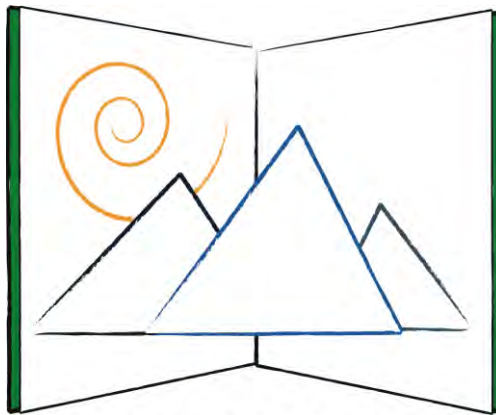


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# Comprehensive Annual Budget Report

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July 1, 2015 - June 30, 2016



**CANYONS**  
School District

**Canyons School District**

**9361 South 300 East**

**Sandy, Utah 84070**

**[www.canyonsdistrict.org](http://www.canyonsdistrict.org)**



**CANYONS**  
School District

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Superintendent of Schools  
James Briscoe, Ph.D.

Business Administrator  
Leon Wilcox, CPA

Director of Accounting and Budgeting  
Gary Warwood, CPA

Business Administrative Assistant  
Tamara Bostic

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Photographs provided by:  
CSD Communications Office

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

*Office of Superintendent*

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May 22, 2015

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 2015-2016 and a revised budget for the fiscal year 2014-2015. 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 \$3,092 per student, an increase of \$120 (4.0%) over the 2014-2015 support of \$2,972. Included in the budget is the implementation cost for a new elementary schedule. The schedule was developed to provide additional teacher collaboration time. Specialists will be providing instruction on art, music, physical education, etc. while teachers collaborate, review data results, and develop targeted curriculum. Eleven full-time teachers will be added to support the middle school teaming model. Also included are the negotiated agreements with Canyons Education Association(CEA) and Canyons

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Education Support Professional Association which include step and lane increases, cost of living adjustments, adding a contract day (CEA only), and no increases in insurance premiums. Additionally, budget increases for utilities and school supplies are included.

For the sixth 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 2015-2016 moving toward the goal of having every child college-and-career ready is three-fold. First, continue implementation of the adopted curriculum with an emphasis on supporting classroom teachers. Second, in partnership with Canyons Education Association, enhancements to the teacher evaluation model. Third the continuation of the District's \$250 million bond school building program with the completion of the Mount Jordan Middle School rebuild (to open fall 2015). Construction will begin on the rebuild of Butler Elementary (open fall 2016) and Midvale Middle (open fall 2017). The rebuild of Alta View Elementary will be designed and engineered with construction beginning in the spring of 2016, the new school will open fall 2017.

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](http://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,



