effective.
- 
 Alignment of the Foundation Board's vision with the Board of Education's vision.



Fund Raising Initiatives

- Support of S.T.E.A.M curriculum (science, technology, engineering, environment, math, as well as arts integration)
- Grants to teachers for curriculum and professional development
- Scholarships and advanced diplomas
- Support for students with special needs
- Medical assistance for those students who cannot afford it otherwise
- Sponsorships for First Robotics and Lego League Teams
- Employee Giving Campaign
- Partnerships with businesses that offer financial support for our students and teachers
- Annual Giving for a new Alumni Association



Partnerships and Volunteering Initiatives

- Initiate, develop, and direct a comprehensive portfolio of activities to ensure meaningful partnerships between the school district, Canyons Education Foundation, and community stakeholders, including parents, senior citizens, community nonprofit organizations, religious organizations, businesses, and institutions of higher education.
- Coordinate and oversee all district volunteer programs.
- Develop and oversee service learning and community outreach programs and activities for district personnel, students, and patrons.
- Work collaboratively with schools, Parent Organizations, PTA's, corporations and foundations in Utah and out-of-state to acquire funding and support for appropriate programs.
- Program development/management, stewardship, and donor recognition.
- Work with school fundraising vendors on providing appropriate documentation, per board policy.
- Manage business partners requests for advertising opportunities, including flier and poster distributions, in schools.



FY 2013-2014 Accomplishments

- ✦ Raised \$60K at 2013 Golf Tournament.
- ✦ Raised \$63K at S.T.E.A.M. Gala.
- ✦ Increased S.T.E.A.M. curriculum funding to \$212K.
- ✦ Awarded \$92K for teacher innovation grants in S.T.E.A.M.
- ✦ Worked with State STEM center to secure funding for our 5 FIRST Robotics teams. Hosted State Kickoff Event.
- ✦ Hosted a State Qualifier for FIRST Lego League at one of our middle schools. Doubled the number of Canyons teams. Working to build more Lego League teams in our district.
- ✦ Collaborated with Nu Skin and their new STEM related grant program to advertise, recruit, and assist in reviewing grants that awarded our district \$30K.
- ✦ Added features to the volunteer check-in system. Collaborating with the Region PTA to establish a more robust system for determining total volunteer hours in our schools and increase volunteerism.
- ✦ Published directories for four high school alumni association creation.
- ✦ Established the 'Canyons Can' awareness program.
- ✦ Created an electronic Foundation Newsletter to communicate with our donors, supporters, and business partners.
- ✦ Instituted Canyons Deals, a way for our business partners to share offerings with Canyons employees and families.
- ✦ Designed and launched new Foundation website as a tool to better serve business partners, provide resources to teachers, and support volunteer participation.

FY 2014-2015 Goals & Objectives

- ✦ Through fundraising events, relationship development, and grant writing, provide ongoing support and fundraising for the middle school S.T.E.A.M. initiative.
- ✦ Work with EBL to seek grant funding for STEAM.
- ✦ Continue fundraising for teacher grants and the District Foundation Endowments.
- ✦ Establish MOU's for Alumni Associations establishment at our high schools.
- ✦ Grow Canyons Deals and Classroom Resources programs to provide more offerings and resources to employees and patrons of the district from our business partners.
- ✦ Continue growing our reach to the community via Social Media campaigns and monthly Newsletter to increase branding and awareness of the Foundations initiatives.
- ✦ Host State Qualifier for FIRST Lego League and Kickoff Event for FIRST Robotics.
- ✦ Increase volunteerism in the schools and collaborative reporting with the PTA's.



075 Education Foundation	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	1.0	-	-	-	-	-	0.00%
Total FTE	2.0	2.0	2.0	2.0	2.0	-	0.00%
100-Salary	\$ 134,397	\$ 188,912	\$ 215,757	\$ 148,403	\$ 165,666	\$ 17,263	11.63%
200-Benefits	35,108	63,270	72,508	58,142	66,091	7,949	13.67%
300-Purchased Services	1,380	3,232	1,183	3,000	3,000	-	0.00%
400-Purchase Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	8,954	6,169	10,664	23,350	22,850	(500)	(2.14%)
600-Supplies/Food	70,582	244,465	333,473	494,000	520,500	26,500	5.36%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	-	4,736	1,504	1,700	2,000	300	17.65%
Total Expenses	\$ 250,421	\$ 510,784	\$ 635,089	\$ 728,595	\$ 780,107	\$ 51,512	7.07%



Canyons Education Foundation FY 2015

Performance

Report

The Canyons Education Foundation department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance

Performance Measure	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015 Target
Fund Raising Events (Net Revenue)					
Annual Golf Tournament	\$ 30,000	\$ 53,000	\$ 71,000	\$ 60,000	\$ 70,000
STEAM Gala fundraiser	n/a	n/a	\$ 72,000	\$ 63,000	\$ 70,000
Full STEAM Ahead Campaign	n/a	\$ 15,000	\$ 236,000	\$ 212,000	\$ 200,000
Establishment of a Donor Database	n/a	Yes	Yes	Yes	Yes
Disperse Foundation Teacher Grants	n/a	\$ 50,000	\$ 70,000	\$ 92,000	\$ 90,000



Chief Financial
Officer

Accounting,
Auditing and
Budget

Payroll

Insurance

Purchasing

Facilities

New Construction
Budget

Nutrition Services

*Business Administrator/CFO (015)*

FY 2015

Performance

Spotlight

Department Mission

Build quality relationships based on trust and respect with those we serve in order to provide funding and a safe, healthy, and innovative learning environment through exceptional customer service

Department Overview

The Business Administrator/Chief Financial Officer (CFO) is responsible for all financial activities within the District. He also supervises Purchasing, Facilities, New Construction and the Child Nutrition departments. The financial operations of the District include all bond financing, budgeting, and financial reporting activities. The office acts as a liaison with state elected and other officials in all matters regarding statewide school finances, appropriations, and tax policy, as well as providing testimony on District finances during sessions of the Utah Legislature. The CFO is part of the District's negotiation team in the employee negotiation process with the two District associations.

Key Outcome Measures

- ✚ Unqualified audit opinion
- ✚ Bond rating for General Obligation Bonds
- ✚ Overall status of District facilities
- ✚ Operation of Nutrition Program
- ✚ Savings generated from Purchasing Department



As noted, the following departments report to the CFO's office:

Accounting and Budgeting, Payroll, and Insurance Departments

The Accounting and Budgeting department is responsible for the preparation and processing of all transactions related to budget planning as well as the establishment, execution, maintenance, and monitoring of budgetary allotments and outcomes. Payroll and the corresponding deductions and benefits are included in the department. The department also oversees the employee's health insurance benefits.



Facility and New Construction Department The Facility and New Construction departments are responsible for reviewing, maintaining, and assessing all buildings in the District. This includes custodial, maintenance, new construction, building renovation and remodeling, site upgrades, roof replacements, major repairs, and relocation of portable classrooms.

Purchasing The Purchasing and General Services department provides procurement and contracts, warehousing, mail delivery, and printing services.

Nutrition Services Department The Nutrition Services department is to improve the nutritional well-being of students by operating a non-profit school meals program.

The Performance Measures for the Business Administrator will be those shown in the departments above.



FY 2013-2014 Accomplishments

- ✚ Received the GFOA Distinguished Budget Presentation Award for FY 2014
- ✚ Received the ASBO Meritorious Budget Award for FY 2014
- ✚ Refunded form Jordan School District debt saving the district \$550,000 annually, for the next eight years
- ✚ Adopted new fiscal accountability policies
- ✚ Completed construction on Corner Canyon High, Butler and Draper Park Middle under budget

FY 2014-2015 Goals & Objectives

- ✚ Received the GFOA and ASBO budget and financial reporting awards
- ✚ Maintain the District AAA ratings from both Moody's Investment Services and Fitch Rating
- ✚ Update the 10 year facilities plan
- ✚ Improve school lunch participation rate

015 Business Administrator	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	2.0	1.0	(1.0)	-100.00%
ESP	1.0	1.0	-	-	-	-	0.00%
Total FTE	2.0	2.0	1.0	2.0	1.0	1.0	0.00%
100-Salary	\$ 217,226	\$ 199,812	\$ 216,200	\$ 347,566	\$ 166,000	\$ (181,566)	(52.24%)
200-Benefits	87,925	83,065	86,815	116,397	60,719	(55,678)	(47.83%)
300-Purchased Services	330,843	318,269	181,694	260,000	260,000	-	0.00%
400-Purchased Property Services	26,000	24,000	24,000	24,000	24,000	-	0.00%
500-Other Purchased Services	15,347	20,299	24,115	37,925	37,925	-	0.00%
600-Supplies	12,808	60,360	51,288	54,500	54,500	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	1,137	1,009	3,477	4,000	4,000	-	0.00%
Total Expenses	\$ 691,286	\$ 706,815	\$ 587,589	\$ 844,388	\$ 607,144	\$ (237,244)	(28.10%)

Note in FY14 there was an interim business administrator and consultant serving in the department



Department of Accounting, Budgeting, and Auditing (083)

FY 2015

Performance

Spotlight

Department Mission

Provide timely payroll, insurance, accounting and budget services to the employees of Canyons School District

Department Overview

The department has been labeled the “face of the District” because it affects so many aspects of the District operations. Employees, who are the heart of the education process, are depending on accurate and timely payroll and insurance reporting. Effective operations of schools and departments are directly linked to the budgets provided by this department. The department must maintain good relationship with vendors through timely payment of invoices; otherwise they may not wish to conduct business with District. The department is divided into five areas: Payroll, Insurance, Accounts Payable, Financial Reporting, and Treasury.

Key Outcome Measures

- ✚ Receive the GFOA & ASBO award for the Comprehensive Annual Financial Report
- ✚ Receive the GFOA & ASBO award for the Comprehensive Annual Budget Report
- ✚ Unqualified audit opinion
- ✚ Bond rating for General Obligation Bonds
- ✚ Participants in Wellness Challenges



Payroll

The payroll staff ensures timely and accurate payment to employees while adhering to applicable federal and state laws and District policies. The staff inputs 2,200 monthly timesheets, reviews contracts for 2,800 full-time employees, pays 5,000 employees each month, processes 6,500 annual W-2s, files monthly and quarterly tax returns, submits monthly retirement contribution to Utah Retirement Systems, and maintains deductions for employees with 401k, 403/457 plans, CEA, and other contributions. The assistant director of accounting and three payroll secretaries supports these functions.



Insurance

The insurance staff enrolls and maintains records for all employees enrolled in District health benefits. All 2,800 contract employees are eligible for health insurance. Employees can also select from among voluntary vision, dental, disability, and life insurance plans. Currently 2,100 employees elect the District's insurance. The staff must verify the proper amounts of premiums are being deducted from the employee payroll checks. The staff also maintains the retiree (GASB) benefits for which 900 employees are eligible. A benefits coordinator and two benefits secretaries support this function.

Accounts Payable

The accounts payable staff processes and pays District invoices. The staff inputs 1,000 invoices weekly and reviews and posts to Skyward (the District's financial system) 2,000 monthly credit card payments. Three accounts payable secretaries support this function.

Financial Reporting

The accounting staff prepares and presents annual budget to the Board, the Comprehensive Annual Financial Report, and Annual Financial Report and Annual Program Report required by the Utah State Office of Education (USOE). The staff reconciles all bank accounts monthly, verifies that balance sheet accounts are accurate at any time during the year, files timely reimbursements for Federal and State programs, regularly trains secretaries at school and district locations, and reviews financial transactions of principals and secretaries. Two accountants and one secretary support these functions.



Treasury

The Director of Accounting oversees the cash and investment management which includes managing the cash flow needs of the District and investment of the District's cash balances; maintains banking relationships which include oversight of banking activities, including deposits, wire transfers, credit card payments and electronic transactions; and debt management which includes administration of District debt issuance to provide funds for capital projects and works with the District's external financial advisor to analyze refunding opportunities, monitor compliance with bond covenants, and coordinate continuing disclosure obligations. The Director of Accounting and a secretary support these activities.



FY 2013-2014 Accomplishments

- ✚ Successfully piloted an on-line time clock
- ✚ FY 2012-2013 Comprehensive Annual Financial Report received the GFOA and ASBO award for financial reporting
- ✚ FY 2013-14 Comprehensive Annual Budget Report received the GFOA and ASBO award for budgeting
- ✚ Received an unqualified opinion from the external auditor for FY 2012-2013 with no findings in management letter
- ✚ Fully complied with Affordable Care Act requirements

FY 2014-2015 Goals & Objectives

- ✚ Receive the GFOA and ASBO award for budgeting
- ✚ Receive the GFOA and ASBO award for financial reporting
- ✚ Work with the Board and Facilities to develop a long-term capital plan
- ✚ Develop a District Wellness Policy
- ✚ Move on-line time clock system to additional schools

083 Accounting Services	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	2.0	2.0	1.0	2.0	1.0	50.00%
ESP	12.0	12.0	12.0	12.0	12.0	-	0.00%
Total FTE	14.0	14.0	14.0	13.0	14.0	1.0	0.00%
100-Salary	\$ 679,954	\$ 740,279	\$ 761,334	\$ 681,813	\$ 829,560	\$ 147,747	21.67%
200-Benefits	274,177	287,702	328,880	286,570	350,265	63,695	22.23%
300-Purchased Services	198,950	182,310	199,515	12,000	12,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	4,762	5,638	5,867	18,900	18,900	-	0.00%
600-Supplies	15,427	19,207	17,560	23,170	29,270	6,100	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	48,242	57,436	55,079	80,000	69,000	(11,000)	(13.75%)
Total Expenses	\$ 1,221,512	\$ 1,292,571	\$ 1,368,235	\$ 1,102,453	\$ 1,308,995	206,542	18.73%

*Employees paid from the Self-Insurance Fund are included in FTE's.

*Self- Insurance expenditures are only from location 083.



Accounting, Budgeting, and Auditing ^{FY 2015} Performance

Report

The Accounting, Budgeting, and Auditing Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance

Performance Measure	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015 Target
Bond ratings for general obligation bonds					
Fitch Ratings	AAA	AAA	AAA	AAA	AAA
Moody's Investor Services	AA+	AA+	AAA	AAA	AAA
Receive "clean" audit report from independent CPA Firm and less than two findings (number of consecutive years)	2	3	4	5	6
Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting (number of consecutive years)	2	3	4	5	6
Receive the ASBO Certificate of Excellence in Financial Reporting (number of consecutive years)	2	3	4	5	6
Receive the GFOA Distinguished Budget Presentation Award (number of consecutive years)	1	2	3	4	5
Receive the ASBO Meritorious Budget Award (number of consecutive years)	1	2	3	4	5
Number of school audits completed annually	31	33	31	33	33
Invoices processed per FTE clerk	12,629	13,066	12,601	12,497	12,500
Percent of vendor invoices paid within 30 days	97%	97%	97%	98%	98%
Investment Income Generated	\$ 1,296,821	\$ 3,027,413	\$ 3,033,938	\$ 2,796,000	\$ 2,900,000
Participants in "Maintain Don't Gain"	n/a	287	330	339	400



Department of Purchasing and General Services (086, 087)

FY 2015

Performance

Spotlight

Department Mission

To provide value-added goods and services to support student achievement consistent with the mission of the District supporting student progress towards college and career readiness

Department Overview

The Purchasing & General Services Department (PGS) provides procurement and contracts, logistics, warehousing, District mail, Printing Services and other essential services to CSD schools and department. PGS oversees the acquisition, receipt and distribution of goods throughout the District. Additionally, the CSD Purchasing & General Services Department adheres to all federal, state and District guidelines, ensures maximization of taxpayer dollars, and provides a value-added service by tracking and appropriately disposing of all materials. PGS also removes and transfers District assets between schools as requested.

Key Outcome Measures

- 📊 Improve customer service by implementing and enhancing better ways to secure the goods and services required by our customers
- 📊 Provide staff and students with the goods and services requested in a timely manner
- 📊 Improve and maintain our support and services with the tools, staff and budget allocated
- 📊 Improve communication and training with our staff and those that we support to maintain compliance with required guidelines



The Chief Procurement Officer/Director of Purchasing for the District has been delegated responsibility by the Board of Education to ensure that all goods and services are purchased wisely and within the laws and policies governing public procurement, to maintain transparency, and ensure that all taxpayer dollars are spent wisely.

The following departments report to the Purchasing and General Services Department:

Purchasing

Purchasing is responsible to secure all goods and services needed by the District in a timely and transparent manner and in congruence with Federal, State and District laws and guidelines. Ensure an open and competitive procurement process. Oversee and manage the District's purchasing card program. Examples of goods and services purchased are: construction of new buildings, paper, copiers, vehicles and medical insurance.

Warehouse

Warehouse is responsible for all aspects of logistics for the District. This includes but is not limited to: requests by schools and departments to move large items from one location to another, storage of items, all aspects of District surplus and salvage, the storage and distribution of high turn items at a substantial savings including all USDA and other food items needed by the District, and District mail.

Fixed Assets

Fixed Assets oversees all District assets including the support and training of school and District personnel. This includes an annual inventory and reconciliation of all District assets.

Travel

Travel is responsible to support both student and adult travel. This includes securing the best fares and other related travel arrangements while maintaining compliance with District travel policies.

Copy Center & Instructional Service Center (ISC)

ISC supports teachers in development of lesson plans.

The objective of the Copy Center, with limited staff, is to provide duplication services to all Schools and Departments in the District and to do so in a timely and very cost-effective manner.

District Mail

District Mail supports the distribution of District mail on a daily basis. Also includes support to schools and departments enabling all to create and mail pieces taking advantage of USPS discounts available through automation.



FY 2013-2014 Accomplishments

- ✚ Tracked requisition amount compared to actual purchase order amount to realized savings in excess of \$2.8 million
- ✚ Completed bar coding of all District assets and successfully completed a physical inventory of most of our schools and departments.
- ✚ Managed the procurement and installation of goods and services for several construction projects including Brighton High, Butler Middle, Draper Park Middle, Corner Canyon and Hillcrest High Schools
- ✚ Enhanced our product offerings and service available from the Copy Center

FY 2014-2015 Goals & Objectives

- ✚ Reduce average time from requisition input to issuing the purchase order
- ✚ Complete installation of goods (furniture and the like) for construction project – Mt Jordan Middle in order to have schools ready as school starts 8/15.
- ✚ Provide additional training for compliance with federal, state and District procurement laws, policies, and processes
- ✚ Enhance online tools to help our customers secure the goods and services in a timelier manner.
- ✚ Work with Facilities to secure the architects and contractors to successful move forward on the bond projects approved by the Board of Education.

086, 087 Warehouse and Purchasing Description	2010-2011 Actual FTE/Amount	2011-2012 Actual FTE/Amount	2012-2013 Actual FTE/Amount	2013-2014 Final Budget FTE/Amount	2014-2015 Budget FTE/Amount	2014 vs. 2015 Change Amount Percent	
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	22.0	24.0	24.0	25.0	25.0	-	0.00%
Total FTE	23.0	25.0	25.0	26.0	26.0	-	0.00%
100-Salary	\$ 966,554	\$ 1,034,657	\$ 1,156,381	\$ 1,238,983	\$ 1,263,024	\$ 24,041	1.94%
200-Benefits	409,289	444,536	512,523	529,723	556,259	26,536	5.01%
300-Purchased Services	36,436	29,551	4,805	15,500	10,000	(5,500)	(35.48%)
400-Purchased Property Services	3,704	9,042	9,911	10,000	10,000	-	0.00%
500-Other Purchased Services	40,361	43,354	145,941	98,500	98,500	-	0.00%
600-Supplies	45,468	50,663	190,264	190,500	190,500	-	0.00%
700-Equipment	18,708	38,769	10,994	47,000	43,000	(4,000)	(8.51%)
800-Other	-	-	-	-	-	-	0.00%
Total Expenses	\$ 1,520,520	\$ 1,650,573	\$ 2,030,819	\$ 2,130,206	\$ 2,171,283	\$ 41,077	1.93%



Purchasing Department Performance

FY 2015

Report

The Purchasing Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the Department's overall performance

Performance Measure	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015 Target
Savings from bid process	\$ 1,700,000	\$ 2,500,000	\$ 2,800,000	\$ 3,000,000
Total Spent - purchase card	\$ 3,518,463	\$ 3,995,759	\$ 4,065,637	\$ 4,250,000
Transactions on purchase card	23,487	26,963	26,610	27,500
Pcard rebate - revenue	\$ 43,597	\$ 49,450	\$ 52,650	\$ 60,000
Surplus/Recycling revenues	\$ 43,764	\$ 74,563	\$ 77,989	\$ 80,000
ISC vists	3,100	3,500	3,200	3,500
ISC sales	\$ 30,587	\$ 31,708	\$ 29,651	\$ 32,000
Copy Center orders	614	941	1,438	1,500
Copy Center turnaround time in days	2	1.5	1.5	1.5
Copy Center sales	\$ 62,079	\$ 139,392	\$ 164,471	\$ 170,000
Estimated savings - Copy Center	\$ 26,605	\$ 60,000	\$ 70,000	\$ 73,000
Total value of warehouse orders delivered	\$ 1,454,956	\$ 1,502,655	\$ 1,530,401	\$ 1,650,000



Department of Facilities Services (078, 079)

FY 2015

Performance

Spotlight

Department Mission

Provide state of the art facilities for our students, community, and staff; rendering professional customer service with integrity.

Department Overview

The Facilities Services Department is responsible for providing exceptional maintenance, custodial, and support services to all District physical facilities in order to provide a safe and clean environment for effective learning for all students, staff, and patrons.

The Facilities Department is responsible for the following services:

- Capital Outlay & Construction Services
- Custodial & Grounds Services
- Maintenance Services
- Energy & Utility Services
- Risk Management & Safety Services
- Facility Scheduling Services
- 24-hour Alarm and Security Services
- Extended-hour Maintenance Services

Key Outcome Measures

- ✚ Increase the productivity and efficiency of our maintenance staff by updating and improving our work order management system.
- ✚ Improve employee morale, trust and job satisfaction by enhancing training opportunities and continued development of employee recognition programs.
- ✚ Improve customer/school satisfaction by improving our communication and professionalism.
- ✚ Provide our students and staff with a safe, comfortable, and positive learning environment.



Construction Services – The Construction Services Division is responsible for new construction, capital renovation, building, and remodeling projects; site upgrades, roof replacements and major repairs, all bond projects, and the relocation of portable classrooms. It is also responsible for all other small capital outlay projects including projector installations, computer room upgrades, and asbestos removal.

Custodial and Grounds Services – The Custodial and Grounds Services Division is responsible for all cleaning and custodial duties, including minor to moderate maintenance tasks at each District facility. Grounds services, under the direction of the Custodial Coordinator, are responsible for all aspects of lawn and grounds care, including snow removal.

Maintenance Services – The Maintenance Services Division is responsible for all aspects of maintenance. This includes electrical, alarms, plumbing, general trades, and carpentry, painting, HVAC, and electronics services. It also maintains a very effective and efficient preventive maintenance program at each District facility.

Energy Services – The Energy Services Division is responsible for energy-saving programs including lighting-upgrades, building climate control programs, and water management programs which include outdoor sprinkling system upgrades. Energy Services is also responsible for all District facility utilities

Risk Management and Safety Services – The Risk Management and Safety Services Division are responsible for all fire and security alarm systems. It is also responsible for safety and emergency awareness programs, hazardous waste programs, and Americans with Disability Act (ADA) compliance. This Division works very closely with Transportation & Insurance Services and is involved in workers compensation issues.

Facility Scheduling Services – The Facility Scheduler is responsible for scheduling all field and play areas, gymnasiums, auditoriums, and designated conference rooms. These activities are coordinated with school officials, patrons, cities, and county officials.

24-hour Alarm and Security Services – These services provide a sense of comfort and security to each of our district facilities 24 hours a day throughout the year including weekends and holidays. All security and fire alarm systems are maintained, tested and inspected on a regular basis.

Extended-Hour Maintenance Services – This new service implemented this year provides expanded general maintenance services to all district facilities until 10:30 p.m. each contract working day. They are also responsible and provide emergency maintenance services 24 hours a day.



FY 2013-2014 Accomplishments

- ✚ The successful completion of the Corner Canyon High School, Brighton and Hillcrest High School additions, Butler Middle and Draper Park Middle Schools.
- ✚ The completion of the new Cottonwood Heights and Butler Middle playfields and tennis courts.
- ✚ The successful implementation of a mobile work order management system.
- ✚ Developed and improved our Capital Improvement Committee that governs site-based building improvements.
- ✚ Continued implementation of recycling programs at our elementary schools.
- ✚ Continued improvement involving our maintenance and custodial services.

FY 2014-2015 Goals & Objectives

- ✚ Finalize the development and implementation of E-Builder, the construction management program which will be utilized for tracking all bond and capital projects.
- ✚ Develop and implement a pilot program to centralize the management of our Custodial Services.
- ✚ Update our long-range capital facilities plan.
- ✚ Complete major remodels and site upgrades at Alta High, Ridgecrest Elementary and Jordan Valley Schools.
- ✚ Successfully complete the new Mount Jordan Middle School.
- ✚ Complete the new Brighton High soccer field and associated improvements.
- ✚ Continue the programming and design of the new Midvale Middle School.



078/079 Facilities & Maintenance/Custodial Description	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	184.0	184.0	186.0	195.0	196.0	1.0	0.54%
Total FTE	185.0	186.0	188.0	197.0	198.0	1.0	0.51%
100-Salary	\$ 7,446,967	\$ 7,600,687	\$ 7,689,701	\$ 8,167,156	\$ 8,392,897	\$ 225,741	2.76%
200-Benefits	2,870,549	2,982,786	3,095,294	3,426,766	3,599,020	172,254	5.03%
300-Purchased Services	77,131	111,485	108,477	80,000	105,000	25,000	31.25%
400-Purchased Property Services	517,057	461,860	647,722	775,000	830,000	55,000	7.10%
500-Other Purchased Services	86,209	88,129	98,893	133,000	128,000	(5,000)	(3.76%)
600-Supplies	1,976,929	2,129,691	2,269,907	2,261,483	2,225,564	(35,919)	(1.59%)
700-Equipment	-	-	-	-	-	-	-
800-Other	-	-	-	-	-	-	-
Total Expenses	\$12,974,842	\$13,374,638	\$13,909,994	\$14,843,405	\$15,280,481	\$437,076	2.94%

Note: Includes all FTE's and expenses at the school and district level for maintenance and custodial services.

*Employees paid from the Capital Outlay Fund are included in FTE's.

*Expenditures are General Fund only, utilities have been excluded.



Facilities Services

FY 2015

Performance

Report

The Facilities Services Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance.

Performance Measure	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015 Target
Number of buildings	51	50	48	48	48
Total lawn acres	337.83	332.83	334.03	347.6	350.06
Total building square footage	5,097,703	5,034,941	4,904,847	5,290,622	5,285,859
Water usage per square foot	\$0.27	\$0.30	\$0.31	\$0.32	\$0.32
Gas usage per square foot	\$0.40	\$0.30	\$0.31	\$0.32	\$0.33
Electrical usage per square foot	\$0.83	\$0.94	\$1.00	\$1.02	\$1.04
Average cost per workers comp claim	\$2,669	\$3,027	\$3,261	\$3,143	\$3,143
Workers comp claims per year	197	186	184	175	175
Workers comp cost per year	\$525,767	\$562,937	\$618,464	\$600,000	\$610,000
Liability claims filed per year	30	31	29	30	30
Custodial salary costs per square foot	\$1.51	\$1.55	\$1.60	\$1.65	\$1.71
Custodial supplies per square foot	\$0.10	\$0.11	\$0.14	\$0.13	\$0.12
Total acreage per Grounds FTE	33.78	30.26	30.40	31.60	31.80
Total square ft per Maintenance FTE	121,374	119,880	116,782	125,967	125,854
Maintenance salary costs per square foot	\$0.48	\$0.52	\$0.56	\$0.53	\$0.55



Department of Nutrition Services (074)

FY 2015

Performance *Spotlight*

Department Mission

Build balanced, healthy eating habits by helping students acquire the education, skills and preference for healthy nutritional choices while providing exceptional customer service

Department Overview

The purpose of Canyons Nutrition Services is to improve the nutritional well being of students by running a non-profit school meals program. Nutrition Services offers nutritionally balanced, low-cost or free meals to students each school day. Research studies provide evidence that students who are well nourished learn and develop better than students lacking adequate nutrition. Nutrition Services is responsible for managing and providing many services including National School Lunch Program, National School Breakfast Program, After School Snacks for Kids Café Program, Food Distribution Program, Fresh Fruits and Vegetable Program, Head Start Program, Pre-K Program, Summer Food Service Program, and Catering Program. It also provides nutrition education through dietitians teaching in classrooms.

Key Outcome Measures

- ✚ Increase breakfast participation by 5% for 2014-2015 school year.
- ✚ Increase number of schools receiving the Healthy US School Challenge Award.
- ✚ Obtain a score equal or greater than 90% on federal and state program reviews.
- ✚ Maintain the \$0.06 reimbursement increase from federal government for meals served as part of the National School Lunch Program in compliance with new program regulations.

**National School Lunch Program**

All lunches must meet the nutritional requirements outlined in the “Dietary Guidelines for Americans of 2010,” published jointly by the USDA and the U.S. Department of Health and Human Services, and must provide one-third of the student’s daily nutritional requirements. All lunches must comply with the latest regulations from USDA based on the Healthy Hunger-Free Kids (HHFK) Act of 2010 including the new Sodium target requirements for SY 2014-15. In FY14 the department experienced a decrease in participation at lunch. The only variable from previous years is the new grade reconfiguration, which placed 9th graders in high schools.

National School Breakfast Program

The program provides students with nutritious food choices before their school day begins to improve their diets and encourage the learning process. The breakfast program is designed to meet the nutritional requirements outlined in the “Dietary Guidelines for Americans of 2010,” and provides one –quarter of the student’s daily nutritional requirements. All breakfasts must comply with the latest regulations from USDA based on the Healthy Hunger-Free Kids Act of 2010.

After School Snacks for Kids Café Program

Nutrition Services provides healthy snacks to school participating in the Kids Café Program. Each snack has a minimum nutritional requirement set by USDA to ensure snacks provide a nutritional boost to students who may otherwise not get.

Food Distribution Program

The National School Lunch Program provides commodities to assist schools provide nutritious lunches to students. Nutrition Services manages the use and process of commodities to ensure students get high-quality, nutritious, and tasty options at lunch time.

Head Start Program

Nutrition Services provides school meals for students enrolled in the Head Start Program. Every meal served must meet nutritional requirements set by USDA and based on the “Dietary Guidelines for Americans of 2010.”

Pre-K Program

Nutrition Services provides school meals for students enrolled in the Pre-K Program. Every meal served must meet nutritional requirements set by USDA and based on the “Dietary Guidelines for Americans of 2010.”

Summer Food Service Program

This program is designed to provide nutritionally balanced, high quality meals to children 18 years or younger during summer vacations. These meals must meet the same nutritional standards as the National School Breakfast Program and the National School Lunch Program. Meals offer include breakfast and lunch.



Catering Program

Nutrition Services offers a catering program providing high-quality and tasty breakfast, lunch, dinner, and snack options. The catering program does not operate under any federal program. It is a service offered to other district departments or non-district entities to meet their catering needs.

In addition, Nutrition Services provides nutrition education throughout CSD schools by having our registered dietitians teach in the classroom, planning promotions for school cafeterias, and developing tools to disseminate nutrition education to our community.

Nutrition Services also processes free and reduced lunch applications for students who qualify for these benefits. The department also processes direct certification that allows students qualifying for the direct certification criteria to receive free meals benefits for the school year. Local schools have information about eligibility and applications to receive these benefits.

Nutrition Services has a yearly theme to promote school meal in our community. The theme for school year 2013-14 was a Jungle Theme “It is a jungle out there, protect yourself with good nutrition.” Elementary students were invited to participate in the jungle promotion at their school. The promotion included a themed lunch along with educational games and activities promoting good nutrition and physical activity. Nutrition Services goal was to educate students about the new school meals regulations set by the HHFK Act of 2010.





FY 2013-2014 Accomplishments

- ✚ Began implementation of new USDA regulations regarding Sodium target levels for 2014-15.
- ✚ Obtained State Certification securing additional funding of \$0.06 per lunch served due to compliance to new USDA regulations.
- ✚ Passed certification review from Utah State Office of Education with minimal corrective action.
- ✚ Increased number of sites offering summer meals.
- ✚ Obtain a State grant securing funds to improve the breakfast program.
- ✚ Obtain the Healthy US School Challenge Award at the bronze level for 14 elementary schools in the district.

FY 2014-2015 Goals & Objectives

- ✚ Increase ADP for breakfast by 5% through educating students about the new meal pattern, benefits of good nutrition and implementing a breakfast-in-the classroom.
- ✚ Revise existing wellness policy to align its principles to the latest nutrition research and current federal guidelines.
- ✚ Maintain validation status for \$0.06 increase per meals served.
- ✚ Pass USOE program review evaluation with minimal corrective actions.
- ✚ Obtain the Healthy US School Challenge Award for schools meeting the criteria.

074 Nutrition Services	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	124.3	117.2	112.8	108.2	108.1	(0.1)	(0.09%)
Total FTE	125.3	118.2	113.8	109.2	109.1	(0.1)	(0.09%)
100-Salary	\$ 4,303,491	\$ 4,235,711	\$ 4,087,418	\$ 4,352,756	\$ 4,425,129	\$ 72,373	1.66%
200-Benefits	1,438,838	1,479,533	1,495,979	1,568,869	1,618,442	49,573	3.16%
300-Purchased Services	-	-	-	-	-	-	0.00%
400-Purchase Property Services	72,003	58,634	66,149	80,000	80,000	-	0.00%
500-Other Purchased Services	14,190	14,046	15,909	22,700	22,700	-	0.00%
600-Supplies/Food	4,749,991	5,114,313	5,132,221	5,893,000	6,038,600	145,600	2.47%
700-Equipment	116,403	80,819	113,440	145,000	155,000	10,000	6.90%
800-Other	745,557	899,835	801,214	943,000	1,085,000	142,000	15.06%
Total Expenses	\$ 11,440,473	\$ 11,882,891	\$ 11,712,329	\$ 13,005,325	\$ 13,424,871	\$ 419,546	3.23%

Note: Includes all FTE's and expenses at the school and district level for nutrition services.



Nutrition Services

FY 2015

Performance

Report

The Nutrition Services department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance

Performance Measure	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015 Target
Total cost per revenue	98.54%	96.91%	98.49%	108.67%	108.59%
Fund balance as a percent of revenue	20.6%	22.6%	24.8%	16.0%	6.9%
Average daily participation:					
Breakfast served at 30 sites	1,938	2,242	1,884	1,928	2,025
Lunch served at 42 sites	18,866	21,543	17,283	15,890	16,685
Breakfast participation rate	9.0%	10.0%	8.3%	8.0%	8.0%
Lunch participation rate	57.0%	65.0%	51.8%	48.0%	51.0%
Meals per labor hour	n/a	15	16	18	18-20
Food cost per revenue	39.4%	40.4%	41.6%	47.5%	47.2%
Labor cost per revenue	49.5%	46.6%	47.0%	49.5%	48.9%
Money allocated to fresh fruits & vegetables	\$397,878	\$430,529	\$925,694	\$945,000	\$1.2M



Assistant Superintendent for Curriculum,
Instruction and Assessment

Evidence Based
Learning

Director of
Student Support

Research and
Assessment

Planning and
Enrollment

Special Education

Student Advocacy
and Access

Education
Technology and
Virtual School



Academic Plan

Canyons School Board Vision

“Celebrating the Highest Standards of Educational Excellence”

Canyons School District Student Achievement Plan

“All Students will Graduate from Canyons School District College-, Career- and Citizenship-Ready”

Guiding Principles:

- ALL CSD students and educators are part of ONE proactive educational system.
- Evidence-based instruction and interventions are aligned with rigorous content standards.
- Data are used to guide instructional decisions, align curriculum horizontally and vertically, and allocate resources.
- CSD educators use instructionally relevant assessments that are reliable and valid.
- CSD educators problem solve collaboratively to meet student needs.
- Quality professional development supports effective instruction for ALL students.
- Leadership at all levels is vital.

Major Goals

1. Promote school and community engagement that supports students in becoming college-, career-, and citizenship-ready.
2. Implement a comprehensive educational system that aligns quality curriculum, instruction, and assessment resulting in students becoming college-, career- and citizenship-ready.
3. Recruit, develop, support and retain quality educators who are committed to preparing students for college and careers.

Introduction to Goal #1:

Currently, there is a gap between what many Canyons School District students know and are able to do upon completion of high school and the requirements for viable postsecondary options—including two- or four-year colleges, certification programs, apprenticeships, military service or formal job training. Steps must be taken to effectively eliminate this gap.

1.0 Promote school and community engagement that supports students in becoming college-, career-, and citizenship-ready.

1.1 Framework <ul style="list-style-type: none"> • In cooperation with community stakeholders, convey an explicit path of college-, career-, and citizenship-readiness to students, families, and educators that articulates rationale for rigorous standards and specifies viable options for all students. 	1.2 Evidence <ul style="list-style-type: none"> • Artifacts of implementation • Documentation of dates, times, activities and events • Professional development for educators
<ul style="list-style-type: none"> • Report, at regular intervals, district and school progress toward the college-, career-, and citizenship-ready vision. 	



1.1 CSD GOAL 1 FRAMEWORK

- 1.1.1 Communicate the college and career ready vision, including high expectations and increased rigor to educators, students, families, parent groups, School Community Councils (SCCs) and key community members.
- 1.1.2. Communicate regarding Advanced and Honors Diplomas that reflect evidence-based course-taking patterns leading to success in college and careers.
- 1.1.3. Develop implementation tools that explicitly outline college- and career-ready knowledge, skills and attitudes for all students.
- 1.1.4 Provide support for all educators to embed college- and career-ready knowledge, skills and attitudes in daily instruction.
- 1.1.5. Engage a broad-based stakeholder group in reviewing goals and planning for implementation.
- 1.1.6. Engage underrepresented families regarding the importance of college- and career-readiness skills and how to navigate the educational system.

1.2 CSD GOAL 1 EVIDENCE

- 1.2.1. Artifacts of implementation
- 1.2.2. Artifacts of implementation
- 1.2.3. Artifacts of implementation
- 1.2.4. Documentation of BLT Training, Professional Development classes and Learning Walk Throughs
- 1.2.5. Documentation of broad-based stakeholder group meetings (for example, CTE Task Force and Minority Advisory Committee)
- 1.2.6. Documentation of engagement with underrepresented families (for example, Community Schools and partnerships)

Introduction to Goal #2:

The important work of our schools requires relentless teaching and support of all students through the utilization of high quality curriculum and content standards, instructional strategies and techniques that are evidence-based, and environmental arrangements that are conducive to academic and social development. This can only be accomplished through implementation of a seamless system that allows all students to make significant progress regardless of needs.



2.0 CSD GOAL 2—Implement a comprehensive educational system that aligns quality curriculum, instruction, and assessment resulting in students becoming college-, career- and citizenship-ready.

<p>2.1 Framework</p> <ul style="list-style-type: none"> a. Develop an efficient organizational structure that facilitates a rigorous college- and career-ready educational system. b. Implement, with fidelity, the <i>Canyons School District Framework to Promote Student Achievement</i> at all levels. c. Implement and support ongoing horizontal and vertical alignment and teaming. Include a clearly articulated summary of essential learning outcomes for students. 	<p>2.2 Evidence</p> <ul style="list-style-type: none"> a. Grade reconfiguration of schools b. Data that demonstrate the level of implementation using formalized protocols. c. Documents resulting from alignment and teaming, including summary of essential learning outcomes for students.
<ul style="list-style-type: none"> • Report at regular intervals student achievement data using benchmarks that are aligned with state and national performance standards for college, career, and transitional outcomes. 	

2.1 CSD GOAL 2 FRAMEWORK

Implement, with fidelity, the *Canyons School District Framework to Promote Student Achievement* at all levels.

- 2.1.1. Specify CSD standardized expectations and accountability measures for implementation of the *Canyons School District Framework to Promote Student Achievement* in all teams at all levels.
- 2.1.2. Provide ongoing, comprehensive professional development for all employees that is aligned with the *Canyons School District Framework to Promote Student Achievement*.
- 2.1.3. Implement the Comprehensive School Improvement Plan (CSIP) to ensure an effective accountability system for the *Canyons School District Framework to Promote Student Achievement*.
- 2.1.4. Provide ongoing professional development for continuous school improvement (e.g. CSIP process).
- 2.1.5. Allocate and align all resources to support the implementation of the *Canyons School District Framework to Promote Student Achievement* based upon need.



- 2.1.6. Specify, provide and implement a coherent curriculum (including standards and materials) that is aligned with the Utah Core, Common Core State Standards, World-Class Instructional Design, the National Educational Technology Standards, and Positive Behavioral Interventions and Supports (PBIS) for all students.
- 2.1.7. Develop and implement curriculum maps and pacing guides that prioritize standards for mastery and that align vertically and horizontally with selected materials.
- 2.1.8. Provide for all students expectations, tools and supports for high quality core instruction and interventions through implementation of evidence-based instructional priorities, including: explicit instruction, maximizing opportunities to respond, feedback, vocabulary, differentiated instruction, deliberately planned sequencing, and PBIS.
- 2.1.9. Utilize a glossary of terms that clearly describes curricular targets and instructional priorities.
- 2.1.10. Develop and implement an effective organizational structure.
 - Establish school boundaries across CSD to support grade reconfiguration.
 - Establish school boundaries across CSD to support grade reconfiguration.
 - Establish a Grade Reconfiguration Task Force.
 - Hold District meetings to plan and assign responsibility for grade reconfiguration details.
 - Make needed Elementary and Secondary schedule changes.

2.2 CSD GOAL 2 EVIDENCE

Employ formalized protocols and student achievement benchmarks that are aligned with state and national performance standards for college, career, and transitional outcomes. Collect, review, and utilize data that demonstrate the level of implementation.

- 2.2.1. CSD Framework Guides for elementary and secondary schools
- 2.2.2. Artifacts of Implementation
- 2.2.3. Current, ongoing CSIP documents that reflect student achievement outcomes for the aggregate, disaggregated by co-populations and individual students
- 2.2.4. Artifacts of Implementation
- 2.2.5. Resource allocation rubric tied to student needs
- 2.2.6.
 - a. Artifacts and tools of implementation, including protocols for teaming
 - b. District-wide reporting system (standards-based grading and Student Information System) to communicate with parents on a consistent basis about student learning (continued refinement in 2014-15)
- 2.2.7.
 - a. Artifacts and tools of implementation, including protocols for teaming
- 2.2.8.
 - a. Results of team protocols used in schools when making decisions related to instruction and supports needed by students



- b. District-wide reporting system to communicate with parents on a consistent basis about student learning

2.2.9. Glossary of terms

2.2.10. Effective organizational structure

- School boundary reestablishment for all CSD schools
- GRTF list of names and meeting evidence
- District meeting agendas and documents
- Revised elementary and secondary schedules

Introduction for Goal #3: Educators need to share what they know, coordinate with each other, and understand where their jobs fit in the District organization. The District as a whole can only perform well when the pieces mesh and work together. Educators' performance depends on the resources they have to work with, including the help they receive from colleagues and the infrastructure that supports their work. It is impossible for even the most skilled educators to do competent, let alone brilliant, work in a flawed system. Educators can consistently achieve exemplary performance levels when supported by a well-designed system. Therefore, it is incumbent upon Canyons School District to ensure that its system for selecting, supporting and retaining educators is well-designed and continually undergoing improvement.

3.0 CSD GOAL 3—Recruit, develop, support and retain quality educators who are committed to continuous professional improvement and preparing students for college, careers, and citizenship.

<p>3.1 Framework</p> <ul style="list-style-type: none"> a. Recruit educators who focus on learning and ensuring that all students are college and career ready. b. Organize and align professional development for all educators that lead to increased student achievement and ongoing development of skills. c. Align practices with state adopted standards for educators and administrators. 	<p>3.2 Evidence</p> <ul style="list-style-type: none"> a. Artifacts, tools and documents of implementation b. Artifacts, tools and documents of implementation c. Artifacts of implementation
<ul style="list-style-type: none"> d. Report at regular intervals student achievement data using benchmarks that are aligned with state and national performance standards for college, career, and transitional outcomes. 	



3.1 CSD GOAL 3 FRAMEWORK

- 3.1.1. Build and sustain a district-wide infrastructure that systematically supports the recruitment of effective instructional leaders and educators.
- 3.1.2. Provide ongoing, comprehensive professional development for all employees that is aligned with the *Canyons School District Framework to Promote Student Achievement and* the Utah State Office of Education (USOE) approved standards for educators and administrators.
- For new teachers
 - For all teachers
 - For all administrations
 - For teachers and staff of all special program and populations
- 3.1.3. Maintain and continuously improve mentoring, coaching and induction supports for new teachers, related service providers, and administrators.

3.2 CSD GOAL 3 EVIDENCE

- 3.2.1. Artifacts, tools and documents of implementation
- Hire for background in literacy and behavior (all, including principals)
 - Job descriptions modified to include district-wide competencies
 - Hire on the basis of willingness to do the work as prescribed
 - Help others “envision a different future for themselves”
 - Interviews conducted by those who know the district program well and will work with the new person (e.g. principal, Achievement Coach, District Evidence Based staff member)
 - Interviews to include role play (watch video lesson, coach and design intervention); maybe 3 of 10 applicants make it to role play portion of interview
 - Use of a consistent screening protocol for HR, district departments and building administrators – to use as they recruit that is tied to district framework and state standards.
- 3.2.2. Artifacts and tools of implementation
- 3.2.3. Artifacts and tools of implementation



Curriculum, Instruction and Assessment (all departments) Performance

FY 2015

Spotlight

Department Mission

Provide leadership and supervision for evidence-based learning and instruction to ensure all Canyons students graduate college-, career- and citizenship-ready

Department Overview

This office is responsible for providing all educational services in all Canyons District schools for general education, special education, English language learners, gifted and talented, Title I-C, Indian Education, homeless, Youth-in-Custody, and the education program at the Utah State Prison. The Assistant Superintendent for Curriculum, Instruction, and Assessment is ultimately responsible for providing instructional leadership for all schools. The office also ensures compliance with federal and state mandates relating to students with disabilities and other federal and state programs.

Key Outcome Measures

- ✚ Student test scores:
 - Criterion Reference Tests (CRT)
 - ACT Explore
 - ACT Plan
 - ACT



The department provides oversight to ensure that tight focus of all activities and resources are on the District's academic goals and that distractions are eliminated from work toward those goals.

The overall goals of the department are:

- Promote school and community engagement that supports students in becoming college-, career- and citizenship-ready.
- Implement a comprehensive educational system that aligns quality curriculum, instruction and assessment resulting in students becoming college-, career- and citizenship-ready.
- Recruit, develop, support and retain quality educators who are committed to preparing students for college, careers and citizenship.



Below is a brief overview of each of the Academic departments and their functions. Although there are a number of separate departments, they collaborate continuously and align their work to ensure that all students will graduate from Canyons School District college-, career-, and citizenship-ready.



020 Student Support Services - The department provides services for schools regarding nurses, attendance, truancy and court referrals. The department director also works with the Planning and enrollment department on school boundaries, enrollment projections, record retention, safe walking routes, etc.

047 Special Education - The Canyons School District Special Education Department provides specially designed instruction and related services for students with disabilities in five distinct settings:

- Special Education Services in schools for students in grades K – 12
- Preschool Services for students ages 3 – 5
- Canyons Transition Academy for students ages 18 - 22 who have not yet graduated with a high school diploma
- Jordan Valley School, a center-based school for students with significant disabilities, ages 5 - 22
- South Park School, located at the Utah State Prison, for students with disabilities convicted as adults and incarcerated in adult prisons

048 Education Technology – The Department of Education Technology serves as the technology arm of the Canyons District Academic Team and the training arm of IT. As such,



the Department is tasked with supporting a very wide range of technology and in a variety of learning settings. This variety in expectation creates unique challenges and demands a distinctive skillset.

The Ed Tech department is currently staffed at one (1) Ed Tech per every three (3) elementary schools, and one (1) Ed Tech per every two (2) secondary schools. As a result, Ed Tech Specialists are able to meet with teachers regularly in a coaching capacity while also completing a wide range of academic- and technology-related projects for District personnel and patrons. Starting in 2014-15 the department will supervise the on-line high school.

049 Curriculum and Professional Development – The Department of Curriculum and Professional Development provides leadership for implementing the CSD Academic Plan and provides evidence-based professional development and coaching for all teachers and administrators. Professional development and resources for all school counselors using the USOE comprehensive guidance curriculum are also provided as are services for students who are advanced and gifted K-12 and those participating in dual language programs K-5 (Chinese, French, and Spanish). Training and on-going communication to parents and patrons This department includes the coordination and implementation of many other programs such as Positive Behavior and Intervention Supports (PBIS), the arts, including secondary orchestra and youth symphony and elementary band and orchestra.

050 Student Advocacy and Access - The Department of Student Advocacy and Access is responsible for student support programs funded through the U.S. Department of Education and the Utah State Office of Education. This department provides supplemental support to students who are economically disadvantaged, culturally and linguistically diverse, homeless, migrant, refugee, Native American, adult learners, and students in state custody. The Department also oversees school plans to ensure compliance with federal requirements to teach English and provide access to grade-level curricula. Family Literacy Centers are provided to support parent involvement in school, their learning English, developing computer skills, and earning a high school GED.

053 Assessment – The Department of Assessment provides leadership for the district in the areas of assessment, student progress and accountability. The Department tracks the progress of student learning through partnerships with Canyons District schools. The Department strives to provide educators and district leaders with an accurate analysis of student achievement and the attainment of college and career-ready skills. It also provides critical assessment information to support data-driven decision-making by the District Leadership Team, Academic Leadership Team, Building Leadership Teams to move forward the Canyons School District Academic Plan.

**PERFORMANCE MEASURES:**

Numerous tools are used to assess student progress toward achieving the District goal of every student being college-, career-, and citizenship-readiness upon graduation from a Canyons School District school. Some of these tools include the American College Testing (ACT) series of standardized test to assess student's college- and career -readiness. All 8th graders take the ACT Explore exam, all 10th graders take the ACT PLAN exam, and all 11th graders take the ACT college entrance exam.

The District also administers the AIMSweb reading and math Curriculum Based Measures (CBM) assessment tool in grades K-8. This assessment tool is used three times throughout the year to measure each student's progress.

The Criterion-Referenced Test (CRT) is used to measure and assess the knowledge, skill, and abilities of students in the Utah Core Curriculum.

These performance measures are also applicable for the Assistant Superintendent for Operations and High School Performance.

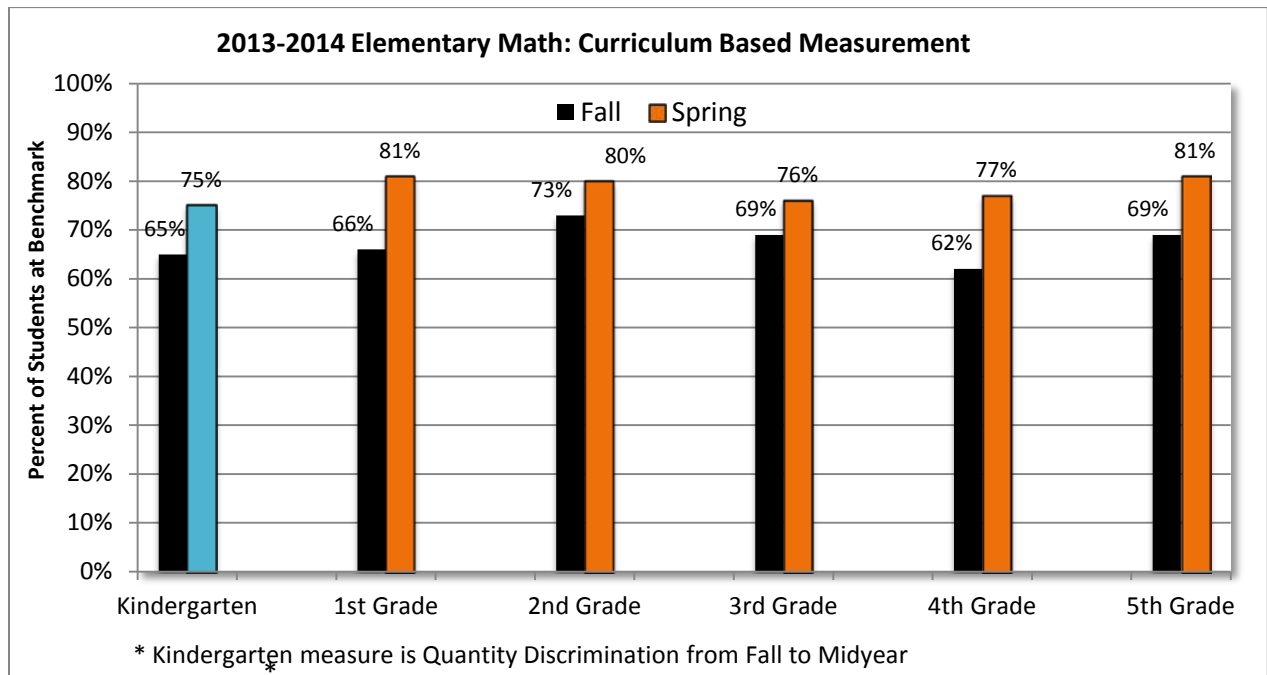
A summary of these results are found on the following pages:



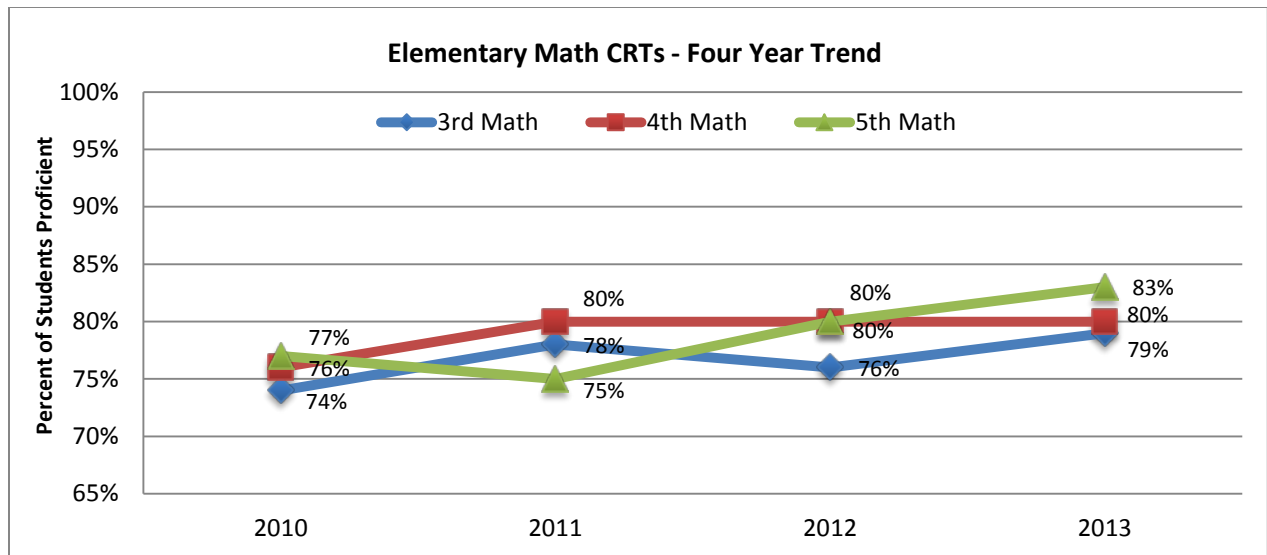
ELEMENTARY ACHIEVEMENT

Mathematics

Curriculum-Based Measurement (CBM) is a quick standardized measurement procedure of a student's academic performance in the area of Math Computation. CBMs are designed to help teachers monitor academic growth over time, so that instruction can be modified and learning rate accelerated. The Math Computation CBM is an appropriate screening tool to find those students who are at-risk for academic difficulties.

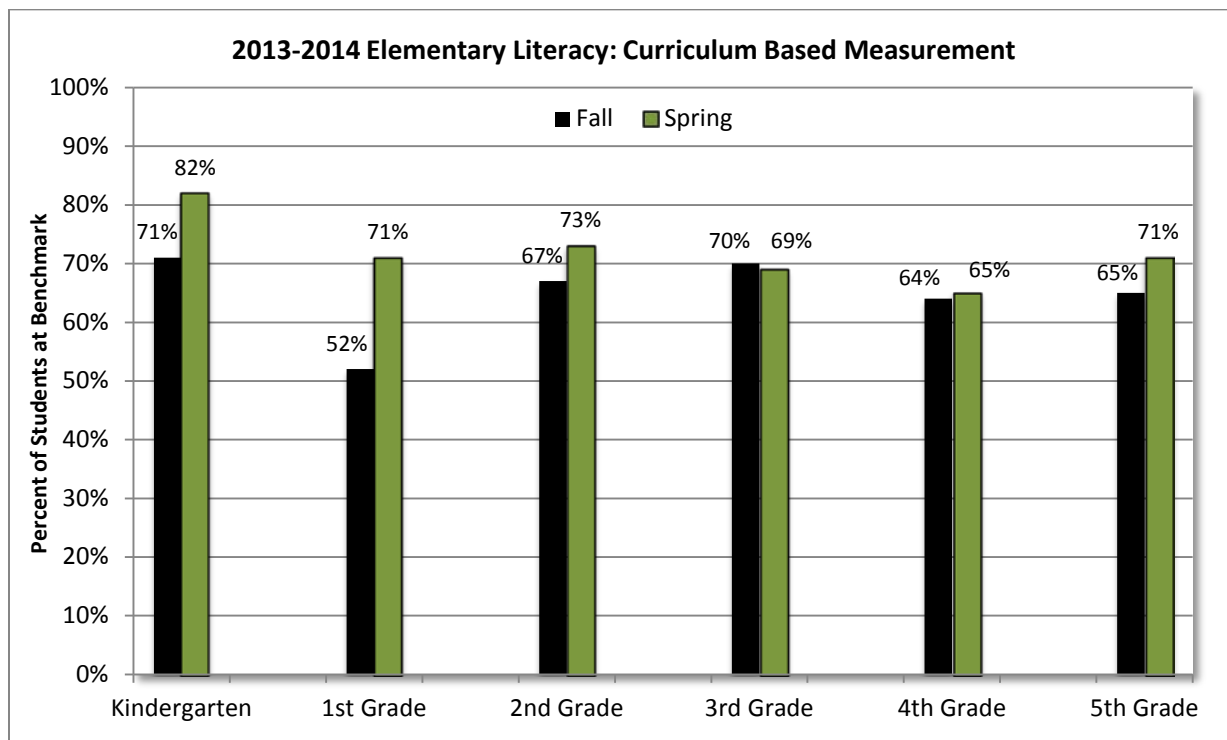


The purpose of Utah's Criterion-Referenced Tests (CRT) is to measure and assess the knowledge, skills, and abilities of students in the area of Mathematics, as outlined in the Utah Core Standards. Results are reported as the percent of students reaching proficiency on the grade level content.



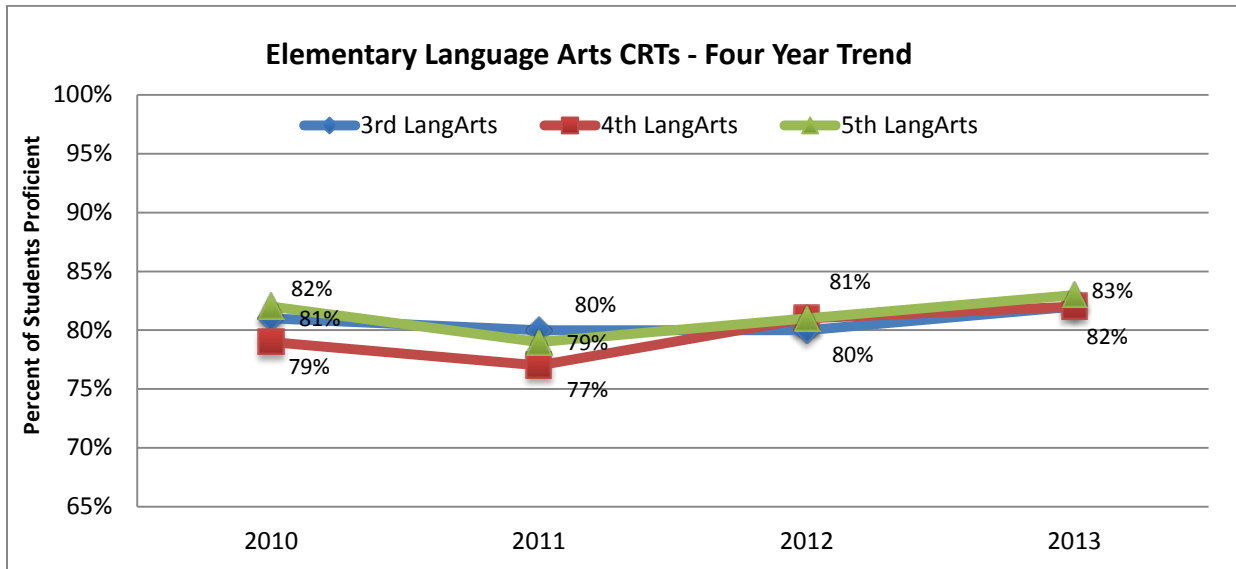
Literacy

Curriculum-Based Measurement (CBM) is a quick standardized assessment procedure of a student's academic performance in the area of Reading Comprehension (Grades 1-6). In kindergarten Phoneme Segmentation Fluency is a strong predictor of reading skills. CBMs are designed to help teachers monitor reading growth over time, so that instruction can be modified and learning rate accelerated. The Reading CBMs are appropriate screening tools to find those students who are at-risk for academic difficulties.





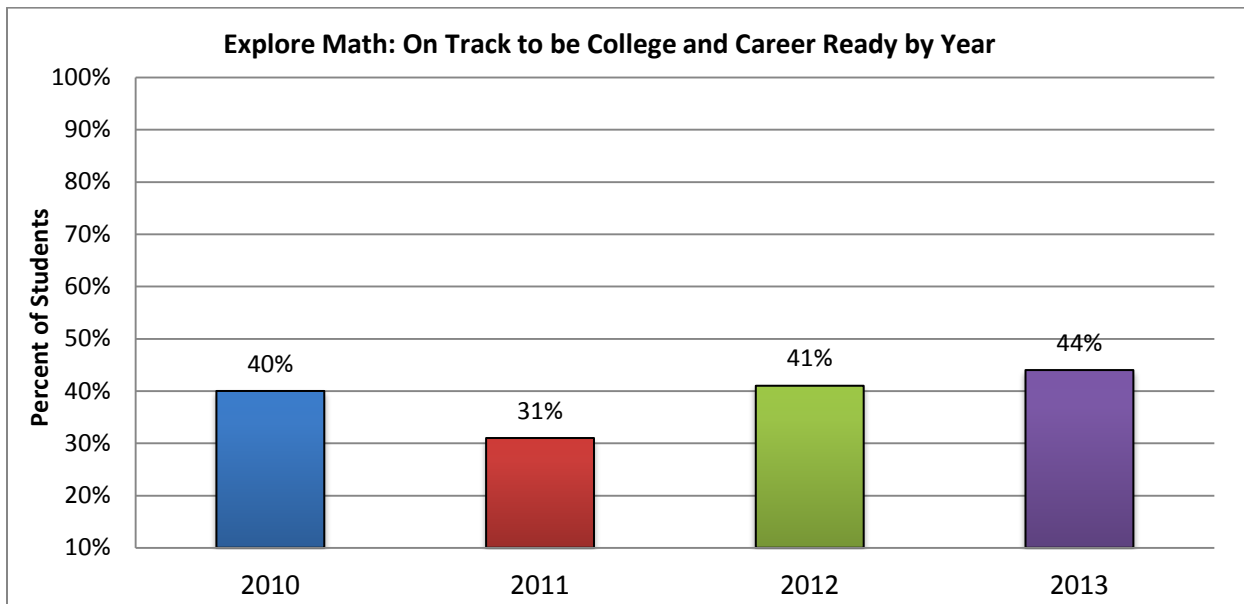
The purpose of Utah's Criterion-Referenced Tests (CRT) is to measure and assess the knowledge, skills, and abilities of students in the area of Language Arts, as outlined in the Utah Core Standards. Results are reported as the percent of students reaching proficiency on the grade level content.



MIDDLE SCHOOL ACHIEVEMENT

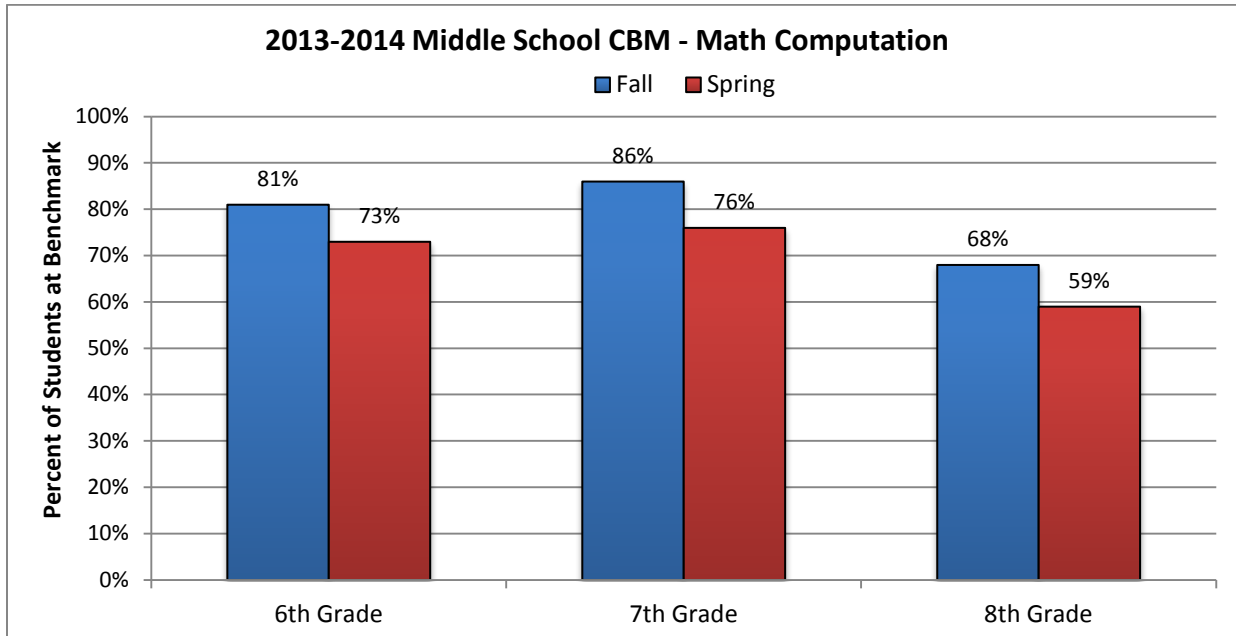
Mathematics

EXPLORE is a standardized test developed by American College Testing (ACT). EXPLORE provides baseline information on a student's academic preparation in Mathematics and is designed to be used for high school coursework planning and career exploration. EXPLORE math is an early indicator of students College Algebra readiness.



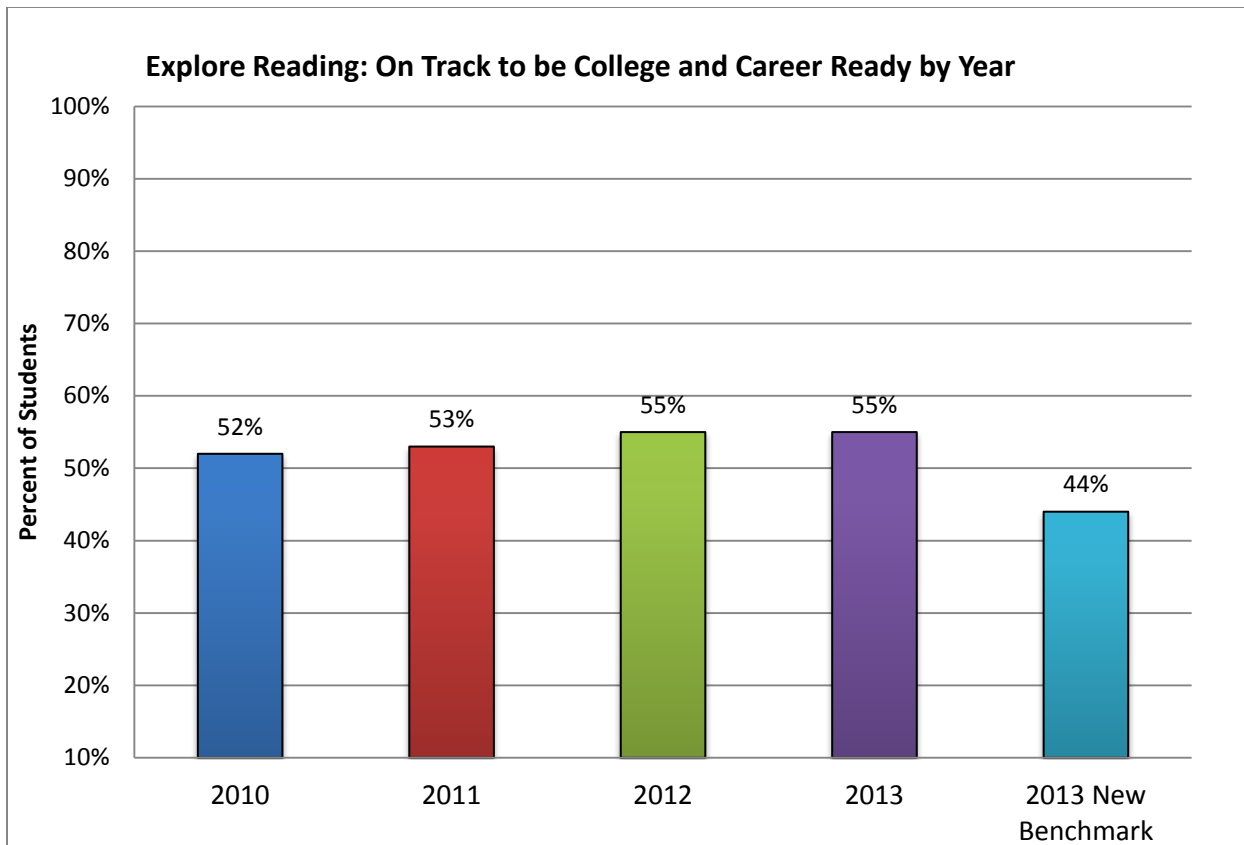
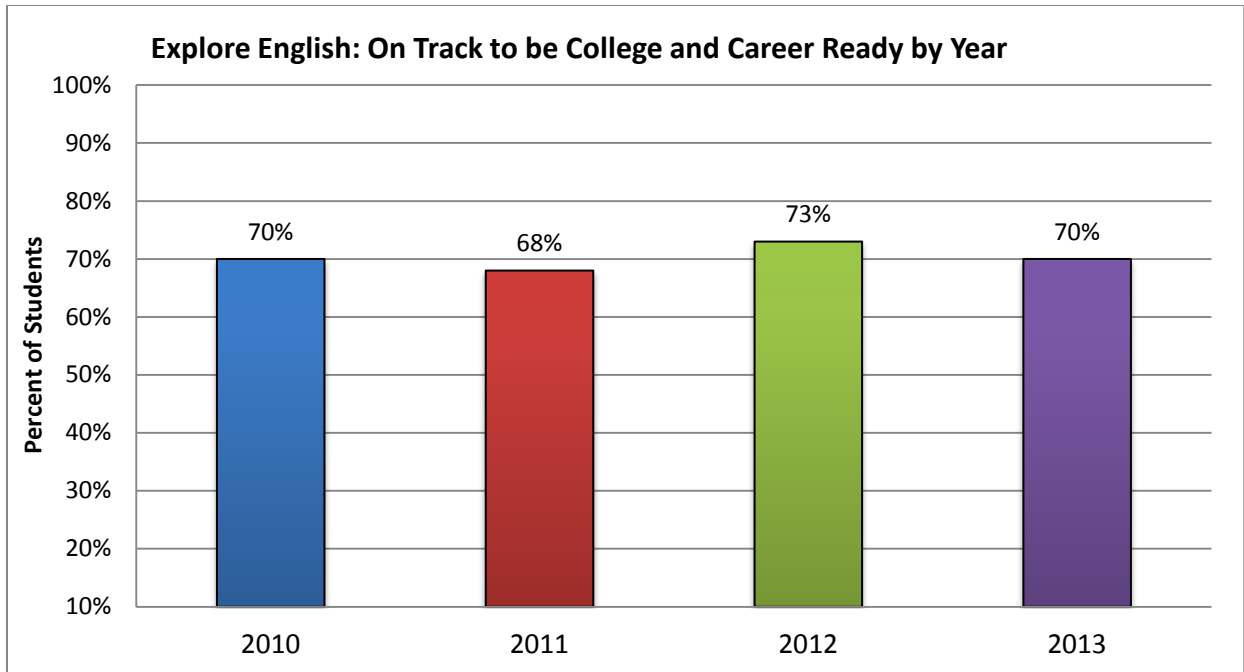


Curriculum-Based Measurement (CBM) is a quick standardized assessment procedure of a student's academic performance in the area of Math Computation. CBMs are designed to help teachers monitor math growth over time, so that instruction can be modified and learning rate accelerated. The Math Computation CBM is an appropriate screening tool to find those students who are at-risk for academic difficulties.



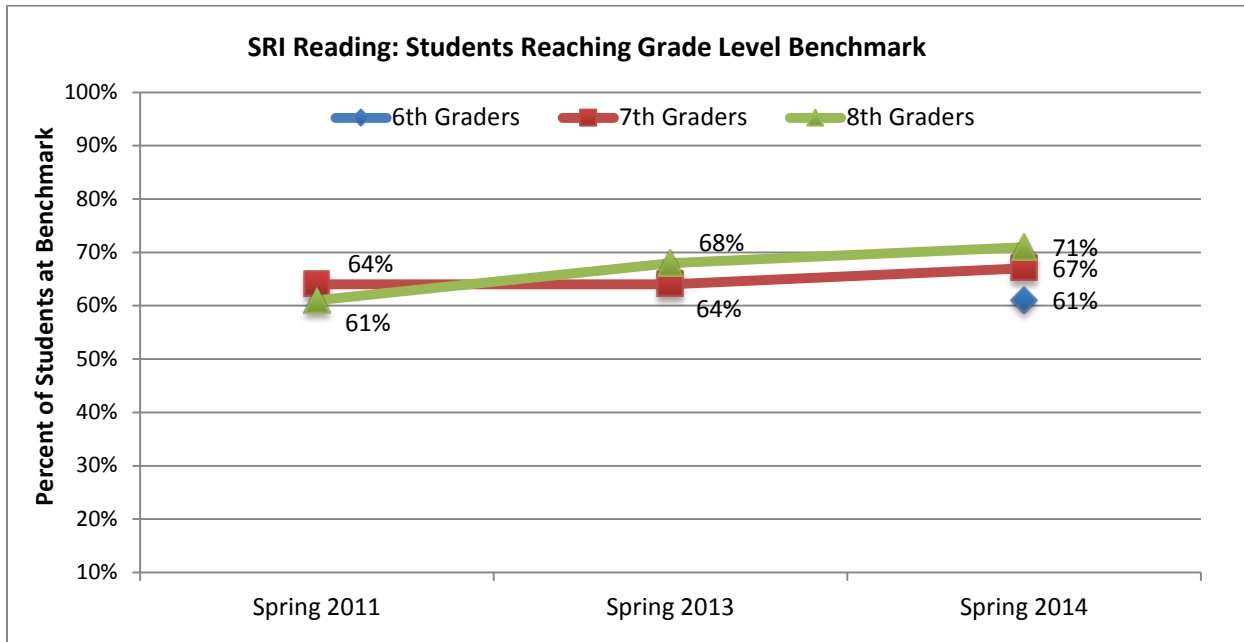
Literacy

The EXPLORE test is designed to measure rigorous content that is aligned to college freshman English coursework. EXPLORE provides baseline information on a student's academic preparation in Reading and English and is designed to be used for high school coursework planning. EXPLORE is an early indicator of college-readiness and a useful career exploration and planning program.



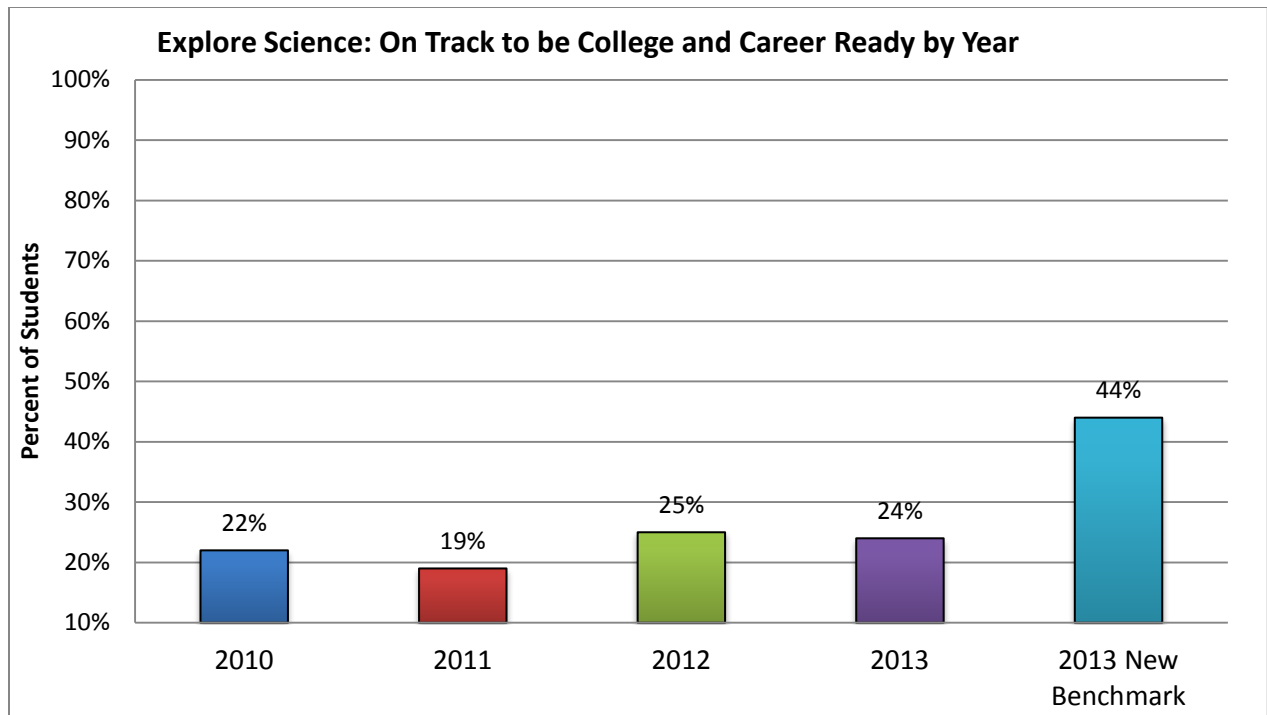


Scholastic Reading Inventory (SRI) is computer-adaptive reading assessment program that measures literal and inferential reading comprehension on the Lexile Framework for Reading. SRI was designed primarily to match students with books of an appropriate level of difficulty. The SRI serves as the middle school screening tool to find those students who are at-risk for reading difficulties. The SRI is particularly good at identifying advanced readers. Note: data for sixth graders is only for FY14 as sixth graders were in elementary school in previous years.



Science

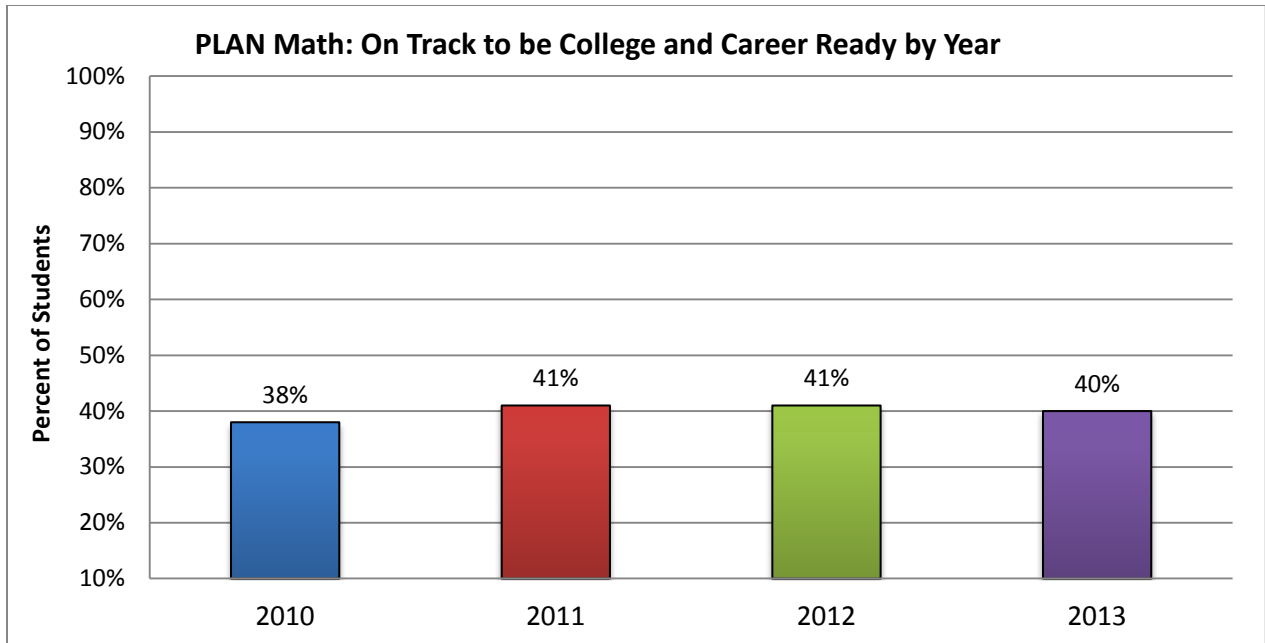
The EXPLORE test is designed to measure rigorous content that is aligned to college Biology. EXPLORE science provides baseline information on a student's academic preparation and is designed to be used for high school coursework planning. EXPLORE is an early indicator of college-readiness and a useful career exploration and planning program.



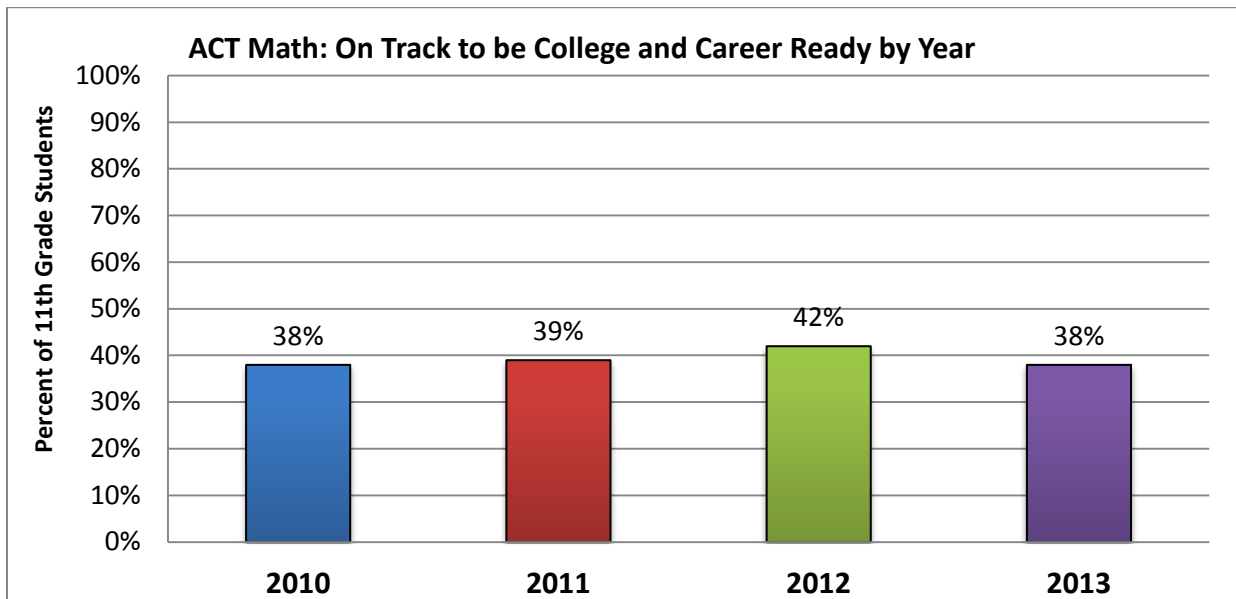
HIGH SCHOOL ACHIEVEMENT

Mathematics

PLAN in grade 10 serves as the midpoint measure of academic progress in the series of longitudinal assessments that constitute the ACT College Readiness System. The longitudinal assessments also include EXPLORE® (Fall Grade 8) and the ACT® test (Spring Grade 11). All three tests share the same score scale, enabling educators to measure student progress in grades 8 through 11. PLAN is a reliable predictor of success on the ACT, an early indicator of college readiness.

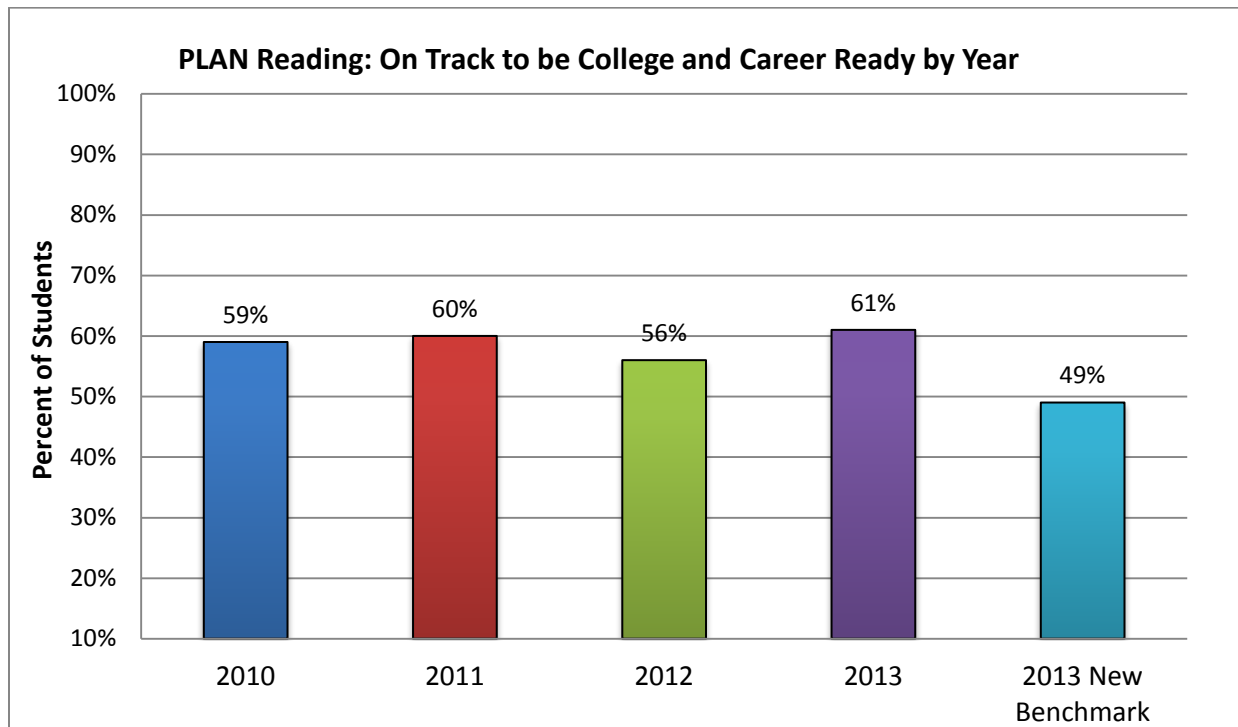
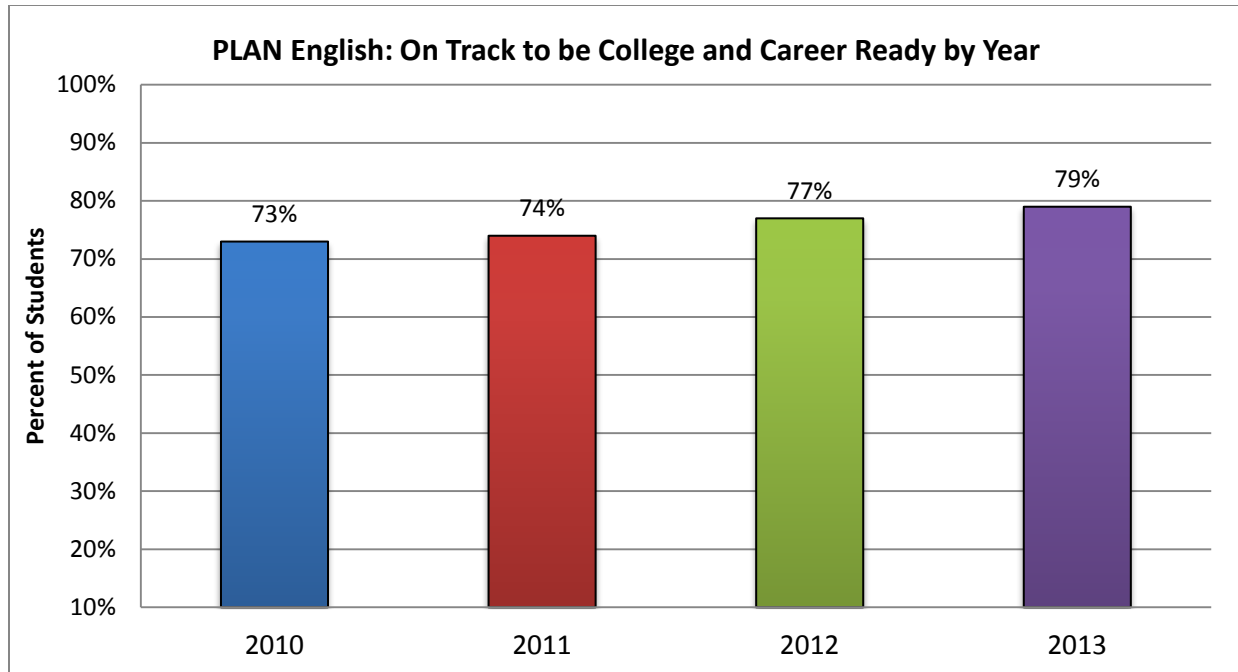


The ACT is a curriculum-based, college admission examination of college readiness. ACT College Readiness Benchmarks are validated measures of freshman college success in English Composition (18), Social Sciences (21), College Algebra (22) and Biology (24). These are rigorous standards. The ACT is an effective measure for career exploration.



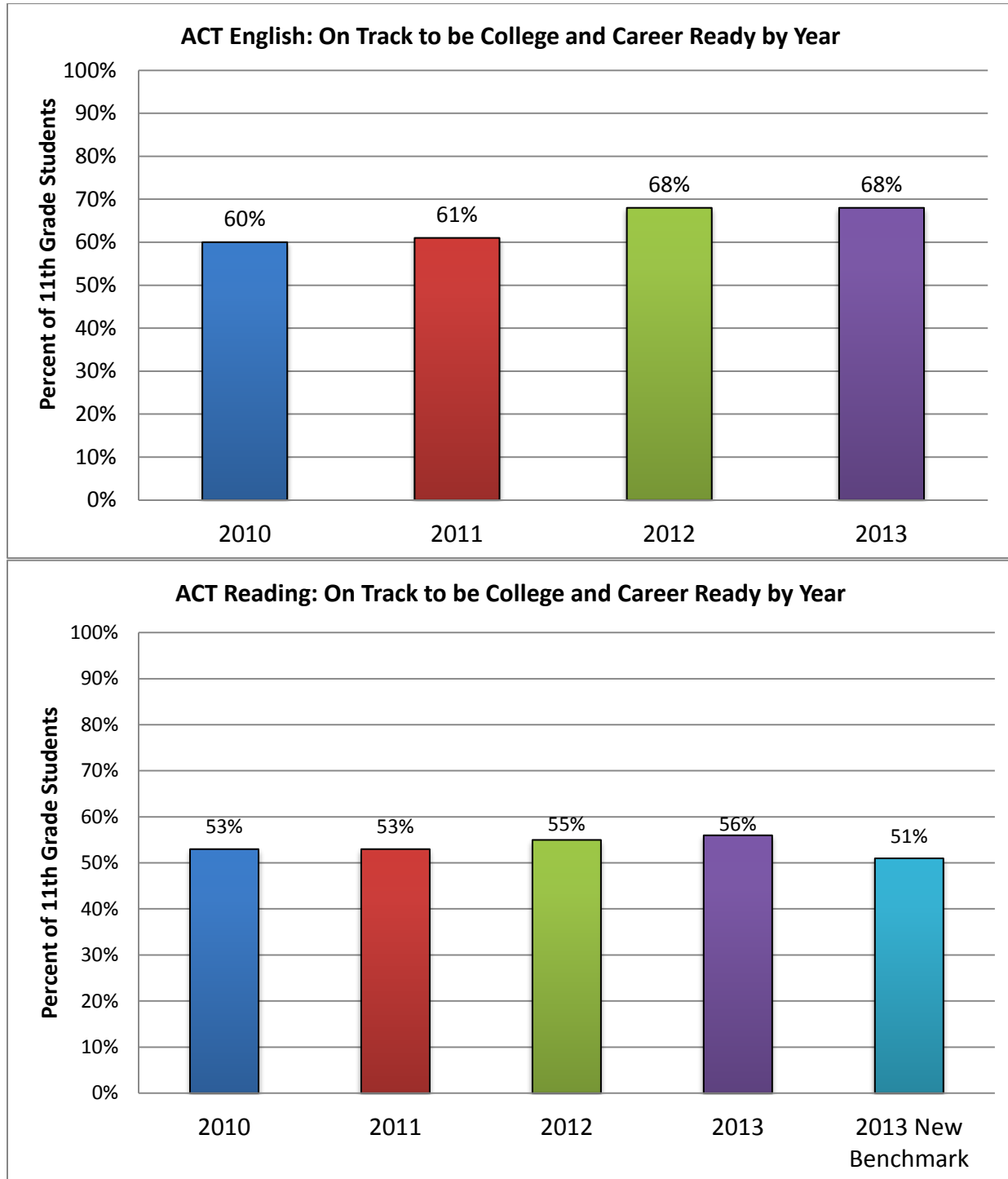
Literacy

PLAN in grade 10 serves as the midpoint measure of academic progress. The PLAN test is designed to measure rigorous content that is aligned to college freshman English coursework. The PLAN is a reliable predictor of success on the ACT.





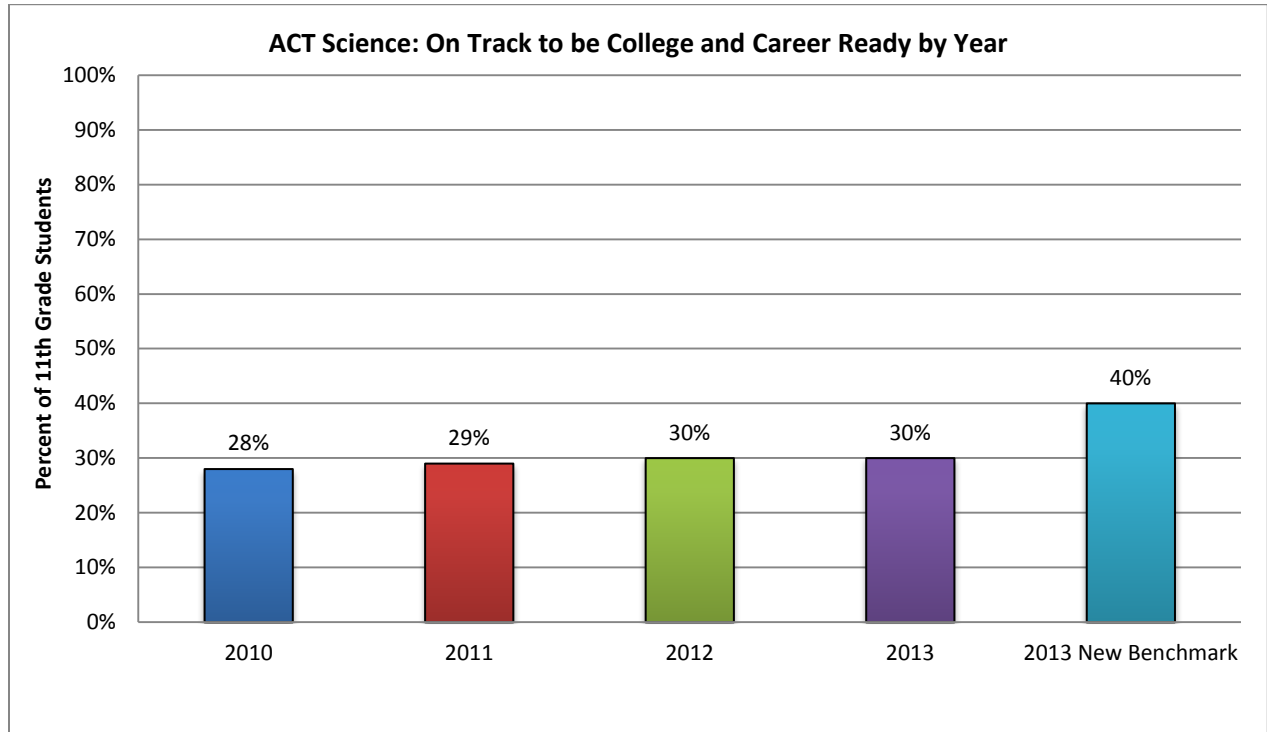
The ACT is designed to measure rigorous content that is aligned to college freshman English coursework. The ACT provides information on a student's academic preparation in Reading and English.





Science

The ACT is a curriculum-based, college admission examination of college readiness. ACT College Readiness Benchmark is a validated measure of freshman college success in Biology. This is a rigorous standard. In addition, the ACT is an effective measure for career exploration.

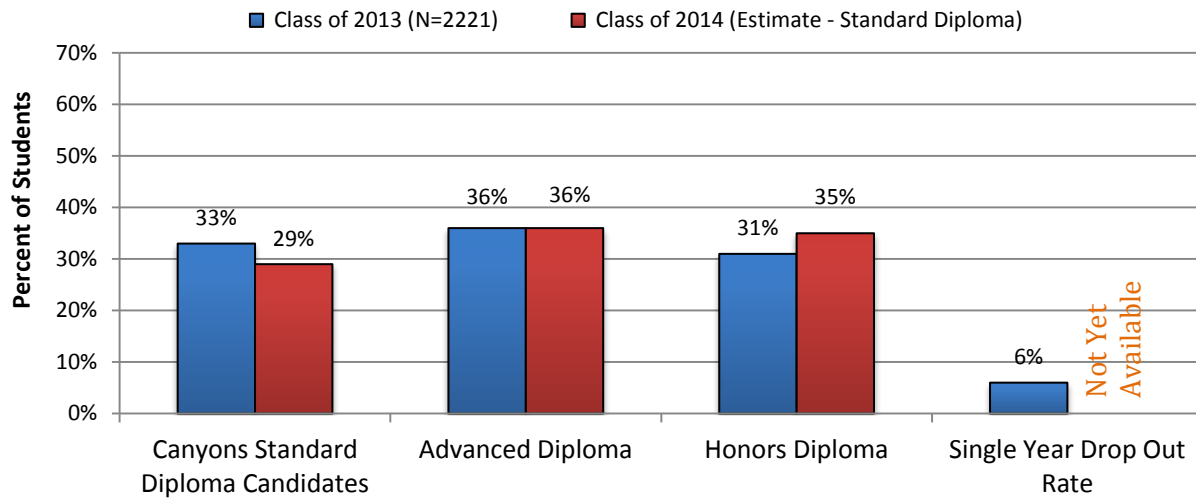


Advanced/Honors Diplomas and Graduation Rate

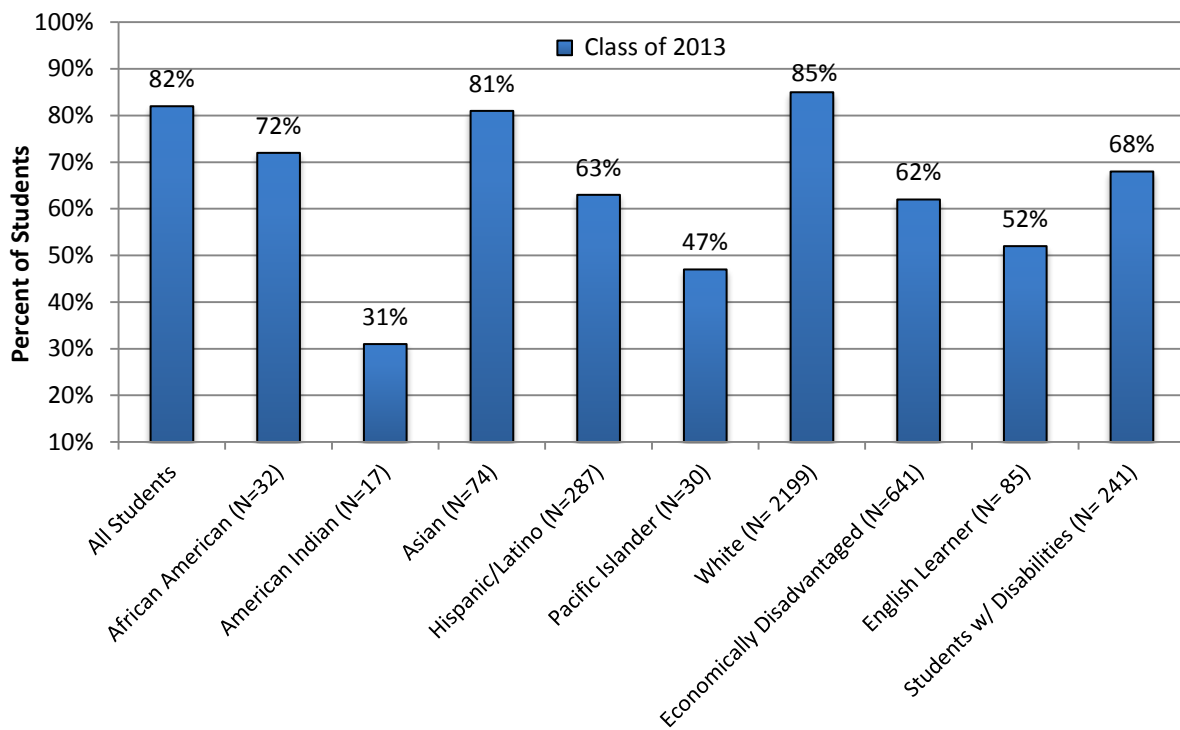
Research demonstrates that college- and career-readiness is strongly linked to the classes students take. The more rigorous the coursework, the better prepared the student. Canyons District in spring 2011 began offering students two advanced diploma options to indicate that they possess the skills needed to be successful in college or today's workforce.