James Briscoe, Ph.D.  
Superintendent of Schools



Leon Wilcox, CPA  
Business Administrator

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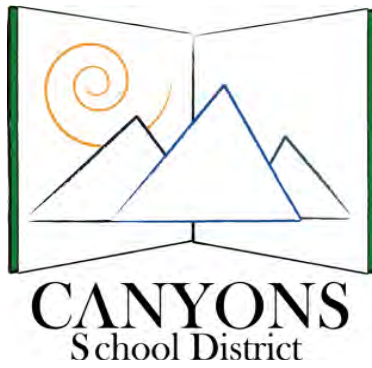
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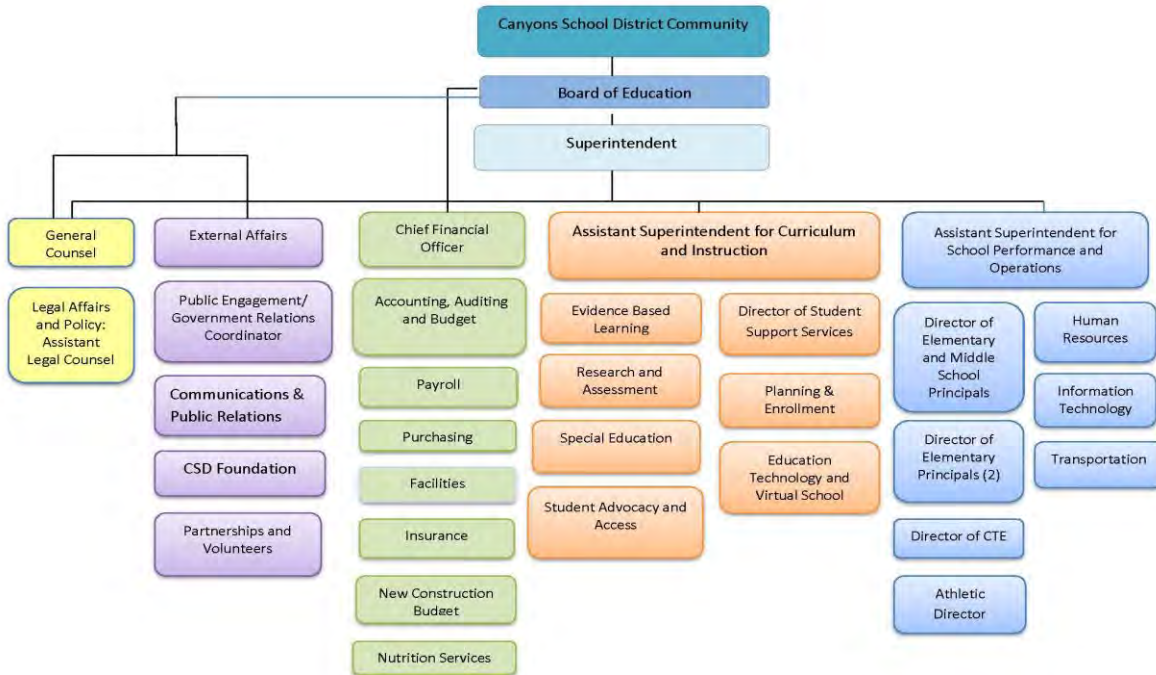
# INTRODUCTORY SECTION

## BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL

Board President.....Sherril Taylor  
Board First Vice President.....Steve Wrigley  
Board Second Vice President..... Nancy Tingey  
Board Member ..... Clareen Arnold  
Board Member .....Robert Green  
Board Member ..... Amber Shill  
Board Member ..... Chad Iverson

Superintendent of Schools..... Dr. James Briscoe  
Business Administrator ..... 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  
Legal Counsel.....Daniel Harper, JD  
Director of Accounting and Budgeting .....Gary Warwood, CPA

## Organizational Chart



\*This organizational chart is established with a clear understanding that communication will take place both vertically and horizontally. Board members have the right and authority to contact any administrator holding a position on this chart.

## Canyons School District Board of Education



Back row: Steve Wrigley (First Vice-President), Chad Iverson, Sherril Taylor (President), Robert Green  
Front row: Claren Arnold, Nancy Tingey (Second Vice-President), Amber Shill

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, 2015 and ending June 30, 2016 includes actual audited figures from 2011-2012, 2012-2013, 2013-2014, the final amended budget for 2014-2015 and the adopted budget for 2015-2016. The 2015-2016 school year will be the District's seventh year of operations. The Board of Education formally adopted the final 2014-2015 budget and the proposed 2015-2016 budget on June 9, 2015. 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 (combined with General Fund beginning 2015-2016)
- Community Development Agency 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 is 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 2014-2015 the approximate number of graduates will be:
  - Alta High School - 421
  - Brighton High School – 580
  - Corner Canyon High School - 385
  - Hillcrest High School - 448
  - Jordan High School - 480
  - Entrada (Adult High School) - 100
  - South Park Academy (Utah State Prison) – 200
- 72% of the 2014-2015 graduates of the District’s five comprehensive high schools earned Advanced or Honors Diplomas.
- Five students were Sterling Scholars winners.
- One student earned the very prestigious Coca-Cola scholarship and another student was awarded a U.S. Presidential scholar.
- Two National Merit Scholarship winners
- The Hillcrest Theater team were the State 5A champions and received the first perfect scores in State history.

Additional 2014-2015 accomplishments include:

- Based on preliminary results, the District’s elementary students were above the State average on the SAGE (Student Assessment of Growth and Excellence) test for all three subject components: language arts, math and science. Middle and High school students were also above the state average on all language arts and many math and science components.
- During the year the District received notice that Draper Park Middle had the highest 2014 SAGE Middle School Language Arts results in the State. While Granite Elementary had the highest 2014 SAGE Elementary Science results in the State.
- The construction of Mount Jordan Middle will be completed on schedule and under-budget as the school will open in August 2015. Planning and engineering for the



rebuilt of Butler Elementary and Midvale Middle were completed. Construction for both projects will begin in June 2015.