Canyons School District: Graduation Status and Diploma Type



Canyons School District: 2013 Graduation Rate by Group





Assistant
Superintendent for
Operation, Principal
Performance and
High School
Supervision

Director of
Elementary and
Middle School
Principals

Human Resources

Director of
Elementary
Principals

Information
Technology

Director of CTE

Transportation

Athletic Director



Assistant Superintendent for Operations and High School Supervisor (017)

FY 2015 Performance

Spotlight

Department Mission

Provide high-quality support to students, schools, and employees in order to effectively educate students and produce graduates who are college and career ready

Department Overview

The assistant superintendent is responsible for supervising and supporting all principals. In this capacity he works very closely with the Department of Curriculum, Instruction and Assessment to ensure student achievement goals are being obtained. The assistant superintendent is also responsible to supervise the following departments: Human Resources, Information Technology Services, Transportation Services,

Key Outcome Measures

- ✚ High school graduates
- ✚ Percentage of high school graduates receiving honors or advanced diplomas
- ✚ High school graduates receiving college scholarships
- ✚ Uptime rate of critical IT systems
- ✚ Reduce the number of bus accidents



The assistant superintendent continuously monitors the objectives and performance measures of the departments he supervises, which are found in the remainder of this section. There is no separate section for the school and CTE directors as they are incorporated in the Academic Plan detailed in the Curriculum, Instruction and Assessment section. The school and student performance measures as are the test results located in the Department of Curriculum, Instruction and Assessment section as well as the Information Section.



017 Chief Operating Officer	2010-2011	2012-2013	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	1.0	1.0	1.0	1.0	1.0	-	0.00%
Total FTE	3.0	2.0	2.0	2.0	2.0	-	0.00%
100-Salary	\$ 276,569	\$ 211,199	\$ 210,248	\$ 215,528	\$ 216,196	\$ 669	0.31%
200-Benefits	100,982	74,412	77,617	107,244	111,223	3,979	3.71%
300-Purchased Services	-	-	-	-	-	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	9,140	2,691	3,007	15,500	15,500	-	0.00%
600-Supplies	3,031	9,205	5,928	32,000	32,000	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	966	1,804	621	2,000	2,000	-	0.00%
Total Expenses	\$ 390,688	\$ 299,310	\$ 297,421	\$ 372,272	\$ 376,919	\$ 4,648	1.25%



Department of Human Resources (045)

FY 2015

Performance

Spotlight

Department Mission

Provide excellence in human resource leadership in support of the academic mission of the District

Department Overview

The Department of Human Resources provides the following services:
Employment
(Posting/Application/Screening/Hiring Processes) I-9 Verifications, background clearance/fingerprints, USOE Licensure/Endorsements/ Highly Qualified Status, salary placement/lane changes, employment verification, Jordan Performance Appraisal System (JPAS), Jordan Administrator Evaluation System (JAES), Jordan Classified Evaluation System (JCES) evaluation oversight, sick bank, Family Medical Leave Act (FMLA), military leave, substitutes , and employee/administrative support

Key Outcome Measures

- ✚ Positions filled - Posting, transferring, hiring
- ✚ Employee Background Checks
- ✚ Employee Evaluations
- ✚ USOE & NCLB Qualifications Compliance

**Human Resource – Recruitment/Hiring Data***

- Facilitated the hiring of 8 administrators (1 District, 9 school, and 2 intern), 198 licensed employees, 141 contract ESP employees, 592 hourly/miscellaneous employees, and 760 substitutes.
- Recruited at 4 job fairs and interacted with 680 prospective teacher candidates.
- Recruited at 8 in state universities and 1 out of state university.
- Processed 51 administrative, 1,474 licensed, 2,587 educational support professionals, and 542 substitute applications.
- Interviewed 737 prospective licensed candidates.
- Administrative candidate applicant pool – 112.
- ESP applicant candidate pool – 846.
- Licensed applicant candidate pool – 797.

SKYWARD – Fingerprint/Background Check Data*

- Processed 1,133 fingerprint/background checks.
- Also processed 318 license renewal background checks.

E-Verify – I-9 Verification Data*

- Processed 1,411 I-9 employment verifications with 35 concerns resolved.

USOE CACTUS – Under-qualified and Highly Qualified reports

- Licensed 318 educators with Utah State Office of Education.
- Continuing to work with 24 licensed employees (.019%) to become USOE qualified and 35 licensed employees (.028%) to become NCLB qualified.

Employee/Administrative Support*

- Approved 227 FMLA requests.
- Approved 55 Licensed and 27 ESP Sick Bank requests.
- Approved 2 Military Leave requests.
- Provided substitute coverage for 25,497 absences/unfilled positions.
- Facilitated monthly ESP Professional Development opportunities.
- Facilitated 118 Supervisory Assistance Team (SAT) meetings.
- Allocated and audited FTE budget for 43 Schools.
- Revised employee discipline template letters with current policy coding system.
- Updated employee evaluations policy for Administrators and Licensed.
- Created employee work calendars based off of the Board approved academic calendars.

Human Resources –Presentations

- Brigham Young University – How to Work a Teacher Fair
- Multi-university Student Teacher Conference
- CEA – Mock Interviews



FY 2013-2014 Accomplishments

- ✚ Facilitated the hiring of 8 administrators (1 District, 5 school, and 2 intern)
- ✚ Facilitated the hiring of 198 licensed employees
- ✚ Facilitated the hiring of 147 contracted, 592 hourly ESP employees
- ✚ Facilitated the hiring of 760 substitutes
- ✚ Processed 1,647 JPAS, 68 JAES, and 625 JCES evaluations
- ✚ Processed 1,133 fingerprint/background checks

FY 2014-2015 Goals & Objectives

- ✚ Recruit and hire "Effective" and "Highly Effective" employees
- ✚ Be in compliance with State law regarding employee evaluations
- ✚ Be in compliance with State law regarding fingerprint/background checks
- ✚ Be in compliance with Federal law regarding I-9 verifications
- ✚ Be in compliance with USOE teacher Licensure qualifications
- ✚ Be in compliance with Federal teacher NCLB qualifications
- ✚ Be in compliance with Federal and State and employment law

045 Human Resources	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	4.0	4.0	4.0	4.0	4.0	-	0.00%
ESP	7.0	7.0	7.0	7.0	7.0	-	0.00%
Total FTE	11.0	11.0	11.0	11.0	11.0	-	0.00%
100-Salary	\$ 727,759	\$ 735,925	\$ 734,451	\$ 770,018	\$ 789,066	\$ 19,048	2.47%
200-Benefits	402,519	317,304	291,725	361,169	378,387	17,218	4.77%
300-Purchased Services	214,929	70,142	83,889	102,000	102,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	17,606	28,911	28,251	49,250	49,250	-	0.00%
600-Supplies	15,131	11,205	13,929	26,000	26,000	-	0.00%
700-Equipment	-	-	5,517	6,000	6,000	-	0.00%
800-Other	1,620	1,595	1,860	3,000	3,000	-	0.00%
Total Expenses	\$ 1,379,564	\$ 1,165,082	\$ 1,159,622	\$ 1,317,437	\$ 1,353,703	\$ 36,266	2.75%



Human Resources

FY 2015

Performance

Report

The Human Resources department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance

Performance Measure	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2013-2014 Target
Facilitated hiring of:					
Administrators	6	5	10	8	10
Licensed employees	195	166	221	198	205
Contracted ESP employees	128	51	81	147	150
Hourly employees	n/a	818	596	592	600
Substitutes	n/a	325	504	760	780
Processed employee evaluations:					
JPAS	1,099	1,230	1,161	1,647	1,700
JAES	40	44	65	68	70
JCES	240	588	615	625	630
FMLA request approvals	156	157	225	227	205
Licensed employee with USOE	352	336	350	318	330



Department of Transportation

FY 2015

(077)

Performance

*Spotlight***Department Mission**

We are professional and caring employees, providing safe, dependable, and efficient transportation, contributing to a positive learning environment

Department Overview

The Transportation Department provides two major functions for the District. The first function is student transportation. This involves the “yellow fleet” of school buses. The District currently operates 180 school buses and employees 183 contracted and hourly bus drivers to transport more than 18,000 students. This past school year drivers spent 6,661,285 minutes transporting students to and from school, driving a total of 1,474,471 miles. In addition to the to and from school transportation the Department transports student to 3,000 extracurricular activities including, field and activity trips, interscholastic athletic events, and other special events in support of the student full educational experience.

Key Outcome Measures

- ✚ Make sure all the routes are up to date when school starts.
- ✚ Complete all preschool stop frequencies that will “auto-generate” the correct time each day the students are to be picked up for preschool.
- ✚ Reduced the number of bus accidents by 5 because of accountability



A team of routing personnel put together routes electronically and can simulate drive time. Through the use of GPS systems, actual bus location is compared with planned bus location. The routing team keeps track of student loads, contacts residents for bus stop placement, and works to develop a plan to get students delivered with minimal seat time.

Two bus driver trainers' train and then ride with drivers, constantly working to keep the driver focused on self-improvement. The training department monitors driving records, tracks moving violations, and plans the annual Bus Road-eo, where driver skills are put to the test.

The second function of the department is servicing of the "white fleet" which includes warehouse delivery vehicles, driver education cars, and maintenance vehicles. The white fleet consists of 173 vehicles. Services include light and heavy-duty maintenance and service, preparing all vehicles for annual licensing, and doing most bodywork on the vehicles.



FY 2013-2014 Accomplishments

- ✚ Received a silver award for bus safety presented by the Utah Highway Patrol. We are the only large school district to accomplish such a feat.
- ✚ EDULOG is fully operational now and is used for making the boundaries for both the walking and driving of our routes
- ✚ Will have all the buses in our facility washed, waxed and thoroughly cleaned

FY 2014-2015 Goals & Objectives

- ✚ Have our Maintenance shop become a "Blue Label" shop and all mechanics ASE certified.
- ✚ Continue to work towards a Gold award from the Highway Patrol.
- ✚ Reduce the number of accidents by at least 3%.
- ✚ Pilot an advanced security camera system to that will enhance both driver and student safety

077 Transportation Services	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	101.5	107.9	114.5	114.6	113.2	(1.4)	(1.22%)
Total FTE	102.5	108.9	115.5	115.6	114.2	(1.4)	(1.21%)
100-Salary	\$ 3,503,120	\$ 3,715,187	\$ 3,809,873	\$ 3,866,189	\$ 3,848,480	\$ (17,709)	(0.46%)
200-Benefits	1,313,480	1,377,257	1,487,894	1,569,876	1,580,847	10,971	0.70%
300-Purchased Services	13,931	7,287	31,231	22,000	22,000	-	0.00%
400-Purchased Property Services	20,809	20,345	13,719	20,000	20,000	-	0.00%
500-Other Purchased Services	121,065	133,687	72,883	113,000	113,000	-	0.00%
600-Supplies/Fuel	1,203,286	1,441,248	1,618,172	1,606,500	1,675,000	68,500	4.26%
700-Equipment	-	2,333	3,003	-	-	-	0.00%
800-Other	-	2,150	2,750	5,000	5,500	500	10.00%
Total Expenses	\$ 6,175,691	\$ 6,699,494	\$ 7,039,525	\$ 7,202,565	\$ 7,264,827	\$ 62,262	0.86%



Transportation

FY 2015

Performance

Report

The Transportation Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance

Performance Measure	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015 Target
Buses	167	169	180	173
Students transported daily	14,591	15,161	17,875	18,000
Bus miles driven	1,589,156	1,576,802	1,474,471	1,500,000
Number of bus stops	3,974	1,829	4,102	4,740
Total bus routes	121	123	129	127
Mechanics per bus/white fleet	24	26	27/57	29/65
Routes per planner	20	21	32	32
Average age of fleet	2003	2004	2006	2006
Percent of buses equipped with GPS	100%	100%	100%	100%
Percent of buses equipped with cameras	97%	100%	100%	99%
Daily buses used as percent of total buses	72%	69%	72%	80%
Runs per day	598	581	589	594
Average number of routes/bus	3	3	3	3
Ratio of students to routes	31	33	39	39
Cost per student	\$202.11	\$216.06	\$219.57	\$219.51
Cost per bus	\$124,358	\$128,000	\$119,187	\$ 116,000
Fuel cost per mile	\$1.82	\$1.75	\$1.56	\$1.54



Department of Information Technology (080)

FY 2015

Performance

Spotlight

Department Mission

To enrich the learning environment by uniting excellent customer service with successful deployment and integration of appropriate technologies

Department Overview

The Information Technology Department's main responsibilities include the District's central information systems (e.g. payroll, student management, and human resources), implementing and maintaining local and wide area networks, integration of technology into the classroom, and maintaining computer equipment throughout the District.

The Department is organized into the following teams:

- Technology Engineering
- Technology Services
- Technology Support

The **Technology Engineering Team** is responsible for the engineering and management of the technology infrastructure

Key Outcome Measures

- ✚ Ready systems for start of 2014-15 year
- ✚ Online Enrollment process
- ✚ New Backup and Data Archival system completed
- ✚ Tellabs Deployment
- ✚ Increase Disaster Recovery/Business Continuity readiness completed
- ✚ Continually improve customer service and availability of technology
- ✚ Convert all paper transcripts to electronic document imaging system
- ✚ Successful E-Rate Filings for VOIP, cellular service, data and voice
- ✚ Pilot standards based elementary gradebook



within CSD. This team is broken down into the following sub-categories of core technology: network, development, Microsoft engineering, UNIX and Macintosh engineering, telecommunications support, and computer repair. These teams ensure reliability of key services hosted by the District data center and core technology infrastructure in our schools. They also manage telecommunications, network services, email, directory services, core application servers, web/email content filtering, and cyber-security, as well as client and server operation of all District computer systems.

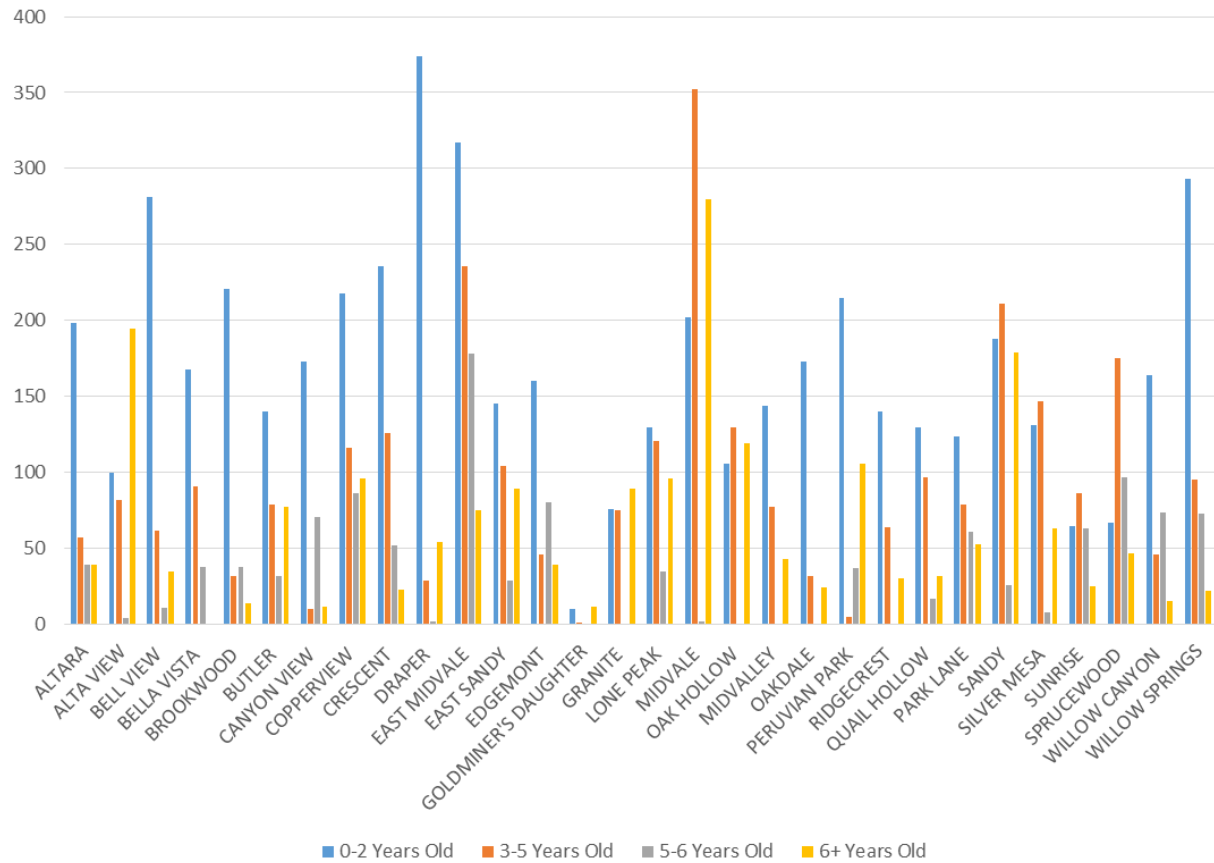
The **Technology Services Team** serves as the “face of IT”. The Field Technicians provide technical support to every classroom, school office, and department in Canyons School District. This support includes but is not limited to the troubleshooting and maintenance of hardware and software, as well as training. The model is: one Field Technician to every high school, one Field Technician to every two middle schools, and one Field Technician to every four elementary schools within the District.

The **Technology Support Team** includes system development and the help desk. These teams compile internal and external reports for schools and District departments, as well as compiling and preparing Federal and State reports. They are responsible for the development of key application interfaces used in payroll, student information systems, and human resources. They play a key role in determining standardized, efficient, and cost-effective solutions for the management of over 60 computer systems throughout Canyons School District. In addition, the help desk call center provides customer and technical expertise to all parents, teachers, and employees within the District.

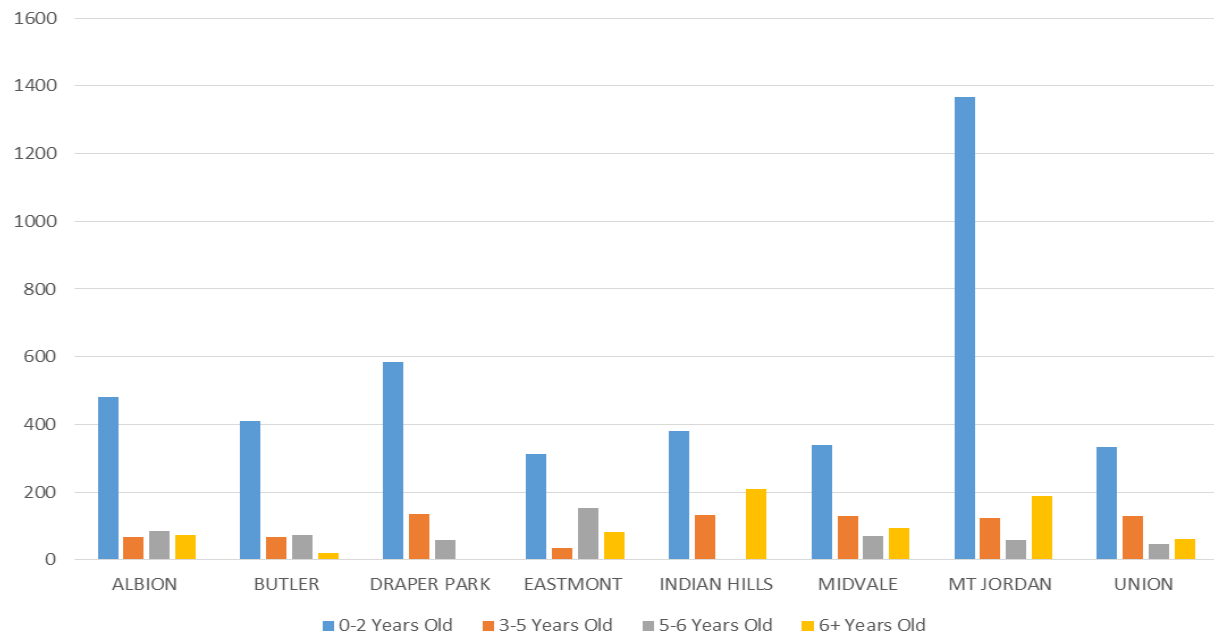
In 2013-14 CSD added an additional 4,432 computer devices putting the count at 24,278. This is an 18% growth from the previous year. With continued growth will have nearly 30,000 computers and tablets in our schools and offices at the end of the 2014-2015 school year. The inventory is displayed in the following graphs:

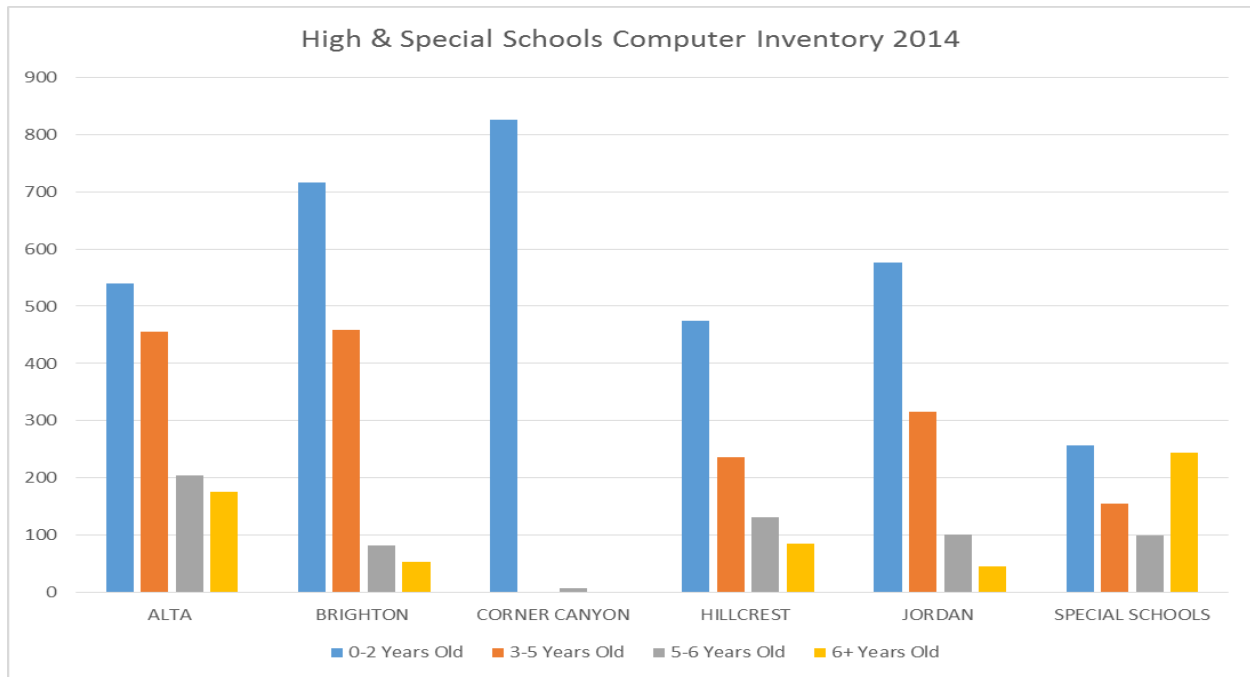


Elementary School Computer Inventory 2014



Middle School Computer Inventory 2014







FY 2013-2014 Accomplishments

- ✚ Ready systems for start of 2013-14 year including grade reconfiguration, Corner Canyon High School, new Butler Middle, new Draper Park Middle, move of Mt. Jordan Middle
- ✚ Increase accountability through improving measurements and monitoring
- ✚ Upgrade Datacenter infrastructure and capacity
- ✚ Improve critical system availability

FY 2014-2015 Goals & Objectives

- ✚ Prepare CSD infrastructure and systems for 2013-2014 school year
- ✚ Continual improvement of each service and system IT provides
- ✚ Increase network capacity for existing and future data requirements
- ✚ Increase Disaster Recovery/Business Continuity readiness
- ✚ Increase accountability through improving measurements and monitoring
- ✚ Upgrade Hillcrest High School Network

080 Information Technology	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014 vs. 2015 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	4.0	3.0	3.0	3.0	3.0	-	0.00%
Licensed	9.0	-	-	-	-	-	0.00%
ESP	41.0	41.0	42.0	43.0	45.0	2.0	4.76%
Total FTE	54.0	44.0	45.0	46.0	48.0	2.0	4.35%
100-Salary	\$2,976,155	\$2,231,538	\$2,362,570	\$2,528,075	\$2,652,020	\$ 123,945	4.90%
200-Benefits	1,209,448	918,341	973,979	1,012,867	1,099,282	86,415	8.53%
300-Purchased Services	596,679	751,219	596,563	740,000	800,000	60,000	8.11%
400-Purchased Property Services	49,230	94,209	8,444	40,000	40,000	-	0.00%
500-Other Purchased Services	452,615	890,994	1,102,453	1,033,000	1,033,000	-	0.00%
600-Supplies	293,650	241,671	267,149	286,000	286,000	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	85	1,306	-	2,000	2,000	-	0.00%
Total Expenses	\$5,577,862	\$5,129,278	\$5,311,158	\$5,641,942	\$5,912,302	270,360	4.79%

*Employees paid from the Capital Outlay Fund are included in FTE's.

*Expenditures are General Fund only.

*For fiscal year 2010-2011 Information Technology also included the Education Technology department.



Information Technology

FY 2015

Performance

Report

The Information Technology Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the Department's overall performance

Performance Measure	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015 Target
Number of computers	n/a	11,800	16,063	24,278	30,000
Average age of computers in years	n/a	3.3	3.4	3.1	2.9
IT personal operational costs per student	\$125.06	\$94.05	\$99.52	\$105.14	\$110.36
IT personal costs as a percent of general fund exp.	2.12%	1.54%	1.57%	1.55%	1.64%
Number of footprint issues created	11,805	10,637	19,670	29,978	36,000
Number of footprint issues closed	11,856	10,403	19,172	27,634	36,344
Number of servers supported	n/a	260	283	312	330
Average server uptime	93.34%	99.10%	99.36%	99.26%	99.50%
SAN utilization	31.5%	34.0%	72.0%	62.0%	5.0%
Amount of data stored (TB)	63.0	68.0	130.0	118.0	140.0





FINANCIAL SECTION



FUND STRUCTURE

Canyons School District's revenue and expenditures are managed by fund as follows:

Governmental funds are those used for the normal governmental services financed by taxes, including state and federal aid. Governmental funds include:

- General Fund (major)
- Capital Outlay Fund (major)
- Debt Service Fund (major)
- Non K-12 Fund (special revenue fund)
- Nutrition Fund (special revenue fund)
- District Activity Fund (special revenue fund)
- Canyons Education Foundation Fund (special revenue fund)

Proprietary Fund Types (Internal Service Fund) include programs that are intended to be self-sufficient. The following is the District's proprietary fund:

- Self-Insurance Fund

A review of each fund is included herein. Each review describes the operational changes and summarizes information on revenue, expenditures, and fund balances. Statements of revenue, expenditures, and changes in fund balances provide actual amounts for 2010-2011, 2011-2012, 2012-2013, the final budget for 2013-2014 and the budget for 2014-2015.

ALL FUNDS

The District manages seven governmental funds, three of which are classified as major funds and one proprietary fund. A major fund is described, as an individual governmental or enterprise fund where total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total assets, liabilities, revenues or expenditures for all funds in that category (governmental funds) or of that type (enterprise funds), and the total assets, liabilities, revenues, or expenditures are at least 5% of the corresponding total for all governmental and enterprise funds combined. The General Fund, Capital Outlay Fund, and Debt Service Fund meet the requirements for a major fund.

REVENUES

Canyons School District governmental fund types receive approximately 44% of their revenues from the State of Utah, 41% from local property taxes, 7% from the federal government, and 8% from other local sources, including investments. The District anticipates an increase in total revenues of \$2.9 million in 2014-2015. Property taxes are estimated to increase by \$1.2 million in the Debt Service Fund due to an increase in assessed valuation and new growth. State revenues will increase by \$1.1 million due to an 2.5% increase in the WPU. Federal revenues will be expected to remain stable.

EXPENDITURES

Overall expenditures of all funds are expected to decrease by \$8.5 million. Capital Outlay Fund expenditures will decrease by \$6.3 million as the District completed three major construction projects in 2013-2014 (Corner Canyon High School, Butler and Draper Park



Middle Schools). The rebuild of Mount Jordan Middle School began this past year and that will be the only major project that will occur in 2014-2015. Principal and interest payments in the Debt Service Fund will decrease by \$1.6 million, in large part due to the refunding of the former Jordan District debt in April 2014.

In the General Fund, budgeted expenditures will remain essentially equal to the previous year. In 2013-2014 the Board of Education awarded employees a one-time bonus. For 2014-2015 the District will fund step and lane increases for all employees as well as cost-of-living adjustments.

As an overall note, General Fund 2014-2015 budgeted revenues and expenditures will not significantly increase over the prior year because at the end of fiscal year 2012-2013, the District reported \$9.0 million in State deferred revenues. For budget purposes, it's assumed that about \$6.0 million will be spent in the final revised budget; however, it's likely that \$7.0-\$8.0 million of deferred revenues will be reported at the end of 2013-2014. Therefore, revenues and expenditures for the final amended budget will be overstated by the amount of deferred revenue.

There are no significant changes in expenditures for the other governmental funds. The chart on the following page provides an overview of the revenues, expenditures, and changes in fund balances for all governmental funds (with all four special revenues funds combined) and the Self-Insurance Fund.



ALL DISTRICT FUNDS--SUMMARY

Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2014-2015

	General	Capital	Debt	Special			Totals (Memorandum Only)			
	Fund	Outlay	Service	Revenue Funds	Proprietary Fund	Budget 2014-2015	Final Budget 2013-2014	Actual 2012-2013	Actual 2011-2012	Actual 2010-2011
Revenues:										
Property Tax	\$ 71,722,416	\$ 21,639,172	\$ 24,834,203	-	\$ -	\$ 118,195,791	\$ 116,953,347	\$ 118,196,593	\$ 115,359,038	\$ 116,791,211
Registered Vehicles Fee-in-Lieu	4,626,925	969,727	1,692,580	-	-	7,289,232	7,309,246	7,455,594	7,269,051	6,865,916
Interest on Investments	1,400,000	1,300,000	50,000	90,000	60,000	2,900,000	2,796,000	3,033,937	3,053,154	1,298,245
State Sources	127,338,662	-	-	6,288,364	-	133,627,026	132,550,816	122,906,323	121,831,384	122,270,861
Federal Sources	14,169,054	-	-	7,297,178	-	21,466,232	21,365,436	21,932,537	20,030,997	25,882,586
Other Local	6,714,510	-	-	13,348,582	25,078,390	45,141,482	44,771,362	44,159,170	41,717,084	40,710,088
Total Revenues	225,971,567	23,908,899	26,576,783	27,024,124	25,138,390	328,619,763	325,746,207	317,684,154	309,260,708	313,818,907
Expenditures:										
Instruction	143,572,429	-	-	8,357,558	-	151,929,984	152,544,644	141,853,383	135,098,209	131,006,754
Support Services:										
Student Services	9,867,219	-	-	-	-	9,867,219	9,741,256	8,925,364	8,347,281	7,575,667
Staff Services	11,610,884	-	-	-	-	11,610,884	12,180,861	10,710,532	11,908,506	12,649,687
District Administration	2,322,499	-	-	-	-	2,322,499	2,241,631	2,013,204	1,999,219	2,086,863
School Administration	16,529,764	-	-	-	-	16,529,764	16,418,783	15,361,908	14,754,707	13,615,074
Central Support Services	12,632,827	-	-	-	-	12,632,827	12,286,046	11,564,451	11,210,661	10,146,693
Operation & Maintenance of Plant	24,623,665	-	-	-	-	24,623,665	24,016,033	22,305,810	21,550,141	20,911,730
Student Transportation	7,461,461	-	-	-	-	7,461,461	7,394,338	7,243,946	6,768,574	6,175,797
Non-Instructional and Other	-	-	-	20,268,463	26,641,004	46,909,467	47,628,013	44,143,388	42,507,158	42,538,875
Capital Outlay	-	47,132,163	-	-	-	47,132,163	53,369,404	124,559,760	97,012,971	24,280,558
Debt Service	-	-	27,389,135	-	-	27,389,135	29,034,938	29,199,947	29,332,311	23,175,603
Total Expenditures	228,620,748	47,132,163	27,389,135	28,626,021	26,641,004	358,409,068	366,855,947	417,881,693	380,489,738	294,163,301
Excess (Deficiency) of Revenues Over Expenditures										
	(2,649,181)	(23,223,264)	(812,352)	(1,601,897)	(1,502,614)	(29,789,305)	(41,109,740)	(100,197,539)	(71,229,030)	19,655,606
Other Financing Sources (Uses):										
Bond Proceeds and Bond Premium	-	-	-	-	-	-	63,665,821	84,325,856	-	69,418,562
Transfers In/(Out)	(456,401)	(700,000)	700,000	456,401	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(456,401)	(700,000)	700,000	456,401	-	-	63,665,821	84,325,856	-	69,418,562
Net Change in Fund Balances	(3,105,582)	(23,923,264)	(112,352)	(1,145,496)	(1,502,614)	(29,789,305)	22,556,081	(15,871,683)	(71,229,030)	89,074,168
Fund Balances - Beginning of Year	70,741,938	94,692,363	2,400,217	6,637,725	7,349,672	181,821,915	159,265,835	175,137,517	246,366,547	138,581,423
Allocated from Jordan School District	-	-	-	-	-	-	-	-	-	18,710,956
Fund Balances - End of Year	\$ 67,636,356	\$ 70,769,099	\$ 2,287,865	\$ 5,492,229	\$ 5,847,058	\$ 152,032,610	\$ 181,821,916	\$ 159,265,834	\$ 175,137,517	\$ 246,366,547



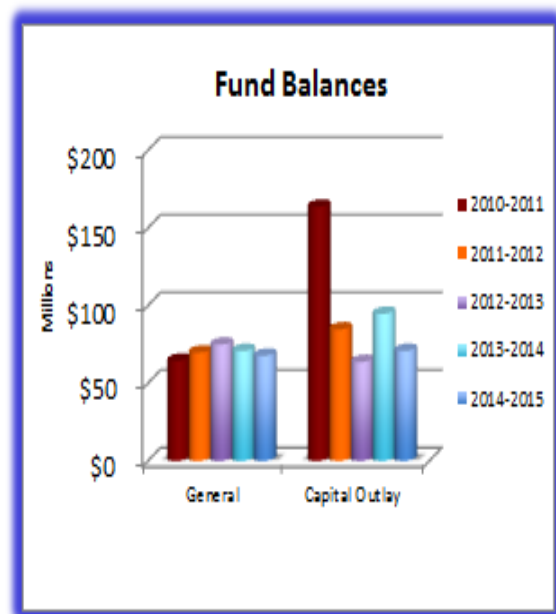
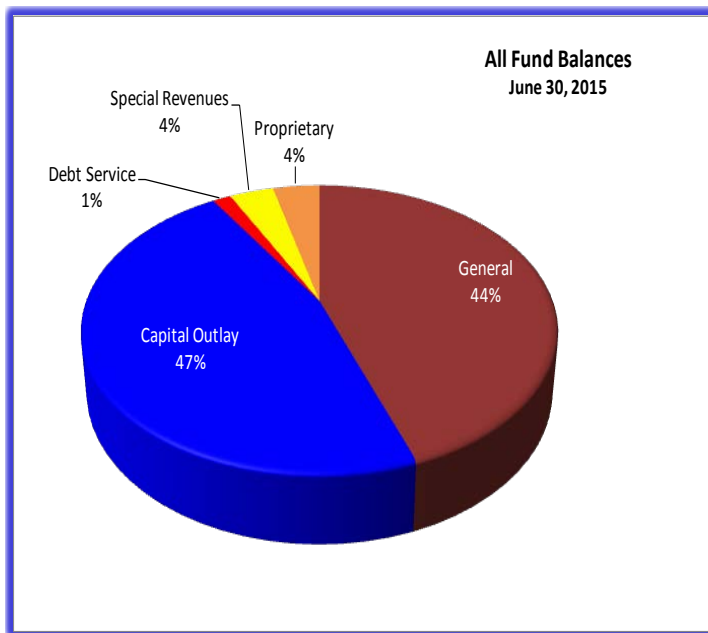
FUND BALANCE

The District's fund balance will decrease by \$29.8 million. The Capital Outlay Fund balance will decrease by \$23.9 million as bonds issued in 2013-2014 will be used to fund the construction costs for the Mount Jordan Middle School rebuild. The fund balance in the General Fund is budgeted to decrease by \$3.1 million. The District intentionally plans to slightly spend down its balance as it compensates employees for their service. However, due to conservative budget practices, the actual decrease is expected to be less than that amount. The charts and graphs below show a five-year history of fund balance by fund type, a breakdown of the 2014-2015 fund balance by fund type and a five year fund balance comparison of the General Fund and Capital Outlay since those two funds comprise most of the fund balance.

ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2010-2011 through 2014-2015

Funds	Actual	Actual	Actual	Final Budget	Budget	2014 vs. 2015 Change	
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	Amount	Percent
General	\$64,415,842	\$69,647,792	\$74,845,253	\$70,741,938	\$67,636,356	(\$3,105,582)	(4.39%)
Capital Outlay	163,628,715	84,650,892	63,688,385	94,692,363	70,769,099	(23,923,264)	(25.26%)
Debt Service	2,391,824	3,007,969	2,980,734	2,400,217	2,287,867	(112,350)	(4.68%)
Special Revenues	6,976,394	8,541,082	8,923,010	6,637,726	5,492,230	(1,145,496)	(17.26%)
Proprietary	8,953,772	9,289,783	8,828,453	7,349,672	5,847,058	(1,502,614)	(20.44%)
Total	\$246,366,547	\$175,137,518	\$159,265,835	\$181,821,917	\$152,032,610	(29,789,306)	(16.38%)





GENERAL FUND (MAJOR FUND)

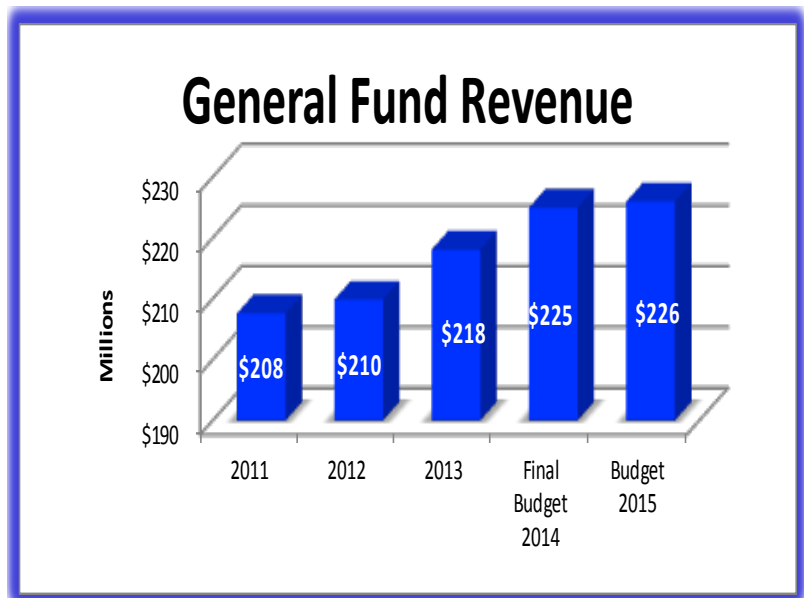
The General Fund is the District's primary operating fund. It accounts for all financial resources of the District (except those required to be accounted for in another fund) and for all activities of the District associated with the education of students in kindergarten through grade 12, including instruction and supporting services. The challenge in administering this fund is prioritizing the use of the limited resources to insure that the District's primary goal of providing a quality education for all students is achieved. The District obtains its revenues from state sources, local property taxes, federal aid, and miscellaneous revenues.

REVENUES

State Aid

The state legislature has defined the mission of public education is to "assure Utah the best educated citizenry in the world and each individual the training to succeed in a global society, by providing students with learning and occupational skills, character development, literacy, and basic knowledge through a responsive educational system that guarantees local school communities autonomy, flexibility, and client choice, while holding them accountable for results." (UCA 53A-1a-103).

The Legislature provides funding to local school districts through the Minimum School Program Act. The Minimum School Program Act "recognizes that all children of the state are entitled to reasonably equal educational opportunities regardless of their place of residence in the state and of the economic situation of their respective school districts..." It also "recognizes that although the establishment of an educational system is primarily a state function, school districts should be required to participate on a partnership



Minimum School Program Guarantee		
	Enrollment	WPU
Kindergarten Enrollment (October 1) X 0.55	2,330	1,282
Grades 1-12 Enrollment (October 1) X 1.00	30,304	30,304
Total WPU	32,634	31,586
WPU Value		\$2,972
State Guarantee Revenue		\$93,873,533
Local Revenue Generated by Uniformed Basic Rate (0.001419)		(\$23,384,356)
K-12 Revenue From State Funds		\$70,489,177

Note the above enrollment figures are estimates from the Utah State Office of Education which are slightly less conservative than the District projections.



basis in the payment of a reasonable portion of the cost of a minimum program. The Legislature “also recognizes that each locality should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a

method whereby that latitude of action is permitted and encouraged.” (53A-17a-102)

Other State Revenue	
Program	Amount
Special Education	\$16,045,181
Flexible Allocation	1,069,345
Educators Salary Adjustment	9,422,895
Professional Staff	8,397,184
Class Size Reduction	6,086,274
Applied Technology Education	4,365,011
Pupil Transportation	3,725,756
School Trust Lands	1,957,669
At-Risk Youth-in-Custody	936,625
At-Risk Enhancement	1,124,404
Other State Programs	3,719,141
Total	\$56,849,485

Through the Minimum School Program Act the legislature guarantees a certain basic level of equalized revenue per student regardless of the local school district wealth. Each local school district is required to levy a minimum unified uniform basic property tax rate. If the uniformed basic tax rate does not generate the minimum revenue guaranteed by the state, then the state will provide aid to the local district to cover the difference. The minimum school program guarantees each district in the state an equal amount of revenue per weighted pupil unit (WPU). Each year the legislature sets the value of the WPU. The Utah State

Legislature increased the weighted pupil unit (WPU) value from \$2,899 to \$2,972 and the Special Ed and CTE add-on WPU values from \$2,659 to \$2,726. The Flexible Allocation WPU decreased to \$28. In 2014-2015 the District will receive 56.4% of its revenue from state aid which is a slight increase from the 56.0% received during FY 2013-2014. In dollar terms, this represents a \$1.5 million increase.

Local Property Taxes

As part of the Legislature’s recognition that local school districts “should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged” school districts are allowed to set certain tax rate levies to raise additional funds for their local schools. Each year the District receives a certified tax rate from the Utah Tax Commission. The certified tax rate is set so the District can raise the same amount of property tax revenue as it did the year before allowing for new growth. The certified tax rate is adjusted each year based upon the change of the assessed value of property within the boundaries of the District. If the assessed value of the property decreases from one year to the next, the certified tax rate is correspondingly increased. If the assessed value of the property increases from one year to the next the certified tax rate is correspondingly decreased. For the second consecutive year the District had an increase in assessed valuation from the previous year, therefore the tax rate will be reduced. The continued increase in assessed valuation and new growth is welcome news for the District as it provided stability for the 2014-2015 budget. We anticipate that assessed valuation will moderately increase in the next few years which will help assist in balancing future budgets.



For 2014-2015 it is estimated that the property tax levies will generate \$76.3 million. The charts on the below shows a five year histories of the General Fund tax levies and the assessed valuation on which the certified tax rate is calculated.

GENERAL FUND TAX LEVIES

Fiscal Years 2010-2011 through 2014-2015

Levies	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	2014 vs. 2015 Change Amount	Percent
General Fund:							
Basic Program	0.001495	0.001591	0.001651	0.001535	0.001419	(0.000116)	(7.56%)
Board Local Levy	-	-	0.001881	0.001729	0.001614	(0.000115)	(6.65%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001600	-	0.00%
Board Leeway	0.000400	0.000406	-	-	-	-	0.00%
K-12 Reading	0.000121	0.000121	-	-	-	-	0.00%
Special Transportation	0.000078	0.000300	-	-	-	-	0.00%
Tort Liability	0.000024	0.000100	-	-	-	-	0.00%
10% Basic	0.000559	0.000744	-	-	-	-	0.00%
Total	0.004277	0.004862	0.005132	0.004864	0.004633	(0.000231)	(4.75%)

Certified Tax Rate Assessed Value of Property within the Canyons School District

	Tax Year 2010	Tax Year 2011	Tax Year 2012	Tax Year 2013	Tax Year 2014
Assessed Value (Less RDA's)	\$15,159,839,155	\$14,620,268,462	\$14,250,182,689	\$14,930,718,508	\$15,823,796,630
Board of Equalization Adjustment	(91,288,429)	(95,353,962)	(88,852,249)	(98,103,434)	(104,461,539)
Net Value	15,068,550,726	14,524,914,500	14,161,330,440	14,832,615,074	15,719,335,091
Collection Rate	93.53%	94.44%	94.90%	95.48%	95.74%
Proposed Rate Valuation	\$14,093,615,494	\$13,717,329,254	\$13,439,102,588	\$14,162,180,873	\$15,049,691,416
Percent Change From Previous Year	-	(2.67%)	(2.03%)	5.38%	6.27%

Federal Aid

Federal aid accounts for approximately 6% of the District's General Fund revenues. Federal funds are earmarked for specific purposes such as special education and the economically disadvantaged. Based upon preliminary 2014-2015 data, CSD anticipates receiving \$14.2 million in federal funding, an amount nearly equal to the amount received in 2013-2014. Despite recent federal sequestration, the District is committed to maintaining the same level of services for qualifying students. The largest portion of federal

Federal Aid	
Category	Amount
Special Education	\$5,777,920
NCLB Title IA- Poverty	3,935,168
NCLB Title IIA- Teacher Quality	982,345
Medicaid Reimbursement	1,906,725
Applied Technology	346,783
Other NCLB Programs	230,780
After School Programs	409,795
E Rate Reimbursement	505,000
Other Federal Revenues	74,538
Total	\$14,169,054



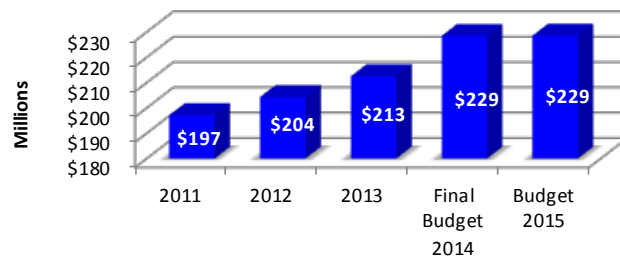
funding is for special education under the Individuals with Disabilities Education Act (IDEA). Under No Child Left Behind (NCLB) Title I, Part A provides additional educational services for economically disadvantaged students. The Title II, Part A/Quality Teaching budget represents CSD's primary vehicle for providing content-focused staff development training and materials. The majority of the other NCLB programs provide funding for interventions for English language learners and other at-risk students.

EXPENDITURES

General Fund expenditures are expected to remain constant between 2013-2014 and 2014-2015. This is because a one-time bonus was paid to all employees in 2013-2014. Additionally, \$0.7 million was spent on high school math textbooks. As previously noted, budgeted costs are increasing to cover the cost of

step and lane increases, as well as cost of living adjustments for employees. The contribution rate for the Utah Retirement Systems will increase from 21.96% in 2013-2014 to 23.69% in 2014-2015 which will cost \$1.7 million.

General Fund Expenditures

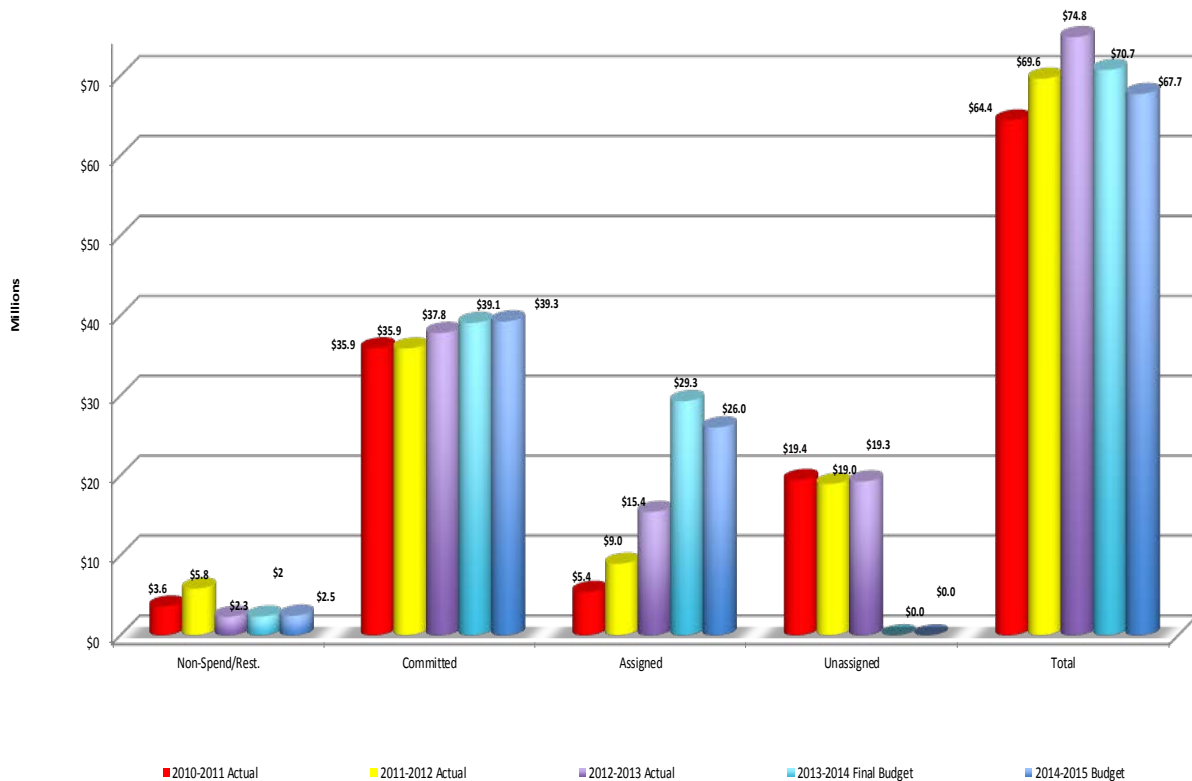


ENDING FUND BALANCE

Each year, the unused portion of the District's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations, revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The ending fund balance for 2014-2015 is estimated to be \$67.6 million, of which \$1.2 million, each, is restricted for inventories and matching tax programs; \$39.3 million is committed for economic stabilization, compensated absences, and post-retirement benefits; and \$25.9 million is assigned for school carryovers, potential health cost increases, potential revenue shortfalls and a starting point for 2015-2016 employee negotiations. Overall, the ending fund balance for 2014-2015 is expected to decrease by \$3.1 million. State law does not allow for the District to budget for an unassigned fund balance therefore no unassigned fund balance has been budgeted. However, it is likely that an unassigned fund balance will occur in 2014-2015 due to conservative budgeting practices and various unfilled positions. The chart on the next page is a five-year history of the fund balance in the General Fund.



General Fund Ending Fund Balance



CAPITAL OUTLAY FUND (MAJOR FUND)

The Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by a property tax levy as authorized by 53A-16-107 and by bond financing.

REVENUES

Local Property Taxes

UCA 53A-16-113 gives the Board of Education authorization to impose a property tax levy not to exceed 0.003000 per dollar of taxable value to be used for capital outlay projects. All school districts in Salt Lake County are required to levy a rate of at least 0.000600. The revenue collected by this portion of the capital outlay levy is distributed by the county treasurer to the five districts in Salt Lake County based on the following formula:



- 25% of revenues collected in proportion to a district's percentage of total enrollment growth in all of the districts within the county; and
- 75% of the revenues shall be distributed in proportion to the district's percentage of the total current year enrollment in all districts within the county.

For 2013-2014, \$3.0 million of revenue collected from this portion of the capital outlay levy was distributed to Jordan School District. It is estimated another \$3.1 million will be distributed to Jordan in 2014-2015. The property tax levy for 2013-2014 was 0.001628 but will decrease to 0.001571 in 2014-2015, a decrease of -3.5%. This rate decrease is the result of the increase in assessed valuation and adjustments made for the County-wide capital equalization program.

General Obligation Bonds

Revenue from the issuance of bonds is accounted for in the Capital Outlay fund and is used for major construction projects. On June 22, 2010, the registered voters of the District approved a bond measure authorizing the District to issue \$250.0 million in bonds for the construction of new schools and remodeling of existing schools. In April 2011 the District issued the first \$68.0 million, then issued \$80.0 million in August 2012 and issued \$60 million in October 2013. These bonds will be used to fund nine of the thirteen voter-approved projects. The final \$42 million is projected to be issued in 2016, however that time frame could be moved forward, based on estimated increases in assessed valuation and new growth. The final issuance could be less than \$42 million based on premiums received from the first three issuances.

EXPENDITURES

Expenditures for 2014-2015 are budgeted to decrease by \$6.3 million. Three major projects (Corner Canyon High, Butler Middle, and Draper Park Middle) were completed. The re-construction of Mount Jordan Middle School was started in 2013-2014 and will continue in 2014-2015. The chart on the next page shows the budget and timeline of expenditures for all the bond projects. The District will supplement about \$83 million from its Capital Outlay fund balance and tax revenues from its Capital Outlay levies in 2015-2018 to cover all projected costs. The District is fully committed to completing all projects by the scheduled opening date and is on task to do so.



13 MAJOR BOND BUILDING PROGRAM PROJECTS

School, Budgets and Opening Dates

Project	Projected Started	Project Budget	2010-2013 Actuals	2013-2014 Final Budget	2014-2015 Budget	2016-2018 Estimates	Opening Date
Corner Canyon High (new school)	May-2011	\$71,400,000	\$67,608,087	\$3,791,913	-	-	Aug 2013
Albion Middle School (remodel)	Jun-2011	16,000,000	15,602,529	-	-	-	Aug 2012
Butler Middle School (rebuild)	Jun-2011	31,000,000	28,368,168	2,631,832	-	-	Aug 2013
Midvale Elementary (rebuild)	Aug-2011	16,500,000	16,303,986	46,017	-	-	Aug 2012
Draper Park Middle (rebuild)	Apr-2012	38,200,000	33,687,576	4,512,424	-	-	Aug 2013
Brighton High (new addition)	Apr-2012	5,150,000	4,558,733	591,268	-	-	Aug 2013
Hillcrest High (new addition)	Apr-2012	6,800,000	5,958,213	841,787	-	-	Aug 2013
Mount Jordan Middle (rebuild)	Jun-2013	41,500,000	133,680	16,400,000	24,591,320	375,000	Aug 2015
Midvale Middle (rebuild)*	Jun-2015	42,500,000	-	-	2,250,000	40,250,000	Aug 2017
Butler Elementary (rebuild)*	Jun-2016	19,000,000	-	-	-	19,000,000	Aug 2017
White City Elementary (rebuild)*	Jun-2017	19,500,000	-	-	-	19,500,000	Aug 2018
Indian Hills Middle (remodel)*	Jun-2017	20,000,000	-	-	-	20,000,000	Aug 2018
Sandy Elementary seismic upgrade	Jan-2011	1,800,000	1,224,880	-	-	-	Oct 2011
Two Middle School HVAC upgrades**	Mar-2012	3,800,000	3,040,702	13,941	-	-	Feb 2013
Total		\$333,150,000	\$176,486,554	\$28,829,182	\$26,841,320	\$99,125,000	

* The budgets for these four projects has not been formally established, the amount shown is a projection based on past similar projects adjusted for inflation.

** The two middle schools are Indian Hills and the former Crescent View and Indian Hills. The Board elected to upgrade the HVAC since both will be housing students before major remodels will occur.

The District will continue to use a portion of its capital levy to fund smaller capital projects and ongoing maintenance projects. To the right are the major projects that will be completed with the budgeted amount.

ENDING FUND BALANCE

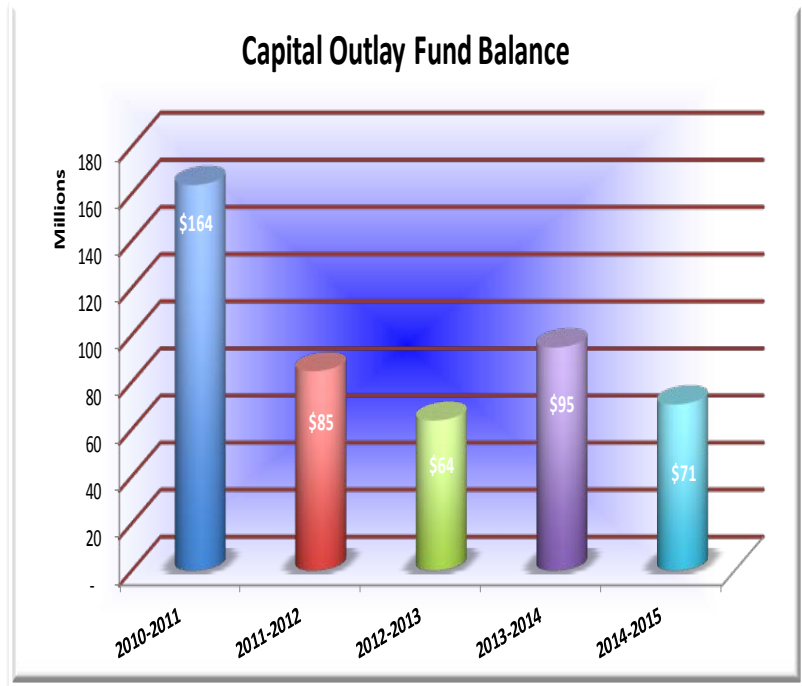
The Capital Outlay fund balance is expected to increase by \$31.0 million as

2013-2014 draws to a close, due to the \$60.0 million of bonds issued in October 2013. The fund balance is expected to decrease by \$23.9 million during 2014-2015 as the District spends down the bond proceeds on the Mount Jordan rebuild.

Major Non-Bond Projects		
School	Project	Amount
Alta High	Convert shops to classrooms and build four new tennis courts	\$ 2,100,000
Jordan Valley	Recarpet and paint hallways, classroom and restroom remodels	1,200,000
Ridgecrest Elementary	Parking lot and sprinkler replacement	500,000
Peruvian Park	Fire alarm and parking lot upgrades	465,000



The Board of Education has promised the taxpayers the Debt Service levy will not exceed 0.001619. This was the levy needed in 2011-2012 to finance the former Jordan District debt as its highest peak. If the levy does not generate sufficient revenues to pay the debt, a transfer will be made from the Capital Outlay Fund to cover the remaining balance. In 2013-2014 a transfer of \$2.8 million is budgeted, however a transfer of only \$0.7 million is budgeted in 2014-2015. The graph to the right shows a five-year history of the Capital Outlay Fund Balance.



DEBT SERVICE FUND (MAJOR FUND)

The Debt Service Fund provides revenues to service the debt on the bonds sold to finance new school construction, purchase property for future school sites, and make major building and school renovations. The former Jordan School District issued bonds prior to its division. The property owners of CSD as required by statute are responsible for repayment of 58% of the outstanding bonds as of the time of the vote to divide the old Jordan School District. The percentage was determined by the portion of assessed value within the boundaries of CSD, at the time of the vote, to the assessed value of the property within the old Jordan School District boundaries.

The voters approved a \$250.0 authorization in June 2010 and the District issued \$68.0 million of bonds in April 2011, \$80.0 million in August 2012 and \$60.0 million in October 2013. The proceeds from the issuance go into the Capital Outlay fund for the District building program. The chart below shows the anticipated outstanding debt as of June 30, 2015.

OUTSTANDING DEBT				
	Year Ending	Principal	Interest	Total
Old JSD Debt (58%)	6/30/2015	\$73,964,000	\$14,125,530	\$88,089,530
New CSD Debt	6/30/2015	190,920,000	81,994,530	272,914,530
Total CSD Debt	6/30/2015	\$264,884,000	\$96,120,060	\$361,004,060



REVENUES

Local Property Taxes

The Board of Education sets a debt service levy each year to raise sufficient funds to pay for principal and interest payments for the coming year. The District promised its taxpayers that if they approved \$250.0 million authorization in June 2010, the debt rate would not exceed the rate need to pay the Old Jordan Debt at its highest peak. The 2014-2015 fiscal year is the fourth consecutive year the debt rate will remain at 0.001619.

EXPENDITURES

Expenditures are broken down into three categories: Bond principal, Bond interest, and banking fees. Principal due this year is \$15.7 million with interest of \$11.7 million for a total of principal and interest payment of \$27.4 million. As previously noted, a transfer of \$0.7 million from the Capital Outlay fund will be used to finance the debt service remaining balance.

NUTRITION FUND

The Nutrition Fund includes all revenues and operation expenses associated with providing high-quality, nutritious, low-cost meals. This fund is self-sustaining through meal charges and substantial state and federal subsidies.

SCHOOL BREAKFAST/LUNCH PRICES					
	2011	2012	2013	2014	2015
Lunch:					
Elementary	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75
Secondary	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Reduced Price	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
Adult	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Breakfast:					
Elementary	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90
Secondary	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10
Reduced Price	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
Adult	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00

REVENUES

Local Sources

Local revenues come from the sale of meals to students and adults, catering revenues, and interest on investments. With District enrollment expected to remain the same as 2013-2014, and with no increases in lunch fees, local revenues are expect to remain fairly constant. For the fifth straight year there will be no price increase for school lunch, see above chart.

State Sources

The state of Utah imposes a Wine, Liquor & Heavy Beer tax on all sales in the State. Ten percent of the gross revenue from this tax is transferred to the Uniform School Fund to support the school lunch program. It is anticipated that the revenue from this tax will increase by \$150,000.

Federal Sources

The National School Lunch and Breakfast Programs provide reimbursement to the District based on the number of free and reduced meals served. The amount of reimbursement is



expected to increase by approximately \$200,000. The District will spend down some of its fund balance in order to not increase lunch prices.

EXPENDITURES

Eighty-nine percent of the expenditures in the Nutrition Fund come from salaries, benefits, and food costs. Approximately 44% is spent on food and 45% on salary and benefits.

NON K-12 FUND

The Non K-12 Fund provides several activities and programs not traditionally associated with K-12 education, which the community has requested. These programs and activities normally occur outside the regular school day and include: Swimming pools, Community Education classes, Pre-School, and Adult High School. The Non K-12 fund accounts for these activities and programs. This fund is self-sustaining through grants and fees charged for services rendered.

REVENUES

Local Sources

The major source of local revenue is from tuitions for adult and community education courses. In the fiscal years prior to 2013-2014 property tax revenues were collected in this fund to pay the stipends for coaches, these revenues as well as the corresponding expenses will now be in the General Fund.

State Sources

The State funds three major areas in this fund: special education pre-school, adult education, and correctional institution education (South Park Academy). State funding is expected to be \$4.1 million for 2014-2015 which is about \$159,000 less than 2013-2014.

Federal Aid

Federal funding is received for special education-IDEA, special education-pre-school and adult education. Federal funding is expected to increase slightly as some carryover funds will be expended.

EXPENDITURES

Eighty-five percent of the expenditures in this fund are for salaries and benefits for the staff performing services in this area. In 2013-2014 the stipend payments for coaches will be paid from this fund to use up the remaining fund balance. In 2014-2015 these stipend payments will be paid from the General Fund.

ACTIVITY FUND

The Activity Fund accounts for all monies that flow through the individual school checking accounts including club accounts, athletic programs, class fees, vending receipts, student activity fees, etc. Although these funds are collected, spent, and managed by the schools, the District has fiscal oversight responsibility for these student monies and this fund facilitates accountability, auditing, budgeting, and reporting requirements. Fundraisers



and admissions generate the most revenue while instructional purchased services and supplies are the most common expenditure type.

CANYONS EDUCATION FOUNDATION FUND

The Canyons School District Education Foundation Fund includes money contributed from the private sector. Funds channeled through the Foundation are used to enhance the quality of education provided to Canyons School District students. Many schools and students will benefit from the donations contributed in 2014-2015.

PROPRIETARY FUND

INTERNAL SERVICE FUND

EMPLOYEE BENEFITS SELF-INSURANCE FUND

The Employee Benefits Self-Insurance Fund accounts for the District's self-funded health and accident insurance program. This program charges the other funds of the District and collects the employee's respective premiums and pays insured health and accident costs. The purpose of this program is to provide low-cost quality health care to employees as a benefit of employment.

REVENUES

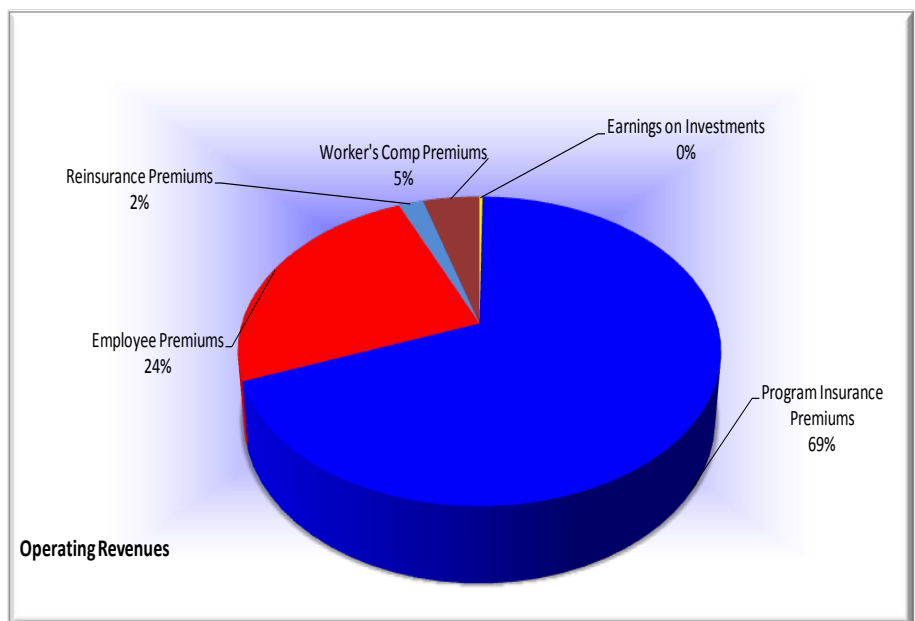
Revenue comes from premiums charged to the fund where employee salaries are charged and from premiums charged to employees. The chart below shows, by type, the anticipated revenues that will be transferred to the fund. Premiums for all employees will not be increased for 2014-2015. As shown by the adjacent chart, the District funds the majority of the premium expenses for employees and their families.

Percentage of Premium Paid by District

Employee Group	Amount
Certificated	71.4%
Classified	75.7%
Administrators	71.4%

EXPENDITURES

The majority of the expenses in this fund are for payment of health and accident claims and prescriptions. The District is self-insured and has contracted with a third party carrier to administer the program. The District pays the carrier an administration fee to process claims. However, the District pays all claims. Despite expected medical trend increases, expenditures are expected to remain the same





between 2013-2014 and 2014-2015, as the Districts plans to rebid it pharmacy plan for expected savings.

NET ASSETS

The District budgeted for a 2014-2015 net asset balance of \$5.8 million. This represents approximately 22% of the District expected operating expenses for the fiscal year. Being self-insured, a healthy net asset balance is required in case several high cost claims are incurred. If necessary, the District's administration will assign a portion of the fund balance from the General Fund to this fund.

BOND RATINGS REPORTS

When the District issued \$60 million of general obligation bonds in October 2013 it received a Aaa rating from Moody's Investor Services and a AAA rating from Fitch Ratings. Both ratings are the highest possible. The ratings reports from each agency are on the following pages. After the reports are the financial statements.



MOODY'S

INVESTORS SERVICE

New Issue: **Moody's assigns Aaa underlying rating to Canyons School District, UT's G.O. bonds**

Global Credit Research - 12 Sep 2013

\$200.7 million of debt affected; Aaa enhanced rating also assigned

CANYONS SCHOOL DISTRICT,
UT Public K-12 School Districts
UT

Moody's Rating

ISSUE	RATING
General Obligation Bonds (Utah School Bond Guaranty Program), Series 2013	Aaa
Sale Amount	\$60,000,000
Expected Sale Date	09/23/13
Rating Description	General Obligation

General Obligation Bonds (Utah School Bond Guaranty Program), Series 2013	Aaa
Sale Amount	\$60,000,000
Expected Sale Date	09/23/13
Rating Description	General Obligation

Moody's Outlook STA

Opinion

NEW YORK, September 12, 2013 --Moody's Investors Service has assigned an underlying Aaa rating to Canyons School District, Utah's, General Obligation Bonds (Utah School Bond Guaranty Program), Series 2013. At this time, Moody's also affirms the Aaa underlying rating on the district's \$140.7 million in outstanding rated parity debt. The current offering is secured by the district's unlimited property tax pledge. The outlook on the district's debt is stable. The current offering will also receive the Aaa enhancement rating of the State of Utah's School District

Bond Guaranty Program. Bond proceeds will be used to fund a new facilities, as well as additions and repairs to district school facilities.

SUMMARY RATING RATIONALE

The Aaa underlying rating primarily reflects the district's large, mature tax base with favorable household wealth levels. The rating also incorporates the district's solid financial operations with ample reserves buttressing the district's short operating record, and modest debt profile featuring level taxing rates.

The stable outlook incorporates Moody's expectation that district financial performance will continue to outperform peers and the its tax base will remain sufficiently large for its rating class.

The Aaa enhanced rating, which carries a stable outlook, is based upon the assumption that the bonds will be backed by the State of Utah's School District Bond Guaranty Program. Under this program, the state's full faith and credit guarantees debt service payments by transfer of the state's general funds to the paying agent in the event of a shortfall for the district.

STRENGTHS

- Large and relatively wealthy tax base



- Solid financial operations highlighted by ample reserves

CHALLENGES

- New school district's limited operational track record
- Flat near-term enrollment constrains revenue growth

DETAILED CREDIT DISCUSSION

NEW SCHOOL DISTRICT WITHIN LARGE & MATURE SUBURBAN ECONOMY

Canyons School District is a new district carved from mature and built-out portions of the Jordan School District's (Aaa GO rating with a stable outlook) east side. The school district was created as a result of a November 2007 vote of the communities of Sandy, Cottonwood Heights, Draper (Aa2 GO rating), Midvale, Alta, along with some unincorporated areas. Beginning independent operations in fiscal 2010, the district serves a population of approximately 200,000 in a suburban economy 15 miles south of Salt Lake City (Aaa GO rating with a stable outlook) in Salt Lake County (Aaa GO rating with a stable outlook). Moody's expects the district's large and mature economic base to continue to benefit from its position in the Salt Lake City metropolitan area.

The district's sizeable tax base is growing after recent declines. The district's full and assessed valuations for 2013 collection were sizeable for a rated school district \$25.5 billion and \$15.8 billion, respectively. District officials project a return to growth, with a 5.3% assessed value increase anticipated in 2014. Full value per capita of \$133,112 is above average for similarly-sized Aaa rated districts, reflecting a mature population in an economy approaching full build-out. Residential growth is expected to be limited largely to portions of Draper and, to a lesser extent, Midvale in the medium-term.

The district's tax base is diverse, with the ten largest taxpayers comprising 6.0% of the district's assessed valuation. Additionally, household wealth measures are favorable for the area, albeit slightly low for similarly-rated entities, with per capita income and median family income for Sandy, the district's largest city, at 106.2% and 141.5% of national levels (\$22,928 and \$70,801, respectively).

AMPLE RESERVES BUTTRESSING SHORT OPERATING RECORD

Canyons School District began full independent operations in fiscal 2010, after a one year transition period in which the district board hired an administrative staff and allowed existing staff to transfer to the district of their choice. District leadership successfully leveraged arbitrated transfers from the former Jordan School District's ample reserves to establish a sound financial baseline. Moody's notes that although the district does not have a formal fund balance policy, district leadership expresses commitment to maintaining minimum reserve levels well above similarly-rated peers.

District general fund reserves improved to an ample 33.2% of general fund revenues (\$69.6 million) in fiscal 2012. Such high reserves in a new entity were made possible by allocation of 41% of the former Jordan School District's sizable fund balances, based on enrollment ratios. Moody's notes that the district benefits from a 2 mill voted supplemental leeway levy inherited from a 2003 Jordan School District election, as well as the ability to further increase its operating levy through "truth in taxation," a board action not requiring voter approval.

The district increased fund balances for fiscal 2011 by saving transfers from the Jordan School District for capital reserves and other postemployment benefits. Additionally, the district implemented cost savings measures including reduced school days, wage freezes, and reductions in support staff through program reorganizations. In fiscal 2013, the district anticipates to outperform a \$5.3 million general fund operating surplus, outperforming an initially budgeted \$3.1 million draw. Additionally, the district indicates a long-term floor for capital reserves at \$30 million.

The district prudently budgets steady enrollment of approximately 34,000. Flat overall enrollment masks offsetting drops in mature areas and increases in newer communities, particularly in the district's cities of Draper and Midvale. Following completion of a new high school in Draper, the district intends to rebalance district-wide facilities through redistricting of schools and reprogramming of elementary schools to grades K-5 from K-6, middle schools to grades 6-8 from 7-9, and high school to grades 9-12 from 10-12.

The district's pension plan is with Utah Retirement Systems' "noncontributory" system ("URS"), which centrally calculates fund plan assets and liabilities and cannot provide the district's individual actuarial funding status. Moody's adjusted net pension liability (ANPL) for the district, under our methodology for adjusting reported pension



data, is \$469.6 million, or 2.1 times general fund revenues. Moody's ANPL reflects certain adjustments we make to improve comparability of reported pension liabilities. The adjustments are not intended to replace Canyons' reported liability information, but to improve comparability with other rated entities. We determined Canyons' share of liability for URS in proportion to its contributions to the plan.

MODEST DEBT LEVELS WITH RAPID PAYOUT

Moody's expects the district's debt burden to remain manageable as it engages an ambitious capital plan and repays its portion of debt attributable to the original Jordan School District. The district's 1.2% direct debt burden is somewhat elevated relative to similarly-rated districts nationwide. Bond proceeds represent the third installment of a \$250 million general bond authorization approved by 50.7% of voters in June 2010, for construction of a new high school and renovations to approximately 12 additional district campuses.

Including the \$42 million in remaining voted authorization, the district's debt burden is a still-manageable 1.6%. Payout of the all district debt is rapid at 53.1% in 10 years. In addition, bond election materials promised a level debt levy rate goal, which ties the pace of debt issuance to tax base growth. Favorable tax base growth could result in full authorized debt issuance in as soon as five years, but slowed growth could push back the timeline. Moody's notes that included in the district's debt profile is the repayment of \$101.0 million of outstanding debt, which represents the remainder of the district's 58% share of the former Jordan School District's debt. This debt is expected to be retired by 2022. All of the district's voted debt consists of fixed-rate obligations.

Outlook

The stable outlook incorporates Moody's expectation that district financial performance will continue to outperform peers and the its tax base will remain sufficiently large for its rating class.

WHAT COULD MAKE THE RATING MOVE UP

n/a

WHAT COULD MAKE THE RATING MOVE DOWN

- Significant deterioration in the district's financial position
- Protracted decline in the district's full valuation

KEY STATISTICS

2013 estimated population: 200,000

2013 full assessed value: \$25.5 billion

2013 full value per capita: \$132,112

Direct debt burden: 1.2%

Overall debt burden: 1.6%

Payout of principal (10 years): 53.1%

Fiscal 2012 total general fund balance: 33.2% of revenues (\$69.6 million)

Fiscal 2012 unassigned fund balance: 9.0% of general fund revenues (\$19.0 million)

The principal methodology used for the underlying rating was General Obligation Bonds Issued by US Local Governments published in April 2013. The principal methodology used for the enhanced rating was US States Rating Methodology published in April 2013. Please see the Credit Policy page on www.moodys.com for a copy of these methodologies.

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MOODY'S
INVESTORS SERVICE

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Canyons School District, Utah

General Obligation Bonds New Issue Report

Ratings

New Issue

General Obligation Bonds (Utah School Bond Guaranty Program), Series 2013^a AAA

Outstanding Debt

General Obligation Bonds (Utah School Bond Guaranty Program), Series 2011 and 2012^a AAA

^a'AAA' is the underlying rating without consideration of the guaranty provided by the Utah State Bond Default Avoidance Program, whose insurer financial strength is rated 'AAA' by Fitch Ratings. The enhanced 'AAA' rating and Stable Rating Outlook is based on this guaranty.

Rating Outlook

Stable

Related Research

[Fitch Upgrades Canyons School District, Utah's Underlying GO Rating to 'AAA' \(February 2013\)](#)

[Fitch Affirms Canyons School District, Utah Underlying GOs at AA+, Outlook Positive \(March 2012\)](#)

Analysts

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New Issue Details

Sale Information: \$60,000,000 General Obligation Bonds (Utah School Bond Guaranty Program), Series 2013, on Sept. 24 via competitive sale.

Security: Proceeds of ad valorem taxes levied, without limitation as to rate or amount, on all taxable property within the Canyons School District, fully sufficient to pay principal and interest.

Purpose: To finance a portion of the district's school facility capital improvement program.

Final Maturity: Serially, June 15, 2014–2033, subject to optional redemption prior to maturity.

Key Rating Drivers

Solid Financial Position: The district ended its fourth fiscal year of operations with an increasingly strong unrestricted general fund balance, ample liquidity, a low debt burden, adequately funded pension liabilities, and fully funded other post-employment benefit (OPEB) liabilities.

Continued Financial Flexibility: The district retains the flexibility to increase tax rates, make staff reductions, modify labor agreements, and adjust class sizes if necessary.

Good Labor Relations: The district continues to benefit from positive labor relations that have allowed it to partially offset salary increases with significant labor concessions.

Manageable Capital Improvement Needs: The district has identified significant facility repair and replacement costs, but it is not being pressured by student enrollment growth and has sufficient facility capacity. Therefore, it can plan its capital improvement program and associated bond issues in stages to avoid pressuring local taxes.

Somewhat Mixed Socioeconomic Characteristics: The value of the district's tax base has begun to rebound and the district benefits from its proximity to the Salt Lake County economic hub. Nevertheless, socioeconomic characteristics vary markedly between the district's component communities.

Rating Sensitivities

Stable Outlook: While the rating is sensitive to fundamental changes in financial management and performance, Fitch Ratings does not expect the district to alter its current conservative approach.

Rating History

Rating	Action	Outlook/ Watch	Date
AAA	Affirmed	Stable	9/16/13
AAA	Upgraded	Stable	2/13/13
AA+	Affirmed	Positive	7/31/12
AA+	Affirmed	Positive	3/7/12
AA+	Assigned	Positive	3/15/11

Credit Profile

In November 2007, voters in the eastern portion of the previous Jordan School District approved a ballot measure to secede and form a separate district. Consequently, a new Canyons School District (located in the southern part of the Salt Lake City metropolitan area) and the remaining Jordan School District began operating in fiscal 2010 under separate school boards. Canyons School District covers 192 square miles and has a 2013 enrollment of 33,528 students attending 46 schools and an adult and community education program.

Canyon's Responsibility for Payment of Joint Debt

Holders of the original Jordan School District GO bonds benefit from an unlimited property tax levy on the aggregate taxable assessed valuation (TAV) of the previous Jordan School District. Both the debt and the TAV were divided proportionately between the two districts based on the TAV in the year immediately preceding the division. Canyons School District's share is 58%. Each district is legally obligated to tax the residents within its boundaries for its share of the outstanding debt. Salt Lake County collects the property tax revenues from within each school district's boundaries and distributes those revenues to the two school districts. Jordan School District then invoices Canyons School District for its share of the full debt service payment. District officials report that repayment of the joint debt continues to proceed smoothly including mutually agreed prepayment of certain bonds on Feb. 1 and Aug. 15, 2013.

Manageable Long-term Liabilities

In June 2010, 50.7% of Canyons School District voters approved a \$250 million GO bond authorization for school capital improvement projects. With the series 2013 bonds, \$208 million of that authorization will have been issued. The district expects to issue the \$42 million balance in fiscal 2016. The overall debt burden is expected to remain low. The district anticipates requesting voter authorization for further GO bonds in fiscal 2017 at the earliest, around the time that the final capital projects being funded by the 2010 authorization will be completed.

Overall debt is a low \$1,971 per capita and 1.7% of market value. Debt amortization is average at 57.5% in 10 years. The district's fiscal 2012 carrying costs related to annual debt service, annually required pension contributions, and OPEB payments amounted to a low 14.4% of total governmental spending. The district meets fully its annual pension obligations to the adequately funded Utah Retirement Systems and the district's OPEB liabilities are fully funded. Despite recent increases in pension contributions, Fitch does not expect that these carrying costs will increase to the point that they weigh unduly on the district's financial operations.

Strong Financial Operations

The district ended fiscal 2012 with a strong unrestricted general fund balance of \$63.8 million or 31.2% of spending, up from an already strong \$60.8 million (30.8%) the year prior. This increase is attributable to increased property tax revenues and keeping expenditures below budget (due, in large part, to delaying hiring for a new high school until fiscal 2013 although the positions had been funded in the fiscal 2012 budget). The district generated a \$5.2 million net operating surplus after transfers, rather than a budgeted \$1.3 million net deficit.

Similarly, the district expects to end fiscal 2013 with an even larger unrestricted general fund balance of \$73.7 million, or 34.6% of spending. This increase is attributable to actual spending 3.5% below budget, again largely due to conservative budgeting. The district is projecting a \$5.3 million net operating surplus after transfers, rather than a budgeted \$2.1 million net deficit.

Related Criteria

[Tax-Supported Rating Criteria \(August 2012\)](#)

[U.S. Local Government Tax-Supported Rating Criteria \(August 2012\)](#)

District officials anticipate that the total general fund balance will hold between \$65 million–\$77 million during fiscal years 2014–2017 and they intend to continue rolling forward a fully funded 5% economic stabilization reserve. Fitch considers these projections reasonable, given the district's performance history.

The district experienced tax rate increases in fiscal years 2010–2013 totaling 17.2% due to reconfiguring its tax levies as permitted by the state and automatic adjustments for TAV declines. While the district retains the option to increase its tax rate further given the significant room remaining under its tax rate caps, it does not expect to do so. Alternatively, the district expects that it would draw down some of its very high general fund balances before it would increase the tax rate.

In addition to the district's healthy general fund balances and tax rate flexibility, the district also has considerable financial flexibility related to staffing levels, class sizes, and number of school days (subject to state approval). In addition to strong liquidity from general fund cash and investments, the capital outlay fund includes monies generated from the capital tax levy that could be available for general fund support in an emergency situation if the state approved the necessary waiver. Including all governmental funds, the district has access to approximately \$171 million in cash and investments

Good Labor Relations; Senior Administrator Transitions

The district continues to benefit from positive labor relations, which have allowed it to partially offset salary increases with significant labor concessions such as the incremental elimination of all 10 professional development days for teachers.

Recently, the school board appointed a long-term staff member as interim superintendent following the inaugural superintendent's resignation. A permanent appointment is expected in spring 2014. The school board is also seeking to make an interim business administrator appointment. This would allow the new superintendent to be involved in selecting the permanent replacement for the inaugural business administrator, whose contract was not renewed. District officials stated that these senior administrator transitions have not affected the district's financial management and operations.

Somewhat Mixed Socioeconomic Characteristics

Canyons School District is primarily residential with an established commercial base, and it benefits from being an integral part of the Salt Lake City metro economy. Salt Lake County's unemployment rate declined to 4.9% in June 2013 from 5.8% a year prior, in line with improving state and national trends.

While the district's overall socioeconomic characteristics are good, with above-average per capita money income and median household income and a below-average individual poverty rate, the socioeconomic characteristics of specific communities within the district vary widely. The district includes some of the wealthiest communities in the state while other areas are more challenged with significant portions of their students eligible for free and reduced lunch programs.

After a cumulative 7.3% TAV decline during fiscal years 2011–2013, the district is expecting a 5% TAV increase in fiscal 2014 due to new growth and appraisal increases. Good long-term residential and commercial property growth prospects, rising house prices, and progressive absorption of foreclosed properties support the district's projection of 1%–3% annual TAV growth.

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FINANCIAL STATEMENTS



CANYONS SCHOOL DISTRICT

Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental and Proprietary Funds - Fiscal Year 2014-2015

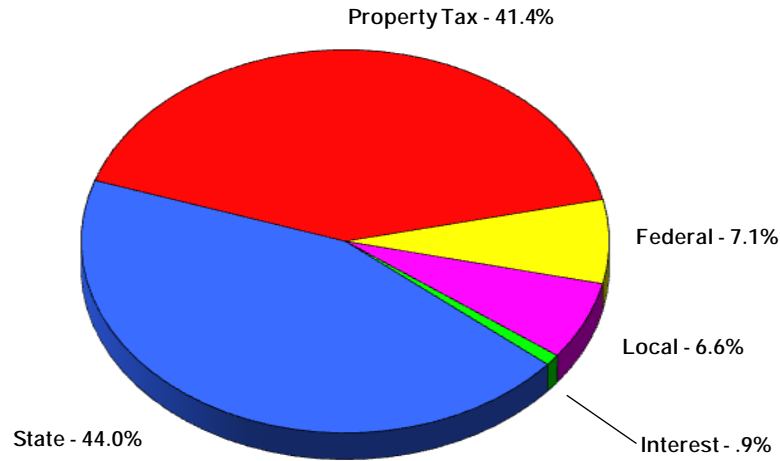
	General Fund	Non K-12 Programs	District Activity	Canyons Education Foundation	Nutrition Fund
Revenues:					
Property Tax	\$ 71,722,416	\$ -	\$ -	\$ -	\$ -
Registered Vehicles Fee-in-Lieu	4,626,925	-	-	-	-
Interest on Investments	1,400,000	5,000	-	25,000	60,000
State Sources	127,338,662	4,138,364	-	-	2,150,000
Federal Sources	14,169,054	1,391,828	-	-	5,905,350
Other Local	6,714,510	335,000	8,290,582	475,000	4,248,000
Total Revenues	225,971,567	5,870,192	8,290,582	500,000	12,363,350
Expenditures:					
Instruction	143,572,429	-	8,357,558	-	-
Support Services:					
Student Services	9,867,219	-	-	-	-
Staff Services	11,610,884	-	-	-	-
District Administration	2,322,499	-	-	-	-
School Administration	16,529,764	-	-	-	-
Central Support Services	12,632,827	-	-	-	-
Operation & Maintenance of Plant	24,623,665	-	-	-	-
Student Transportation	7,461,461	-	-	-	-
Non-Instructional and Other	-	6,063,486	-	780,106	13,424,871
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	228,620,748	6,063,486	8,357,558	780,106	13,424,871
Excess (Deficiency) of Revenues Over Expenditures	(2,649,181)	(193,294)	(66,976)	(280,106)	(1,061,521)
Other Financing Sources (Uses):					
Bond Proceeds and Bond Premium	-	-	-	-	-
Transfers In/(Out)	(456,401)	193,294	-	263,107	-
Total Other Financing Sources (Uses)	(456,401)	193,294	-	263,107	-
Net Change in Fund Balances	(3,105,582)	-	(66,976)	(16,999)	(1,061,521)
Fund Balances - Beginning of Year	70,741,938	-	4,230,839	494,642	1,912,244
Allocated from Jordan School District	-	-	-	-	-
Fund Balances - End of Year	\$ 67,636,356	\$ -	\$ 4,163,863	\$ 477,643	\$ 850,723



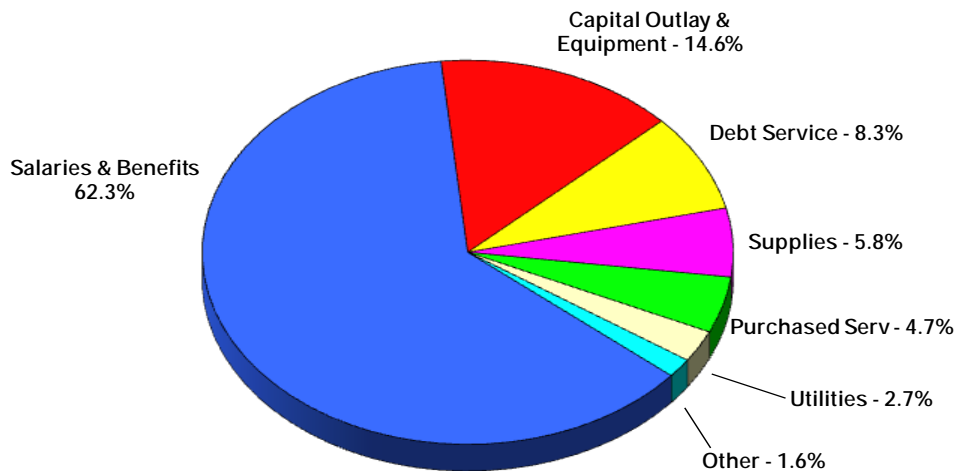
Proprietary Fund			Totals (Memorandum Only)				
Capital Outlay	Debt Service	Internal Service Fund	Budget 2014-2015	Final Budget 2013-2014	Actual 2012-2013	Actual 2011-2012	Actual 2010-2011
\$ 21,639,172	\$ 24,834,203	\$ -	\$ 118,195,791	\$ 116,953,347	\$ 118,196,593	\$ 115,359,038	\$ 116,791,211
969,727	1,692,580	-	7,289,232	7,309,246	7,455,594	7,269,051	6,865,916
1,300,000	50,000	60,000	2,900,000	2,796,000	3,033,937	3,053,154	1,298,245
-	-	-	133,627,026	132,550,816	122,906,323	121,831,384	122,270,861
-	-	-	21,466,232	21,365,436	21,932,537	20,030,997	25,882,586
-	-	25,078,390	45,141,482	44,771,362	44,159,170	41,717,084	40,710,088
23,908,899	26,576,783	25,138,390	328,619,763	325,746,207	317,684,154	309,260,708	313,818,907
-	-	-	151,929,987	152,544,644	141,853,383	135,098,209	131,006,754
-	-	-	9,867,219	9,741,256	8,925,364	8,347,281	7,575,667
-	-	-	11,610,884	12,180,861	10,710,532	11,908,506	12,649,687
-	-	-	2,322,499	2,241,631	2,013,204	1,999,219	2,086,863
-	-	-	16,529,764	16,418,783	15,361,908	14,754,707	13,615,074
-	-	-	12,632,827	12,286,046	11,564,451	11,210,661	10,146,693
-	-	-	24,623,665	24,016,033	22,305,810	21,550,141	20,911,730
-	-	-	7,461,461	7,394,338	7,243,946	6,768,574	6,175,797
-	-	26,641,004	46,909,467	47,628,013	44,143,388	42,507,158	42,538,875
47,132,163	-	-	47,132,163	53,369,404	124,559,760	97,012,971	24,280,558
-	27,389,135	-	27,389,135	29,034,938	29,199,947	29,332,311	23,175,603
47,132,163	27,389,135	26,641,004	358,409,071	366,855,947	417,881,693	380,489,738	294,163,301
(23,223,264)	(812,352)	(1,502,614)	(29,789,308)	(41,109,740)	(100,197,539)	(71,229,030)	19,655,606
-	-	-	-	63,665,821	84,325,856	-	69,418,562
(700,000)	700,000	-	-	-	-	-	-
(700,000)	700,000	-	-	63,665,821	84,325,856	-	69,418,562
(23,923,264)	(112,352)	(1,502,614)	(29,789,308)	22,556,081	(15,871,683)	(71,229,030)	89,074,168
94,692,363	2,400,217	7,349,672	181,821,917	159,265,835	175,137,517	246,366,547	138,581,423
-	-	-	-	-	-	-	18,710,956
\$ 70,769,099	\$ 2,287,865	\$ 5,847,058	\$ 152,032,610	\$ 181,821,917	\$ 159,265,835	\$ 175,137,517	\$ 246,366,547



All Governmental Funds Combined Revenue Sources



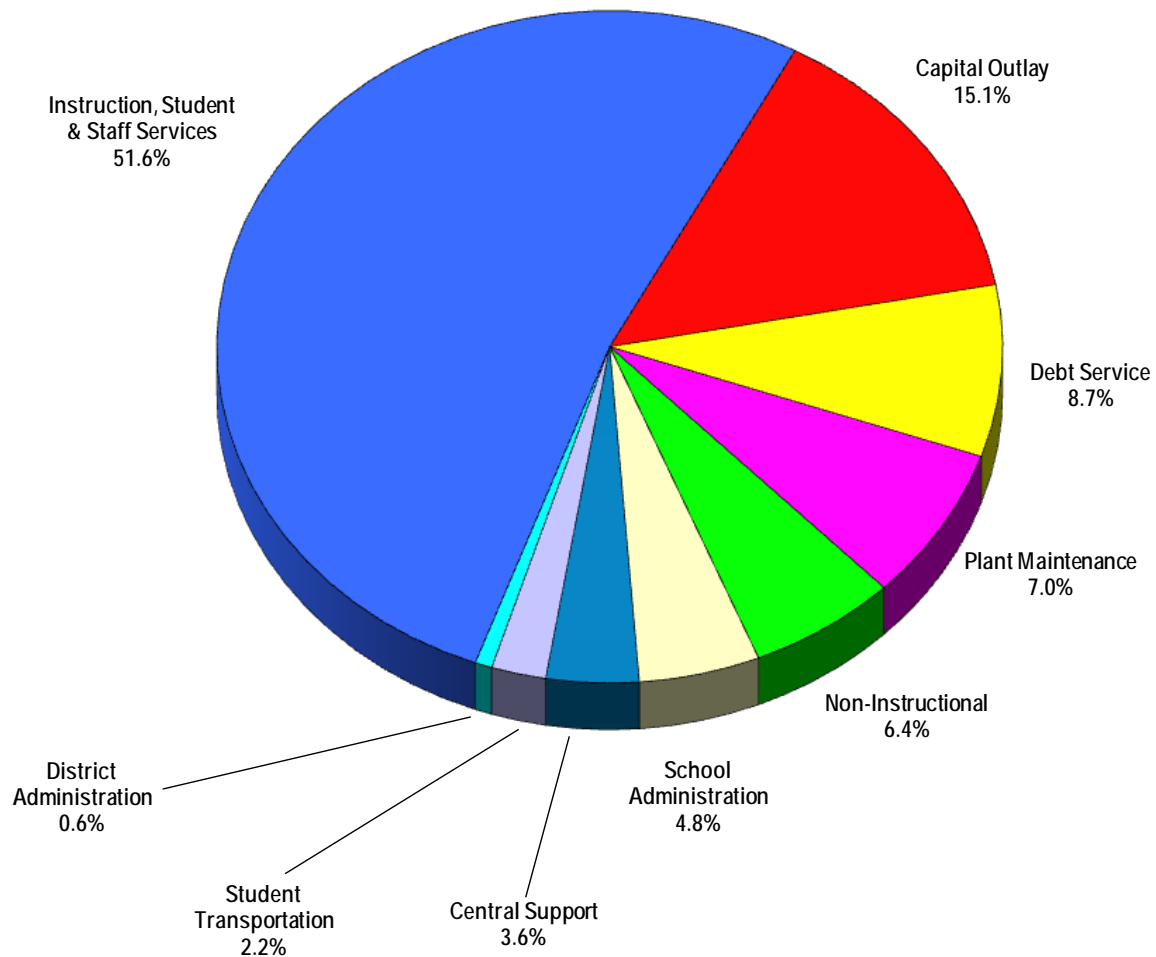
Budgeted Expenditures



Budget for the Internal Service Fund is excluded from both graphs.



All Governmental Funds Combined Budgeted Expenditures by Function



Budget for the Internal Service Fund is excluded from graph.

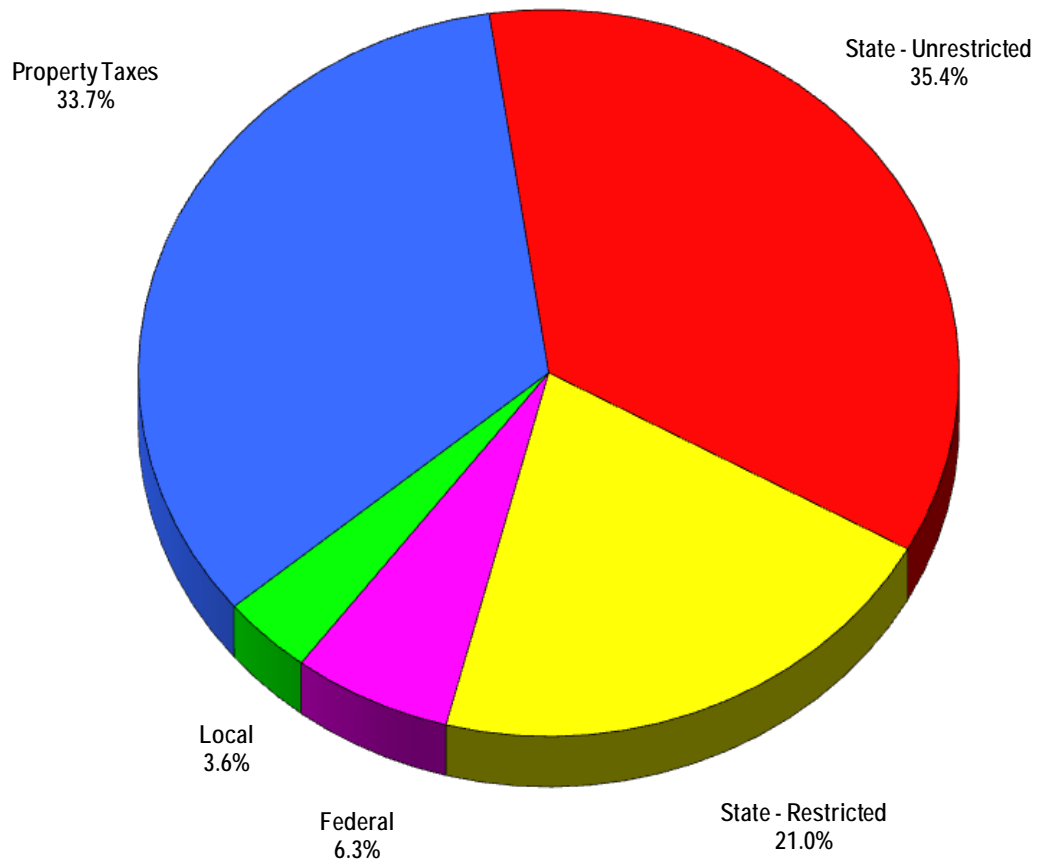


General Fund

The General Fund is used to account for the costs of the day to day District operations. This fund accounts for resources which are not required to be accounted for in other funds. A majority of the funding comes from the State of Utah through the Minimum School Finance Act.