### **FY2015-2016 Priorities**

As part of achieving the mission and long-term goals of the District, the District's priorities for the 2015-2016 year are two-fold:

#### 1) Academic Achievement Plan

- Continuously improve upon the Academic Achievement Plan.
- Specific goals and metrics for progress.
- Support teacher evaluation system by offering immediate feedback.
- Implementation of the new elementary schedule that includes time for teacher collaboration.
- Increasing the District teacher "cushion" by 11 FTE's to support the middle school teaming model and reduce large class sizes in elementary schools.
- Educational Technology Plan, including funding proposal.

#### 2) Capital Facilities

- Facility Committee (consisting of district and community members) will make recommendation to the Board regarding projects for a possible future bond referendum.
- Rebuild Butler Elementary on schedule (open fall 2016) and within budget. Begin the rebuild of Midvale Middle (open fall 2017).
- Begin design work for the rebuild of Alta View Elementary (open fall 2017).

### **Budget Cycle**

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

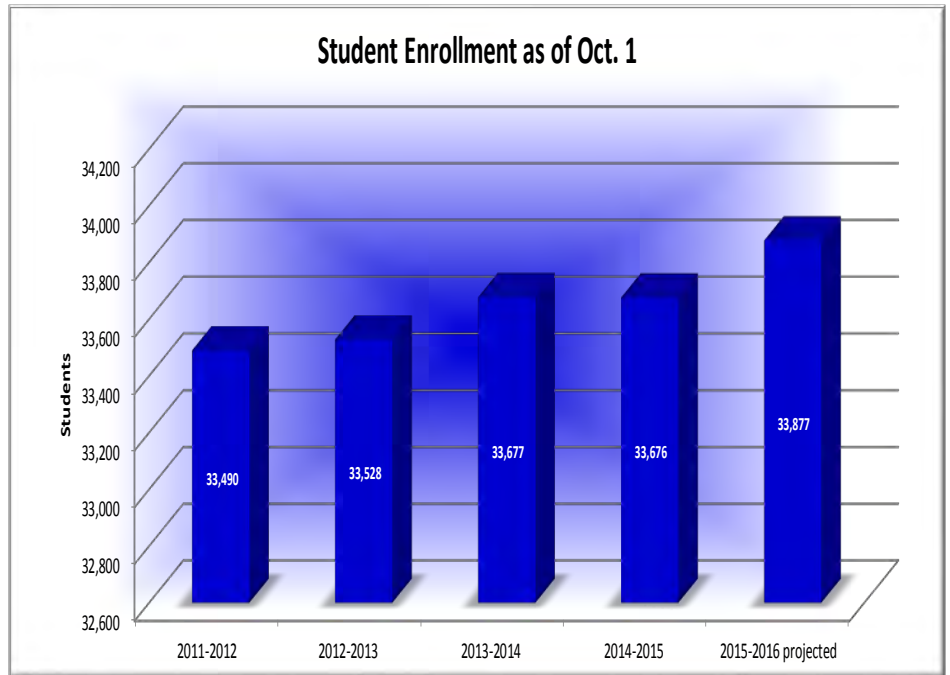
- September – Beginning fund balances are established once the financial audit of the Comprehensive Annual Financial Report (CAFR) for the prior fiscal year is completed. This is our starting point.
- March – The Utah Legislature completes its session so state revenue funds for education can be determined. Local and federal revenue sources are also projected. Once completed, likely revenues are known for the District to carry out its mission.
- 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 201 students. The increase is primarily due to growth in west Midvale and Draper. The District also expects to attract students who will be leaving charter schools and neighboring districts. In future years the District's enrollment is expected to remain relatively stable with the possibility of small growth in west Midvale and Draper. The chart shows a five-year enrollment history.



### Revenues

Canyons School District governmental fund types receive approximately 45% of their revenues from local property taxes, 41% from the State of Utah, 6% from the federal government, and 8% from other local sources, including investments. The District anticipates an increase in total revenues of \$7.2 million in 2015-2016 (see note at end of expenditure section). The majority of the increase is due to a 4.0% increase in the value of the WPU. The statewide basic rate will increase, meaning the district will receive more property taxes and the State will contribute less for its guarantee of the Minimum School Program. Federal revenues will remain stable. For the sixth consecutive year, the District will not increase property tax revenues nor hold a tax hearing to balance the 2015-2016 budget.

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

**ALL DISTRICT FUNDS-SUMMARY OF REVENUES**

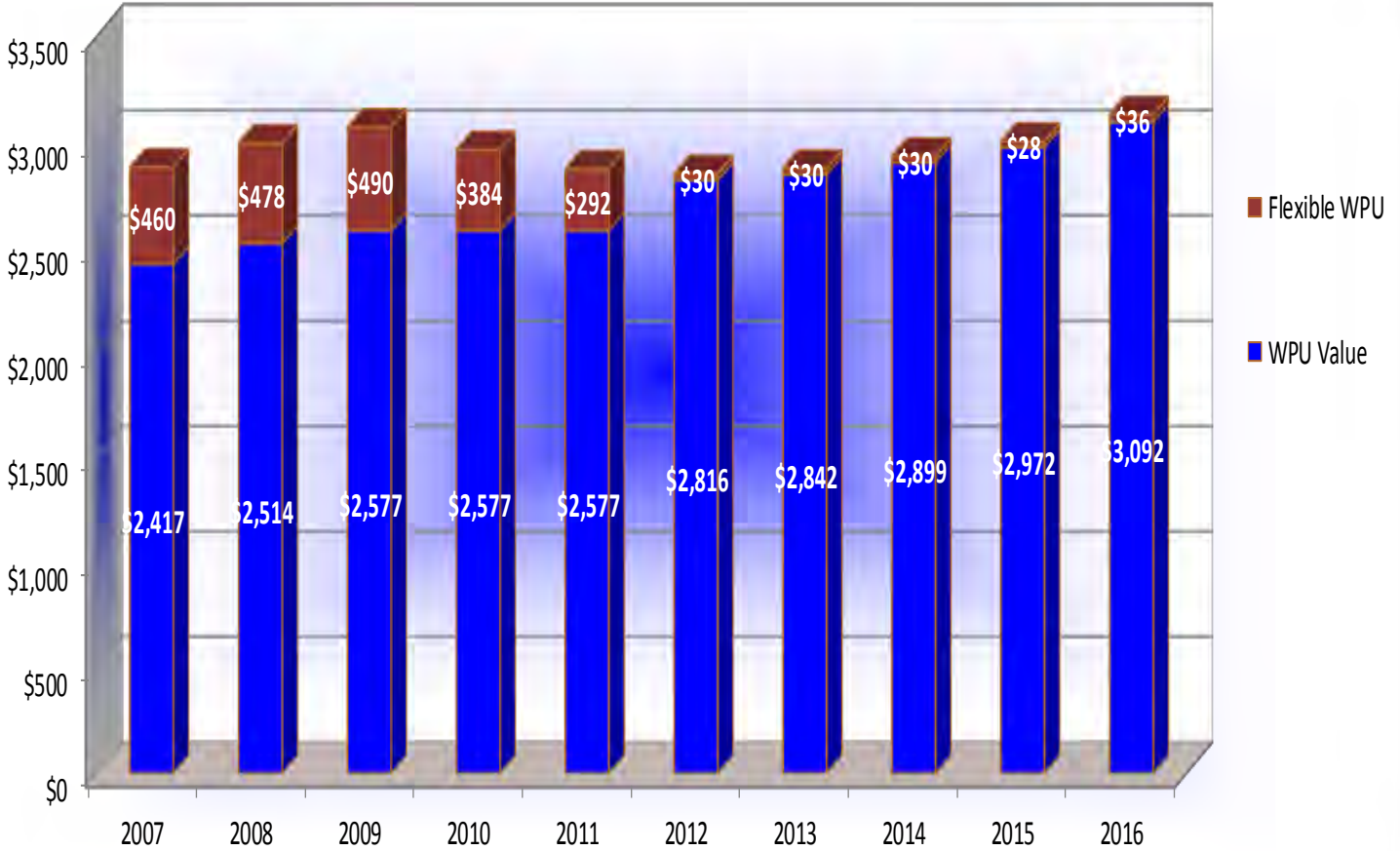
**Fiscal Years 2011-2012 through 2015-2016**