General Fund Revenue Sources





Canyons School District

General Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> <i>2010-2011</i>	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Final</i> <i>Budget</i> <i>2013-2014</i>	<i>Budget</i> <i>2014-2015</i>
Revenues:					
Local Sources	\$ 72,113,485	\$ 81,126,662	\$ 86,319,746	\$ 84,759,697	\$ 84,463,851
State Sources	116,189,088	115,282,496	116,576,679	125,802,860	127,338,662
Federal Sources	19,322,016	13,469,238	15,188,946	14,414,680	14,169,054
Total Revenues	207,624,589	209,878,396	218,085,371	224,977,237	225,971,567
Expenditures:					
Instruction	124,029,593	127,852,245	134,456,777	144,260,446	143,572,429
Support Services:					
Student Services	7,575,667	8,347,281	8,925,364	9,741,256	9,867,219
Staff Services	12,649,687	11,908,506	10,710,532	12,180,861	11,610,884
District Administration	2,086,863	1,999,219	2,013,204	2,241,631	2,322,499
School Administration	13,615,074	14,754,707	15,361,908	16,418,783	16,529,764
Central Support Services	10,146,693	11,210,661	11,564,451	12,286,046	12,632,827
Operation & Maintenance of Plant	20,911,730	21,550,141	22,305,810	24,016,033	24,623,665
Student Transportation	6,175,797	6,768,574	7,243,946	7,394,338	7,461,461
Total Expenditures	197,191,104	204,391,334	212,581,992	228,539,394	228,620,748
Excess (Deficiency) of Revenues Over Expenditures	10,433,485	5,487,062	5,503,379	(3,562,157)	(2,649,181)
Other Financing Sources (Uses):					
Transfers In (Out)	(169,505)	(255,112)	(305,918)	(541,158)	(456,401)
Total Other Financing Sources (Uses)	(169,505)	(255,112)	(305,918)	(541,158)	(456,401)
Net Change in Fund Balances	10,263,980	5,231,950	5,197,461	(4,103,315)	(3,105,582)
Fund Balances - Beginning of Year	39,541,827	64,415,842	69,647,792	74,845,253	70,741,938
Allocated from Jordan School District	14,610,035	-	-	-	-
Fund Balances - End of Year	\$ 64,415,842	\$ 69,647,792	\$ 74,845,253	\$ 70,741,938	\$ 67,636,356
Fund Balances:					
Non-Spendable	1,892,362	2,021,452	1,139,299	1,196,264	1,244,115
Restricted	1,719,855	3,813,674	1,190,375	1,153,557	1,211,235
Committed	35,915,238	35,894,919	37,824,301	39,093,042	39,278,620
Assigned	5,444,933	8,965,251	15,440,756	29,299,075	25,902,386
Unassigned	19,443,454	18,952,496	19,250,522	-	-
Total Fund Balances	\$ 64,415,842	\$ 69,647,792	\$ 74,845,253	\$ 70,741,938	\$ 67,636,356



Canyons School District

General Fund

Revenues

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Local Sources:					
Property Taxes	\$ 62,716,573	\$ 70,023,900	\$ 73,109,917	\$ 72,173,452	\$ 71,722,416
Registered Vehicles Fee-in-Lieu	3,936,396	4,686,970	4,962,835	4,677,393	4,626,925
Tuitions	505,740	412,719	335,974	417,000	417,000
Earnings on Investments	396,624	826,496	1,360,881	1,300,000	1,400,000
Other Local Revenue	3,524,488	3,893,876	5,418,598	4,889,527	4,848,500
Indirect Costs-Other Funds	1,033,664	1,282,701	1,131,541	1,302,325	1,449,010
Total Local Sources	72,113,485	81,126,662	86,319,746	84,759,697	84,463,851
State Sources:					
Unrestricted Basic School Programs:					
Regular School Programs - K-12	57,995,409	63,828,886	64,710,769	68,170,577	70,489,177
Flexible Allocation	9,589,245	1,206,004	1,245,460	1,147,181	1,069,345
Professional Staff	7,044,106	8,003,134	8,040,194	8,192,878	8,397,184
Total Unrestricted Basic Program	74,628,760	73,038,024	73,996,423	77,510,636	79,955,706
Restricted Basic School Programs:					
Special Education	13,434,052	13,543,129	13,500,901	15,447,993	16,045,181
Applied Technology Education	3,859,927	3,683,190	3,822,479	4,681,075	4,365,011
Class Size Reduction	5,131,141	5,717,845	5,827,913	5,983,132	6,086,274
Total Restricted Basic Program	22,425,120	22,944,164	23,151,293	26,112,200	26,496,466
Other State Revenues:					
Gifted and Talented	61,297	92,267	116,515	372,116	164,242
Advanced Placement	220,901	128,018	183,527	422,780	261,968
Concurrent Enrollment	477,179	330,051	240,424	689,444	363,830
At-Risk - Regular Program	170,872	989,324	937,133	1,723,132	1,124,404
At-Risk - Youth-in-Custody	742,064	834,130	784,139	884,314	936,625
Student Success Block Grant	765,870	-	-	-	-
Pupil Transportation	3,462,193	3,463,837	3,453,622	3,731,958	3,725,756
School Nurses	50,694	49,742	49,109	44,920	42,067
School Trust Lands	1,378,419	1,468,042	1,590,572	2,214,084	1,957,669
Extended Day Kindergarten	303,778	292,507	303,488	290,984	302,132
Driver Education	202,600	244,966	238,310	322,600	259,315
Reading Achievement	666,129	516,166	470,756	546,517	557,447
Library Books & Supplies	21,589	38,970	26,132	57,185	29,844
Teacher Supplies and Materials	286,785	295,730	304,918	294,219	277,586
Educator Salary Adjustments	8,879,291	8,708,096	8,901,081	9,199,137	9,422,895
UPASS	90,190	185,765	78,743	98,027	98,240
USTAR Centers	194,211	549,148	375,199	225,000	228,139
Computer Adaptive Testing	-	-	391,530	351,487	351,487
Other Sources	1,161,146	1,113,549	983,765	712,120	782,844
Total Other State Revenues	19,135,208	19,300,308	19,428,963	22,180,024	20,886,490
Total State Sources	116,189,088	115,282,496	116,576,679	125,802,860	127,338,662



Canyons School District

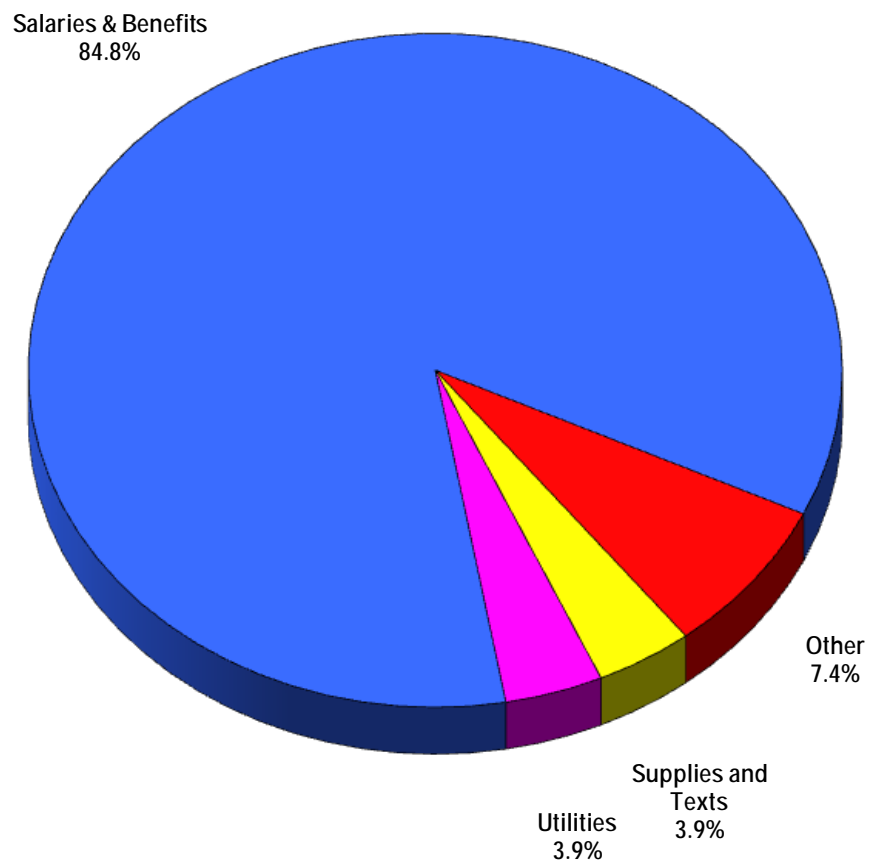
General Fund

Revenues

	<i>Actual</i> <i>2010-2011</i>	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Final</i> <i>Budget</i> <i>2013-2014</i>	<i>Budget</i> <i>2014-2015</i>
Federal Sources:					
Special Education	3,356,778	5,495,173	5,594,355	5,666,305	5,777,920
Medicaid	93,728	2,120,366	2,247,061	1,896,659	1,906,725
Applied Technology	338,935	417,009	395,898	346,783	346,783
Other Restricted Grants through State	128,086	216,805	235,593	101,703	74,538
NCLBA Title IA - Poverty	1,989,997	3,908,443	4,842,212	4,107,470	3,935,168
NCLBA Title IIA - Teacher Quality	571,349	918,335	995,953	1,169,147	982,345
NCLBA Title IIIA - English Language	226,539	196,978	188,995	162,798	180,350
NCLBA Title X- McKinley Vento	52,187	83,448	55,083	51,275	50,430
Community After School	-	-	420,293	414,308	409,795
E-Rate	-	-	213,503	498,232	505,000
ARRA Programs	12,564,417	112,681	-	-	-
Total Federal Sources	19,322,016	13,469,238	15,188,946	14,414,680	14,169,054
 Total Revenues	 \$ 207,624,589	 \$ 209,878,396	 \$ 218,085,371	 \$ 224,977,237	 \$ 225,971,567



General Fund Budgeted Expenditures





Canyons School District

General Fund Expenditures

	<i>Actual</i> <i>2010-2011</i>	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Final</i> <i>Budget</i> <i>2013-2014</i>	<i>Budget</i> <i>2014-2015</i>
Instruction:					
Salaries:					
Teachers - Certificated	\$ 73,332,665	\$ 76,068,534	\$ 77,845,337	\$ 77,820,544	\$ 79,336,612
Substitute Teachers	1,404,793	1,732,914	1,867,614	1,821,425	1,824,193
Teacher Aides & Paraprofessionals	7,137,272	7,365,366	7,703,914	8,353,173	8,918,232
Total Salaries	81,874,730	85,166,814	87,416,865	87,995,142	90,079,037
Employee Benefits:					
State Retirement	13,329,400	14,150,358	15,687,536	16,895,113	18,656,514
Social Security	5,917,925	6,161,954	6,391,819	6,836,841	6,986,587
Group Insurance	9,362,678	9,646,247	10,000,488	12,215,647	12,174,550
Disability Insurance	218,939	217,214	222,177	292,130	291,235
Worker's Compensation	664,071	685,943	700,187	709,080	724,743
Local Retirement	479,406	1,008,934	2,165,637	2,070,000	2,118,600
Unemployment	129,373	59,781	31,534	70,000	70,000
Total Employee Benefits	30,101,792	31,930,431	35,199,378	39,088,811	41,022,229
Contracted Services	2,147,644	1,377,408	2,017,043	2,117,112	2,030,037
Purchased Services	1,538,131	1,301,390	1,934,236	1,678,905	2,014,350
Field Trips	41,644	64,776	96,726	96,400	84,200
Total Purchased Services	3,727,419	2,743,574	4,048,005	3,892,417	4,128,587
Supplies	2,459,132	2,958,456	3,100,027	5,036,277	3,670,745
Textbooks	3,253,409	3,291,345	1,732,840	4,316,750	1,688,975
Software	176,136	53,423	609,537	307,000	394,000
Total Supplies and Materials	5,888,677	6,303,224	5,442,404	9,660,027	5,753,720
Instructional Equipment	1,313,318	434,849	485,282	1,097,821	912,925
Computer Equipment	1,060,336	1,090,403	1,620,603	2,344,906	1,565,781
Other	63,321	182,950	244,240	181,322	110,150
Total Equipment and Other	2,436,975	1,708,202	2,350,125	3,624,049	2,588,856
Total Instruction	\$ 124,029,593	\$ 127,852,245	\$ 134,456,777	\$ 144,260,446	\$ 143,572,429



Canyons School District

General Fund

Expenditures

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Student Services:					
Salaries:					
Director's and Coordinators	\$ 405,999	\$ 349,286	\$ 365,209	\$ 288,197	\$ 293,591
Guidance Personnel	2,107,473	2,279,201	2,468,922	2,679,551	2,617,787
Health Services Personnel	871,877	951,213	1,063,853	975,954	978,817
Psychological Personnel	1,696,387	1,850,512	1,944,773	1,897,695	1,925,055
Secretarial and Other	392,160	396,316	337,670	316,307	362,620
Total Salaries	5,473,896	5,826,528	6,180,427	6,157,704	6,177,870
Employee Benefits	1,849,852	1,983,752	2,201,234	2,683,852	2,795,189
Purchased Services	188,263	488,840	468,687	703,015	706,475
Supplies and Other	63,656	48,161	75,016	196,685	187,685
Total Student Support	7,575,667	8,347,281	8,925,364	9,741,256	9,867,219
Staff Services:					
Salaries:					
Director's and Coordinators	2,961,481	3,192,060	3,623,334	3,911,512	3,974,647
Teachers - Certified	3,777,452	2,451,319	1,031,742	1,015,000	655,000
Media Personnel	673,081	667,295	611,474	685,083	683,106
Secretarial and Clerical	584,859	606,436	698,252	740,070	747,635
Aides and Paraprofessionals	586,641	663,562	640,485	710,358	705,232
Total Salaries	8,583,514	7,580,672	6,605,287	7,062,023	6,765,620
Employee Benefits	2,543,389	2,322,758	2,246,778	2,579,225	2,599,133
Purchased Services	667,606	831,227	816,630	1,046,285	1,032,100
Supplies and Other	455,922	768,524	647,354	672,829	768,599
Library Books	399,256	405,325	394,483	820,499	445,432
Total Instructional Staff Support	12,649,687	11,908,506	10,710,532	12,180,861	11,610,884
District Administration:					
Salaries:					
Board of Education	89,000	89,000	89,000	91,000	91,000
Superintendent and Assistants	705,699	611,552	640,557	649,285	712,953
Secretarial and Clerical	225,571	269,278	338,469	398,740	402,795
Total Salaries	1,020,270	969,830	1,068,026	1,139,025	1,206,748
Employee Benefits	463,283	446,841	455,023	420,606	458,751
Purchased Services	446,434	434,704	294,228	448,300	423,300
Supplies and Other	156,876	147,844	195,927	233,700	233,700
Total District Admin Support	\$ 2,086,863	\$ 1,999,219	\$ 2,013,204	\$ 2,241,631	\$ 2,322,499



Canyons School District

General Fund

Expenditures

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> Budget 2013-2014	<i>Budget</i> 2014-2015
School Administration:					
Salaries:					
Principals and Assistants	\$ 6,777,999	\$ 7,502,520	\$ 7,771,443	\$ 8,055,655	\$ 8,089,725
Secretarial and Clerical	3,045,913	3,116,765	3,237,844	3,435,836	3,405,418
Total Salaries	9,823,912	10,619,285	11,009,287	11,491,491	11,495,143
Employee Benefits	3,596,360	3,937,367	4,130,114	4,565,958	4,759,893
Purchased Services and Other	194,802	198,055	222,507	361,334	274,728
Total School Admin Support	13,615,074	14,754,707	15,361,908	16,418,783	16,529,764
Central Support Services:					
Salaries:					
Business Administrator and Directors	1,579,726	1,543,348	1,597,797	1,665,631	1,632,128
Secretarial and Clerical	1,031,496	1,328,328	1,407,098	1,461,345	1,493,362
Other Classified Personnel	2,698,627	2,538,980	2,769,257	2,931,166	3,088,592
Total Salaries	5,309,849	5,410,656	5,774,152	6,058,142	6,214,082
Employee Benefits	2,088,131	2,147,219	2,338,339	2,416,009	2,567,350
Purchased Services	2,313,304	2,723,889	2,842,211	3,097,525	3,152,025
Supplies and Other	435,409	928,897	609,749	714,370	699,370
Total Central Support	10,146,693	11,210,661	11,564,451	12,286,046	12,632,827
Operation & Maintenance of Plant:					
Salaries:					
Secretarial and Clerical	108,237	125,571	184,147	201,765	204,717
Custodial/Maintenance Supervisors	592,047	666,231	617,334	635,228	611,717
Custodial/Maintenance Personnel	5,391,113	5,530,796	5,576,153	5,846,393	5,998,076
Custodial/Maintenance - Hourly	1,356,838	1,334,837	1,377,966	1,537,652	1,632,437
Total Salaries	7,448,235	7,657,435	7,755,600	8,221,038	8,446,947
Employee Benefits	2,870,683	3,001,907	3,115,934	3,457,261	3,630,509
Purchased Services	680,265	661,474	859,898	988,000	1,063,000
Repairs and Parts	1,426,039	1,528,882	1,527,463	1,525,000	1,560,000
Supplies and Other	845,348	912,165	1,069,072	1,074,483	1,003,564
Water and Sewer	1,363,825	1,523,199	1,537,879	1,683,923	1,705,560
Natural Gas	2,052,604	1,527,380	1,527,088	1,695,907	1,730,930
Electricity	4,224,731	4,737,699	4,912,876	5,370,421	5,483,155
Total Operation & Maintenance	20,911,730	21,550,141	22,305,810	24,016,033	24,623,665



Canyons School District

General Fund

Expenditures

	<i>Actual</i> <i>2010-2011</i>	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Final</i> <i>Budget</i> <i>2013-2014</i>	<i>Budget</i> <i>2014-2015</i>
Student Transportation:					
Salaries:					
Secretarial and Clerical	49,109	94,490	110,048	86,055	94,213
Transportation Supervisors	103,039	127,835	126,908	130,171	131,852
Bus Drivers	2,575,418	2,889,894	2,950,355	2,951,344	2,919,537
Mechanics, Analysts and Others	775,638	653,946	768,421	824,193	830,486
Total Salaries	3,503,204	3,766,165	3,955,732	3,991,763	3,976,088
Employee Benefits	1,313,501	1,395,360	1,546,456	1,636,075	1,649,873
Purchased Services	155,805	161,318	117,833	155,000	155,000
Supplies and Other	12,155	110,712	280,260	196,500	200,500
Motor Fuel	764,242	872,789	902,640	950,000	975,000
Tires and Lubricants	118,249	109,553	112,716	115,000	130,000
Repair Parts	308,641	352,677	328,309	350,000	375,000
Total Transportation	6,175,797	6,768,574	7,243,946	7,394,338	7,461,461
 Total Expenditures	 \$ 197,191,104	 \$ 204,391,334	 \$ 212,581,992	 \$ 228,539,394	 \$ 228,620,748

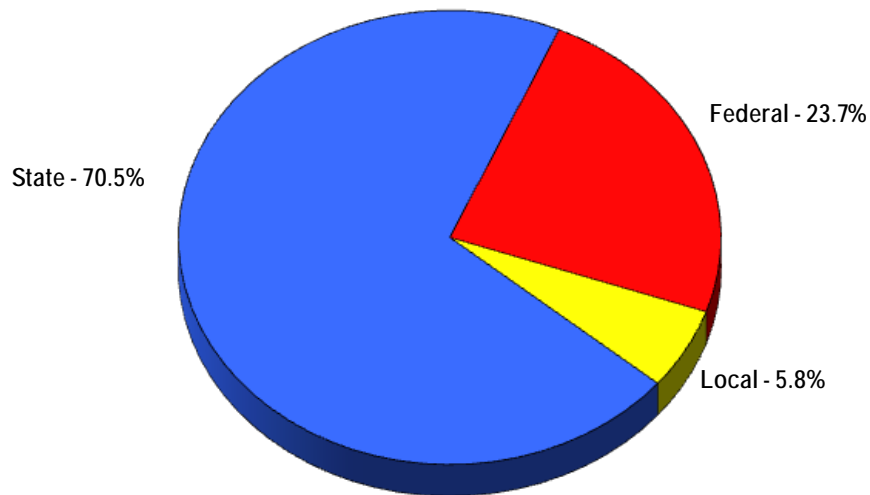


Non K-12 Programs Fund

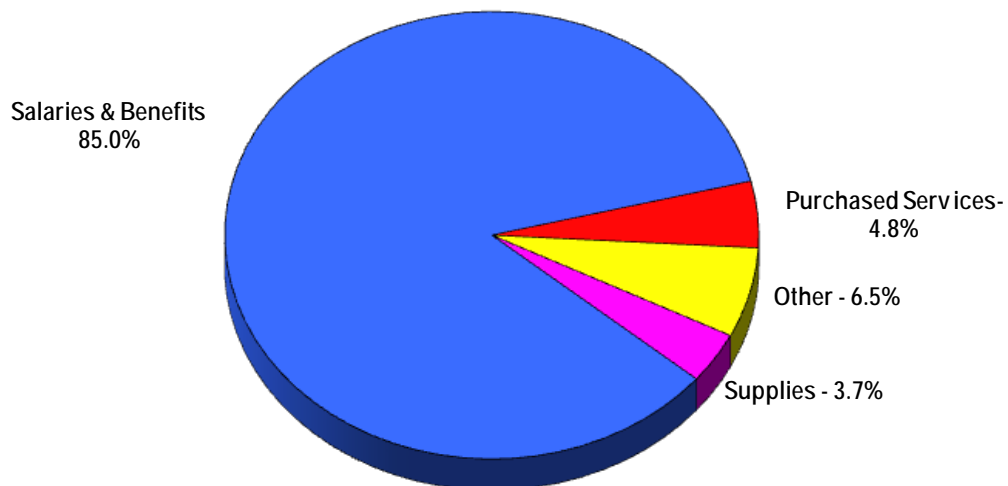
The purpose of this fund is to account for the costs of programs that are not part of the basic educational program of kindergarten through twelfth grade. Included in the fund are Federal and State funded programs for Special Education Preschool, Adult Education and other non K-12 programs. Prior to 2014-2015 the costs associated with providing recreational programs within the District are also included in this fund. In 2014-2015 the recreational programs will be moved to the General Fund as there is no longer an eligible property tax levy to support these programs.



Non K-12 Programs Fund Revenue Sources



Budgeted Expenditures





Canyons School District

Non K-12 Programs Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Revenues:					
Local Sources	\$ 1,655,992	\$ 2,835,284	\$ 1,425,940	\$ 376,000	\$ 340,000
State Sources	3,905,192	4,318,661	4,180,648	4,297,722	4,138,364
Federal Sources	1,039,259	810,736	1,004,225	1,235,406	1,391,828
Total Revenues	6,600,443	7,964,681	6,610,813	5,909,128	5,870,192
Expenditures:					
Non-Instructional Services	6,503,320	6,817,804	6,746,259	7,386,132	6,063,486
Total Expenditures	6,503,320	6,817,804	6,746,259	7,386,132	6,063,486
Excess (Deficiency) of Revenues Over Expenditures	97,123	1,146,877	(135,446)	(1,477,004)	(193,294)
Other Financing Sources (Uses):					
Transfers In (Out)	-	-	-	304,562	193,294
Net Change in Fund Balances	97,123	1,146,877	(135,446)	(1,172,442)	-
Fund Balances - Beginning of Year	63,888	161,011	1,307,888	1,172,442	-
Fund Balances - End of Year	\$ 161,011	\$ 1,307,888	\$ 1,172,442	\$ -	\$ -
Fund Balances:					
Restricted	161,011	1,307,888	1,172,442	-	-
Total Fund Balances	\$ 161,011	\$ 1,307,888	\$ 1,172,442	\$ -	\$ -



Canyons School District

Non K-12 Programs Fund Revenues

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Local Sources:					
Property Taxes	\$ 1,143,771	\$ 2,246,756	\$ 967,101	\$ -	\$ -
Registered Vehicles Fee-in-Lieu	71,789	150,384	65,649	-	-
Tuitions	354,021	339,264	297,988	330,000	330,000
Earnings on Investments	21,307	27,742	36,053	16,000	5,000
Other Local Revenue	65,104	71,138	59,149	30,000	5,000
Total Local Sources	1,655,992	2,835,284	1,425,940	376,000	340,000
State Sources:					
Special Education - Pre-School	914,759	1,017,331	1,040,317	1,121,156	1,231,956
Adult High School	481,296	487,344	398,856	398,856	328,236
South Park Academy	2,393,325	2,536,082	2,503,368	2,460,625	2,249,780
Flexible Allocation	113,351	77,113	22,955	100,735	147,491
Educator Salary Adjustments	-	200,791	215,152	216,350	180,901
Other State Revenue	2,461	-	-	-	-
Total State Sources	3,905,192	4,318,661	4,180,648	4,297,722	4,138,364
Federal Sources:					
NCLBA Title IA - Poverty	96,281	92,230	277,394	440,534	567,796
Special Education - IDEA	447,600	395,474	433,861	554,755	580,772
Special Education - Pre-School	204,496	147,861	148,893	136,534	138,550
Adult Basic Education	141,932	119,334	108,657	103,583	104,710
Other Federal	26,036	55,837	35,420	-	-
ARRA Preschool	122,914	-	-	-	-
Total Federal Sources	1,039,259	810,736	1,004,225	1,235,406	1,391,828
Total Revenues	\$ 6,600,443	\$ 7,964,681	\$ 6,610,813	\$ 5,909,128	\$ 5,870,192



Canyons School District

Non K-12 Programs Fund Expenditures

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Non-Instructional Services					
Salaries	\$ 4,097,689	\$ 4,222,182	\$ 4,334,485	\$ 4,417,131	\$ 3,581,083
Employee Benefits	1,319,578	1,320,481	1,435,844	1,680,855	1,574,022
Purchased Services	458,327	536,645	485,500	619,200	289,000
Supplies	215,487	285,178	146,148	277,621	223,371
Equipment	109,990	70,452	13,955	32,000	32,000
Indirect Costs to M & O Fund	302,249	382,866	330,327	359,325	364,010
Total Expenditures	\$ 6,503,320	\$ 6,817,804	\$ 6,746,259	\$ 7,386,132	\$ 6,063,486



District Activity Fund

District activity funds belong to the District, are used to support its co-curricular and extra-curricular activities in the schools, and are administered by the individual schools. This fund includes all monies that flow through the individual school checking accounts including athletic programs, class fees, vending receipts, student activity fees, etc.



Canyons School District

District Activity Fund

Summary Statement of Revenues, Expenses, and Changes in Fund Balances

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Local Revenues:					
Student Fees	\$ 2,610,693	\$ 2,384,207	\$ 2,485,541	\$ 2,684,385	\$ 2,697,807
Vending Commissions	155,651	114,871	135,947	140,025	140,725
Fundraising and Admissions	4,626,931	4,734,439	4,992,449	5,341,920	5,422,050
Interest	29,121	23,383	30,098	30,000	30,000
Total Operating Revenues	7,422,396	7,256,900	7,644,035	8,196,330	8,290,582
Expenditures:					
Instruction:					
Purchased Services	2,224,032	3,084,442	3,846,479	4,308,055	4,372,675
Supplies and Materials	4,233,154	3,744,832	3,026,120	3,389,255	3,457,040
Equipment	201,894	202,754	251,063	281,190	285,408
Other	318,081	213,936	272,944	305,698	242,435
Total Operating Expenses	6,977,161	7,245,964	7,396,606	8,284,198	8,357,558
Excess (Deficiency) of Revenues Over Expenditures	445,235	10,936	247,429	(87,868)	(66,976)
Fund Balances - Beginning of Year	3,615,107	4,060,342	4,071,278	4,318,707	4,230,839
Fund Balances - End of Year	\$ 4,060,342	\$ 4,071,278	\$ 4,318,707	\$ 4,230,839	\$ 4,163,863
Fund Balances:					
Committed	4,060,342	4,071,278	4,318,707	4,230,839	4,163,863
Total Fund Balances	\$ 4,060,342	\$ 4,071,278	\$ 4,318,707	\$ 4,230,839	\$ 4,163,863



Canyons Education Foundation

The Canyons Education Foundation was established as a non-profit organization to secure and manage funds from the private sector which are used to foster, promote, and enhance public education programs.



Canyons School District

Canyons Education Foundation

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Final Budget 2013-2014	Budget 2014-2015
Revenues:					
Local Contributions	\$ 119,027	\$ 282,352	\$ 393,175	\$ 480,000	\$ 475,000
Interest Income	39,388	689	26,089	25,000	25,000
Total Revenues	158,415	283,041	419,264	505,000	500,000
Expenditures:					
Salaries	134,397	188,912	215,757	148,403	165,666
Benefits	35,108	63,270	72,508	58,142	66,090
Purchased Services	1,380	9,401	11,847	26,350	27,850
Supplies	8,954	118,936	25,073	20,700	20,500
Awards	70,582	130,265	309,904	475,000	500,000
Total Expenditures	250,421	510,784	635,089	728,595	780,106
Excess (Deficiency) of Revenues Over Expenditures	(92,006)	(227,743)	(215,825)	(223,595)	(280,106)
Other Financing Sources:					
Transfer In	169,505	255,112	305,918	236,595	263,107
Net Change in Fund Balances	77,499	27,369	90,093	13,000	(16,999)
Fund Balances - Beginning of Year	286,681	364,180	391,549	481,642	494,642
Fund Balances - End of Year	\$ 364,180	\$ 391,549	\$ 481,642	\$ 494,642	\$ 477,643
Fund Balances:					
Committed	364,180	391,549	481,642	494,642	477,643
Total Fund Balances	\$ 364,180	\$ 391,549	\$ 481,642	\$ 494,642	\$ 477,643

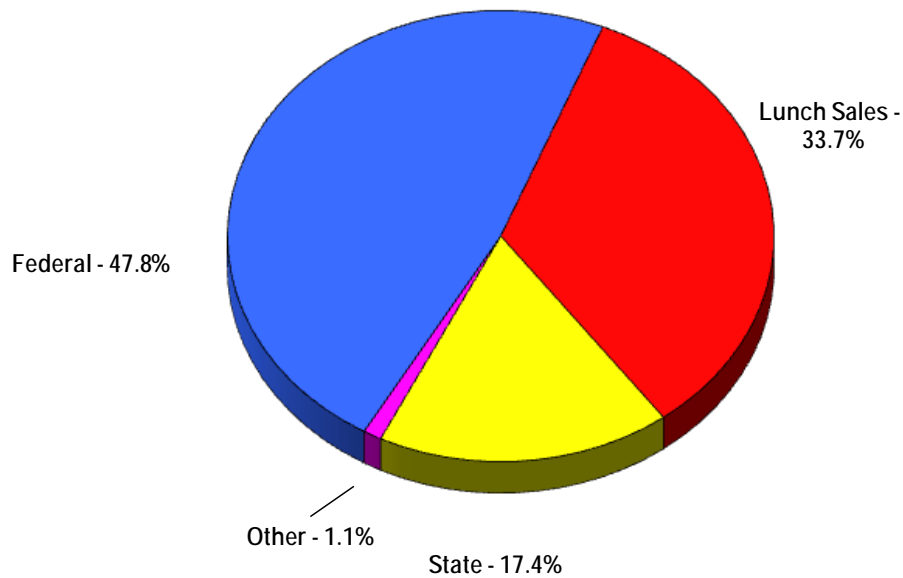


Nutrition Fund

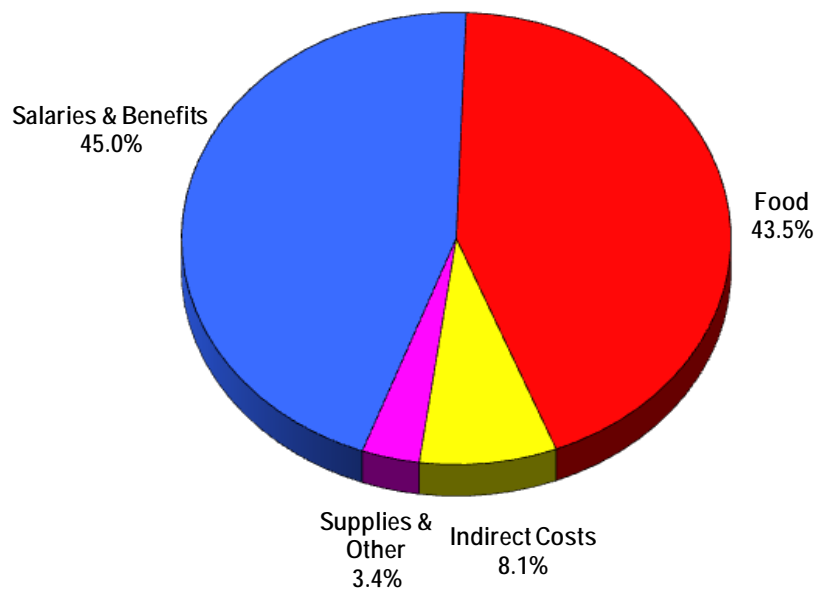
The purpose of the Nutrition Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by local sales along with substantial subsidies from the State of Utah and the U.S. Government.



Nutrition Fund Revenue Sources



Budgeted Expenditures





Canyons School District

Nutrition Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> <i>2010-2011</i>	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Final</i> <i>Budget</i> <i>2013-2014</i>	<i>Budget</i> <i>2014-2015</i>
Revenues:					
Local Sources	\$ 4,725,416	\$ 4,696,776	\$ 4,239,506	\$ 4,252,000	\$ 4,308,000
State Sources	1,621,218	1,814,595	1,913,309	2,000,000	2,150,000
Federal Sources	5,263,779	5,751,023	5,739,366	5,715,350	5,905,350
Total Revenues	11,610,413	12,262,394	11,892,181	11,967,350	12,363,350
Expenditures:					
Food Services	11,440,473	11,882,888	11,712,329	13,005,325	13,424,871
Total Expenditures	11,440,473	11,882,888	11,712,329	13,005,325	13,424,871
Excess (Deficiency) of Revenues Over Expenditures	169,940	379,506	179,852	(1,037,975)	(1,061,521)
Fund Balances - Beginning of Year	2,220,921	2,390,861	2,770,367	2,950,219	1,912,244
Fund Balances - End of Year	\$ 2,390,861	\$ 2,770,367	\$ 2,950,219	\$ 1,912,244	\$ 850,723
Fund Balances:					
Non-Spendable	416,288	278,443	345,310	338,404	331,636
Restricted	1,974,573	2,491,924	2,604,909	1,573,840	519,087
Total Fund Balances	\$ 2,390,861	\$ 2,770,367	\$ 2,950,219	\$ 1,912,244	\$ 850,723



Canyons School District

Nutrition Fund

Revenues

	<i>Actual</i> <i>2010-2011</i>	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Final</i> <i>Budget</i> <i>2013-2014</i>	<i>Budget</i> <i>2014-2015</i>
Local Sources:					
Sales to Pupils	\$ 4,478,474	\$ 4,452,229	\$ 3,950,451	\$ 3,962,000	\$ 4,015,000
Sales to Adults	152,254	152,389	142,280	155,000	158,000
Interest on Investments	46,732	61,036	77,739	65,000	60,000
Other Local Revenue	47,956	31,122	69,036	70,000	75,000
Total Local Sources	4,725,416	4,696,776	4,239,506	4,252,000	4,308,000
State Sources:					
School Lunch	1,621,218	1,814,595	1,913,309	2,000,000	2,150,000
Total State Sources	1,621,218	1,814,595	1,913,309	2,000,000	2,150,000
Federal Sources:					
Lunch Reimbursement	5,263,779	5,751,023	5,739,366	5,715,350	5,905,350
Total Federal Sources	5,263,779	5,751,023	5,739,366	5,715,350	5,905,350
Total Revenues	\$ 11,610,413	\$ 12,262,394	\$ 11,892,181	\$ 11,967,350	\$ 12,363,350



Canyons School District

Nutrition Fund

Expenditures

	<i>Actual</i> <i>2010-2011</i>	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Final</i> <i>Budget</i> <i>2013-2014</i>	<i>Budget</i> <i>2014-2015</i>
Food Services:					
Salaries	\$ 4,303,492	\$ 4,235,711	\$ 4,087,418	\$ 4,352,756	\$ 4,425,129
Employee Benefits	1,438,838	1,479,533	1,495,979	1,568,869	1,618,442
Purchased Services	86,193	72,680	82,057	102,700	102,700
Supplies	174,345	155,497	187,094	213,000	198,600
Food	4,575,646	4,958,815	4,945,127	5,680,000	5,840,000
Equipment	116,403	80,818	113,440	145,000	155,000
Indirect Costs	745,556	899,834	801,214	943,000	1,085,000
Total Expenditures	\$ 11,440,473	\$ 11,882,888	\$ 11,712,329	\$ 13,005,325	\$ 13,424,871

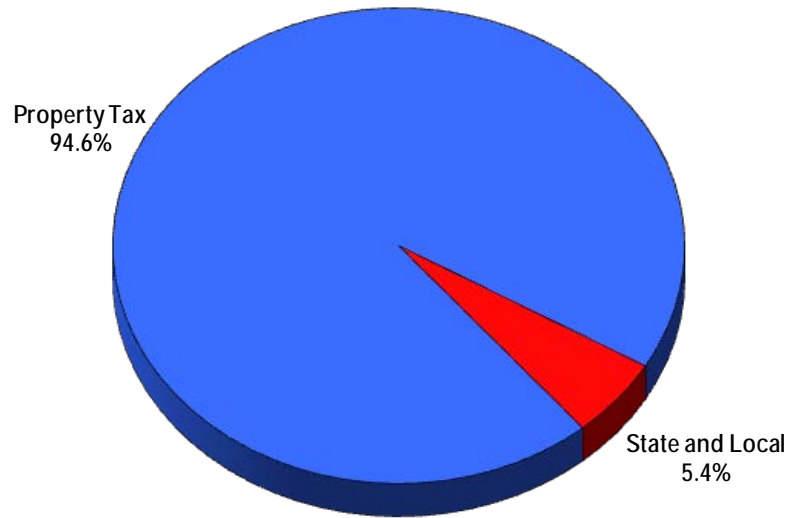


Capital Outlay Fund

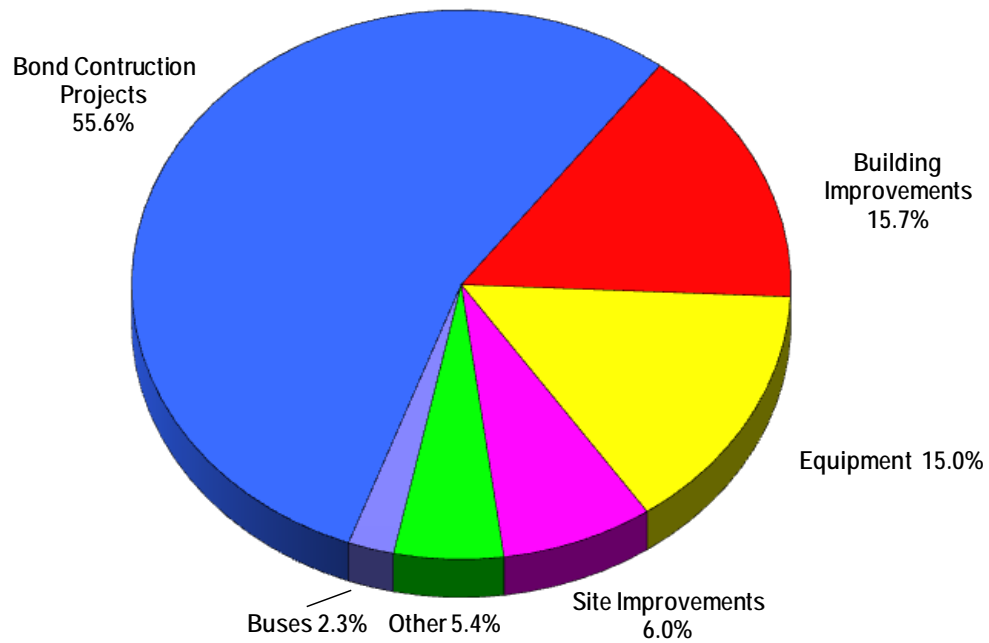
The purpose of the Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by a property tax levy as authorized by 53A-16-113.



Capital Outlay Fund Revenue Sources



Budgeted Expenditures





Canyons School District

Capital Outlay Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Revenues:					
Local Sources	\$ 32,763,465	\$ 22,619,516	\$ 24,035,710	\$ 23,352,984	\$ 23,908,899
State Sources	555,363	415,632	235,687	450,234	-
Federal Sources	257,532	-	-	-	-
Total Revenues	33,576,360	23,035,148	24,271,397	23,803,218	23,908,899
Expenditures:					
Capital Outlay	24,280,558	97,012,971	124,559,760	53,369,404	47,132,163
Total Expenditures	24,280,558	97,012,971	124,559,760	53,369,404	47,132,163
Excess (Deficiency) of Revenues Over Expenditures	9,295,802	(73,977,823)	(100,288,363)	(29,566,186)	(23,223,264)
Other Financing Sources (Uses):					
Transfers In (Out)	-	(5,000,000)	(5,000,000)	(2,800,000)	(700,000)
Building Bond Proceeds	68,000,000	-	80,000,000	60,000,000	-
Bond Premium	1,418,562	-	4,325,856	3,370,164	-
Total Other Financing Sources	69,418,562	(5,000,000)	79,325,856	60,570,164	(700,000)
Net Change in Fund Balances	78,714,364	(78,977,823)	(20,962,507)	31,003,978	(23,923,264)
Fund Balances - Beginning of Year	80,813,430	163,628,715	84,650,892	63,688,385	94,692,363
Allocated from Jordan School District	4,100,921	-	-	-	-
Fund Balances - End of Year	\$ 163,628,715	\$ 84,650,892	\$ 63,688,385	\$ 94,692,363	\$ 70,769,099
Fund Balances:					
Restricted	163,628,715	84,650,892	63,688,385	94,692,363	70,514,709
Total Fund Balances	\$ 163,628,715	\$ 84,650,892	\$ 63,688,385	\$ 94,692,363	\$ 70,769,099



Canyons School District

Capital Outlay Fund

Revenues

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Local Sources:					
Property Taxes	\$ 32,296,806	\$ 22,286,943	\$ 24,432,484	\$ 24,851,073	\$ 25,562,341
Taxes to Charter Schools	(540,174)	(617,794)	(657,545)	(752,780)	(790,419)
Taxes to County-Wide Equalization	(1,114,572)	(1,887,813)	(2,396,898)	(2,983,870)	(3,132,750)
Registered Vehicles Fee-in-Lieu	1,458,777	894,592	1,045,478	988,561	969,727
Earnings on Investments	662,628	1,943,588	1,389,478	1,250,000	1,300,000
Other Local Revenue	-	-	222,713	-	-
Total Local Sources	32,763,465	22,619,516	24,035,710	23,352,984	23,908,899
State Sources:					
State Energy Grant	555,363	415,632	235,687	450,234	-
Total State Sources	555,363	415,632	235,687	450,234	-
Federal Sources:					
ARRA Special Education	257,532	-	-	-	-
Total Federal Sources	257,532	-	-	-	-
Total Revenues	\$ 33,576,360	\$ 23,035,148	\$ 24,271,397	\$ 23,803,218	\$ 23,908,899



Canyons School District

Capital Outlay Fund

Expenditures

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Capital Outlay:					
Salaries	\$ 631,791	\$ 821,325	\$ 835,915	\$ 934,105	\$ 968,993
Employee Benefits	212,931	284,930	327,038	368,997	396,159
Purchased Services & Supplies	81,447	100,666	240,666	175,000	150,000
New School Supplies & Textbooks	-	-	39,467	565,533	-
Architectural & Engineering Fees	5,021,263	4,043,404	2,134,414	2,003,251	1,016,320
Bond Issuance Costs	653,761	-	662,822	381,265	-
Bond Construction Projects	625,198	74,186,952	74,947,964	23,561,691	25,800,000
Land and Improvements	3,025,646	3,574,790	15,444,532	4,621,869	3,515,500
Buildings and Improvements	5,522,277	7,002,854	19,669,011	7,875,752	7,262,000
Data Processing Equipment	3,551,614	3,554,643	3,389,157	4,658,104	4,025,000
Equipment	1,879,195	2,496,243	5,027,390	5,746,887	2,930,691
Buses	2,826,825	554,852	1,708,225	1,910,000	750,000
Vehicles	248,610	392,312	133,159	566,950	317,500
Total Expenditures	\$ 24,280,558	\$ 97,012,971	\$ 124,559,760	\$ 53,369,404	\$ 47,132,163



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2014-2015
<u>Alta View Elementary</u>	
School Equipment	\$ 23,141
	<u>\$ 23,141</u>
<u>Altara Elementary</u>	
School Equipment	\$ 23,345
	<u>\$ 23,345</u>
<u>Bell View Elementary</u>	
Front Sidewalks Replaced	\$ 50,000
School Equipment	15,658
	<u>\$ 65,658</u>
<u>Bella Vista Elementary</u>	
School Equipment	\$ 12,282
	<u>\$ 12,282</u>
<u>Brookwood Elementary</u>	
Outside Security Cameras	\$ 20,000
School Equipment	19,806
	<u>\$ 39,806</u>
<u>Butler Elementary</u>	
School Equipment	\$ 19,481
	<u>\$ 19,481</u>
<u>Canyon View Elementary</u>	
School Equipment	\$ 19,359
	<u>\$ 19,359</u>
<u>Copperview Elementary</u>	
Playground Upgrades	\$ 30,000
School Equipment	21,758
	<u>\$ 51,758</u>
<u>Crescent Elementary</u>	
Carpet Replacement	\$ 90,000
School Equipment	27,330
	<u>\$ 117,330</u>



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2014-2015
<u>Draper Elementary</u>	
School Equipment	\$ 27,859
	<u>\$ 27,859</u>
<u>East Midvale Elementary</u>	
School Equipment	\$ 22,979
	<u>\$ 22,979</u>
<u>East Sandy Elementary</u>	
Remove Cafeteria Tiles	\$ 30,000
School Equipment	20,701
	<u>\$ 50,701</u>
<u>Edgemont Elementary</u>	
School Equipment	\$ 15,577
	<u>\$ 15,577</u>
<u>Granite Elementary</u>	
Remove Incinerator	\$ 20,000
School Equipment	14,275
	<u>\$ 34,275</u>
<u>Lone Peak Elementary</u>	
Retaining Wall Repairs	\$ 200,000
School Equipment	29,567
	<u>\$ 229,567</u>
<u>Midvale Elementary</u>	
Security Cameras in Hallways	\$ 6,000
Main Office Security Upgrade	65,000
School Equipment	30,828
	<u>\$ 101,828</u>



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2014-2015
<u>Midvalley Elementary</u>	
Playground Upgrade	\$ 245,000
School Equipment	21,555
	<u>\$ 266,555</u>
<u>Oak Hollow Elementary</u>	
Playground Upgrades	\$ 130,000
Main Office Security Upgrade	30,000
School Equipment	28,591
	<u>\$ 188,591</u>
<u>Oakdale Elementary</u>	
Replace Sprinkler System	\$ 175,000
Stage In Gym	20,000
Remove Incinerator	20,000
School Equipment	17,366
	<u>\$ 232,366</u>
<u>Park Lane Elementary</u>	
School Equipment	\$ 16,471
	<u>\$ 16,471</u>
<u>Peruvian Park Elementary</u>	
Fire Alarm Upgrade	\$ 365,000
Parking Lot Upgrade	100,000
School Equipment	15,577
	<u>\$ 480,577</u>
<u>Quail Hollow Elementary</u>	
School Equipment	\$ 20,620
	<u>\$ 20,620</u>
<u>Ridgecrest Elementary</u>	
Replace Parking Lot and Sprinkler System	\$ 500,000
School Equipment	23,670
	<u>\$ 523,670</u>
<u>Sandy Elementary</u>	
School Equipment	\$ 21,270
	<u>\$ 21,270</u>



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2014-2015
<u>Silver Mesa Elementary</u>	
Remove Cafeteria Tables	\$ 15,000
School Equipment	21,758
	<u>\$ 36,758</u>
<u>Sprucewood Elementary</u>	
Kitchen Remodel	\$ 300,000
School Equipment	20,478
	<u>\$ 320,478</u>
<u>Sunrise Elementary</u>	
School Equipment	\$ 25,134
	<u>\$ 25,134</u>
<u>Willow Canyon Elementary</u>	
School Equipment	\$ 15,333
	<u>\$ 15,333</u>
<u>Willow Springs Elementary</u>	
School Equipment	\$ 32,089
	<u>\$ 32,089</u>
<u>Albion Middle School</u>	
Remodel Speech Therapists Office	\$ 10,000
School Equipment	41,712
	<u>\$ 51,712</u>
<u>Butler Middle School</u>	
School Equipment	\$ 40,285
	<u>\$ 40,285</u>
<u>Draper Park Middle School</u>	
School Equipment	66,620
	<u>\$ 66,620</u>



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2014-2015
<u>Eastmont Middle School</u>	
Replace Bell System	\$ 75,000
Install Lab Hood Vents	20,000
School Equipment	40,009
	<u>\$ 135,009</u>
<u>Indian Hills Middle School</u>	
Walkway Lights	\$ 30,000
Classroom Door Installations	10,000
Replace Front Entry Carpet	6,000
School Equipment	52,347
	<u>\$ 98,347</u>
<u>Midvale Middle School</u>	
New Construction	\$ 1,950,000
Architectural Services New Building	300,000
School Equipment	40,331
	<u>\$ 2,290,331</u>
<u>Mount Jordan Middle School</u>	
New Construction	\$ 23,850,000
Architectural Services New Building	366,320
New School Equipment	200,000
New School Computer Equipment	175,000
School Equipment	37,615
	<u>\$ 24,628,935</u>
<u>Union Middle School</u>	
Stage Flooring Installation	\$ 60,000
School Equipment	41,942
	<u>\$ 101,942</u>
<u>Alta High School</u>	
Convert Shop to Classrooms	\$ 1,500,000
Build Four New Tennis Courts	600,000
Replace Sawdust Collector	90,000
Replace Locker Room Flooring	75,000
Replace Concrete	30,000
Stadium Improvements	6,500
School Equipment	110,968
	<u>\$ 2,412,468</u>



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2014-2015
<u>Brighton High School</u>	
Soccer Field	\$ 750,000
Sidewalk Replacement	10,000
School Equipment	108,492
	<u>\$ 868,492</u>
<u>Corner Canyon High School</u>	
School Equipment	\$ 106,275
	<u>\$ 106,275</u>
<u>Hillcrest High School</u>	
Auditorium Lighting	\$ 120,000
Shower Room Upgrades	50,000
Stadium Improvements	30,000
Fence Replacements	9,000
School Equipment	121,428
	<u>\$ 330,428</u>
<u>Jordan High School</u>	
Weight Room Extension	\$ 250,000
School Equipment	113,439
	<u>\$ 363,439</u>
<u>Jordan Valley School</u>	
Paint and Carpet Hallways	\$ 600,000
Classroom and Restroom Remodels	600,000
	<u>\$ 1,200,000</u>
Total Budgeted Costs at School Locations	<u>\$ 35,729,141</u>

**Capital Outlay Fund***Detailed Budget by Location*

Description	Budget 2014-2015
Facility Support Services:	
Salaries and Benefits	\$ 973,012
Purchased Services and Supplies	150,000
Architects	350,000
Total Facility Admin	1,473,012
 District-Wide Site Repairs	
Asphalt Repairs	550,000
Sidewalks	50,000
Other Site upgrades	50,000
Total District-Wide Site Repairs	650,000
 District-Wide Building Improvements	
Carpeting	50,000
Paint	100,000
Roof Repairs	75,000
Air Quality	20,000
HVAC	500,000
Asbestos Removal	50,000
Security	150,000
Classroom Projectors	100,000
Gym Floors	85,000
Plumbing	50,000
Remodeling	500,000
Kitchen Upgrades/Grease Traps	60,000
Electrical	50,000
Risk Management	125,000
ADA Compliance	25,000
Portables and Set-up	300,000
Total District-Wide Building Repairs	2,240,000
 Special Projects	100,000
Energy Improvements	300,000
Custodial Equipment	265,000
Equipment and Tools	20,000
Maintenance/Service Vehicles	217,500
Total Facility Other Expenses	902,500
 Total Facility Support Services	5,265,512



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2014-2015	
Information Technology Support Services		
Salaries and Benefits	392,160	
Network Improvements	1,000,000	
Computer Equipment	400,000	
IT Projects	1,700,000	
Data Center	100,000	
Wireless Networks	300,000	
Computer Labs and Furniture	400,000	
Total Information Technology Support Services		4,292,160
Transportation Support Services		
School Buses	750,000	
Total Transportation Support Services		750,000
Central Support Services		
Warehouse Roof Repairs	25,000	
Emergency Generator	80,000	
Nutrition Services Remodel	40,000	
School Performance Equipment Allocation	200,350	
Central Office Equipment	250,000	
Copy Machine Replacement District-Wide	400,000	
Driver's Ed Cars	100,000	
Total Central Support Services		1,095,350
Total Capital Outlay Fund Expenditures		\$ 47,132,163



Canyons School District

Capital Outlay Fund

Summarized Expenditures by Location

Description	Actual 2010-11	Actual 2011-2012	Actual 2012-2013	Final Budget 2013-2014	Budget 2014-2015
Alta View Elementary	\$ 83,774	\$ 277,832	\$ 181,818	\$ 35,490	\$ 23,141
Altara Elementary	30,153	85,458	39,058	54,032	23,345
Bell View Elementary	55,920	45,929	40,454	117,528	65,658
Bella Vista Elementary	75,459	11,508	85,800	15,954	12,282
Brookwood Elementary	111,788	246,998	118,405	42,093	39,806
Butler Elementary	117,586	28,962	62,996	41,933	19,481
Canyon View Elementary	37,250	50,309	78,495	29,825	19,359
Copperview Elementary	57,308	220,280	66,646	34,056	51,738
Cottonwood Heights Elementary	67,329	404,758	1,931,070	861,332	-
Crescent Elementary	98,262	23,525	259,500	40,314	117,330
Draper Elementary	78,581	984,440	1,904,368	466,937	27,859
East Midvale Elementary	527,242	66,217	95,002	73,944	22,979
East Sandy Elementary	348,429	796,187	34,567	49,434	50,701
Edgemont Elementary	71,171	35,891	379,579	152,632	15,577
Granite Elementary	104,513	51,058	81,752	128,375	34,275
Lone Peak Elementary	21,047	70,280	97,302	136,761	229,567
Midvale Elementary	612,492	13,323,415	3,143,807	119,302	101,828
Midvalley Elementary	98,634	159,419	240,066	36,903	266,555
Mountain View Elementary	199,989	4,091	-	-	-
Oak Hollow Elementary	80,051	267,802	45,004	81,791	188,591
Oakdale Elementary	42,169	93,276	550,606	97,373	232,366
Park Lane Elementary	58,458	48,127	39,494	61,279	16,471
Peruvian Park Elementary	162,075	347,741	401,469	38,256	480,577
Quail Hollow Elementary	33,999	50,434	57,159	24,225	20,620
Ridgecrest Elementary	195,173	22,670	46,293	811,776	523,670
Sandy Elementary	427,904	1,017,417	48,976	52,056	21,270
Silver Mesa Elementary	51,202	69,084	152,820	246,298	36,758
Sprucewood Elementary	40,126	95,515	76,942	138,322	320,498
Sunrise Elementary	73,668	45,776	74,062	23,975	25,134
Willow Canyon Elementary	94,341	1,222,865	416,993	6,179	15,333
Willow Springs Elementary	93,263	78,423	51,913	40,315	32,089
Albion Middle	733,637	13,495,495	1,786,769	96,579	51,712
Butler Middle (old building)	62,120	52,613	89,806	198,677	-
Butler Middle (new building)	982,100	14,551,802	12,834,266	2,669,407	40,285
Draper Park Middle (old building)	282,472	512,973	1,484,485	-	-
Draper Park Middle (new building)	-	1,221,363	32,466,213	4,624,105	66,620
Eastmont Middle	815,869	432,414	53,980	193,648	135,009
Indian Hills Middle	82,043	298,665	1,369,123	101,628	98,347
Midvale Middle	92,866	89,808	351,736	43,215	2,290,331
Mount Jordan Middle (old building)	57,028	57,161	336,558	320,052	-
Mount Jordan Middle (new building)	-	-	133,680	16,400,000	24,628,935
Union Middle	61,651	72,772	564,012	171,406	101,942
Alta High	1,353,636	208,573	555,439	2,525,698	2,412,468
Brighton High	1,345,351	337,461	5,838,206	2,031,523	868,492
Corner Canyon High	2,256,487	35,098,082	30,255,235	3,883,422	106,275
Hillcrest High	511,347	2,105,088	6,967,202	1,463,302	330,428
Jordan High	568,380	1,012,299	1,197,641	1,814,591	363,440
Canyons Tech Center	31,905	81,940	141,867	20,425	-
Jordan Valley	27,474	24,119	85,102	100,000	1,200,000
Jordan Resource Center	1,589	57,679	79,956	-	-
South Park Academy	5,246	-	-	-	-
Facility Support Services	1,656,956	2,078,989	2,483,163	4,902,334	5,265,512
Information Technology Support Services	3,487,272	2,946,119	2,215,258	4,469,658	4,292,160
Transportation Support Services	2,930,898	565,743	1,722,154	1,910,000	750,000
Central Support Services	2,784,875	1,466,126	10,745,493	1,371,044	1,095,349
Total Expenditures	\$ 24,280,558	\$ 97,012,971	\$ 124,559,760	\$ 53,369,404	\$ 47,132,163



Debt Service Fund

The Debt Service Fund provides revenue to service the debt on the bonds sold to finance new school construction, purchase property for future school sites, and make major building and school renovations. General obligations bonds were issued before the Jordan School District was divided. However, property owners in the Canyons School District are still responsible for its share of the debt. The debt share is divided between the two districts with Canyons owing 58% of the debt and Jordan the remaining 42%. The percentages are based on assessed valuation at the time of the district split. Canyons School District has issued \$208 million of the \$250 million authorized from the June 2010 bond election. As a promise to voters the District's debt levy will not exceed 0.001619, however to service the full debt a portion of the fund balance will be transferred from the Capital Outlay Fund.