Funds	Actual	Actual	Actual	Final Budget	Budget	2015 vs. 2016 Change	
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Amount	Percent
General	\$209,878,396	\$218,085,371	\$220,335,982	\$225,167,282	\$236,256,841	\$11,089,559	4.93%
Capital Outlay	25,540,755	27,325,840	27,945,951	26,897,884	27,027,692	129,808	0.48%
Debt Service	24,948,456	24,172,712	25,126,294	26,408,841	27,910,727	1,501,886	5.69%
Nutrition	12,262,394	11,892,181	11,709,348	12,060,350	12,140,150	79,800	0.66%
Non K-12	7,964,681	6,610,813	5,680,081	5,856,030	-	(5,856,030)	(100.00%)
District Activity	7,256,900	7,644,035	10,275,511	11,326,090	11,392,837	66,747	0.59%
Community Developmen	7,359,379	7,755,013	8,174,385	8,851,919	8,896,180	44,261	0.50%
Canyons Foundation	283,041	419,264	527,961	500,000	500,000	-	0.00%
Employee Insurance	23,631,692	24,588,381	24,954,876	24,827,000	24,950,000	123,000	0.50%
<b>Total</b>	<b>\$319,125,694</b>	<b>\$328,493,610</b>	<b>\$334,730,389</b>	<b>\$341,895,396</b>	<b>\$349,074,427</b>	<b>\$7,179,031</b>	<b>2.10%</b>

Beginning in FY2015-2016 the Non K-12 fund will be included in the General Fund.

The Utah State Legislature increased the regular weighted pupil unit (WPU) value from \$2,972 to \$3,092 and the Special Education and Career and Technical add-on WPU values from \$2,726 to \$2,837. The Flexible Allocation WPU will increase from \$28 to \$36. 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 \$4.2 million. Capital Outlay Fund expenditures will decrease by \$11.8 million as the District completed the construction of the Mount Jordan rebuild. For 2015-2016 the re-builds of Midvale Middle and Butler Elementary will begin. Expenditures in the Debt Service Fund will increase by \$1.5 million as the District issued the final \$42 million of bonds from its 2010 authorization.

General Fund expenditures will increase by \$11.5 million due to salary increases for all employees and increases for utilities and school supplies. In addition, the Non-K12 fund will be combined with 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 2011-2012 through 2015-2016

Funds	Actual	Actual	Actual	Final Budget	Budget	2015 vs. 2016 Change	
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Amount	Percent
General	\$204,391,334	\$212,581,992	\$219,910,019	\$229,156,958	\$240,668,791	\$11,511,833	5.02%
Capital Outlay	99,518,578	127,614,203	42,314,715	73,574,104	61,767,394	(11,806,710)	(16.05%)
Debt Service	29,332,311	29,199,947	29,029,888	27,389,136	28,923,768	1,534,632	5.60%
Nutrition	11,882,888	11,712,329	11,833,616	12,978,870	12,953,324	(25,546)	(0.20%)
Non K-12*	6,817,804	6,746,259	7,112,915	6,040,228	-	(6,040,228)	(100.00%)
District Activity	7,245,964	7,396,606	9,641,340	11,291,144	11,352,250	61,106	0.54%
Community Development	7,359,379	7,755,013	8,174,385	8,851,919	8,896,180	44,261	0.50%
Canyons Foundation	510,784	635,089	633,221	702,579	704,075	1,496	0.21%
Employee Insurance	23,295,682	25,049,711	26,636,724	26,135,883	26,615,749	479,866	1.84%
<b>Total</b>	<b>\$390,354,724</b>	<b>\$428,691,149</b>	<b>\$355,286,823</b>	<b>\$396,120,821</b>	<b>\$391,881,531</b>	<b>(\$4,239,290)</b>	<b>(1.07%)</b>

\*Beginning in FY2015-2016 the Non K-12 fund will be included in the General Fund.

\*Note: At the end of fiscal year 2013-2014, the District reported \$7.5 million in State deferred revenues. About \$6 million of the deferred revenues are budgeted to be spent in the final revised budget; however, a similar amount of deferred revenue will likely be reported at the end of 2014-2015. 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 2015-2016 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 likely that an unassigned fund balance will occur during the 2015-2016 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 Nutrition, Capital Outlay, and Debt Service funds are restricted due to enabling legislation.

The District's overall fund balance will decrease by \$38.3 million. The Capital Outlay Fund balance will decrease \$31.2 million as bonds proceeds issued in previous years will be spent on rebuilding Midvale Middle and Butler Elementary. The fund balance in the General Fund is budgeted to decrease by \$4.6 million, however, due to conservative budget practices the actual decrease is expected to be somewhat less.

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

<b>General Fund Balance Classification</b>	
	<b>Amount</b>
Non-Spendable	
Inventories	\$1,759,722
Restricted	1,415,139
Committed	
Economic Stabilization	12,000,000
Retiree Benefits	22,988,000
Compensated Absences	1,142,763
Contractual Obligations	1,400,000
Assigned	25,098,843
Unassigned	-
<b>Total General Fund Balance</b>	<b>\$65,804,467</b>

## ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2011-2012 through 2015-2016

Funds	Actual	Actual	Actual	Final Budget	Budget	2015 vs. 2016 Change	
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Amount	Percent
General	\$69,647,792	\$74,845,253	\$74,792,946	\$70,403,492	\$65,804,467	(\$4,599,025)	(6.53%)
Capital Outlay	84,650,892	63,688,385	109,689,785	110,434,128	79,194,596	(31,239,532)	(28.29%)
Debt Service	3,007,969	2,980,734	2,372,797	2,192,502	2,179,461	(13,041)	(0.59%)
Nutrition	2,770,367	2,950,219	2,825,951	1,907,431	1,094,257	(813,174)	(42.63%)
Non K-12	1,307,888	1,172,442	-	-	-	-	(0.00%)
Community Development	-	-	-	-	-	-	(0.00%)
District Activity	4,071,278	4,318,707	4,952,878	4,987,824	5,028,411	40,587	0.81%
Canyons Foundation	391,549	481,642	594,260	607,261	590,261	(17,000)	(2.80%)
Employee Insurance	9,289,783	8,828,453	7,146,605	5,837,722	4,171,973	(1,665,749)	(28.53%)
<b>Total</b>	<b>\$175,137,517</b>	<b>\$159,265,835</b>	<b>\$202,375,222</b>	<b>\$196,370,360</b>	<b>\$158,063,426</b>	<b>(\$38,306,934)</b>	<b>(19.51%)</b>

Beginning in FY2015-2016 the Non K-12 fund will be included in the General Fund.

### Property Taxes

The tax rate for 2014-2015 will be 0.007859 or an increase of 0.000036 or 0.46% from the prior year rate. The increase is due to the State Legislature passing Senate Bill (SB) 97 which increases the basic rate to raise \$75 million statewide. This additional revenue will flow to school districts with low per-student assessed valuations as a means to equalize funding statewide. The passage of SB97 will cause a tax increase for nearly all Canyons property owners. The district paid less in county-wide equalization during 2014-2015 which will cause the Capital Outlay levy to decrease. If not for this adjustment, the impact of SB97 on taxpayers would be even greater. In addition to SB97, 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. Utah tax laws provide for a certified rate that generates the same revenues from one year to the next. 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 sixth consecutive year.



## ALL DISTRICT FUNDS-SUMMARY OF TAX LEVIES

Fiscal Years 2011-2012 through 2015-2016

Funds	Actual	Actual	Actual	Actual	Budget	2015 vs. 2016 Change	
	2011-2012*	2012-2013	2013-2014	2014-2015	2015-2016	Amount	Percent
<b>General Fund:</b>							
Basic Program	0.001591	0.001651	0.001535	0.001419	0.001736	0.000317	22.3%
Board Local Levy	0.001827	0.001881	0.001729	0.001614	0.001477	(0.000137)	(8.49%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001600	-	0.00%
<b>Capital Projects:</b>							
Capital Outlay	0.000928	0.001067	0.001028	0.000971	0.000827	(0.000144)	(14.83%)
Capital Equalization	0.000600	0.000600	0.000600	0.000600	0.000600	-	0.00%
<b>Debt Service:</b>							
General Obligation Debt	0.001619	0.001619	0.001619	0.001619	0.001619	-	0.00%
<b>Total</b>	<b>0.008165</b>	<b>0.008418</b>	<b>0.008111</b>	<b>0.007823</b>	<b>0.007859</b>	<b>0.000036</b>	<b>0.46%</b>

\*In 2012 six levies existed, for comparative purposes they are consolidated into the Board Local levy which became effective in 2013.