Canyons School District

Debt Service Fund

Summary Statement of Revenues, Expenses, and Changes in Fund Balances

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Local Revenues:					
Property Tax	\$ 22,288,807	\$ 23,307,046	\$ 22,741,534	\$ 23,665,472	\$ 24,834,203
Registered Vehicles Fee-in-Lieu	1,398,954	1,537,105	1,381,632	1,643,292	1,692,580
Interest Income	58,492	104,305	49,546	50,000	50,000
Total Operating Revenues	23,746,253	24,948,456	24,172,712	25,358,764	26,576,783
Expenditures:					
Bond Principal	16,837,400	19,544,700	19,745,300	17,802,100	15,727,300
Bond Interest	6,335,448	8,701,803	9,450,613	10,928,181	11,652,835
Refunds	-	1,082,448	-	-	-
Issuance Costs on Refunding	-	-	-	295,657	-
Bank Fees	2,755	3,360	4,034	9,000	9,000
Total Operating Expenses	23,175,603	29,332,311	29,199,947	29,034,938	27,389,135
Excess (Deficiency) of Revenues Over Expenditures	570,650	(4,383,855)	(5,027,235)	(3,676,174)	(812,352)
Other Financing Sources:					
Transfer In	-	5,000,000	5,000,000	2,800,000	700,000
Bond Premium on Refunding	-	-	-	11,143,182	-
Par on Refunding	-	-	-	59,970,000	-
Payment to Escrow Agent on Refunding	-	-	-	(70,817,525)	-
Total Other Financing Sources	-	5,000,000	5,000,000	3,095,657	700,000
Fund Balances - Beginning of Year	1,821,174	2,391,824	3,007,969	2,980,734	2,400,217
Fund Balances - End of Year	\$ 2,391,824	\$ 3,007,969	\$ 2,980,734	\$ 2,400,217	\$ 2,287,865



Canyons School District

Debt Service Fund

Schedule of outstanding general obligation bonds shared with the Jordan School District

			2014	2015	2016	2017	2018
Series 2001	Principal	\$	800,000	\$ -	\$ -	\$ -	\$ -
\$ 10,000,000	Interest		82,639	-	-	-	-
Series 2002	Principal		2,550,000	-	-	-	-
\$ 39,540,000	Interest		67,000	-	-	-	-
Series 2003	Principal		800,000	-	-	-	-
\$ 20,200,000	Interest		108,467	-	-	-	-
Series 2003A	Principal		1,450,000	-	-	-	-
\$ 20,000,000	Interest		290,125	-	-	-	-
Series 2004A	Principal		1,035,000	-	-	-	-
\$ 15,000,000	Interest		265,850	-	-	-	-
Series 2005	Principal		1,820,000	1,885,000	-	-	-
\$ 25,000,000	Interest		576,675	75,400	-	-	-
Series 2006	Principal		965,000	1,000,000	1,050,000	-	-
\$ 15,000,000	Interest		362,225	82,000	42,000	-	-
Series 2007	Principal		12,075,000	12,550,000	13,050,000	13,700,000	-
\$ 196,000,000	Interest		5,646,438	1,606,250	1,104,250	582,250	-
Series 2014 Refunding	Principal		-	6,385,000	8,580,000	9,520,000	23,820,000
\$ 104,665,000	Interest		-	5,901,943	4,914,000	4,485,000	4,009,000
Total		\$	28,894,419	29,485,593	28,740,250	28,287,250	27,829,000
Total Principal		\$	21,495,000	21,820,000	22,680,000	23,220,000	23,820,000
Total Interest			7,399,419	7,665,593	6,060,250	5,067,250	4,009,000
Total		\$	28,894,419	29,485,593	28,740,250	28,287,250	27,829,000
Canyons SD Principal		\$	12,467,100	11,082,300	11,183,000	11,211,000	11,255,000
Canyons SD Interest			4,291,663	4,404,559	3,556,825	3,079,455	2,578,500
Jordan SD Principal			9,027,900	10,737,700	11,497,000	12,009,000	12,565,000
Jordan SD Interest			3,107,756	3,261,034	2,503,425	1,987,795	1,430,500
		\$	28,894,419	29,485,593	28,740,250	28,287,250	27,829,000

These bonds payable are obligations of the former Jordan School District prior to its division on July 1, 2009. According to the statute governing the division, Canyons School District (CSD) is responsible for 58% of the outstanding debt and Jordan School District (JSD) is responsible for the remaining 42%. In April 2014, the Districts agreed to refund all eligible bonds. This refunding will annually save CSD \$550,000 in principal and interest expense for the next eight fiscal years (2014-2015 through 2021-2022). Since CSD has issued \$208 million of its own bonds from its June 2010 bond election and has promised its taxpayers the debt tax levy will not exceed 0.001619, the District will reduce its annual payment until the bonds are retired in June 2022. For the next few fiscal years CSD will transfer a lesser amount from its Capital Outlay Fund to service the debt. JSD has opted to increase their debt tax levy for the fiscal years 2014-2015 through 2019-2020 to payoff their portion earlier. Therefore, the Series 2014 is not a straight 58% for CSD and 42% for JSD.



2019	2020	2021	2022	Total
\$ -	\$ -	\$ -	\$ -	\$ 800,000
-	-	-	-	82,639
-	-	-	-	2,550,000
-	-	-	-	67,000
-	-	-	-	800,000
-	-	-	-	108,467
-	-	-	-	1,450,000
-	-	-	-	290,125
-	-	-	-	1,035,000
-	-	-	-	265,850
-	-	-	-	3,705,000
-	-	-	-	652,075
-	-	-	-	3,015,000
-	-	-	-	486,225
-	-	-	-	51,375,000
-	-	-	-	8,939,188
23,970,000	13,385,000	9,650,000	9,355,000	104,665,000
2,818,000	1,619,500	950,250	467,750	25,165,443
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 205,452,012</u>
\$ 23,970,000	\$ 13,385,000	\$ 9,650,000	\$ 9,355,000	\$ 169,395,000
2,818,000	1,619,500	950,250	467,750	36,057,012
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 205,452,012</u>
\$ 10,775,000	\$ 10,535,000	\$ 9,650,000	\$ 9,355,000	97,513,400
2,015,750	1,477,000	950,250	467,750	22,821,752
13,195,000	2,850,000	-	-	71,881,600
802,250	142,500	-	-	13,235,260
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 205,452,012</u>

Canyons Bonds Payable Summary

Bonds Payable, June 30, 2013	\$ 243,867,400
Bonds Issued October 2013	60,000,000
Series 2014 Refunding Issuance	59,970,000
Defeased Bonds from Series 2014 Refunding	(65,424,000)
Less Canyon's Bond Principal Payments (2013-2014)	<u>(17,802,100)</u>
Bonds Payable, June 30, 2014	280,611,300
Less Canyon's Bond Principal Payments (2014-2015)	<u>(15,727,300)</u>
Bonds Payable, June 30, 2015	<u>\$ 264,884,000</u>



Canyons School District

Debt Service Fund

Debt Service Schedule Outstanding Canyons District Own Debt - Series April 2011 \$68,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2013-14	2,620,000	2,404,600	5,024,600
2014-15	2,685,000	2,326,000	5,011,000
2015-16	2,765,000	2,272,300	5,037,300
2016-17	2,845,000	2,189,350	5,034,350
2017-18	2,935,000	2,104,000	5,039,000
2018-19	3,020,000	2,015,950	5,035,950
2019-20	3,110,000	1,925,350	5,035,350
2020-21	3,220,000	1,800,950	5,020,950
2021-22	3,350,000	1,672,150	5,022,150
2022-23	3,485,000	1,538,150	5,023,150
2023-24	3,620,000	1,398,750	5,018,750
2024-25	3,765,000	1,253,950	5,018,950
2025-26	3,920,000	1,103,350	5,023,350
2026-27	4,075,000	946,550	5,021,550
2027-28	4,240,000	783,550	5,023,550
2028-29	4,400,000	608,650	5,008,650
2029-30	4,590,000	421,650	5,011,650
2030-31	4,780,000	215,100	4,995,100
Total	\$ 63,425,000	\$ 26,980,350	\$ 90,405,350



Canyons School District

Debt Service Fund

Debt Service Schedule Outstanding Canyons District Own Debt - Series August 2012 \$80,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2013-14	1,275,000	2,566,438	3,841,438
2014-15	1,300,000	2,528,188	3,828,188
2015-16	1,325,000	2,508,688	3,833,688
2016-17	1,325,000	2,488,813	3,813,813
2017-18	1,375,000	2,468,938	3,843,938
2018-19	1,425,000	2,448,313	3,873,313
2019-20	1,500,000	2,426,938	3,926,938
2020-21	1,550,000	2,366,938	3,916,938
2021-22	1,650,000	2,304,938	3,954,938
2022-23	5,350,000	2,238,938	7,588,938
2023-24	5,625,000	2,078,438	7,703,438
2024-25	5,900,000	1,853,438	7,753,438
2025-26	6,150,000	1,676,438	7,826,438
2026-27	6,350,000	1,461,188	7,811,188
2027-28	6,600,000	1,207,188	7,807,188
2028-29	6,850,000	943,188	7,793,188
2029-30	7,050,000	737,688	7,787,688
2030-31	7,325,000	455,688	7,780,688
2031-32	7,550,000	235,938	7,785,938
Total	\$ 77,475,000	\$ 34,996,322	\$ 112,471,322



Canyons School District

Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series October 2013 \$60,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2013-14	\$ 1,440,000	\$ 1,665,480	\$ 3,105,480
2014-15	660,000	2,394,088	3,054,088
2015-16	675,000	2,374,288	3,049,288
2016-17	690,000	2,354,038	3,044,038
2017-18	700,000	2,333,338	3,033,338
2018-19	725,000	2,312,338	3,037,338
2019-20	760,000	2,290,588	3,050,588
2020-21	790,000	2,252,588	3,042,588
2021-22	835,000	2,213,088	3,048,088
2022-23	3,875,000	2,171,338	6,046,338
2023-24	4,040,000	1,977,588	6,017,588
2024-25	4,200,000	1,775,588	5,975,588
2025-26	4,370,000	1,639,088	6,009,088
2026-27	4,550,000	1,464,288	6,014,288
2027-28	4,735,000	1,282,288	6,017,288
2028-29	4,930,000	1,092,888	6,022,888
2029-30	5,150,000	895,688	6,045,688
2030-31	5,375,000	689,688	6,064,688
2031-32	5,625,000	474,688	6,099,688
2032-33	5,875,000	249,688	6,124,688
Total	\$ 60,000,000	\$ 33,902,652	\$ 93,902,652



Employee Benefits Self-Insurance Fund

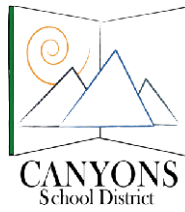
The Self-Insurance Internal Service Fund was created to account for the costs of the District's self-insured plans for medical and accident insurance and industrial insurance. Annual premiums are charged to the other funds based upon total projected expenditures. Benefit payments plus an administrative charge are made to third-party administrators who approve and process all claims.

**Employee Benefits Self-Insurance Fund***Summary Statement of Revenues, Expenses, and Changes in Net Assets*

	<i>Actual</i> <i>2010-2011</i>	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Final</i> <i>Budget</i> <i>2013-2014</i>	<i>Budget</i> <i>2014-2015</i>
Operating Revenues:					
Earnings on Investments	\$ 43,953	\$ 65,915	\$ 64,053	\$ 60,000	\$ 60,000
Program Insurance Premiums	15,207,088	15,566,382	16,556,039	17,242,560	17,311,810
Employee Premiums	6,217,334	6,693,620	6,813,309	6,116,070	6,139,430
Reinsurance	548,106	211,164	43,050	480,000	495,000
Worker's Comp Premiums	1,063,557	1,094,611	1,111,930	1,130,550	1,132,150
Total Operating Revenues	23,080,038	23,631,692	24,588,381	25,029,180	25,138,390
Operating Expenses:					
Salaries	116,571	137,288	145,887	148,743	153,864
Employee Benefits	45,169	45,049	82,390	62,918	65,840
Health and Accident Claims	18,488,231	17,269,533	17,773,604	18,000,000	18,300,000
Prescriptions	4,992,651	5,098,815	5,335,264	5,602,000	5,350,000
Worker's Comp Claims	525,767	562,937	618,464	600,000	610,000
Administration and Consultants	172,661	170,666	1,085,585	2,080,000	2,140,000
Purchased Services and Supplies	3,611	11,394	8,517	14,300	21,300
Total Operating Expenses	24,344,661	23,295,682	25,049,711	26,507,961	26,641,004
Net Income (Loss)	(1,264,623)	336,010	(461,330)	(1,478,781)	(1,502,614)
Net Assets - Beginning of Year	10,218,396	8,953,773	9,289,783	8,828,453	7,349,672
Net Assets - End of Year	\$ 8,953,773	\$ 9,289,783	\$ 8,828,453	\$ 7,349,672	\$ 5,847,058



INFORMATION SECTION





Canyons School District

All Governmental Fund Types

Five Year Summary of Revenues, Expenditures and Fund Balances

	<i>Actual</i> 2010-2011	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Final</i> <i>Budget</i> 2013-2014	<i>Budget</i> 2014-2015
Revenues:					
Property Tax	\$ 116,791,211	\$ 115,359,038	\$ 118,196,593	\$ 116,953,347	\$ 118,195,791
Registered Vehicles Fee-in-Lieu	6,865,916	7,269,051	7,455,594	7,309,246	7,289,232
Interest on Investments	1,254,292	2,987,239	2,969,884	2,736,000	2,870,000
State Sources	122,270,861	121,831,384	122,906,323	132,550,816	133,627,026
Federal Sources	25,882,586	20,030,997	21,932,537	21,365,436	21,466,232
Other Local Sources	17,674,003	18,151,307	19,634,842	19,802,182	20,033,092
Total Revenues	290,738,869	285,629,016	293,095,773	300,717,027	303,481,373
Expenditures:					
Instruction	131,006,754	135,098,209	141,853,383	152,544,644	151,929,987
Support Services:					
Student Services	7,575,667	8,347,281	8,925,364	9,741,256	9,867,219
Staff Services	12,649,687	11,908,506	10,710,532	12,180,861	11,610,884
District Administration	2,086,863	1,999,219	2,013,204	2,241,631	2,322,499
School Administration	13,615,074	14,754,707	15,361,908	16,418,783	16,529,764
Central Services	10,146,693	11,210,661	11,564,451	12,286,046	12,632,827
Operation of Plant	20,911,730	21,550,141	22,305,810	24,016,033	24,623,665
Student Transportation	6,175,797	6,768,574	7,243,946	7,394,338	7,461,461
Non-Instructional Services	18,194,214	19,211,476	19,093,677	21,120,052	20,268,463
Capital Outlay	24,280,558	97,012,971	124,559,760	53,369,404	47,132,163
Debt Service	23,175,603	29,332,311	29,199,947	29,034,938	27,389,135
Total Expenditures	269,818,640	357,194,056	392,831,982	340,347,986	331,768,067
Excess (Deficiency) of Revenues Over Expenditures	20,920,229	(71,565,040)	(99,736,209)	(39,630,959)	(28,286,694)
Other Financing Sources (Uses):					
Building Bond Proceeds & Premium	69,418,562	-	84,325,856	63,665,821	-
Transfers In/(Out)	-	-	-	-	-
Total Other Financing Sources (Uses)	69,418,562	-	84,325,856	63,665,821	-
Net Change in Fund Balances	90,338,791	(71,565,040)	(15,410,353)	24,034,862	(28,286,694)
Fund Balances - Beginning of Year	128,363,028	237,412,775	165,847,735	150,437,382	174,472,244
Allocated from Jordan School District	18,710,956	-	-	-	-
Fund Balances - End of Year	\$ 237,412,775	\$ 165,847,735	\$ 150,437,382	\$ 174,472,244	\$ 146,185,550



Canyons School District

The General Fund

Three Year Budget Forecast

	<i>Budget 2014-2015</i>	<i>Budget Forecast 2015-2016</i>	<i>Budget Forecast 2016-2017</i>	<i>Budget Forecast 2017-2018</i>	<i>Projected Growth Rate</i>
Revenues:					
Property Tax	\$ 71,722,416	\$ 73,156,864	\$ 74,620,001	\$ 76,112,401	2.00%
Registered Vehicles Fee-in-Lieu	4,626,925	4,719,464	4,813,853	4,910,130	2.00%
Interest on Investments	1,400,000	1,414,000	1,428,140	1,442,421	1.00%
State Sources	127,338,662	131,158,822	135,093,587	139,146,395	3.00%
Federal Sources	14,169,054	14,381,590	14,597,314	14,816,274	1.50%
Miscellaneous	6,714,510	6,848,800	6,985,776	7,125,492	2.00%
Total Revenues	225,971,567	231,679,540	237,538,671	243,553,113	
Expenditures:					
Instruction	143,572,429	147,161,740	150,840,784	154,611,804	2.50%
Support Services:					
Student Services	9,867,219	10,113,899	10,366,746	10,625,915	2.50%
Staff Services	11,610,884	11,901,156	12,198,685	12,503,652	2.50%
District Administration	2,322,499	2,380,561	2,440,075	2,501,077	2.50%
School Administration	16,529,764	16,943,008	17,366,583	17,800,748	2.50%
Business Services	12,632,827	12,948,648	13,272,364	13,604,173	2.50%
Operation of Plant	24,623,665	25,239,257	25,870,238	26,516,994	2.50%
Student Transportation	7,461,461	7,647,998	7,839,198	8,035,178	2.50%
Total Expenditures	228,620,748	234,336,267	240,194,673	246,199,541	
Excess (Deficiency) of Revenues Over Expenditures	(2,649,181)	(2,656,727)	(2,656,002)	(2,646,428)	
Other Financing Sources (Uses):					
Transfers In/(Out)	(456,401)	(640,559)	(630,424)	(619,243)	
Total Other Financing Sources (Uses)	(456,401)	(640,559)	(630,424)	(619,243)	
Net Change in Fund Balances	(3,105,582)	(3,297,286)	(3,286,426)	(3,265,671)	
Fund Balances - Beginning of Year	70,741,938	67,636,356	64,339,070	61,052,644	
Fund Balances - End of Year	\$ 67,636,356	\$ 64,339,070	\$ 61,052,644	\$ 57,786,973	

Assumptions:

Property taxes and vehicle fees have been projected using a 2.00% growth rate. Interest rates are low --a growth rate of 1.00% has been used for interest earnings. The Utah economy has started to rebound from the recession. A 2.50% WPU increase was enacted for 2014-2015 and a 3.00% increase will be assumed for future years. District enrollment projections indicate that enrollment will remain steady for the next several years. The slow rate of enrollment growth will slow the growth in instructional expenditures -- a 2.50% rate of growth has been assumed. All other functional expenditures are expected to grow at a rate of 2.50% as well. With the rebounding Utah and National economy, along with its conservative budget practices, the District feels it's well positioned for future years.



Canyons School District

Non K-12 Programs Fund

Three Year Budget Forecast

	<i>Budget 2014-2015</i>	<i>Budget Forecast 2015-2016</i>	<i>Budget Forecast 2016-2017</i>	<i>Budget Forecast 2017-2018</i>	<i>Projected Growth Rate</i>
Revenues:					
State Sources	\$ 4,138,364	\$ 4,262,515	\$ 4,390,390	\$ 4,522,102	3.00%
Federal Sources	1,391,828	1,412,705	1,433,896	1,455,404	1.50%
Miscellaneous	340,000	345,100	350,277	355,531	1.50%
Total Revenues	5,870,192	6,020,320	6,174,563	6,333,037	
Expenditures:					
Non-Instructional Services	6,063,486	6,199,914	6,339,412	6,482,049	2.25%
Total Expenditures	6,063,486	6,199,914	6,339,412	6,482,049	
Excess (Deficiency) of Revenues Over Expenditures	(193,294)	(179,594)	(164,849)	(149,012)	
Other Financing Sources (Uses):					
Transfers In/(Out)	193,294	179,594	164,849	149,012	
Total Other Financing Sources (Uses)	193,294	179,594	164,849	149,012	
Net Change in Fund Balances	-	-	-	-	
Fund Balances - Beginning of Year	-	-	-	-	
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -	

Assumptions:

State revenues are projected to increase 3.00% and other revenues are projected to increase 1.50%. The Non K-12 Programs Fund has Federal and State grants for pre-school, adult education and the South Park facility. Existing grants may expire and additional grants may be acquired during the next several years. As this happens, the fund may experience large swings in revenues along with an equivalent change in expenditures. The fund expenditures will continue to be balanced with available revenues. A transfer from the General Fund will be used to balance Community Education programs.



Canyons School District

District Activity Fund Three Year Budget Forecast

	<i>Budget 2014-2015</i>	<i>Budget Forecast 2015-2016</i>	<i>Budget Forecast 2016-2017</i>	<i>Budget Forecast 2017-2018</i>	<i>Projected Growth Rate</i>
Revenues:					
Local Sources	\$ 8,290,582	\$ 8,518,573	\$ 8,752,834	\$ 8,993,537	2.75%
Total Revenues	8,290,582	8,518,573	8,752,834	8,993,537	
Expenditures:					
Instructional	8,357,558	8,608,285	8,866,534	9,132,530	3.00%
Total Expenditures	8,357,558	8,608,285	8,866,534	9,132,530	
Excess (Deficiency) of Revenues Over Expenditures	(66,976)	(89,712)	(113,700)	(138,993)	
Other Financing Uses:					
Transfers In	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances	(66,976)	(89,712)	(113,700)	(138,993)	
Fund Balances - Beginning of Year	4,230,839	4,163,863	4,074,151	3,960,451	
Fund Balances - End of Year	\$ 4,163,863	\$ 4,074,151	\$ 3,960,451	\$ 3,821,458	

Assumptions:

The fund includes all monies that flow through the individual school checking accounts including athletic programs, class fees, vending receipts, student activity fees, etc. Revenues are projected to grow by 2.75%. Expenditures have been projected to increase at 3.00%. School principals are charged with the responsibility of spending within the revenues their school generates.



Canyons School District

Canyons Education Foundation Three Year Budget Forecast

	<i>Budget 2014-2015</i>	<i>Budget Forecast 2015-2016</i>	<i>Budget Forecast 2016-2017</i>	<i>Budget Forecast 2017-2018</i>	<i>Projected Growth Rate</i>
Revenues:					
Local Sources	\$ 500,000	\$ 515,000	\$ 530,450	\$ 546,364	3.00%
Total Revenues	500,000	515,000	530,450	546,364	
Expenditures:					
Non-Instructional	780,106	803,509	827,614	852,442	3.00%
Total Expenditures	780,106	803,509	827,614	852,442	
Excess (Deficiency) of Revenues Over Expenditures	(280,106)	(288,509)	(297,164)	(306,078)	
Other Financing Uses:					
Transfers In	456,401	460,965	465,575	470,231	1.00%
Total Other Financing Sources (Uses)	456,401	460,965	465,575	470,231	
Net Change in Fund Balances	176,295	172,456	168,411	164,153	
Fund Balances - Beginning of Year	494,642	670,937	843,393	1,011,804	
Fund Balances - End of Year	\$ 670,937	\$ 843,393	\$ 1,011,804	\$ 1,175,957	

Assumptions:

Assumed that revenues and expenditures would increase by 3.00% annually.



Canyons School District

Nutrition Fund

Three Year Budget Forecast

	<i>Budget 2014-2015</i>	<i>Budget Forecast 2015-2016</i>	<i>Budget Forecast 2016-2017</i>	<i>Budget Forecast 2017-2018</i>	<i>Projected Growth Rate</i>
Revenues:					
Interest on Investments	\$ 60,000	\$ 60,600	\$ 61,206	\$ 61,818	1.00%
Sales	2,150,000	2,214,500	2,280,935	2,349,363	3.00%
State Sources	5,905,350	6,082,511	6,264,986	6,452,936	3.00%
Federal Sources	4,248,000	4,343,580	4,441,311	4,541,240	2.25%
Total Revenues	12,363,350	12,701,191	13,048,438	13,405,357	
Expenditures:					
Non-Instructional Services	13,424,871	13,693,368	13,967,235	14,246,580	2.00%
Total Expenditures	13,424,871	13,693,368	13,967,235	14,246,580	
Excess (Deficiency) of Revenues Over Expenditures	(1,061,521)	(992,177)	(918,797)	(841,223)	
Fund Balances - Beginning of Year	1,912,244	850,723	(141,454)	(1,060,251)	
Fund Balances - End of Year	\$ 850,723	\$ (141,454)	\$ (1,060,251)	\$ (1,901,474)	

Assumptions:

State and Federal revenues are projected with a growth rate of 3.00% and 2.25%, respectively. Interest rates will continue to remain low, a rate of 1.00% is assumed. Sales to student and adults is projected to increase 3.00%. In 2014-2015, for the fifth consecutive year, the District will not increase lunch prices. However lunch price's will be increased in the near future to maintain the stability of the fund. Food and labor prices are expected to rise 2.00%. With grade reconfiguration, the District plans to continue to reduce staffing at its elementary schools. If the fund balance goes into a negative amount, the District will have to make a transfer from the General Fund.



Canyons School District

Capital Outlay Fund

Three Year Budget Forecast

	<i>Budget 2014-2015</i>	<i>Budget Forecast 2015-2016</i>	<i>Budget Forecast 2016-2017</i>	<i>Budget Forecast 2017-2018</i>	<i>Projected Growth Rate</i>
Revenues:					
Property Tax	\$ 21,639,172	\$ 22,071,955	\$ 22,513,394	\$ 22,963,662	2.00%
Registered Vehicles Fee-in-Lieu	969,727	989,122	1,008,904	1,029,082	2.00%
Interest on Investments	1,300,000	1,313,000	1,326,130	1,339,391	1.00%
Total Revenues	23,908,899	24,374,077	24,848,428	25,332,135	
Expenditures:					
Capital Outlay	47,132,163	43,185,003	60,378,003	51,096,163	
Total Expenditures	47,132,163	43,185,003	60,378,003	51,096,163	
Excess (Deficiency) of Revenues Over Expenditures	(23,223,264)	(18,810,926)	(35,529,575)	(25,764,028)	
Other Financing Sources (Uses):					
Transfers In/(Out)	(700,000)	-	(2,000,000)	(750,000)	
Bond Proceeds	-	42,000,000	-	-	
Total Other Financing Sources (Uses)	(700,000)	42,000,000	(2,000,000)	(750,000)	
Net Change in Fund Balances	(23,923,264)	23,189,074	(37,529,575)	(26,514,028)	
Fund Balances - Beginning of Year	94,692,363	70,769,099	93,958,173	56,428,598	
Fund Balances - End of Year	\$ 70,769,099	\$ 93,958,173	\$ 56,428,598	\$ 29,914,570	

Assumptions:

Property tax and fee-in-lieu revenues are expected to grow at 2.00% each year. Interest is also expected to grow at 1.00% each year. In June 2010, the voting electorate authorized the District to issue \$250 million in bonds. The proceeds will be used to fund several projects and all projects are expected to be completed by the fall of 2018. Mount Jordan Middle School will be rebuilt during fiscal years 2014 and 2015 and Midvale Middle school will be rebuilt in fiscal years 2016 and 2017. Butler Elementary School will also be rebuilt during fiscal year 2017. In fiscal year 2018, Indian Hill Middle School will be renovated and an elementary school in White City will be rebuilt. However, for some projects, the timeline maybe accelerated one year depending on estimated increases in assessed valuation and the ability to incur additional debt yet remain within the 0.001619 debt levy. The District is continuing to assess capital facilities needs, other major construction projects are expected to occur, nonetheless capital expenditures will be budgeted to balance with available revenues.



Canyons School District

Debt Service

Three Year Budget Forecast

	<i>Budget 2014-2015</i>	<i>Budget Forecast 2015-2016</i>	<i>Budget Forecast 2016-2017</i>	<i>Budget Forecast 2017-2018</i>	<i>Projected Growth Rate</i>
Revenues:					
Property Tax	\$ 24,834,203	\$ 24,834,203	\$ 24,834,203	\$ 24,834,203	0.00%
Registered Vehicles Fee-in-Lieu	1,692,580	1,692,580	1,692,580	1,692,580	0.00%
Interest on Investments	50,000	50,500	51,005	51,515	1.00%
Total Revenues	26,576,783	26,577,283	26,577,788	26,578,298	
Expenditures:					
Debt Service	27,389,135	26,660,101	28,248,656	27,815,776	
Total Expenditures	27,389,135	26,660,101	28,248,656	27,815,776	
Excess (Deficiency) of Revenues Over Expenditures	(812,352)	(82,818)	(1,670,868)	(1,237,478)	
Other Financing Sources (Uses):					
Transfers In/(Out)	700,000	-	2,000,000	750,000	
Total Other Financing Sources (Uses)	700,000	-	2,000,000	750,000	
Net Change in Fund Balances	(112,352)	(82,818)	329,132	(487,478)	
Fund Balances - Beginning of Year	2,400,217	2,287,865	2,205,047	2,534,179	
Fund Balances - End of Year	\$ 2,287,865	\$ 2,205,047	\$ 2,534,179	\$ 2,046,701	

Assumptions:

Interest is also expected to grow at 1.00% each year. Property tax revenues are not expected to grow as the rate may need to be lowered. The fund balance at the end of each year should not exceed 1/12th of the debt service payment for that year. The District still has \$42.0 million of authorized bonds to issue, the current projection is to issue this debt in the Spring of 2016 with the first payment due in 2017, however this timeline may need to be increased by one year. The District will keep its debt tax rate at 0.001619 which has been the rate since 2011-2012. The transfer from the Capital Outlay Fund will be used to keep the fund in balance.



Canyons School District

October 1st Enrollment Comparison

Elementary Schools	Actual Enrollment					Projected Enrollment				
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014**	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Alta View	502	492	479	518	577	555	528	518	498	501
Altara	722	720	736	701	580	539	506	471	442	444
Bell View	525	510	510	449	360	378	384	375	381	382
Bella Vista	552	549	541	492	338	312	312	320	335	337
Brookwood	588	576	578	566	459	479	477	468	467	469
Butler	488	491	501	521	495	435	389	362	334	335
Canyon View	603	581	599	554	443	479	462	447	445	447
Copperview	555	608	578	596	525	535	547	544	539	531
Crescent	662	678	665	723	665	649	647	639	632	635
Draper	714	695	708	727	680	692	699	706	713	720
East Midvale	660	701	726	725	531	580	594	579	571	562
East Sandy	657	675	661	646	503	506	520	536	537	540
Edgemont	626	588	530	536	415	407	397	392	387	388
Granite	536	523	543	517	403	360	342	348	355	350
Lone Peak	862	836	850	831	728	734	742	749	756	764
Midvale	674	738	734	801	697	771	786	776	762	752
Midvalley	557	554	588	545	512	527	536	545	539	530
Oak Hollow	838	866	843	850	725	711	719	727	736	744
Oakdale	555	558	502	507	419	425	412	439	440	442
Park Lane	555	550	536	535	429	401	403	391	383	378
Peruvian Park	479	508	473	525	529	610	614	618	623	625
Quail Hollow	547	526	533	555	485	500	488	498	500	503
Ridgecrest	448	472	551	580	571	578	550	526	499	501
Sandy	699	667	735	711	539	558	583	594	586	589
Silver Mesa	441	502	522	567	563	551	524	510	509	511
Sprucewood	880	876	867	867	534	520	526	532	537	543
Sunrise	705	725	712	731	610	538	518	512	517	522
Willow Canyon	531	503	509	518	394	362	354	335	318	314
Willow Springs	797	840	903	902	779	797	806	814	823	832
Elementary Total	17,958	18,108	18,213	18,296	15,488	15,489	15,365	15,271	15,164	15,191
Middle Schools										
Albion	981	951	808	890	925	906	941	946	940	927
Butler	945	924	883	825	870	875	911	905	894	903
Draper Park	1,360	1,403	1,417	1,420	1,430	1,447	1,477	1,483	1,488	1,493
Eastmont	865	861	906	959	917	869	820	821	829	807
Indian Hills	1,123	1,095	1,121	1,088	1,101	1,137	1,054	1,038	943	935
Midvale	782	737	799	809	876	876	854	896	965	945
Mount Jordan	568	582	635	639	730	817	842	844	847	851
Union	875	850	870	860	913	911	972	942	937	934
Middle School Total	7,499	7,403	7,439	7,490	7,762	7,838	7,871	7,875	7,843	7,795
High Schools										
Alta	2,540	2,566	2,512	2,415	1,823	1,802	1,852	1,874	1,859	1,899
Brighton	1,799	1,828	1,689	1,671	2,073	2,024	1,990	1,958	1,935	1,935
Corner Canyon	-	-	-	-	1,811	2,124	2,085	2,159	2,170	2,175
Hillcrest	1,512	1,584	1,593	1,695	2,291	2,370	2,504	2,481	2,496	2,484
Jordan	1,741	1,747	1,730	1,726	2,180	2,125	2,096	2,042	2,067	2,044
High School Total	7,592	7,725	7,524	7,507	10,178	10,445	10,527	10,514	10,527	10,537
Total Traditional School Enrollment	33,049	33,236	33,176	33,293	33,428	33,772	33,763	33,660	33,534	33,523
Students enrolled in non-traditional schools*	135	233	314	235	249	220	220	220	220	220
Total Canyons District Enrollment	33,184	33,469	33,490	33,528	33,677	33,992	33,983	33,880	33,754	33,743

*These schools are Jordan Valley, Canyons Transition Academy, Home and Hospital, South Park and Entrada. Their enrollments are expected to remain constant in future years.

**Grade configuration occurred in 2013-2014 with sixth graders moving to middle schools and ninth graders moving to high schools.

The enrollment projections are based on the following factors:

- 1-The current enrollment trend as shown by a four-year enrollment history by school.
- 2-The number of students who continue in the system from one year to the next.
- 3-The number as the continuing students moved forward one grade.
- 4-The number of students transferring to other districts on group permits.
- 5-The number of housing starts within each geographic area and the estimated number of students per new household.



Canyons School District

Property Tax Rates (Per \$1 of Taxable Value)

		<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Final</i> <i>Budget</i>	<i>Budget</i>
	<i>Authorization</i>	<i>2010-2011</i>	<i>2011-2012</i>	<i>2012-2013</i>	<i>2013-2014</i>	<i>2014-2015</i>
Maintenance & Operation:						
Basic State Supported Program	53A-17a-135	0.001495	0.001591	0.001651	0.001535	0.001419
Voted Leeway Program	53A-17a-133	0.001600	0.001600	0.001600	0.001600	0.001600
Board Local Levy	53A-17a-164	-	-	0.001881	0.001729	0.001614
School Board Leeway Program*	53A-17a-134	0.000400	0.000406	-	-	-
Board Leeway Reading Achievement*	53A-17a-151	0.000121	0.000121	-	-	-
Tort Liability Levy*	63G-30-704	0.000024	0.000100	-	-	-
Special Transportation Levy*	53A-17a-127	0.000078	0.000300	-	-	-
10% Additional Basic Program*	53A-17a-145	0.000559	0.000744	-	-	-
Total Maintenance & Operation		0.004277	0.004862	0.005132	0.004864	0.004633
Capital Outlay:						
Capital Local Levy	53A-16-113	0.001585	0.000928	0.001067	0.001028	0.000971
Capital Outlay Equalization	53A-16-114	0.000600	0.000600	0.000600	0.000600	0.000600
Total Capital Outlay		0.002185	0.001528	0.001667	0.001628	0.001571
Debt Service:						
Debt Service	51-5-4	0.001520	0.001619	0.001619	0.001619	0.001619
Other:						
Community Recreation Levy*	11-2-6	0.000078	0.000156	-	-	-
Total Other		0.000078	0.000156	-	-	-
Total Property Tax Levy		0.008060	0.008165	0.008418	0.008111	0.007823

*Beginning in the 2012-2013 fiscal year the School Board, Reading, Tort, Transportation, 10% of Basic and Community Recreation levies are combined into one Board Local levy, see HB 301 2011 Legislative session.



Canyons School District

Impact of Budget on Taxpayers

	<i>Actual</i> <i>2010-2011</i>	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Final</i> <i>Budget</i> <i>2013-2014</i>	<i>Budget</i> <i>2014-2015</i>
Given Appraised Value of a Home	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Primary Residential Exemption	45%	45%	45%	45%	45%
Taxable Value	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
Total Property Tax Rate Assessed	0.008060	0.008165	0.008418	0.008111	0.007823
Property Tax Due	\$ 1,329.90	\$ 1,347.23	\$ 1,388.97	\$ 1,338.32	\$ 1,290.80
Property Tax Increase (Decrease) From Prior Year Based on a \$300,000 Home	\$ -	\$ 17.33	\$ 41.74	\$ (50.65)	\$ (47.52)

The calculations shown here are for a constant \$300,000 in home value. Starting in 2009-2010 and for the following three years most homeowners saw a drop in their taxable value. However, for 2013-2014 the home value for many owners increased and for 2014-2015 a slight increase is also expected. For the District to maintain the same revenue as the previous year the tax rate must be decreased.

If a home's value increases at a percentage less than the District-wide average (or decreases in value) Canyons tax bill will probably go down. If however, a home's value increases at a higher percentage than the District-wide average, the tax bill for the home will increase. The Salt Lake County Assessor's office reappraises homes in the County on an on-going basis. Changes in the value of a home may result in a higher tax bill for individual homeowners. As taxable values increase County-wide, the District is required to reduce tax rates to offset the effect. The net result is that the District's property tax revenue should not increase because of reappraisal.

The certified rate, as defined by state law, provides the same tax revenues from one year to the next. The District will not be collecting less revenue because of the decrease in the tax rate.



Canyons School District

Property Tax Levies and Collections

Tax years ending 2009 - 2013

Tax Year	Taxes Levied	Collections			Total Collections to Date	
		In the Year of Levy	Percentage of Levy	In Subsequent Years	Amount	Percentage of Levy
2009	\$ 123,870,539	\$ 116,066,380	93.70%	\$ 4,697,490	\$ 120,763,870	97.49%
2010	128,270,889	123,657,127	96.40%	4,207,560	127,864,687	99.68%
2011	125,220,579	120,535,487	96.26%	3,064,961	123,600,448	98.71%
2012	126,809,112	122,743,569	96.79%	1,997,281	124,740,850	98.37%
2013	128,474,716	124,669,505	97.04%	-	124,669,505	97.04%

Taxes are due by November 30.

This schedule recognizes collections on a calendar year (tax year) basis, whereas property tax collections reported in the basic financial statements are on a fiscal year basis.



Canyons School District

Historical Summaries of Taxable Values of Property

Tax Years Ended December 31, 2009 - 2013

	Tax Year 2009	Tax Year 2010	Tax Year 2011	Tax Year 2012	Tax Year 2013
Set by State Tax Commission:					
Centrally assessed	\$ 338,631,746	\$ 366,135,845	\$ 371,176,002	\$ 380,330,920	\$ 402,956,177
Set by County Assessor:					
Locally assessed					
Real property:					
Residential - primary use	9,981,595,507	9,749,578,181	9,317,687,375	9,099,657,373	9,577,975,016
Residential - not primary use	1,126,227,610	992,921,370	949,725,290	886,405,890	875,621,450
Commercial and industrial	4,062,614,430	4,013,081,600	4,036,937,230	4,055,443,220	4,270,337,100
Agriculture and Farm Assessment Act (FAA)	1,345,120	1,263,820	1,165,820	1,267,660	1,360,590
Unimproved non FAA - vacant	8,309,820	6,685,550	8,526,650	7,488,090	7,890,400
Total real property	15,180,092,487	14,763,530,521	14,314,042,365	14,050,262,233	14,733,184,556
Personal property:					
Fee in lieu property	459,879,455	460,097,588	426,523,415	440,977,619	448,489,267
Mobile home - primary residential use	8,950,292	8,322,805	7,993,397	7,704,279	7,401,793
Mobile home - other use	447,978	560,203	399,872	480,657	529,984
Other personal property	782,423,532	691,828,448	660,777,105	700,153,826	750,405,109
Total personal property	1,251,701,257	1,160,809,044	1,095,693,789	1,149,316,381	1,206,826,153
Total locally assessed	16,431,793,744	15,924,339,565	15,409,736,154	15,199,578,614	15,940,010,709
Total taxable property	\$ 16,770,425,490	\$ 16,290,475,410	\$ 15,780,912,156	\$ 15,579,909,534	\$ 16,342,966,886

Source: Property Tax Division of the Utah State Tax Commission - List of Final Values by Year



Canyons School District

Debt Service Fund

Schedule of outstanding general obligation bonds shared with the Jordan School District

			2014	2015	2016	2017	2018
Series 2001	Principal	\$	800,000	\$ -	\$ -	\$ -	\$ -
\$ 10,000,000	Interest		82,639	-	-	-	-
Series 2002	Principal		2,550,000	-	-	-	-
\$ 39,540,000	Interest		67,000	-	-	-	-
Series 2003	Principal		800,000	-	-	-	-
\$ 20,200,000	Interest		108,467	-	-	-	-
Series 2003A	Principal		1,450,000	-	-	-	-
\$ 20,000,000	Interest		290,125	-	-	-	-
Series 2004A	Principal		1,035,000	-	-	-	-
\$ 15,000,000	Interest		265,850	-	-	-	-
Series 2005	Principal		1,820,000	1,885,000	-	-	-
\$ 25,000,000	Interest		576,675	75,400	-	-	-
Series 2006	Principal		965,000	1,000,000	1,050,000	-	-
\$ 15,000,000	Interest		362,225	82,000	42,000	-	-
Series 2007	Principal		12,075,000	12,550,000	13,050,000	13,700,000	-
\$ 196,000,000	Interest		5,646,438	1,606,250	1,104,250	582,250	-
Series 2014 Refunding	Principal		-	6,385,000	8,580,000	9,520,000	23,820,000
\$ 104,665,000	Interest		-	5,901,943	4,914,000	4,485,000	4,009,000
Total		\$	28,894,419	29,485,593	28,740,250	28,287,250	27,829,000
Total Principal		\$	21,495,000	21,820,000	22,680,000	23,220,000	23,820,000
Total Interest			7,399,419	7,665,593	6,060,250	5,067,250	4,009,000
Total		\$	28,894,419	29,485,593	28,740,250	28,287,250	27,829,000
Canyons SD Principal		\$	12,467,100	11,082,300	11,183,000	11,211,000	11,255,000
Canyons SD Interest			4,291,663	4,404,559	3,556,825	3,079,455	2,578,500
Jordan SD Principal			9,027,900	10,737,700	11,497,000	12,009,000	12,565,000
Jordan SD Interest			3,107,756	3,261,034	2,503,425	1,987,795	1,430,500
		\$	28,894,419	29,485,593	28,740,250	28,287,250	27,829,000

These bonds payable are obligations of the former Jordan School District prior to its division on July 1, 2009. According to the statute governing the division, Canyons School District (CSD) is responsible for 58% of the outstanding debt and Jordan School District (JSD) is responsible for the remaining 42%. In April 2014, the Districts agreed to refund all eligible bonds. This refunding will annually save CSD \$550,000 in principal and interest expense for the next eight fiscal years (2014-2015 through 2021-2022). Since CSD has issued \$208 million of its own bonds from its June 2010 bond election and has promised its taxpayers the debt tax levy will not exceed 0.001619, the District will reduce its annual payment until the bonds are retired in June 2022. For the next few fiscal years CSD will transfer a lesser amount from its Capital Outlay Fund to service the debt. JSD has opted to increase their debt tax levy for the fiscal years 2014-2015 through 2019-2020 to payoff their portion earlier. Therefore, the Series 2014 is not a straight 58% for CSD and 42% for JSD.



2019	2020	2021	2022	Total
\$ -	\$ -	\$ -	\$ -	\$ 800,000
-	-	-	-	82,639
-	-	-	-	2,550,000
-	-	-	-	67,000
-	-	-	-	800,000
-	-	-	-	108,467
-	-	-	-	1,450,000
-	-	-	-	290,125
-	-	-	-	1,035,000
-	-	-	-	265,850
-	-	-	-	3,705,000
-	-	-	-	652,075
-	-	-	-	3,015,000
-	-	-	-	486,225
-	-	-	-	51,375,000
-	-	-	-	8,939,188
23,970,000	13,385,000	9,650,000	9,355,000	104,665,000
2,818,000	1,619,500	950,250	467,750	25,165,443
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 205,452,012</u>
\$ 23,970,000	\$ 13,385,000	\$ 9,650,000	\$ 9,355,000	\$ 169,395,000
2,818,000	1,619,500	950,250	467,750	36,057,012
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 205,452,012</u>
\$ 10,775,000	\$ 10,535,000	\$ 9,650,000	\$ 9,355,000	97,513,400
2,015,750	1,477,000	950,250	467,750	22,821,752
13,195,000	2,850,000	-	-	71,881,600
802,250	142,500	-	-	13,235,260
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 205,452,012</u>

Canyons Bonds Payable Summary

Bonds Payable, June 30, 2013	\$ 243,867,400
Bonds Issued October 2013	60,000,000
Series 2014 Refunding Issuance	59,970,000
Defeased Bonds from Series 2014 Refunding	(65,424,000)
Less Canyon's Bond Principal Payments (2013-2014)	<u>(17,802,100)</u>
Bonds Payable, June 30, 2014	280,611,300
Less Canyon's Bond Principal Payments (2014-2015)	<u>(15,727,300)</u>
Bonds Payable, June 30, 2015	<u>\$ 264,884,000</u>



Canyons School District

Debt Service Fund

Debt Service Schedule Outstanding Canyons District Own Debt - Series April 2011 \$68,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2013-14	2,620,000	2,404,600	5,024,600
2014-15	2,685,000	2,326,000	5,011,000
2015-16	2,765,000	2,272,300	5,037,300
2016-17	2,845,000	2,189,350	5,034,350
2017-18	2,935,000	2,104,000	5,039,000
2018-19	3,020,000	2,015,950	5,035,950
2019-20	3,110,000	1,925,350	5,035,350
2020-21	3,220,000	1,800,950	5,020,950
2021-22	3,350,000	1,672,150	5,022,150
2022-23	3,485,000	1,538,150	5,023,150
2023-24	3,620,000	1,398,750	5,018,750
2024-25	3,765,000	1,253,950	5,018,950
2025-26	3,920,000	1,103,350	5,023,350
2026-27	4,075,000	946,550	5,021,550
2027-28	4,240,000	783,550	5,023,550
2028-29	4,400,000	608,650	5,008,650
2029-30	4,590,000	421,650	5,011,650
2030-31	4,780,000	215,100	4,995,100
Total	\$ 63,425,000	\$ 26,980,350	\$ 90,405,350



Canyons School District

Debt Service Fund

Debt Service Schedule Outstanding Canyons District Own Debt - Series August 2012 \$80,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2013-14	1,275,000	2,566,438	3,841,438
2014-15	1,300,000	2,528,188	3,828,188
2015-16	1,325,000	2,508,688	3,833,688
2016-17	1,325,000	2,488,813	3,813,813
2017-18	1,375,000	2,468,938	3,843,938
2018-19	1,425,000	2,448,313	3,873,313
2019-20	1,500,000	2,426,938	3,926,938
2020-21	1,550,000	2,366,938	3,916,938
2021-22	1,650,000	2,304,938	3,954,938
2022-23	5,350,000	2,238,938	7,588,938
2023-24	5,625,000	2,078,438	7,703,438
2024-25	5,900,000	1,853,438	7,753,438
2025-26	6,150,000	1,676,438	7,826,438
2026-27	6,350,000	1,461,188	7,811,188
2027-28	6,600,000	1,207,188	7,807,188
2028-29	6,850,000	943,188	7,793,188
2029-30	7,050,000	737,688	7,787,688
2030-31	7,325,000	455,688	7,780,688
2031-32	7,550,000	235,938	7,785,938
Total	\$ 77,475,000	\$ 34,996,322	\$ 112,471,322



Canyons School District

Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series October 2013 \$60,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2013-14	\$ 1,440,000	\$ 1,665,480	\$ 3,105,480
2014-15	660,000	2,394,088	3,054,088
2015-16	675,000	2,374,288	3,049,288
2016-17	690,000	2,354,038	3,044,038
2017-18	700,000	2,333,338	3,033,338
2018-19	725,000	2,312,338	3,037,338
2019-20	760,000	2,290,588	3,050,588
2020-21	790,000	2,252,588	3,042,588
2021-22	835,000	2,213,088	3,048,088
2022-23	3,875,000	2,171,338	6,046,338
2023-24	4,040,000	1,977,588	6,017,588
2024-25	4,200,000	1,775,588	5,975,588
2025-26	4,370,000	1,639,088	6,009,088
2026-27	4,550,000	1,464,288	6,014,288
2027-28	4,735,000	1,282,288	6,017,288
2028-29	4,930,000	1,092,888	6,022,888
2029-30	5,150,000	895,688	6,045,688
2030-31	5,375,000	689,688	6,064,688
2031-32	5,625,000	474,688	6,099,688
2032-33	5,875,000	249,688	6,124,688
Total	\$ 60,000,000	\$ 33,902,652	\$ 93,902,652



Canyons School District

Principal Property Taxpayers

Tax Years Ended December 31, 2013 and 2009

Taxpayer	Tax Year 2013			Tax Year 2009		
	Taxable Value *	Rank	Percent of Total Taxable Value	Taxable Value *	Rank	Percent of Total Taxable Value
Larry H. Miller Companies	\$ 142,298,705	1	0.90 %	\$ 147,351,265	1	0.90 %
Rocky Mountain Power	138,554,156	2	0.87 %	133,778,785	2	0.82
Macerich St. Marketplace (South Towne Center)	130,202,000	3	0.82 %	130,146,230	3	0.80 %
Becton Dickinson	126,064,411	4	0.79 %	116,801,369	4	0.72 %
Old Mill Corporate Center	112,656,800	5	0.87 %	59,297,900	10	0.36 %
NOP Cottonwood Holdings (Real Estate Holdings)	97,355,600	6	0.61 %	79,472,300	6	0.49 %
DDR Corp.	78,180,710	7	0.49 %	71,558,820	8	0.44 %
Snowbird Ltd	75,801,431	8	0.48 %	76,230,539	7	0.47 %
Questar Gas	69,689,513	9	0.44 %	-	-	0.00 %
Inland Diversified Draper Crossing, LLC	61,312,500	10	0.39 %	-	-	0.00 %
Redevelopment Agency of Midvale	-	-	0.00 %	103,194,600	5	0.63 %
CenturyLink Inc. (Qwest Communications)	-	-	0.00 %	66,673,288	9	0.41 %
	<u>\$ 1,032,115,826</u>		<u>6.66 %</u>	<u>\$ 984,505,096</u>		<u>6.04 %</u>
Total taxable value	\$ 15,894,477,619			\$ 16,310,546,035		

* Total taxable value as used in this table excludes all tax equivalent property associated with motor vehicles.

Source: Property Tax Division of the Utah State Tax Commission, Salt Lake County Assessor's Office



Canyons School District

Legal Debt Margin

December 31, 2009 - 2013 and estimate for December 31, 2014

Calendar Year	Estimated Fair Market Value	Debt Limit *	Less General Obligation Debt	Legal Debt Margin*	Percentage of Debt to Debt Limit
2009	\$ 24,484,628,961	\$ 979,385,158	\$ 153,157,884	\$ 826,227,274	15.64%
2010	23,814,114,992	952,564,600	205,678,694	746,885,906	21.59%
2011	22,984,491,191	919,379,648	186,020,445	733,359,203	20.23%
2012	22,590,409,630	903,616,385	243,867,400	659,748,985	26.99%
2013	24,185,547,911	967,421,916	280,611,300	686,810,616	29.01%
2014 est	24,548,331,130	981,933,245	264,884,000	717,049,245	26.98%

* The general obligation indebtedness (net of deferred amounts) of the District is limited by Utah law to 4% of the fair market value of taxable property in the District. The legal debt margin (additional debt incurring capacity of the District) is based on estimated assessed value.



Canyons School District

Five Year Detail - Full Time Equivalents (FTE) - Contract Employees Only

<i>Description</i>	<i>Final</i>				
	<i>Actual 2010-2011</i>	<i>Actual 2011-2012</i>	<i>Actual 2012-2013</i>	<i>Budget 2013-2014</i>	<i>Budget 2014-2015</i>
Instruction					
Teachers	1,536.8	1,544.1	1,575.6	1,622.0	1,624.9
Teacher Aides and Paraprofessionals	130.4	130.0	132.6	141.2	139.3
Total	1,667.2	1,674.1	1,708.2	1,763.2	1,764.2
Student Support Services					
Directors	3.0	4.0	4.0	3.0	3.0
Guidance Personnel	37.0	46.0	47.5	55.3	53.6
Health Services Personnel	18.4	17.4	18.2	18.2	18.2
Psychological Personnel	33.9	34.4	36.2	37.2	37.2
Secretarial and Clerical	6.0	4.9	4.9	4.9	4.9
Total	98.3	106.7	110.8	118.6	116.9
Staff Support Services					
Assistant Superintendents	-	1.0	1.0	1.0	1.0
Directors	13.0	13.2	13.2	12.2	12.2
Coordinators/Specialists	27.8	27.1	35.1	39.0	39.1
Media Personnel	12.0	12.0	12.0	13.0	13.0
Secretarial and Clerical	17.5	15.8	16.5	17.9	18.9
Total	70.3	69.1	77.8	83.1	84.2
District Administration					
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Superintendents	3.0	2.0	2.0	2.0	2.0
Directors	2.0	1.0	1.0	2.0	2.0
Secretarial and Clerical	9.0	6.1	5.1	4.0	4.0
Total	15.0	10.1	9.1	9.0	9.0
School Administration					
Principals and Assistants	81.5	86.5	86.5	87.0	87.0
Secretarial and Clerical	84.0	87.3	87.8	86.9	87.0
Total	165.5	173.8	174.3	173.9	174.0
Central Services					
Business Administrator/Assistant Superintendents	1.0	1.5	1.5	1.5	1.5
Directors	13.0	13.0	13.0	13.0	13.0
Secretarial and Clerical	26.0	29.5	28.5	29.5	29.5
Other Classified Personnel	52.0	55.0	55.0	55.0	57.0
Total	92.0	99.0	98.0	99.0	101.0



Canyons School District

Five Year Detail - Full Time Equivalents (FTE) - Contract Employees Only

Description	Final				
	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Budget 2013-2014	Budget 2014-2015
Operation of Plant					
Assistant Superintendents	-	0.3	0.3	0.3	0.3
Secretarial and Clerical	3.0	3.3	4.3	4.3	4.3
Custodial/Maintenance Supervisors	12.0	12.0	11.0	11.0	10.0
Custodial/Maintenance Personnel	164.0	163.0	164.0	172.0	174.0
Total	179.0	178.6	179.6	187.6	188.6
Student Transportation					
Assistant Superintendents	-	0.2	0.2	0.2	0.2
Directors	1.0	1.0	1.0	1.0	1.0
Secretarial and Clerical	3.0	2.2	2.2	2.2	2.2
Routing Coordinators/Analysts/Dispatchers/Trainers	6.0	8.0	11.5	11.5	11.5
Bus Drivers	82.5	90.3	93.4	89.5	87.9
Mechanics & Other Garage Employees	7.6	7.6	7.6	8.0	8.0
Total	100.1	109.3	115.9	112.4	110.8
Non-Instructional Services					
Principals and Assistants	3.0	5.8	5.8	5.6	4.8
Teachers	38.7	35.2	36.8	37.9	37.9
Counselors/Psychologists	2.0	2.5	2.3	2.3	2.3
Teacher Aides and Paraprofessionals	47.0	9.2	12.5	10.1	12.0
Secretarial and Clerical	9.5	12.4	11.5	11.4	11.4
Total	100.2	65.1	68.9	67.3	68.4
Nutrition Services					
Directors	1.0	1.0	1.0	1.0	1.0
Coordinators/Specialists	5.0	5.0	5.0	4.0	4.0
Secretarial and Clerical	2.0	2.0	2.0	2.0	2.0
School Foods Personnel	116.3	111.2	106.7	103.2	103.1
Total	124.3	119.2	114.7	110.2	110.1
Construction/Network Services					
Directors	1.0	2.0	2.0	2.0	2.0
Facilities Classified Personnel	5.0	5.0	5.0	6.0	6.0
Data Classified Personnel	4.0	4.0	4.0	4.0	4.0
Secretarial and Clerical	-	-	1.0	1.0	1.0
Total	10.0	11.0	12.0	13.0	13.0
Total FTE	2,621.9	2,616.0	2,669.3	2,737.3	2,740.2



Canyons School District

Five Year Summary - Full Time Equivalents (FTE) - Contracted Employees Only

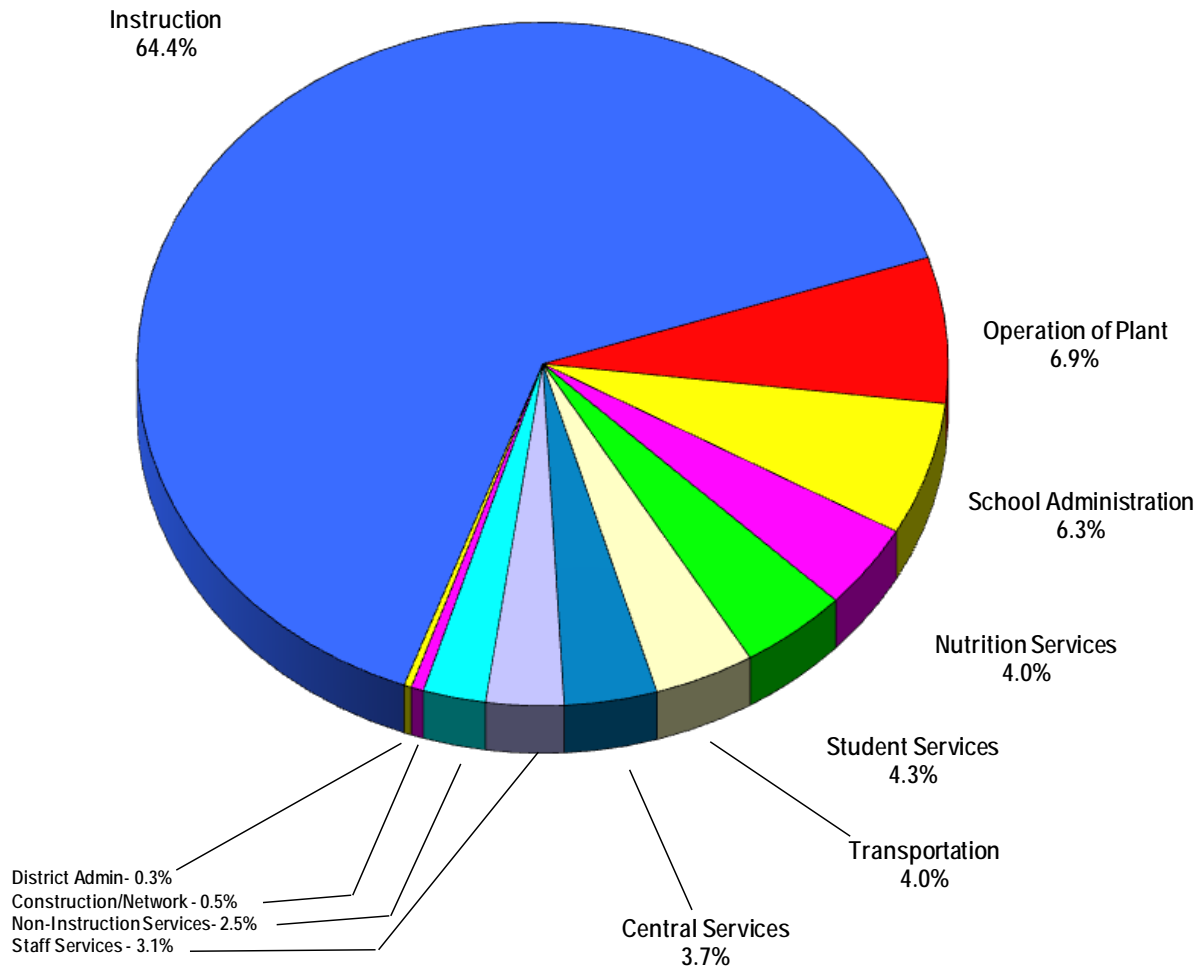
	Actual 2010-11		Actual 2011-2012		Actual 2012-2013		Final Budget 2013-2014		Budget 2014-2015	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
By Function of FTE Allocated										
Instruction	1,667.2	63.7	1,674.1	64.0	1,708.2	64.1	1,763.2	64.4	1,764.2	64.3
Operation of Plant	179.0	6.8	178.6	6.8	179.6	6.7	187.6	6.9	188.6	6.9
School Administration	165.5	6.3	173.8	6.6	174.3	6.5	173.9	6.4	174.0	6.4
Nutrition Services	124.3	4.7	119.2	4.6	114.7	4.3	110.2	4.0	110.1	4.0
Student Support Services	98.3	3.7	106.7	4.1	110.8	4.2	118.6	4.3	116.9	4.3
Student Transportation	100.1	3.8	109.3	4.2	115.9	4.3	112.4	4.1	110.8	4.0
Central Services	92.0	3.5	99.0	3.8	98.0	3.7	99.0	3.6	101.0	3.7
Staff Support Services	70.3	2.7	69.1	2.6	77.8	2.9	83.1	3.0	84.2	3.1
Non-Instructional Services	100.2	3.8	65.1	2.5	68.9	2.6	67.3	2.5	68.4	2.5
Construction/Network Services	10.0	0.4	11.0	0.4	12.0	0.4	13.0	0.5	13.0	0.5
District Administration	15.0	0.6	10.1	0.4	9.1	0.3	9.0	0.3	9.0	0.3
	2,621.9	100.0	2,616.0	100.0	2,669.3	100.0	2,737.3	100.0	2,740.2	100.0

	Actual 2010-11		Actual 2011-2012		Actual 2012-2013		Final Budget 2013-2014		Budget 2014-2015	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
By Type of FTE Allocated										
Teachers	1,575.5	60.0	1,579.3	60.5	1,612.4	60.5	1,659.9	60.7	1,662.8	60.7
Custodians & Maintenance Personnel	164.0	6.3	163.0	6.2	164.0	6.1	172.0	6.3	174.0	6.3
Secretarial & Clerical	160.0	6.1	163.5	6.3	163.8	6.1	164.1	6.0	165.2	6.0
Certificated Specialists	131.1	5.0	139.4	5.3	151.3	5.7	165.0	6.0	163.4	6.0
Teacher Aides & Paraprofessionals	177.4	6.8	139.2	5.3	145.1	5.4	151.3	5.5	151.3	5.5
School Foods Personnel	116.3	4.4	111.2	4.3	106.7	4.0	103.2	3.8	103.1	3.8
Bus Drivers, Mechanics & Routing Coord.	96.1	3.7	105.9	4.0	112.5	4.2	109.0	4.0	107.4	3.9
Principals & Assistants	84.5	3.2	92.3	3.5	92.3	3.5	92.6	3.4	91.8	3.4
Other	78.0	3.0	81.0	3.1	80.0	3.0	80.0	2.9	81.0	3.0
Directors	34.0	1.3	35.2	1.3	35.2	1.3	34.2	1.2	34.2	1.2
Superintendent & Assistants	5.0	0.2	6.0	0.2	6.0	0.2	6.0	0.2	6.0	0.2
	2,621.9	100.0	2,616.0	100.0	2,669.3	100.0	2,737.3	100.0	2,740.2	100.0



Canyons School District

Financial Impact of Full Time Equivalents (FTE) - Contract Employees Only



The primary activity of any public education institution is to educate children. The delivery of services involved in educating children is a labor intensive effort. It stands to reason that the cost of hiring and employing the necessary staff to deliver the necessary services would be the primary expenditure of the District. In fact, salary and benefit expenditures represent approximately 85% of the General Fund expenditures. Within the salary and benefit expenditures, the District is committed to its mission statement that all students will graduate college-and career-ready. There is no basis of fact of a top heavy administration within the Canyons School District.

The Board of Education and District administration reviews, evaluates and balances FTE allocations between new initiatives and continued efforts to meet the District's mission.



Canyons School District

Demographic and Economic Statistics

For fiscal years ending June 30, 2010 - 2013

Year	Canyons School District Estimated Population *	Salt Lake County Estimated Population **	Salt Lake County Total Personal Income (in thousands) **	Salt Lake County Per Capita Income **	Salt Lake County Unemployment Rate **	Salt Lake County Estimated New Construction **	Number of Students of Minority Ancestry
2010	189,773	1,029,655	\$ 38,580,658	\$ 37,276	6.8%	\$ 1,545,119,400	5,049
2011	190,756	1,034,989	39,083,765	37,827	7.8%	1,042,645,900	5,092
2012	193,336	1,048,985	40,995,436	39,081	6.5%	1,560,324,400	5,096
2013	196,074	1,063,842	N/A	N/A	5.5%	1,581,414,900	5,101

* Based on District estimates and data available to District personnel.

** The District covers the southeast section of Salt Lake County, which encompasses several municipalities and unincorporated areas making statistics to the District impracticable to obtain. This statistics for Salt Lake County are given since those are representative of the District. These statistics were obtain from the County's year-end financial reports. The actual per capita income as provided by the Bureau of Economic Analysis lags one year behind. Therefore, it is not available for 2013.

Source: Salt Lake County - Comprehensive Annual Financial Report by year, District records



Canyons School District

Principal Employers

June 30, 2013 and 2010

Employer *	June 30, 2013				June 30, 2010			
	Number of Employees	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce	Number of Employees	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce
Intermountain Healthcare	5,000	1	2.6%	3.7%	5,000	1	2.6%	3.8%
Canyons School District	5,000	2	2.6%	3.7%	5,000	2	2.6%	3.8%
Jet Blue Airways Corporation	2,500	3	1.3%	1.8%	-	-	-	-
Wal-Mart Stores	2,000	4	1.0%	1.5%	2,000	3	1.1%	1.5%
Smith's Food Stores	1,500	5	0.8%	1.1%	1,500	4	0.8%	1.1%
Utah State Prison	1,500	6	0.8%	1.1%	1,500	5	0.8%	1.1%
eBay	1,500	7	0.8%	1.1%	1,500	6	0.8%	1.1%
Snowbird Corporation	1,500	8	0.8%	1.1%	-	-	-	-
1-800 Contacts	1,000	9	0.5%	0.7%	1,000	9	0.5%	0.8%
Becton Dickinson	1,000	10	0.5%	0.7%	1,000	10	0.5%	0.8%
ACS Business Solutions	-	-	-	-	1,500	7	0.8%	1.1%
Coca-Cola	-	-	-	-	1,000	8	0.5%	0.8%
Totals	22,500		11.7%	16.5%	21,000		11.0%	15.9%

* The number of employees within the District's boundaries for these employers is unavailable. Therefore, the number of employees listed represents an approximate range of the number of employees per the Utah Department of Workforce Services and the Salt Lake County, Sandy, Draper and Cottonwood Heights comprehensive annual financial reports by year.



Canyons School District

Capital Asset Information

For fiscal years ending June 30, 2010 - 2013 and estimates for June 30, 2014

	2010	2011	2012	2013	2014 est
Buildings:					
Elementary:					
Number	29	29	29	29	29
Square feet	1,805,833	1,805,833	1,805,833	1,844,813	1,844,813
Capacity	19,509	19,509	19,509	20,375	20,375
Enrollment	17,958	18,108	18,208	18,295	18,295
Middle Schools:					
Number	8	8	8	8	8
Square feet	1,267,103	1,267,103	1,267,103	1,290,263	1,290,263
Capacity	10,565	10,565	10,565	10,450	10,450
Enrollment	7,499	7,403	7,441	7,491	7,491
High Schools:					
Number	4	4	4	5	5
Square feet	1,372,991	1,372,991	1,372,991	1,748,503	1,748,503
Capacity	9,321	9,321	9,321	12,431	12,431
Enrollment	7,592	7,725	7,624	7,522	7,522
Special Schools:					
Number	3	3	3	2	2
Square feet	148,569	148,569	147,719	136,757	136,757
Capacity *					
Enrollment	135	233	217	220	220
Total School Buildings:	44	44	44	44	44
Square feet	4,594,496	4,594,496	4,594,496	4,594,496	4,594,496
Capacity	37,666	37,799	37,698	38,347	38,347
Enrollment	33,184	33,469	33,490	33,528	33,528
Other Buildings:					
Number	7	6	6	6	6
Square feet	397,990	336,950	336,950	340,426	340,426
Acres of Land	870	870	870	886	886
Number of Portables	82	82	88	91	not available
Number of Vehicles	289	329	346	345	not available

* Information for special school varies depending on needs of students.

Source: District records



Canyons School District

High School Graduates

Last nine school years - school years 2005 - 2013 and estimate for 2014

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014 est
Alta*	730	706	711	716	753	815	721	787	794	540
Brighton*	613	657	581	622	645	570	613	565	579	562
Corner Canyon	-	-	-	-	-	-	-	-	-	250
Hillcrest*	463	395	399	405	386	435	422	368	444	480
Jordan*	606	514	539	523	527	478	478	507	491	510
Entrada**	-	-	-	-	-	254	145	104	136	100
South Park**	-	-	-	-	-	331	378	338	358	150
Total	2,412	2,272	2,230	2,266	2,311	2,883	2,757	2,669	2,802	2,592

*Graduates for these traditional schools are comparable to when these schools were in the former Jordan School District (JSD), years 2005-2009.

**Entrada and South Park are adult high schools. Graduation rates prior to 2010 are not comparable when they existed under JSD.

Source: District records



Canyons School District

Students per Teacher

Last ten school years - school years 2006 - 2015

Grade	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Kindergarten	46.2	46.2	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0
1	22.0	22.0	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
2	22.8	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
3	24.3	23.8	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
4	26.4	26.4	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
5	26.4	26.4	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
6	26.4	26.4	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
7	26.8	26.8	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
8	26.8	26.8	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
9	27.5	27.0	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
10	27.0	27.0	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
11	27.0	27.0	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
12	27.0	27.0	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3

Note - Data from 2006-2009 is from Jordan School District. The numbers will be used for comparability purposes.



Canyons School District

Nutrition Services - Facts and Figures

Years Ended June 30, 2010 thru June 30, 2013

	2010	2011	2012	2013
Participating schools:				
Lunch	43	43	43	43
Breakfast	25	25	25	26
Student lunches served:				
Free	944,856	1,028,671	1,129,915	1,090,227
Reduced	217,170	211,707	219,019	204,531
Fully paid	2,179,799	1,999,634	1,990,611	1,712,160
Total	3,341,825	3,240,012	3,339,545	3,006,918
Student breakfasts served:				
Free	230,401	243,532	275,848	260,808
Reduced	27,922	24,960	26,102	19,918
Fully paid	74,021	63,926	67,336	54,474
Total	332,344	332,418	369,286	335,200
Percentage of free/reduced/fully paid lunch:				
Free	28.27%	31.75%	33.83%	36.26%
Reduced	6.50%	6.53%	6.56%	6.80%
Fully paid	65.23%	61.72%	59.61%	56.94%
Percentage of free/reduced fully paid breakfast:				
Free	69.33%	73.26%	74.70%	77.81%
Reduced	8.40%	7.51%	7.07%	5.94%
Fully paid	22.27%	19.23%	18.23%	16.25%
Average daily participation:				
Lunch	18,774	18,514	18,761	16,893
Breakfast	1,867	1,900	2,075	1,883
October 1st count	33,469	33,490	33,528	33,677
Percentage participating in school lunch/breakfast				
Lunch	56.09%	55.28%	55.96%	50.16%
Breakfast	5.58%	5.67%	6.19%	5.59%

Source: District records

Note: fiscal year 2014 figures are not yet available



Canyons School District
11 Grade ACT
Percent on Track for College & Career

DISTRICT	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014 Revalidated Benchmark
English	60%	61%	68%	68%	68%
Mathematics	38%	39%	42%	38%	38%
Reading*	53%	53%	55%	56%	51%
Science*	28%	29%	30%	30%	40%
Alta High School					
English	66%	68%	75%	75%	75%
Mathematics	46%	46%	49%	46%	46%
Reading*	57%	57%	63%	62%	56%
Science*	32%	32%	34%	37%	46%
Brighton High School					
English	65%	63%	71%	74%	74%
Mathematics	40%	38%	42%	39%	39%
Reading*	59%	56%	54%	58%	54%
Science*	32%	33%	33%	32%	43%
Hillcrest High School					
English	54%	60%	67%	65%	65%
Mathematics	37%	43%	46%	39%	39%
Reading*	50%	55%	55%	56%	50%
Science*	29%	32%	32%	32%	41%
Jordan High School					
English	52%	54%	58%	63%	63%
Mathematics	25%	29%	29%	24%	24%
Reading*	45%	44%	46%	48%	43%
Science*	17%	22%	22%	21%	31%
Corner Canyon High					
English	<i>Opened in 2013-2014</i>			66%	66%
Mathematics				46%	46%
Reading*				55%	53%
Science*				29%	41%

* The Science and Reading benchmark were changed due to the 2013-14 revalidation research.
The Math and English benchmark remain the same.



Canyons School District
10 Grade PLAN Assessment
Percent on Track for College & Career

DISTRICT	2010-2011	2011-2012	2012-2013	2013-2014	2013-2014 Revalidated Benchmark
English	73%	74%	77%	79%	79%
Mathematics	38%	41%	41%	40%	40%
Reading*	59%	60%	56%	61%	49%
Science*	27%	34%	35%	32%	44%
Alta High School					
English	77%	78%	81%	77%	77%
Mathematics	45%	51%	49%	41%	41%
Reading*	61%	65%	56%	57%	45%
Science*	27%	40%	37%	32%	43%
Brighton High School					
English	80%	80%	83%	86%	86%
Mathematics	38%	44%	39%	41%	41%
Reading*	66%	65%	66%	69%	57%
Science*	31%	39%	37%	32%	47%
Hillcrest High School					
English	64%	68%	71%	72%	72%
Mathematics	35%	36%	40%	36%	36%
Reading*	54%	54%	54%	52%	40%
Science*	27%	31%	36%	31%	40%
Jordan High School					
English	69%	70%	72%	77%	77%
Mathematics	27%	28%	31%	31%	31%
Reading*	53%	53%	49%	59%	46%
Science*	21%	23%	27%	29%	41%
Corner Canyon High					
English	<i>Opened in 2013-2014</i>			85%	85%
Mathematics				49%	49%
Reading*				69%	55%
Science*				37%	48%

* The Science and Reading benchmark were changed due to the 2013-14 revalidation research.
The Math and English benchmark remain the same.



Canyons School District
8th Grade Explore Assessment
Percent on Track for College & Career

DISTRICT	2010-11	2011-12	2012-13	2013-2014	2013-2014 Revalidated Benchmark
English	70%	68%	73%	69%	69%
Mathematics	40%	31%	41%	43%	43%
Reading*	52%	53%	55%	53%	43%
Science*	22%	19%	25%	19%	43%
Albion Middle School					
English	74%	84%	83%	81%	81%
Mathematics	45%	41%	49%	54%	54%
Reading*	57%	65%	65%	60%	50%
Science*	23%	21%	30%	26%	51%
Butler Middle School					
English	76%	70%	76%	72%	72%
Mathematics	44%	27%	41%	35%	35%
Reading*	60%	55%	60%	55%	41%
Science*	26%	23%	26%	20%	45%
Draper Park Middle School					
English	72%	72%	76%	74%	74%
Mathematics	38%	38%	44%	53%	53%
Reading*	49%	55%	52%	57%	46%
Science*	22%	24%	29%	21%	46%
Eastmont Middle School					
English	67%	78%	72%	73%	73%
Mathematics	36%	33%	47%	42%	42%
Reading*	55%	62%	65%	60%	51%
Science*	20%	27%	27%	18%	46%
Indian Hills Middle School					
English	77%	70%	86%	75%	75%
Mathematics	48%	36%	51%	51%	51%
Reading*	57%	55%	65%	56%	47%
Science*	19%	12%	29%	20%	42%
Midvale Middle School					
English	61%	54%	57%	53%	53%
Mathematics	41%	31%	38%	38%	38%
Reading	48%	44%	43%	46%	43%
Science	28%	22%	26%	26%	41%
Mt. Jordan Middle School					
English	60%	52%	55%	53%	53%
Mathematics	24%	12%	19%	32%	32%
Reading*	44%	36%	36%	37%	27%
Science*	17%	7%	15%	8%	30%
Union Middle School					
English	62%	54%	65%	60%	60%
Mathematics	30%	18%	29%	30%	30%
Reading*	48%	43%	45%	43%	35%
Science*	14%	12%	14%	13%	35%

* The Science and Reading benchmark were changed due to the 2013-14 revalidation research.
The Math and English benchmark remain the same.



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

All District High Schools		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
10	Language Arts	90%	88%	91%	88%	87%
11	Language Arts	90%	89%	90%	89%	86%
All	Algebra I	27%	20%	36%	14%	n/a
All	Algebra II	36%	38%	33%	35%	n/a
All	Geometry	42%	39%	43%	33%	n/a
All	Biology	73%	66%	79%	81%	73%
All	Chemistry	64%	59%	60%	60%	58%
All	Physics	77%	74%	82%	78%	75%

Alta High School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
10	Language Arts	95%	91%	95%	93%	87%
11	Language Arts	94%	92%	91%	92%	86%
All	Algebra I	23%	24%	21%	n/a	n/a
All	Algebra II	32%	n/a	26%	26%	n/a
All	Geometry	57%	46%	45%	32%	n/a
All	Biology	78%	70%	77%	73%	73%
All	Chemistry	65%	62%	61%	70%	58%
All	Physics	80%	82%	89%	78%	75%

Brighton High School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
10	Language Arts	94%	89%	91%	90%	87%
11	Language Arts	91%	92%	91%	89%	86%
All	Algebra I	38%	24%	40%	n/a	n/a
All	Algebra II	20%	n/a	32%	35%	n/a
All	Geometry	39%	39%	38%	40%	n/a
All	Biology	80%	75%	80%	76%	73%
All	Chemistry	73%	68%	60%	64%	58%
All	Physics	93%	96%	97%	87%	75%

Hillcrest High School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
10	Language Arts	94%	83%	85%	84%	87%
11	Language Arts	91%	86%	88%	88%	86%
All	Algebra I	38%	18%	26%	n/a	n/a
All	Algebra II	20%	n/a	34%	24%	n/a
All	Geometry	39%	42%	49%	33%	n/a
All	Biology	80%	56%	55%	64%	73%
All	Chemistry	73%	58%	61%	64%	58%
All	Physics	93%	77%	87%	80%	75%

Jordan High School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
10	Language Arts	84%	85%	90%	87%	87%
11	Language Arts	84%	85%	88%	83%	86%
All	Algebra I	26%	20%	20%	n/a	n/a
All	Algebra II	77%	n/a	17%	28%	n/a
All	Geometry	30%	33%	41%	31%	n/a
All	Biology	68%	66%	62%	56%	73%
All	Chemistry	56%	45%	55%	41%	58%
All	Physics	61%	53%	60%	73%	75%



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

All District Middle Schools		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
7	Language Arts	85%	85%	85%	85%	84%
8	Language Arts	87%	91%	91%	93%	90%
9	Language Arts	86%	92%	92%	92%	88%
All	Algebra 1	61%	70%	36%	n/a	n/a
All	Geometry	88%	90%	66%	n/a	n/a
7	Math	69%	66%	87%	85%	n/a
8	Math	n/a	n/a	n/a	78%	n/a
All	Pre-Algebra	68%	71%	64%	n/a	n/a
9	Biology	96%	89%	79%	81%	73%
7	Science	74%	74%	75%	77%	75%
8	Science	78%	78%	79%	82%	77%
9	Earth Science	74%	74%	73%	All taking Biology	n/a

Albion Middle School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
7	Language Arts	95%	90%	93%	93%	84%
8	Language Arts	92%	97%	96%	96%	90%
9	Language Arts	88%	97%	98%	95%	88%
All	Algebra 1	78%	76%	65%	n/a	n/a
All	Geometry	87%	98%	99%	n/a	n/a
7	Math	87%	79%	93%	91%	n/a
8	Math	n/a	n/a	n/a	84%	n/a
All	Pre-Algebra	75%	86%	82%	n/a	n/a
9	Biology	99%	94%	93%	95%	73%
7	Science	84%	86%	89%	84%	75%
8	Science	85%	87%	88%	87%	77%
9	Earth Science	79%	73%	74%	n/a	n/a

Butler Middle School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
7	Language Arts	91%	85%	87%	85%	84%
8	Language Arts	93%	92%	93%	94%	90%
9	Language Arts	93%	96%	95%	96%	88%
All	Algebra 1	73%	76%	31%	n/a	n/a
All	Geometry	92%	99%	97%	n/a	n/a
7	Math	79%	72%	90%	89%	n/a
8	Math	n/a	n/a	n/a	81%	n/a
All	Pre-Algebra	68%	72%	69%	n/a	n/a
9	Biology	99%	99%	100%	98%	73%
7	Science	79%	69%	71%	74%	75%
8	Science	79%	80%	79%	84%	77%
9	Earth Science	86%	79%	76%	n/a	n/a

Draper Park Middle		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
7	Language Arts	86%	90%	91%	94%	84%
8	Language Arts	89%	96%	93%	96%	90%
9	Language Arts	90%	95%	95%	93%	88%
All	Algebra 1	80%	81%	54%	n/a	n/a
All	Geometry	92%	97%	98%	n/a	n/a
7	Math	76%	49%	94%	92%	n/a
8	Math	n/a	n/a	n/a	88%	n/a
All	Pre-Algebra	81%	78%	84%	n/a	n/a
9	Biology	100%	81%	84%	89%	73%
7	Science	78%	82%	88%	84%	75%
8	Science	84%	84%	84%	88%	77%
9	Earth Science	75%	n/a	n/a	n/a	n/a



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

Eastmont Middle School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
7	Language Arts	90%	89%	89%	90%	84%
8	Language Arts	95%	95%	96%	96%	90%
9	Language Arts	91%	94%	96%	95%	88%
All	Algebra I	63%	79%	38%	n/a	n/a
All	Geometry	95%	94%	93%	n/a	n/a
7	Math	86%	83%	94%	89%	n/a
8	Math	n/a	n/a	n/a	81%	n/a
All	Pre-Algebra	77%	83%	84%	n/a	n/a
7	Science	82%	83%	82%	82%	75%
8	Science	84%	90%	87%	88%	77%
9	Earth Science	79%	79%	77%	n/a	n/a
9	Biology	100%	96%	92%	97%	73%

Indian Hills Middle School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
7	Language Arts	90%	91%	95%	92%	84%
8	Language Arts	90%	94%	97%	96%	90%
9	Language Arts	93%	97%	96%	98%	88%
All	Algebra I	83%	85%	45%	n/a	n/a
All	Geometry	94%	98%	96%	n/a	n/a
7	Math	64%	85%	95%	92%	n/a
8	Math	n/a	n/a	n/a	89%	n/a
All	Pre-Algebra	77%	81%	88%	n/a	n/a
9	Biology	100%	96%	99%	97%	73%
7	Science	82%	83%	83%	83%	75%
8	Science	81%	78%	87%	94%	77%
9	Earth Science	83%	86%	86%	n/a	n/a

Midvale Middle School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
7	Language Arts	73%	71%	71%	74%	84%
8	Language Arts	75%	78%	77%	88%	90%
9	Language Arts	74%	79%	79%	78%	88%
All	Algebra I	57%	62%	9%	n/a	n/a
All	Geometry	89%	70%	79%	n/a	n/a
7	Math	23%	37%	58%	69%	n/a
8	Math	n/a	n/a	n/a	58%	n/a
All	Pre-Algebra	29%	31%	54%	n/a	n/a
9	Biology	86%	89%	87%	91%	73%
7	Science	56%	55%	42%	65%	75%
8	Science	64%	63%	57%	70%	77%
9	Earth Science	39%	35%	41%	n/a	n/a

Mt. Jordan Middle School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
7	Language Arts	72%	76%	71%	70%	84%
8	Language Arts	78%	81%	83%	81%	90%
9	Language Arts	69%	81%	83%	83%	88%
All	Algebra I	64%	64%	35%	n/a	n/a
All	Geometry	62%	71%	70%	n/a	n/a
7	Math 7	61%	62%	70%	72%	n/a
8	Math	n/a	n/a	n/a	56%	n/a
All	Pre-Algebra	56%	58%	61%	n/a	n/a
9	Biology	95%	83%	86%	87%	73%
7	Science	57%	62%	55%	49%	75%
8	Science	59%	62%	60%	68%	77%
9	Earth Science	62%	66%	56%	n/a	n/a



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

Union Middle School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
7	Language Arts	80%	75%	71%	65%	84%
8	Language Arts	82%	85%	87%	89%	90%
9	Language Arts	78%	88%	89%	89%	88%
All	Algebra I	48%	50%	32%	n/a	n/a
All	Geometry	71%	58%	77%	n/a	n/a
7	Math	54%	49%	81%	76%	n/a
8	Math	n/a	n/a	n/a	67%	n/a
All	Pre-Algebra	55%	46%	64%	n/a	n/a
All	Biology	97%	89%	94%	92%	73%
7	Science	65%	53%	73%	69%	75%
8	Science	70%	72%	69%	69%	77%
9	Earth Science	62%	67%	75%	n/a	n/a

**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

All District Elementary Schools		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	81%	80%	80%	82%	79%
4	Language Arts	79%	77%	81%	82%	78%
5	Language Arts	82%	79%	81%	83%	80%
6	Language Arts	84%	74%	83%	85%	82%
3	Math	74%	78%	77%	79%	77%
4	Math	76%	80%	80%	81%	79%
5	Math	77%	75%	80%	83%	80%
6	Math	76%	77%	78%	82%	77%
4	Science	68%	71%	74%	74%	69%
5	Science	76%	77%	77%	81%	77%
6	Science	79%	79%	77%	76%	75%

Altara Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	82%	79%	84%	80%	79%
4	Language Arts	81%	78%	78%	80%	78%
5	Language Arts	81%	75%	76%	77%	80%
6	Language Arts	73%	88%	83%	85%	82%
3	Math	74%	77%	86%	78%	77%
4	Math	87%	77%	81%	83%	79%
5	Math	78%	71%	76%	79%	80%
6	Math	71%	89%	81%	80%	77%
4	Science	68%	66%	63%	73%	69%
5	Science	72%	73%	74%	74%	77%
6	Science	72%	84%	85%	72%	75%

Alta View Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	79%	79%	84%	85%	79%
4	Language Arts	85%	80%	88%	96%	78%
5	Language Arts	88%	91%	84%	97%	80%
6	Language Arts	88%	93%	93%	92%	82%
3	Math	71%	75%	85%	70%	77%
4	Math	86%	84%	92%	96%	79%
5	Math	84%	84%	82%	97%	80%
6	Math	84%	88%	90%	93%	77%
4	Science	79%	73%	83%	88%	69%
5	Science	84%	86%	85%	92%	77%
6	Science	83%	89%	90%	87%	75%



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

Bell View Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	65%	57%	69%	72%	79%
4	Language Arts	62%	55%	65%	84%	78%
5	Language Arts	64%	61%	68%	80%	80%
6	Language Arts	71%	74%	63%	70%	82%
3	Math	47%	52%	64%	74%	77%
4	Math	54%	68%	66%	84%	79%
5	Math	77%	61%	70%	89%	80%
6	Math	76%	56%	66%	77%	77%
4	Science	37%	53%	61%	81%	69%
5	Science	73%	60%	61%	72%	77%
6	Science	70%	60%	61%	66%	75%

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Bella Vista Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	78%	87%	80%	77%	79%
4	Language Arts	71%	73%	78%	77%	78%
5	Language Arts	74%	81%	82%	82%	80%
6	Language Arts	79%	69%	82%	85%	82%
3	Math	68%	83%	82%	76%	77%
4	Math	63%	66%	85%	75%	79%
5	Math	50%	63%	72%	79%	80%
6	Math	76%	74%	72%	82%	77%
4	Science	49%	49%	77%	52%	69%
5	Science	65%	81%	78%	71%	77%
6	Science	76%	69%	69%	78%	75%

Brookwood Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	91%	85%	85%	91%	79%
4	Language Arts	92%	86%	92%	80%	78%
5	Language Arts	94%	81%	86%	89%	80%
6	Language Arts	93%	93%	91%	94%	82%
3	Math	85%	91%	88%	95%	77%
4	Math	87%	92%	94%	79%	79%
5	Math	93%	84%	92%	93%	80%
6	Math	87%	89%	88%	90%	77%
4	Science	87%	94%	90%	77%	69%
5	Science	99%	86%	91%	96%	77%
6	Science	85%	92%	88%	83%	75%

Butler Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	80%	89%	71%	92%	79%
4	Language Arts	89%	85%	88%	80%	78%
5	Language Arts	89%	89%	86%	91%	80%
6	Language Arts	89%	90%	85%	86%	82%
3	Math	76%	85%	70%	84%	77%
4	Math	92%	90%	82%	81%	79%
5	Math	83%	71%	80%	81%	80%
6	Math	79%	82%	78%	86%	77%
4	Science	76%	79%	81%	71%	69%
5	Science	69%	76%	75%	84%	77%
6	Science	80%	82%	78%	80%	75%



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

Copperview Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	58%	49%	57%	48%	79%
4	Language Arts	57%	55%	43%	51%	78%
5	Language Arts	59%	52%	52%	50%	80%
6	Language Arts	68%	54%	76%	64%	82%
3	Math	38%	57%	44%	57%	77%
4	Math	55%	54%	32%	44%	79%
5	Math	63%	69%	29%	46%	80%
6	Math	61%	53%	60%	47%	77%
4	Science	39%	28%	19%	23%	69%
5	Science	51%	49%	19%	43%	77%
6	Science	65%	53%	41%	40%	75%

Canyon View Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	91%	80%	91%	88%	79%
4	Language Arts	90%	88%	84%	85%	78%
5	Language Arts	90%	84%	87%	87%	80%
6	Language Arts	92%	87%	88%	92%	82%
3	Math	91%	76%	84%	83%	77%
4	Math	93%	95%	81%	84%	79%
5	Math	76%	82%	86%	81%	80%
6	Math	79%	80%	75%	89%	77%
4	Science	91%	89%	79%	77%	69%
5	Science	83%	82%	81%	85%	77%
6	Science	86%	81%	88%	96%	75%

Crescent Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	84%	80%	75%	75%	79%
4	Language Arts	76%	83%	78%	75%	78%
5	Language Arts	78%	74%	82%	83%	80%
6	Language Arts	75%	82%	83%	82%	82%
3	Math	68%	71%	76%	68%	77%
4	Math	78%	87%	82%	76%	79%
5	Math	65%	59%	81%	73%	80%
6	Math	65%	75%	84%	83%	77%
4	Science	74%	81%	67%	69%	69%
5	Science	63%	67%	80%	78%	77%
6	Science	74%	81%	81%	73%	75%

Draper Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	81%	85%	85%	87%	79%
4	Language Arts	87%	84%	89%	93%	78%
5	Language Arts	88%	88%	87%	88%	80%
6	Language Arts	89%	88%	90%	89%	82%
3	Math	87%	84%	78%	87%	77%
4	Math	82%	87%	88%	86%	79%
5	Math	84%	81%	85%	88%	80%
6	Math	88%	91%	81%	88%	77%
4	Science	73%	73%	84%	80%	69%
5	Science	85%	87%	82%	88%	77%
6	Science	84%	83%	84%	82%	75%



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

East Midvale Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	80%	58%	64%	80%	79%
4	Language Arts	70%	71%	62%	68%	78%
5	Language Arts	79%	53%	76%	66%	80%
6	Language Arts	75%	81%	68%	81%	82%
3	Math	79%	65%	56%	76%	77%
4	Math	65%	75%	68%	65%	79%
5	Math	71%	52%	67%	76%	80%
6	Math	65%	68%	56%	70%	77%
4	Science	53%	59%	58%	56%	69%
5	Science	58%	55%	67%	65%	77%
6	Science	65%	69%	50%	68%	75%

East Sandy Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	86%	82%	85%	82%	79%
4	Language Arts	82%	74%	83%	80%	78%
5	Language Arts	84%	77%	82%	81%	80%
6	Language Arts	80%	86%	87%	81%	82%
3	Math	74%	84%	84%	82%	77%
4	Math	74%	73%	82%	78%	79%
5	Math	82%	78%	86%	80%	80%
6	Math	73%	77%	79%	83%	77%
4	Science	73%	70%	78%	75%	69%
5	Science	86%	80%	87%	78%	77%
6	Science	80%	82%	81%	84%	75%

Edgemont Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	87%	88%	86%	82%	79%
4	Language Arts	81%	76%	90%	87%	78%
5	Language Arts	79%	80%	76%	86%	80%
6	Language Arts	90%	83%	82%	76%	82%
3	Math	80%	88%	76%	78%	77%
4	Math	77%	78%	87%	83%	79%
5	Math	81%	75%	80%	86%	80%
6	Math	75%	81%	80%	80%	77%
4	Science	74%	73%	87%	81%	69%
5	Science	77%	75%	71%	86%	77%
6	Science	76%	77%	83%	72%	75%

Granite Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	91%	93%	84%	91%	79%
4	Language Arts	90%	90%	93%	90%	78%
5	Language Arts	93%	89%	88%	92%	80%
6	Language Arts	87%	91%	85%	88%	82%
3	Math	88%	91%	77%	91%	77%
4	Math	86%	89%	93%	89%	79%
5	Math	96%	95%	86%	96%	80%
6	Math	79%	91%	85%	89%	77%
4	Science	90%	92%	91%	87%	69%
5	Science	90%	95%	84%	93%	77%
6	Science	84%	93%	84%	86%	75%



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

Lone Peak Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	87%	87%	92%	89%	79%
4	Language Arts	82%	88%	89%	89%	78%
5	Language Arts	89%	82%	89%	90%	80%
6	Language Arts	92%	88%	90%	93%	82%
3	Math	83%	90%	92%	88%	77%
4	Math	80%	93%	93%	96%	79%
5	Math	83%	77%	89%	92%	80%
6	Math	80%	85%	91%	92%	77%
4	Science	75%	89%	89%	88%	69%
5	Science	83%	82%	87%	89%	77%
6	Science	86%	81%	86%	88%	75%

Midvale Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	53%	74%	61%	58%	79%
4	Language Arts	55%	52%	67%	48%	78%
5	Language Arts	53%	56%	66%	59%	80%
6	Language Arts	69%	59%	64%	56%	82%
3	Math	49%	72%	65%	63%	77%
4	Math	48%	55%	53%	45%	79%
5	Math	50%	64%	73%	64%	80%
6	Math	59%	54%	63%	51%	77%
4	Science	19%	23%	27%	28%	69%
5	Science	31%	56%	50%	56%	77%
6	Science	53%	49%	47%	37%	75%

Midvalley Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	71%	72%	67%	80%	79%
4	Language Arts	70%	68%	66%	81%	78%
5	Language Arts	78%	63%	76%	75%	80%
6	Language Arts	70%	73%	64%	76%	82%
3	Math	59%	66%	66%	72%	77%
4	Math	64%	67%	64%	77%	79%
5	Math	67%	60%	61%	73%	80%
6	Math	50%	69%	56%	74%	77%
4	Science	63%	57%	54%	77%	69%
5	Science	73%	66%	65%	72%	77%
6	Science	70%	70%	64%	66%	75%

Oak Hollow Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	81%	85%	85%	88%	79%
4	Language Arts	87%	76%	90%	85%	78%
5	Language Arts	74%	82%	85%	90%	80%
6	Language Arts	92%	89%	90%	91%	82%
3	Math	80%	88%	79%	84%	77%
4	Math	90%	87%	90%	88%	79%
5	Math	74%	82%	82%	88%	80%
6	Math	85%	77%	88%	89%	77%
4	Science	80%	77%	86%	81%	69%
5	Science	70%	73%	86%	88%	77%
6	Science	94%	92%	96%	81%	75%



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

Oakdale Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	74%	80%	75%	75%	79%
4	Language Arts	74%	80%	75%	80%	78%
5	Language Arts	65%	83%	74%	79%	80%
6	Language Arts	85%	94%	92%	84%	82%
3	Math	77%	75%	76%	64%	77%
4	Math	72%	73%	78%	81%	79%
5	Math	60%	76%	78%	82%	80%
6	Math	81%	79%	88%	90%	77%
4	Science	60%	67%	69%	68%	69%
5	Science	56%	83%	69%	75%	77%
6	Science	80%	82%	87%	80%	75%

Park Lane Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	86%	81%	82%	86%	79%
4	Language Arts	78%	87%	80%	84%	78%
5	Language Arts	86%	82%	82%	82%	80%
6	Language Arts	88%	83%	77%	82%	82%
3	Math	76%	80%	77%	82%	77%
4	Math	69%	83%	80%	78%	79%
5	Math	83%	75%	84%	80%	80%
6	Math	81%	79%	72%	78%	77%
4	Science	67%	71%	73%	77%	69%
5	Science	83%	89%	82%	74%	77%
6	Science	83%	78%	74%	74%	75%

Peruvian Park Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	86%	82%	81%	87%	79%
4	Language Arts	84%	82%	85%	92%	78%
5	Language Arts	84%	81%	85%	86%	80%
6	Language Arts	86%	86%	77%	87%	82%
3	Math	85%	83%	84%	84%	77%
4	Math	85%	88%	81%	93%	79%
5	Math	75%	77%	80%	90%	80%
6	Math	73%	77%	80%	86%	77%
4	Science	77%	81%	75%	83%	69%
5	Science	77%	83%	83%	89%	77%
6	Science	75%	73%	76%	78%	75%

Quail Hollow Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	85%	96%	91%	93%	79%
4	Language Arts	89%	87%	94%	98%	78%
5	Language Arts	97%	96%	94%	97%	80%
6	Language Arts	88%	97%	90%	95%	82%
3	Math	84%	94%	91%	93%	77%
4	Math	82%	93%	97%	94%	79%
5	Math	99%	92%	93%	95%	80%
6	Math	88%	95%	88%	93%	77%
4	Science	73%	88%	87%	89%	69%
5	Science	95%	87%	96%	92%	77%
6	Science	92%	93%	84%	93%	75%



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

Ridgecrest Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	85%	82%	77%	91%	79%
4	Language Arts	73%	76%	79%	76%	78%
5	Language Arts	91%	85%	88%	84%	80%
6	Language Arts	87%	88%	78%	93%	82%
3	Math	86%	78%	79%	83%	77%
4	Math	65%	80%	76%	75%	79%
5	Math	87%	69%	83%	84%	80%
6	Math	70%	75%	68%	91%	77%
4	Science	69%	78%	78%	66%	69%
5	Science	87%	80%	81%	81%	77%
6	Science	75%	69%	69%	89%	75%

Sandy Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	81%	72%	74%	70%	79%
4	Language Arts	59%	59%	69%	73%	78%
5	Language Arts	74%	61%	75%	69%	80%
6	Language Arts	71%	74%	75%	86%	82%
3	Math	63%	58%	61%	73%	77%
4	Math	59%	57%	64%	58%	79%
5	Math	74%	57%	72%	72%	80%
6	Math	68%	67%	57%	74%	77%
4	Science	42%	46%	52%	53%	69%
5	Science	69%	61%	74%	69%	77%
6	Science	69%	71%	62%	76%	75%

Silver Mesa Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	86%	79%	90%	89%	79%
4	Language Arts	81%	70%	86%	86%	78%
5	Language Arts	90%	82%	89%	84%	80%
6	Language Arts	85%	90%	89%	89%	82%
3	Math	77%	86%	89%	80%	77%
4	Math	72%	72%	81%	83%	79%
5	Math	89%	85%	90%	88%	80%
6	Math	77%	87%	84%	94%	77%
4	Science	75%	63%	82%	85%	69%
5	Science	89%	77%	84%	86%	77%
6	Science	90%	91%	72%	81%	75%

Sprucewood Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	77%	82%	83%	80%	79%
4	Language Arts	82%	77%	84%	88%	78%
5	Language Arts	85%	84%	78%	84%	80%
6	Language Arts	85%	81%	87%	87%	82%
3	Math	67%	66%	85%	74%	77%
4	Math	80%	75%	81%	91%	79%
5	Math	74%	81%	84%	80%	80%
6	Math	77%	62%	82%	80%	77%
4	Science	79%	73%	80%	86%	69%
5	Science	88%	88%	81%	84%	77%
6	Science	82%	81%	84%	75%	75%



**Canyons School District
Utah Core Criterion-Referenced Test (CRT) Results**

Sunrise Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	92%	86%	78%	84%	79%
4	Language Arts	88%	89%	92%	88%	78%
5	Language Arts	92%	87%	87%	94%	80%
6	Language Arts	85%	90%	88%	91%	82%
3	Math	82%	79%	77%	77%	77%
4	Math	89%	94%	91%	89%	79%
5	Math	89%	87%	94%	94%	80%
6	Math	81%	89%	86%	84%	77%
4	Science	82%	85%	93%	86%	69%
5	Science	90%	87%	90%	92%	77%
6	Science	70%	90%	75%	73%	75%

Willow Canyon Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	89%	89%	89%	84%	79%
4	Language Arts	88%	80%	88%	93%	78%
5	Language Arts	88%	87%	80%	90%	80%
6	Language Arts	89%	91%	76%	82%	82%
3	Math	83%	93%	92%	90%	77%
4	Math	89%	83%	95%	87%	79%
5	Math	75%	68%	72%	85%	80%
6	Math	77%	86%	65%	75%	77%
4	Science	86%	83%	84%	90%	69%
5	Science	75%	82%	78%	84%	77%
6	Science	88%	92%	81%	79%	75%

Willow Springs Elementary School		Percent of Students Proficient				
Grade	Subject	2010	2011	2012	2013	State Avg.
3	Language Arts	79%	81%	85%	96%	79%
4	Language Arts	86%	81%	89%	90%	78%
5	Language Arts	81%	84%	87%	92%	80%
6	Language Arts	84%	83%	88%	89%	82%
3	Math	68%	80%	73%	91%	77%
4	Math	84%	86%	85%	91%	79%
5	Math	78%	79%	83%	91%	80%
6	Math	75%	70%	86%	84%	77%
4	Science	70%	75%	91%	88%	69%
5	Science	81%	78%	81%	89%	77%
6	Science	83%	80%	81%	80%	75%



SCHOOL LOCATION INFORMATION

ELEMENTARY SCHOOLS

Alta View Elementary (104)
1033 S. Crocus St. (865 E.)
Sandy 84094



Edgemont Elementary (124)
1085 E. 9800 S.
Sandy 84094



Altara Elementary (103)
800 E. 11000 S.
Sandy 84094



Granite Elementary (130)
9760 S. 3100 E.
Sandy 84092



Bell View Elementary (105)
9800 S. 800 E.
Sandy 84094



Lone Peak Elementary (135)
11515 S. High Mesa Dr., (2220 E.)
Sandy 84092



Bella Vista Elementary (105)
2131 E. 700 S.
Cottonwood Heights 84121



Midvale Elementary (140)
7830 Chapel Street (7790 S.)
Midvale 84047



Brookwood Elementary (107)
8630 S. Snowbird Dr. (2565 E.)
Sandy 84093



Midvalley Elementary (144)
217 E. 7800 S.
Midvale 84047



Butler Elementary (108)
2700 E. 700 S.
Cottonwood Heights 84121



Oak Hollow Elementary (143)
884 E. 14400 S.
Draper 84020



Canyon View Elementary (110)
3050 E. 7800 S.
Cottonwood Heights 84121



Oakdale Elementary (149)
1900 E. Creek Rd. (8011 S.)
Sandy 84093



Copperview Elementary (112)
8449 S. 150 W.
Midvale 84047



Park Lane Elementary (155)
9955 S. 2300 E.
Sandy 84092



Crescent Elementary (116)
11100 S. 230 E.
Sandy 84070



Peruvian Park Elementary (150)
1545 E. 8425 S.
Sandy 84093



Draper Elementary (120)
1080 E. 12660 S.
Draper 84020



Quail Hollow Elementary (154)
2625 E. Newcastle Dr. (9070 S.)
Sandy 84093



East Midvale Elementary (122)
6990 S. 300 E.
Midvale 84047



Ridgecrest Elementary (151)
1800 E. 7200 S.
Cottonwood Heights 84121



East Sandy Elementary (123)
8295 S. 870 E.
Sandy 84094





Sandy Elementary (156)
8725 S. 280 E.
Sandy 84070



Mount Jordan Middle (408)
9360 S. 300 E.
Sandy 84070



Silver Mesa Elementary (158)
8920 S. 1700 E.
Sandy 84070



Union Middle (410)
615 E. 8000 S.
Sandy 84070



Sprucewood Elementary (164)
12025 S. 1000 E.
Sandy 84094



HIGH SCHOOLS

Alta High (702)
11055 S. Hawk Hwy
Sandy 84094



Sunrise Elementary (159)
1520 E. 11265 S.
Sandy 84092



Willow Canyon Elementary (174)
9650 S. 1700 E.
Sandy 84092



Brighton High (705)
2220 E. Bengal Blvd. (7600 S.)
Cottonwood Heights 84121



Willow Springs Elementary (178)
13288 S. Lone Rock Dr. (465 E.)
Draper 84020



Corner Canyon High (711)
12943 S. 700 E.
Draper 84020



MIDDLE SCHOOLS

Albion Middle (401)
2755 E. Newcastle Dr. (8890 S.)
Sandy 84093



Hillcrest High (706)
7350 S. 900 E.
Midvale 84047



Butler Middle (402)
7530 S. 2700 E.
Cottonwood Heights 84121



Jordan High (708)
95 E. Beetdigger Blvd. (9880 S.)
Sandy 84070



SPECIALTY SCHOOLS

CTEC (740)
825 E. 9085 S.
Sandy 84095



Draper Park Middle (407)
13133 S. 1300 E.
Draper 84020



Entrada (981)
825 E. 9085 S.
Sandy 84094



Eastmont Middle (403)
10100 S. 1300 E.
Sandy 84094



South Park (712)
14425 S. Pony Express Rd.
Draper 84020



Indian Hills Middle (405)
1180 E. Sanders Rd.
Sandy 84094



Jordan Valley (810)
7501 S. 1000 E.
Midvale 84047

Midvale Middle (404)
7852 S. Pioneer St. (310 S.)
Midvale 84047



Administrative Salary Schedule

2014-2015

242 Days - Full Time 8 Hours Per Day

July 1, 2014- June 30, 2015

	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
Steps	Base Contract	Base Contract	Base Contract	Base Contract	Base Contract
1	61,664	66,803	80,418	86,864	96,720
2	62,898	68,139	81,585	88,126	98,130
3	64,155	69,502	82,768	89,407	99,562
4	65,439	70,892	83,970	90,709	101,014
5	66,747	72,310	85,188	92,028	102,490
6	68,083	73,756	86,425	93,369	103,987
7	69,444	75,232	87,681	94,727	105,507
8	70,832	76,736	88,955	96,108	107,049
9	72,250	78,271	90,249	97,510	108,615
10	73,695	79,836	91,562	98,932	110,204
	Coordinator I CTE Coordinator I	Coordinator II CTE Coordinator II	Coordinator III Assistant Principal	Director I Principal K-8	Director II Principal 9-12

	Lane 6	Lane 7	Lane 8	Lane 9
Steps	Base Contract	Base Contract	Base Contract	Base Contract
1	103,987	118,190	138,745	159,300
2	105,507	120,553	141,519	162,485
3	107,049	122,964	144,350	165,735
4	108,615	125,423	147,237	169,050
5	110,204	127,933	150,151	172,431
	Director III	Director IV	Assistant Superintendent	Deputy Superintendent

SALARY ADJUSTMENTS

A. Doctorate Degree - \$4,200

B. K-8 School Administrator - Activities Differential - 0.5% of base contract

- Includes CTEC, Jordan Valley, South Park Academy and School Based CTE Coordinators

C. 9-12 School Administrator - Activities Differential - 6.0% of base contract

D. Title One School Administrator - Summer Differential - 5.0% of base contract

E. Principal, Assistant Principal and Intern Assistant Principal Cell Phone Stipend - \$100 monthly

Notes:

Base Contract prorated according to # of days remaining in contract.

All administrators are expected to be available to supervisors and work associates, via cell phone/mobile device, at all times.

The "Activities" and/or "Summer" Differential compensates the administrator for hours worked outside of normal work hours. Administrators may not trade night or weekend work time for regular contract time. This stipend is not considered for salary placement purposes if an administrator changes positions and/or levels.

Revised 2014.06.18



Licensed Salary Schedule-L184

(2014-2015)

HOURS REPRESENTED ON THE LANES ARE HOURS EARNED BEYOND AND AFTER BACHELOR'S DEGREE AND ORIGINAL TEACHING LICENSE

Bachelor's Plus 90 QTR/60 SEM = Lane D + \$500 - Doctorate = Lane G + \$4200 - National Board Cert + \$1000

August 15, 2014 - June 5, 2015

186 Days - Full Time 8 Hours Per Day

Step	A - Bachelor's			B - Bachelor's + 30 Qtr or 20 Sem		
	Base Contract			Base Contract		
	Base Pay*	Educator Salary Adjustment*	Base Contract**	Base Pay*	Educator Salary Adjustment*	Base Contract**
1	29,015	4,200	33,215	29,660	4,200	33,860
2	30,370	4,200	34,570	31,027	4,200	35,227
3	31,793	4,200	35,993	32,459	4,200	36,659
4	33,278	4,200	37,478	33,957	4,200	38,157
5	34,839	4,200	39,039	35,553	4,200	39,753
6	36,546	4,200	40,746	37,267	4,200	41,467
7	38,340	4,200	42,540	39,065	4,200	43,265
8	40,767	4,200	44,967	40,950	4,200	45,150
9	40,980	4,200	45,180	43,505	4,200	47,705
10	40,980	4,200	45,180	43,731	4,200	47,931
11	40,980	4,200	45,180	43,731	4,200	47,931
12	40,980	4,200	45,180	43,731	4,200	47,931
13	40,980	4,200	45,180	43,731	4,200	47,931
14	40,980	4,200	45,180	43,731	4,200	47,931
15	42,918	4,200	47,118	45,778	4,200	49,978

Step	C - Bachelor's + 45 Qtr or 30 Sem			D - Bachelor's + 60 Qtr or 40 Sem		
	Base Contract			Base Contract		
	Base Pay*	Educator Salary Adjustment*	Base Contract**	Base Pay*	Educator Salary Adjustment*	Base Contract**
1	30,037	4,200	34,237	30,552	4,200	34,752
2	31,426	4,200	35,626	31,929	4,200	36,129
3	32,875	4,200	37,075	33,373	4,200	37,573
4	34,392	4,200	38,592	34,882	4,200	39,082
5	36,024	4,200	40,224	36,534	4,200	40,734
6	37,766	4,200	41,966	38,264	4,200	42,464
7	39,591	4,200	43,791	40,069	4,200	44,269
8	41,495	4,200	45,695	41,961	4,200	46,161
9	44,085	4,200	48,285	44,524	4,200	48,724
10	46,192	4,200	50,392	46,652	4,200	50,852
11	46,431	4,200	50,631	48,815	4,200	53,015
12	46,431	4,200	50,631	49,068	4,200	53,268
13	46,431	4,200	50,631	49,068	4,200	53,268
14	46,431	4,200	50,631	49,068	4,200	53,268
15	48,586	4,200	52,786	51,326	4,200	55,526

Step	E - Master's			G - Master's + 45 Qtr or 30 Sem		
	Base Contract			Base Contract		
	Base Pay*	Educator Salary Adjustment*	Base Contract**	Base Pay*	Educator Salary Adjustment*	Base Contract**
1	32,100	4,200	36,300	33,546	4,200	37,746
2	33,510	4,200	37,710	35,029	4,200	39,229
3	34,983	4,200	39,183	36,644	4,200	40,844
4	36,602	4,200	40,802	38,335	4,200	42,535
5	38,291	4,200	42,491	40,095	4,200	44,295
6	40,053	4,200	44,253	41,935	4,200	46,135
7	41,888	4,200	46,088	43,859	4,200	48,059
8	43,812	4,200	48,012	45,866	4,200	50,066
9	45,999	4,200	50,199	47,961	4,200	52,161
10	47,907	4,200	52,107	50,144	4,200	54,344
11	50,088	4,200	54,288	52,428	4,200	56,628
12	53,084	4,200	57,284	55,555	4,200	59,755
13	53,357	4,200	57,557	55,842	4,200	60,042
14	53,357	4,200	57,557	55,842	4,200	60,042
15	55,790	4,200	59,990	58,371	4,200	62,571

* Base Pay and Educator Salary Adjustment (ESA) is included in all hourly, daily, and extra duty rates. COLA increases only calculated on Base Pay.

**Prorated based upon # of days remaining in contract)



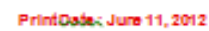
Education Support Professional Salary Schedule

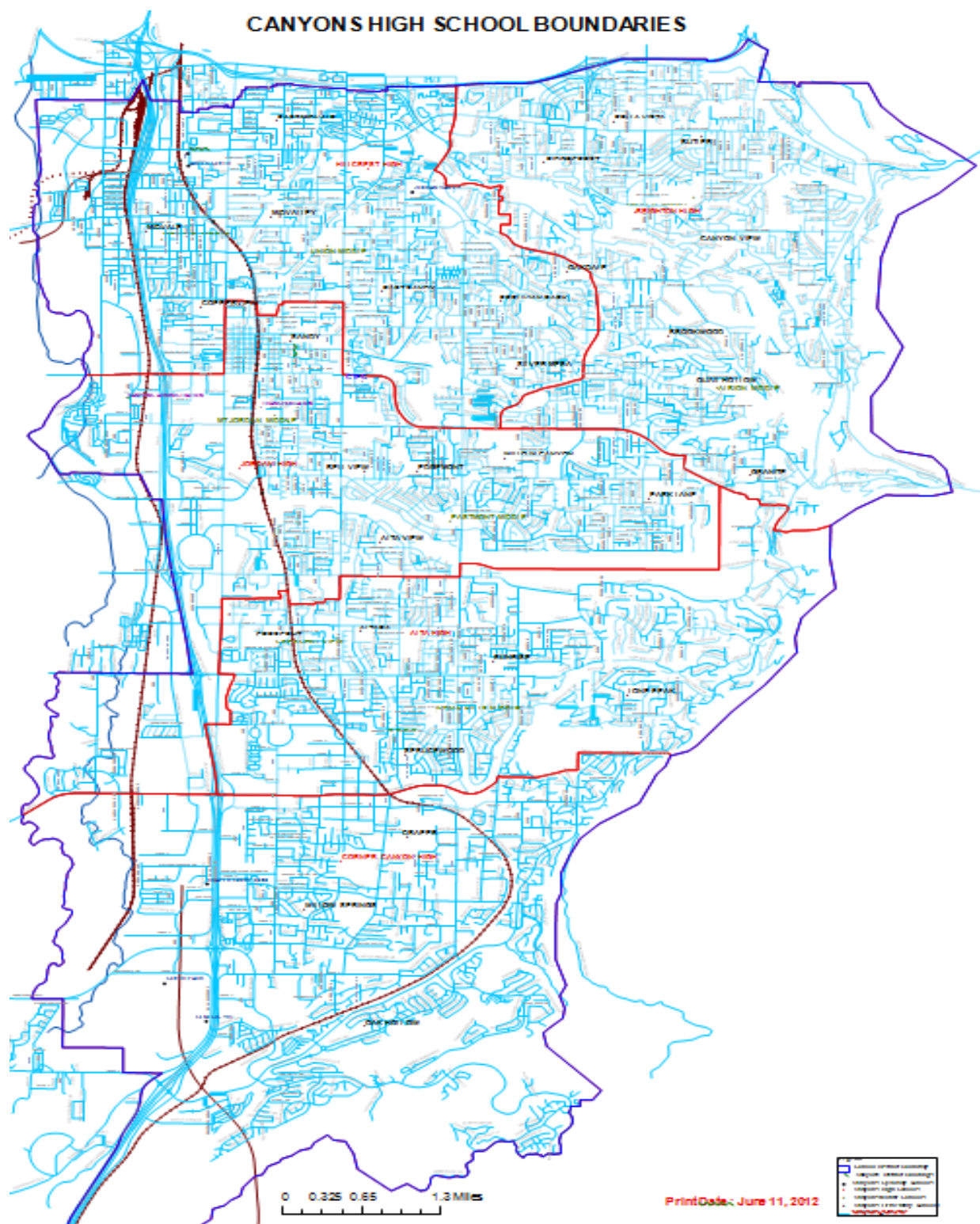
(2014-2015)

July 1, 2014 - June 30, 2015

	Credits 1 - 16	Credits 17 - 24	Credits 25 +	Credits 1 - 16	Credits 17 - 24	Credits 25 +	Credits 1 - 16	Credits 17 - 24	Credits 25 +	Credits 1 - 16	Credits 17 - 24	Credits 25 +
STEP	LANE 1A	LANE 1B	LANE 1C	LANE 2A	LANE 2B	LANE 2C	LANE 3A	LANE 3B	LANE 3C	LANE 4A	LANE 4B	LANE 4C
1	9.97	10.17	10.36	11.24	11.45	11.67	12.71	12.97	13.22	14.12	14.40	14.69
2	10.11	10.32	10.51	11.40	11.63	11.85	12.90	13.16	13.42	14.34	14.62	14.90
3	10.50	10.70	10.94	11.84	12.07	12.30	13.40	13.65	13.92	14.86	15.17	15.45
4	11.03	11.24	11.45	12.41	12.66	12.93	14.07	14.35	14.62	15.61	15.92	16.24
5	11.62	11.86	12.10	13.07	13.32	13.59	14.80	15.13	15.41	16.45	16.77	17.12
6	12.92	13.18	13.44	14.57	14.86	15.16	16.47	16.81	17.12	18.32	18.67	19.05
STEP	LANE 5A	LANE 5B	LANE 5C	LANE 6A	LANE 6B	LANE 6C	LANE 7A	LANE 7B	LANE 7C	LANE 8A	LANE 8B	LANE 8C
1	15.21	15.51	15.82	16.15	16.47	16.79	16.96	17.30	17.63	17.97	18.34	18.68
2	15.43	15.75	16.06	16.39	16.71	17.05	17.23	17.56	17.90	18.23	18.61	18.97
3	16.02	16.32	16.65	16.98	17.33	17.66	17.84	18.21	18.57	18.90	19.30	19.66
4	16.81	17.15	17.49	17.84	18.21	18.57	18.74	19.14	19.50	19.88	20.29	20.67
5	17.72	18.08	18.44	18.79	19.18	19.54	19.74	20.15	20.54	20.91	21.34	21.75
6	19.72	20.12	20.52	20.95	21.35	21.77	21.99	22.43	22.86	23.30	23.77	24.24
STEP	LANE 9A	LANE 9B	LANE 9C	LANE 10A	LANE 10B	LANE 10C	LANE 11A	LANE 11B	LANE 11C	LANE 12A	LANE 12B	LANE 12C
1	19.18	19.55	19.93	21.08	21.51	21.91	21.78	22.22	22.65	22.98	23.45	23.90
2	19.47	19.85	20.20	21.40	21.82	22.26	22.11	22.56	23.00	23.34	23.81	24.28
3	20.20	20.60	21.01	22.18	22.63	23.07	22.92	23.40	23.84	24.22	24.71	25.18
4	21.22	21.64	22.06	23.35	23.80	24.28	24.09	24.56	25.06	25.43	25.94	26.46
5	22.35	22.78	23.23	24.57	25.08	25.57	25.38	25.87	26.40	26.77	27.31	27.84
6	24.89	25.37	25.87	27.34	27.87	28.42	28.27	28.84	29.39	29.84	30.43	31.02
STEP	LANE 13A	LANE 13B	LANE 13C	LANE 14A	LANE 14B	LANE 14C	LANE 15A	LANE 15B	LANE 15C	LANE 16A	LANE 16B	LANE 16C
1	25.29	25.79	26.29	26.74	27.29	27.81	28.31	28.87	29.45	29.94	30.55	31.13
2	25.67	26.18	26.70	27.15	27.69	28.23	28.74	29.31	29.88	30.38	31.01	31.61
3	26.55	27.07	27.61	28.09	28.65	29.22	29.73	30.32	30.91	31.44	32.07	32.70
4	27.87	28.43	28.98	29.50	30.08	30.67	31.17	31.81	32.43	33.00	33.67	34.32
5	29.55	30.13	30.74	31.26	31.88	32.50	33.08	33.75	34.40	34.98	35.70	36.39
6	32.83	33.48	34.14	34.72	35.43	36.12	35.29	35.99	36.70	38.86	39.65	40.43
STEP	LANE 17A	LANE 17B	LANE 17C	LANE 18A	LANE 18B	LANE 18C	LANE 19A	LANE 19B	LANE 19C	LANE 20A	LANE 20B	LANE 20C
1	31.68	32.31	32.95	33.51	34.18	34.86	35.45	36.16	36.88	37.51	38.26	39.02
2	32.15	32.80	33.44	34.01	34.70	35.38	35.98	36.71	37.43	38.09	38.84	39.61
3	33.27	33.93	34.61	35.18	35.90	36.60	37.23	37.97	38.72	39.41	40.18	40.98
4	34.93	35.62	36.34	36.95	37.69	38.43	38.95	39.72	40.51	41.36	42.19	43.02
5	37.03	37.77	38.52	39.16	39.94	40.73	41.03	41.86	42.68	43.84	44.72	45.60
6	41.13	41.95	42.78	43.52	44.39	45.25	45.58	46.49	47.40	48.70	49.68	50.66









Canyons School District
2014-2015 School Year Calendar
K-5

August 2014							September 2014							October 2014						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6				1	2	3	4
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	
31																				
November 2014							December 2014							January 2015						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1			1	2	3	4	5	6					1	2	3
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31
30																				
February 2015							March 2015							April 2015						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
																	1	2	3	4
1	2	3	4	5	6	7	1	2	3	4	5	6	7	5	6	7	8	9	10	11
8	9	10	11	12	13	14	8	9	10	11	12	13	14	12	13	14	15	16	17	18
15	16	17	18	19	20	21	15	16	17	18	19	20	21	19	20	21	22	23	24	25
22	23	24	25	26	27	28	22	23	24	25	26	27	28	26	27	28	29	30		
							29	30	31											
May 2015							June 2015													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
31					1	2		1	2	3	4	5	6							
3	4	5	6	7	8	9	7	8	9	10	11	12	13							
10	11	12	13	14	15	16	14	15	16	17	18	19	20							
17	18	19	20	21	22	23	21	22	23	24	25	26	27							
24	25	26	27	28	29	30	28	29	30											

(Note: School emergency closure days will be made up first on Presidents Day and then during Spring Recess)

New Teacher Orientation
 Teachers Contract Days
 Start and End of School Year

School Recess Days
 First Day of School for Kindergarten
 Data/PD Days (1/2 Day)

Midterm
 Parent/Teacher Conferences
 Compensatory Day

End of Trimester
 Directed PD/Report Card Day
 Student Early Out Day/PD Day

New Teacher Orientation
Teachers at School (Contract Days)
First Day of School
First Day of School for Kindergarten
Labor Day Recess
Data/PD Day - 1/2 Day (No Students)
Student Early Out Day/PD Day
Directed PD/Report Card Day (No Students)
Elementary Parent/Teacher Conferences
Compensatory Day (No School)
Fall Recess
Student Early Out Day/PD Day
End of 1st Trimester (57 Days)
Directed PD/Report Card Day (No Students)
Thanksgiving Recess
Student Early Out Day/PD Day
Winter Recess
Martin Luther King Jr. Day Recess
Student Early Out Day/PD Day
Elementary Parent/Teacher Conferences
Data/PD Day - 1/2 Day (No Students)
Compensatory Day (No School)
President's Day Recess
Student Early Out Day/PD Day
End of 2nd Trimester (58 Days)
Directed PD/Report Card Day (No Students)
Student Early Out Day/PD Day
Spring Recess
Student Early Out Day/PD Day
Directed PD/Report Card Day (No Students)
Memorial Day Recess
Last Day of School/End of 3rd Term (63 Days)

Aug 14
Aug 15, 18, 19
Aug 20
Aug 25
Sept 1
Sept 19
Sept 26
Oct 3
Oct 8, 9
Oct 10
Oct 16, 17
Oct 24
Nov 13
Nov 14
Nov 26 - 28
Dec 5
Dec 22 - Jan 2
Jan 19
Jan 30
Feb 2, 4
Feb 5
Feb 6
Feb 16
Feb 20
Feb 26
Feb 27
Mar 27
Apr 6 - 10
Apr 24
May 22
May 25
Jun 5

5/22/2014



Canyons School District
2014-2015 School Year Calendar
6-8

August 2014							September 2014							October 2014						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6				1	2	3	4
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	
31																				
November 2014							December 2014							January 2015						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6					1	2	3
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31
30																				
February 2015							March 2015							April 2015						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1											1	2	3	4
1	2	3	4	5	6	7	1	2	3	4	5	6	7	5	6	7	8	9	10	11
8	9	10	11	12	13	14	8	9	10	11	12	13	14	12	13	14	15	16	17	18
15	16	17	18	19	20	21	15	16	17	18	19	20	21	19	20	21	22	23	24	25
22	23	24	25	26	27	28	22	23	24	25	26	27	28	26	27	28	29	30		
							29	30	31											
May 2015							June 2015													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
31					1	2	1	2	3	4	5	6								
3	4	5	6	7	8	9	7	8	9	10	11	12	13							
10	11	12	13	14	15	16	14	15	16	17	18	19	20							
17	18	19	20	21	22	23	21	22	23	24	25	26	27							
24	25	26	27	28	29	30	28	29	30											

New Teacher Orientation
 Teachers at School (Contract Days)
 First Day of School
 Labor Day Recess
 Data/PD Day - 1/2 Day (No Sch for Stds)
 Middle School Parent/Teacher Conferences
 Compensatory Day (No School)
 Fall Recess
 End of 1st Trimester (58 Days)
 Directed PD/Report Card Day
 Thanksgiving Recess
 Winter Recess
 Martin Luther King Jr. Day Recess
 Middle School Parent/Teacher Conferences
 Data/PD Day - 1/2 Day (No Sch for Stds)
 Compensatory Day (No School)
 President's Day Recess
 End of 2nd Trimester (58 Days)
 Directed PD/Report Card Day
 Spring Recess
 Memorial Day Recess
 End of 3rd Term (64 Days)
 Last Day of School

Aug 14
 Aug 15, 18, 19
 Aug 20
 Sept 1
 Sept 19
 Oct 7, 9
 Oct 10
 Oct 16, 17
 Nov 13
 Nov 14
 Nov 26 - 28
 Dec 22 - Jan 2
 Jan 19
 Feb 3, 4
 Feb 5
 Feb 6
 Feb 16
 Feb 26
 Feb 27
 Apr 6 - 10
 May 25
 Jun 5
 Jun 5

(Note: School emergency closure days
 will be made up first on Presidents Day
 and then during Spring Recess)

Middle Schools
Red A Days
Black B Days

New Teacher Orientation
 Teachers Contract Days
 Start and End of School Year

School Recess Days
 First Day of School for Kindergarten
 Data/PD Days

Midterm
 Parent/Teacher Conferences
 Compensatory Day

End of Trimester
 Directed PD/Report Card Day

5/20/2014



Canyons School District 2014-2015 School Year Calendar

9 - 12

August 2014							September 2014							October 2014						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2			1	2	3	4	5	6			1	2	3	4
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	
31																				
November 2014							December 2014							January 2015						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1		1	2	3	4	5	6					1	2	3
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31
30																				
February 2015							March 2015							April 2015						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
																		1	2	3
1	2	3	4	5	6	7	1	2	3	4	5	6	7	5	6	7	8	9	10	11
8	9	10	11	12	13	14	8	9	10	11	12	13	14	12	13	14	15	16	17	18
15	16	17	18	19	20	21	15	16	17	18	19	20	21	19	20	21	22	23	24	25
22	23	24	25	26	27	28	22	23	24	25	26	27	28	26	27	28	29	30		
							29	30	31											
May 2015							June 2015													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
31						1		1	2	3	4	5	6							
3	4	5	6	7	8	9	7	8	9	10	11	12	13							
10	11	12	13	14	15	16	14	15	16	17	18	19	20							
17	18	19	20	21	22	23	21	22	23	24	25	26	27							
24	25	26	27	28	29	30	28	29	30											

New Teacher Orientation
 Teachers at School (Contract Days)
 First Day of School
 Labor Day Recess
 Data/PD Day - 1/2 day (No Sch for Stds)
 High School P/T Conferences
 Compensatory Day (No School)
 Fall Recess
 End of 1st Qtr (44 Days)
 Directed PD/Report Card Day
 Thanksgiving Recess
 Winter Recess
 End of 2nd Qtr (46 Days)
 Martin Luther King Jr. Day Recess
 Data/PD Day - 1/2 day (No Sch for Stds)
 President's Day Recess
 High School P/T Conferences
 Compensatory Day (No School)
 End of 3rd Qtr (46 Days)
 Directed PD/Report Card Day
 Spring Recess
 Memorial Day Recess
 End of 4th Quarter (44 Days)
 Last Day of School

Aug 14
 Aug 15, 18, 19
 Aug 20
 Sept 1
 Sept 19
 Sep 30, Oct 1
 Oct 3
 Oct 16, 17
 Oct 24
 Oct 27
 Nov 26 - 28
 Dec 22 - Jan 2
 Jan 16
 Jan 19
 Feb 6
 Feb 16
 Feb 25, 26
 Feb 27
 Mar 26
 Mar 27
 Apr 6 - 10
 May 25
 Jun 5
 Jun 5

(Note: School emergency closure days will be made up first on Presidents Day and then during Spring Recess)

Middle Schools	
Red	A Days
Black	B Days

New Teacher Orientation
 Teachers Contract Days
 Start and End of School Year
 School Recess Days
 Data/PD Days
 Midterm

Parent/Teacher Conferences
 Compensatory Day
 End of Quarter

Directed PD/Report Card Day

5/20/2014



Canyons School District Proposed 2014- 2015 School Year Calendar Brighton

August 2014							September 2014							October 2014						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6				1	2	3	4
3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11
10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18
17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25
24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31	
31																				
November 2014							December 2014							January 2015						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1		1	2	3	4	5	6					1	2	3
2	3	4	5	6	7	8	7	8	9	10	11	12	13	4	5	6	7	8	9	10
9	10	11	12	13	14	15	14	15	16	17	18	19	20	11	12	13	14	15	16	17
16	17	18	19	20	21	22	21	22	23	24	25	26	27	18	19	20	21	22	23	24
23	24	25	26	27	28	29	28	29	30	31				25	26	27	28	29	30	31
30																				
February 2015							March 2015							April 2015						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
																		1	2	3
1	2	3	4	5	6	7	1	2	3	4	5	6	7	5	6	7	8	9	10	11
8	9	10	11	12	13	14	8	9	10	11	12	13	14	12	13	14	15	16	17	18
15	16	17	18	19	20	21	15	16	17	18	19	20	21	19	20	21	22	23	24	25
22	23	24	25	26	27	28	22	23	24	25	26	27	28	26	27	28	29	30		
May 2015							June 2015													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
31					1	2	1	2	3	4	5	6								
3	4	5	6	7	8	9	7	8	9	10	11	12	13							
10	11	12	13	14	15	16	14	15	16	17	18	19	20							
17	18	19	20	21	22	23	21	22	23	24	25	26	27							
24	25	26	27	28	29	30	28	29	30											

New Teacher Orientation	Aug 14
Teachers at School (Contract Days)	Aug 15, 18, 19
First Day of School	Aug 20
Labor Day Recess	Sept 1
Data/PD Day - 1/2 day (No Sch for Stds)	Sept 19
Parent/Teacher Conferences	Oct 2
Compensatory Day (No School)	Oct 3
Fall Recess	Oct 16, 17
End of 1st Trimester (58 Days)	Nov 13
Directed PD/Report Card Day	Nov 14
Thanksgiving Recess	Nov 26 - 28
Winter Recess	Dec 22 - Jan 2
Parent/Teacher Conferences	Jan 15
Martin Luther King Jr. Day Recess	Jan 19
Data/PD Day - 1/2 day (No Sch for Stds)	Feb 6
President's Day Recess	Feb 16
End of 2nd Trimester (58 Days)	Feb 26
Directed PD/Report Card Day	Feb 27
Spring Recess	Apr 6 - 10
Parent/Teacher Conferences	Apr 23
Compensatory Day (No School)	Apr 24
Memorial Day Recess	May 25
End of 3rd Trimester (64 Days)	Jun 5
Last Day of School	Jun 5

(Note: School emergency closure days will be made up first on Presidents Day and then during Spring Recess)

New Teacher Orientation	School Recess Days	Parent/Teacher Conferences	Directed PD/Report Card Day
Teachers Contract Days	Data/PD Days	Compensatory Day	
Start and End of School Year	Midterm	End of Trimester	

5/20/2014



ABBREVIATIONS & ACRONYMS

ACT	American College Testing Program
ADA	Americans with Disabilities Act
ADM	Average Daily Membership
ALPS	Accelerated Learning Program for Students
AP	Advanced Placement
ASBO	Association of School Business Officials International
AYP	Adequate Yearly Progress
Board	Board of Education
CAESP	Canyons Association of Education Support Professionals
CAFR	Comprehensive Annual Financial Report
CAO	Chief Academic Officer/Deputy Superintendent of Achievement
CBM	Curriculum Based Measures
CBT	Computer based testing
CCGP	Comprehensive Counseling and Guidance
CCSS	Common Core State Standard
CEO	Chief Executive Officer
CFAs	Common formative assessments
CFO	Chief Financial Officer/Business Administrator/Gen. Counsel
CMMS	Computerized Maintenance Management System
CNG	Compressed Natural Gas
COBRA	Consolidated Omnibus Budget Reconciliation Act
COF	Chief of Staff/Office of Government Relations
COO	Chief Operations Officer/Assistant Superintendent
CRT	Criterion-Referenced Test
CSD	Canyons School District
CSIP	Comprehensive School Improvement Plan
CTE	Career and Technical Education
CTSO	Career and Technical Student Organizations
DARTS	District Arts
EBL	Evidence-Based Learning
EEO/AA	Equal Employment Opportunity/Affirmative Action
ELLs	English language learners
ESL	English as a Second Language
ESP	Educational Support Professional
EYE	Entry Years Enhancement
FMLA	Family Medical Leave Act
FTE	Full Time Equivalent



GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GED	General Educational Development
GFOA	Government Finance Officers Association
GPA	Grade point average
HACCP	Hazard Analysis Critical Control Point
ID	Identification
IDEA	the Individuals with Disabilities Education Act
IMC	Instructional Media Center
ISC	Instructional Support Center
IT	Information Technology
JAES	Jordan Administrator Evaluation System
JCES	Jordan Classified Evaluation System
JPAS	Jordan Performance Appraisal System
JSD	Jordan School District
LIA	Latinos in Action
MBA	Meritorious Budget Award
MESA	Math Engineering and Science Achievement
NEPN	National Education Policy Network
NCLB	No Child Left Behind
NSBA	National School Boards Association
OEK	Optional Extended Kindergarten
PBIS	Positive Behavior Interventions Supports
PEHP	Public Employers Health Plan
PLCs	Professional Learning Communities
PTA	Parent Teacher Association
REACH	Respecting Ethnic and Cultural Heritage
Rtl	Response to Interventions
SALTA	Supporting Advanced Learners Toward Achievement
SAT	Supervisory Assistance Team
SEOP	Student Education/Occupation Plan
SHRM	Society of Human Resource Management
SIOP	Sheltered Instruction Observation Protocol
SNA	School Nutrition Association



SRI	Scholastic Reading Inventory
STAMPS	Standards-based Assessment and Measurement of Proficiency test
STEM	Science, technology, engineering, and math centers
STEAM	Science, technology, engineering, arts, and math centers
UALPA	Utah Academic Language Proficiency Assessment
UBSCT	Utah Basic Skills Competency Test
UCARE	Utah Cooperative for Acquiring Resources Efficiently
UPASS	Utah Performance Assessment System
URS	Utah Retirement System
USOE	Utah State Office of Education
USPS	United States Postal Services
USTAR	Utah Science Technology and Research
UVU	Utah Valley University
VOIP	Voice Over Internet Protocol
WGPA	Weighted grade point average
WPU	Weighted Pupil Unit
YIC	Youth in Custody



GLOSSARY

Accounting System – The total structure of records and procedures that discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

Accrual Basis – The basis of accounting under which revenues are recorded in the accounting period in which they are earned and become measurable and expenses are recorded in the period incurred, if measurable, notwithstanding that the receipt of the revenue or the payment of the expense may take place, in whole or in part, in another accounting period. (The accrual basis of accounting is appropriate for proprietary funds and non-expendable trust funds.)

Accrued Expenses – Expenses incurred during the current accounting period but which are not paid until a subsequent accounting period.

Accrued Revenue – Revenue measurable and available or earned during the current accounting period but which is not collected until a subsequent accounting period.

ADM (Average Daily Membership) – The average number of students in membership for a 180-day school year. Each student who remains in membership for 180 days equals one ADM.

Allocation – An amount (usually money or staff) designated for a specific purpose or program.

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Value – An estimate of the dollar value of property within a political division upon which taxes may be assessed.

Asset – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Assigned Fund Balance – These are balances in the General Fund that do not meet the requirements of restricted or committed fund balance, but that are intended to be used for a specific purpose.

Attendance Rate – The average daily student attendance expressed as a percent.

Balance Sheet – A summarized statement, as of a given date, of the financial position of the district per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.



Balanced Budget – A budget in which estimated revenues and other funds available (including Beginning Fund Balance) equal or exceed planned expenditures.

Basic School Program – The fundamental services which comprise the educational program for students in grades kindergarten through 12.

Board of Education – The governing body of a school district comprised of elected representatives. The Canyons School District Board of Education (the Board) consists of seven members elected for four-year terms. The Board elects officers from within its own membership. The Board appoints a superintendent and business administrator as the District's chief executives to prescribe rules and regulations necessary and proper for the effective and efficient administration of the District's day-to-day operations.

Bond – A written promise to pay a specified sum of money (the face value) at a fixed time in the future (maturity date), together with periodic interest at a specified rate.

Budget – A plan of financial operation consisting of an estimate of proposed expenditures for a given period and the proposed means to finance them.

Business Administration – The function classification assigned to those activities dealing with the financial operations and obligations of the district. These activities include accounting, budgeting, internal auditing, payroll, and purchasing. When combined with the Personnel, Planning, and Data Processing function classification it is referred to as Central Services.

Capital Equalization Aid – The funding given to high-growth and low-revenue districts within the state of Utah.

Capital Outlay – Expenditures resulting in the acquisition of or addition to fixed assets.

Career and Technical Education – Career exploration, guidance, technical skill and related applied academics training to prepare students to enter technical jobs directly out of high school, or to prepare them for further training in technical career fields. The six broad areas of applied technology education are: agriculture, business, health sciences and technologies, home economics, marketing, and trades and industry.

Central Services – The combination of the Business Administration and the Personnel, Planning, and Data Processing function classifications. These activities support each of the other instructional and supporting services programs.

Certified Tax Rate – The property tax rate that will provide the same tax revenue for the school district as was received in the prior year, exclusive of new growth, except that the certified tax rate for the minimum school program basic levy will be the levy set by law, and the debt service levy will be that required to meet debt service requirements.



Therefore, increases in the basic and debt service levies do not cause a school district to exceed its certified tax rate.

Certificated Personnel – This is a formal term for teachers or educators. These employees are also sometimes referred to as licensed personnel.

Classified Personnel – This is a formal term for staff whose job functions are ancillary to the direct education of students, such as bus drivers, cooks, secretaries, custodians, and receptionists. The employees are also referred to as Educational Support Professionals (ESP).

Committed Fund Balance – The portion of fund balance that has constraints on use imposed by the Board of Education.

Curriculum – The ordering of the content that allows students to acquire and integrate knowledge and skills.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

Debt Service – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

Deferred Revenues – Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable but not available.

Depreciation – Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. Depreciation is appropriate for funds accounted for on the accrual basis.

District Administration – The function classification assigned to those activities concerned with establishing and administering policy in connection with operating the district. These include the board of education, superintendency, auditor services, legal services and their necessary secretarial support.

Drop-out Rate – An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not known to transfer to other public or private schools.

Educational Support Professionals (ESP) - This is a formal term for staff whose job functions are ancillary to the direct education of students, such as bus drivers, cooks, secretaries, custodians, and receptionists. Also referred to as classified employees.



Employee Benefits – Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, long-term disability insurance, and retirement.

Encumbrances – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enrollment – The number of pupils enrolled on October 1 within the budget year.

Enterprise Funds – Funds established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Equipment – An equipment item is a movable or fixed unit or furniture or furnishings meeting all of the following conditions:

- It retains its original shape and appearance with use
- It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit
- It represents an investment of money that makes it feasible and advisable to capitalize the item
- It does not lose its identity through incorporation into a different or more complex unit or substance. (Example: A musical instrument, a machine, an apparatus, or a set of articles.)

Expenditure – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

Fair Market Value – The amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of the relevant facts, and includes the adjustment for any intangible values. For purposes of taxation, “fair market value” shall be determined - where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

Fee-in-lieu Property – Any of the following personal property: motor vehicles, watercraft, recreational vehicles, and all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.



Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government's own programs.

Fiscal Year – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Canyons School District's fiscal year begins on July 1 and ends on June 30.

Fixed Assets – Land, buildings, machinery, furniture, and other equipment which the school system intends to hold or continue in use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FTE (Full-Time Equivalent) – An employee hired to fill a normal contract day is equivalent to one FTE (e.g., a classroom teacher teaches a full day for the full school year equals one FTE).

Function – The dimension of the accounting code designates the purpose of an expenditure. The activities of the school district are classified into broad areas or functions as follows: Instruction, support services, community services, facilities acquisition, construction, etc.

Fund – A fund is an independent fiscal accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenue, and expenditures.

Fund Balance – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

GAAP (Generally Accepted Accounting Principles) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

GASB (Governmental Accounting Standards Board) – The authoritative accounting and financial reporting standard-setting body for government entities.

General Fund – The governmental fund used by the district to account for all financial resources applicable to the general operations of the district which are not restricted or designated as to use by outside sources and which are not required to be accounted for in another fund. Also known as the maintenance and operation fund.

Governmental Funds – Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. The general fund, special revenue funds, capital outlay



fund, and debt service fund are classified as Governmental Fund Types. Generally speaking, these are the funds used to account for tax-supported activities.

Increment – An enlargement in salary provided for experience. Also referred to as a step increase. The number of salary increments available varies according to job classification.

Indirect Costs – Those elements of costs necessary in the production of a good or service which are not directly traceable to the product or service (e.g. utilities, central services, property services).

Instruction – Activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as home or hospital, and in other learning situations such as those involving other medium such as television, radio, telephone, internet, and correspondence. Included in this classification are the activities of aides or assistants who assist in the instructional process.

Instructional Staff Support Services – The function classification assigned to those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include in-service, curriculum development, libraries and media centers.

Inter-fund Transfer – Money that is taken from one fund and added to another fund. Inter-fund transfers are not receipts or expenditures of the District.

Internal Service Funds – Funds used to account for the financing of goods or services provided by one department or agencies of a government, or to other governments, on a cost-reimbursement basis.

Inventory – A detailed list or record showing quantities, descriptions and values. Frequently the units of measure and unit prices of property on hand at a given time, and the cost of supplies and equipment on hand not yet distributed to requisitioning units are also listed.

Iowa Tests – A K-12 battery of nationally standardized, norm referenced achievement tests developed at the University of Iowa, and based on over seventy years of on-going research.

Iowa Test of Basic Skills (ITBS) – An Iowa test designed to measure the skills and achievement of students from kindergarten through grade eight. The ITBS provides an in-depth measure of important educational objectives. Tests in reading, language arts, mathematics, social studies, and science yield reliable and comprehensive information both about the development of students' skills and about their ability to think critically.

Lane – A designation on the salary schedule stipulating beginning and maximum salaries according to the amount of professional training received. The Canyons District teacher



salary schedule has six lanes. Employees are paid from the salary lane which reflects the number of university credits and district in-service credits earned.

Lane Change – An enlargement in salary provided for successful completion of additional professional training.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Location – Group activities and operations that take place at a specific site or area, such as an elementary school.

Magnet School – A magnet school is one which functions in the traditional school setting, but with an emphasis on a few target areas of instruction to best prepare students for the future.

Major Fund – An individual governmental or enterprise fund where total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total assets, liabilities, revenues or expenditures for all funds in that category (governmental funds) or of that type (enterprise funds), and the total assets, liabilities, revenues, or expenditures are at least 5% of the corresponding total for all governmental and enterprise funds combined.

Membership – Number of students officially enrolled.

Minimum School Finance Act – Utah Code 53A-17A – Under the Act, each district in the state is guaranteed a dollar amount per WPU to fund the Minimum School Program. The purpose of the Act is to meet the constitutional mandate that all children are entitled to reasonable equal educational opportunities. The source of funds is the state income tax.

Modified Accrual Basis – The basis of accounting under which revenues are recorded in the accounting period in which they become available and measurable and expenditures are recorded in the accounting period in which the liability is incurred. If measurable, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. (Note, however, that governmental fund expenditures for unmatured interest on general long-term debt should be recorded when due. The modified accrual basis of accounting is appropriate for governmental funds and expendable trust fund.)

No Child Left Behind (NCLB) – A federal law tying federal funds to schools that are labeled as “Meeting Adequate Yearly Progress” and giving financial and operational sanctions against schools labeled as “Not Meeting Adequate Yearly Progress.”

Non-Instruction – The activities concerned with providing non-instructional services to students, staff or the community including community and adult education.



Non K-12 Fund – The special revenue fund used by the district to account for the costs of programs that are not part of the basic educational program of kindergarten through grade twelve.

Nonspendable Fund Balance – The portion of fund balance that includes inventories and prepaid expenditures that are not expected to be converted to cash.

Nutrition Fund – The special revenue fund used by the district to account for the food services activities of the district as required by state and federal law.

Object – The accounting classification assigned to expenditures to denote the type of item or service being purchased rather than to the purpose for which the expenditure was purchased (e.g. salaries, benefits, supplies, textbooks, etc.)

Operating Fund – A fund used in the day-to-day activities of the district.

Operation and Maintenance of Plant – The function classification assigned to those activities concerned with keeping the physical plant open, comfortable, and safe for use. These activities include maintenance, custodians, utilities, grounds, equipment and vehicle services and property insurance.

Organizational Unit – A group of related tasks, responsibilities or services identified by a function number and administered as a unit.

Other Post-employment Benefits – Payments or services given to retirees other than pension benefits (e.g. healthcare).

Pedagogy – The art or science of being a teacher, generally refers to strategies or styles of instruction.

Pension Benefits – Payments to retirees provided through a Defined Benefit Pension Plan to members.

Precinct – A political division of the school district with distinct boundaries established for election purposes. Canyons District includes seven precincts. The voters in each precinct elect one representative to the Board of Education.

Program – Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Property – Any property which is subjected to assessment and taxation according to its value, but does not include monies, credits, bonds, stocks, representative property, franchises, goodwill, copyrights, patents, or other intangibles.



Proprietary Fund Types – The classification of funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Enterprise funds and internal service funds are classified as Proprietary Fund Types.

Purchased Services – Amounts paid for personal services rendered by personnel who are not on the payroll of the school district and other services, which the district may purchase.

Residential Property – Any property used for residential purposes as a primary residence. It does not include property used for transient residential use or condominiums used in rental pools.

Restricted Assets – Monies or other resources, the use of which is restricted by legal or contractual requirements.

Retained Earnings – An equity account reflecting the accumulated earnings of proprietary fund types.

Restricted Fund Balance – The portion of fund balance that include resources that are subject to external constraints due to state or federal laws, or externally imposed by grantors or creditors.

Revenues – Increases in the net current assets of a governmental fund type from other than expenditure refunds, residual equity transfers, general long-term debt proceeds and operating transfers in.

Salary Schedule – A list setting forth the salaries to be paid in increments (years of experience) and lanes (professional training completed). Canyons District maintains separate salary schedules for teachers, classified employees, and administrators.

School – An institution where instruction is provided.

School Administration – The function classification assigned to those activities concerned with overall administrative responsibility for a single school or a group of schools. These include principals, assistant principals, and secretarial help.

Self-Insurance – A term used to describe the retention by an entity of a risk of loss arising out of ownership or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.



Step Increase – A salary enlargement based on years of experience. Also known as an increment.

Student Activities Fund – A fund used to account for the monies specifically charged or received for a particular school's student related activities and fees.

Student Support Services – The function classification assigned to those activities which are designed to assess and improve the well-being of students and to supplement the teaching process. These include guidance counselors, attendance personnel, psychologists, social workers, health service workers, and the attendant office personnel who assist with the delivery of these services.

Student Transportation – The function classification assigned to those activities concerned with the conveyance of students to and from school, as provided by state law. These include the transportation director, route and transportation coordinators, the attendant secretarial help, bus drivers, bus maintenance and other bus operations.

Support Services – The function classification assigned to those services providing administrative, technical, personal, and logistical support to facilitate and enhance instruction. Subcategories of support services include students, instructional, school administration, district administration, central services, operation and maintenance of plant, and student transportation.

Supplies – A supply item is any article or material meeting any one or more of the following conditions:

- It is consumed in use
- It loses its original shape or appearance with use
- It is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it
- It is an inexpensive item, having characteristics of equipment whose small unit cost makes it inadvisable to capitalize the item
- It loses its identity through incorporation into a different or more complex unit or substance

Supplies and Materials – Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

Taxes – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.



Tax Rate – A rate of levy on each dollar of taxable value of taxable property except fee-in-lieu properties.

Taxable Value – The fair market value less any applicable reduction allowed for residential property.

Teacher/Pupil Ratio – The average number of students required to hire one teacher. Actual class sizes may vary widely according to subject, enrollment patterns, and other factors.

Tort Liability – A budget fund to administer funding designated for premiums on property and liability insurance.

Truth-in-Taxation – The section of the law governing the adoption of property tax rates. A stipulation of the law requires an entity to advertise and hold a public hearing if it intends to exceed the certified tax rate.

Unassigned Fund Balance – The portion of fund balance in the General fund that is available for any purpose.

Uniform School Fund – Monies allocated by the state legislature for operation of Utah's education system. Funding sources include sales tax, income tax, property tax, and other taxes earmarked for education.

Utah Core Criterion Referenced Test (CRT) – A test administered at the end of each school year to assess how well students have mastered the standards and objectives set forth in the state of Utah Core Curricula for language arts, mathematics, and science.

Voted or Board Leeway – With an election, a school district may levy a voted leeway up to 0.002000 per dollar of taxable value as approved by a majority of the electors in the district. Up to the 0.002000 leeway ceiling, each school board may also levy a tax rate of up to 0.000400 per dollar of taxable value for class-size reduction. The voted or board leeway receives state support to provide an incentive for the local districts to seek additional funds and to add to their educational programs.

Weighted Pupil Unit (WPU) – An amount used to calculate how much state money each school district qualifies to receive in one school year. The dollar value of the WPU is established annually by the state legislature. The number of WPUs provided to each school district is based on number of students enrolled, number of handicapped students, and many other weighted factors.