## 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 2011-2012 through 2015-2016

Funds	Actual	Actual	Actual	Final Budget	Budget	2015 vs. 2016 Change	
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Amount	Percent
Instruction	\$3,818	\$4,010	\$4,064	\$4,255	\$4,351	\$96	2.26%
Student Services	249	266	282	307	326	20	6.43%
Staff Services*	356	319	356	356	462	106	29.88%
District Administration	60	60	55	77	78	1	1.81%
School Administration	441	458	487	506	535	29	5.78%
Central Services	335	345	358	383	395	13	3.32%
Operations & Maintenance of Plant	643	665	704	701	714	14	1.97%
Student Transportation	202	216	223	222	233	11	4.72%
Community	-	-	-	-	10	10	n/a
<b>Expenditure per Student</b>	<b>\$6,103</b>	<b>\$6,340</b>	<b>\$6,530</b>	<b>\$6,805</b>	<b>\$7,094</b>	<b>\$290</b>	<b>4.26%</b>
Percent of Increase	n/a	3.89%	2.99%	4.21%	4.26%		
October 1 Enrollment	33,490	33,528	33,677	33,676	33,877	201	0.60%

\*Staff Services will increase due to the re-alignment of achievement coaches who previously were in instruction.

### General Fund Employees/Negotiations

Education, by its nature, is a labor intensive effort. Employee salaries and benefits comprise 86% of the General Fund expenditures. The District proudly reports that 68% of the budgeted FTE's (full-time equivalents) are instructing our students. While nearly another 10% are in the schools supporting our students and teachers (the student and staff support functions). The schedule on the next page shows the number contracted FTE's for each function in the 2015-2016 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 one contract day for professional development; a 2.15% cost-of-living adjustment; a \$1,000 bonus for teachers on the top step during 2015; no increase in insurance premiums; however, the insurance plan will be modified.

**CESPA** Fund step/lane increases; a 1.50% cost-of-living adjustment; implementation of a new salary schedule which equates to a 1.22% cost-of-living adjustment; no increase in insurance premiums; however, the insurance plan will be modified.

**General Fund Full-Time Equivalents (Contract Employees Only)**

Description	Budget 2015-2016	% of Total FTE	Description	Budget 2015-2016	% of Total FTE
<b>Instruction</b>			<b>School Administration</b>		
Traditional Elementary Teachers	621.8		Principals	44.5	
Traditional Middle School Teachers	308.6		Assistant Principals	44.0	
Traditional High School Teachers	376.9		Secretaries	98.1	
Special Education Teachers	215.3		<b>Total School Administration</b>	186.6	7.1%
CTE Teachers	22.5				
NCLB Teachers	18.4		<b>Central Services</b>		
Adult Ed/South Park Teachers	13.5		Asst. Superin. and Directors	15.8	
Other Certified Teachers	42.4		Accounting/Payroll Classified	9.0	
Special Education Classified Assistants	91.3		Human Resource Classified	7.0	
Other Classified Assistants	57.3		Purchasing/Warehouse Classified	25.0	
<b>Total Instruction</b>	1,768.0	67.6%	Information Systems Classified	42.0	
			Planning/Pub. Relations	4.0	
<b>Student Services</b>			<b>Total Central Services</b>	102.8	3.9%
Directors	2.5				
Guidance Counselors	55.1		<b>Supervisors</b>		
Nurses and Therapist	19.2		Supervisors	9.0	
Psychologists	40.8		Custodians	124.0	
Secretaries and Other Classified	4.0		Journeyman Laborers	45.0	
<b>Total Student Services</b>	121.6	4.7%	Secretaries	4.0	
			<b>Total Operations of Plant</b>	182.0	7.0%
<b>Staff Services</b>					
Directors	14.0		<b>Student Transportation</b>		
Specialists and Coordinators	39.3		Directors	1	
Achievement Coaches	40.6		Bus Drivers	92.8	
Librarians	13.0		Mechanics	8.0	
Secretaries and Other Classified	18.6		Dispatchers/Secretaries	5.0	
<b>Total Staff Services</b>	125.5	4.8%	Coordinators/Analysts/Trainers	8.5	
			<b>Total Student Transportation</b>	115.3	4.4%
<b>District Administration</b>					
Superintendent and Other Directors	7.0		<b>Total General Fund FTE's</b>		
Secretaries	5.0			2,613.8	100%
<b>Total District Administration</b>	12.0	0.5%			

### 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. 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. The major project for 2014-2015 was the construction for the Mount Jordan rebuild. The 2015-2016 budget will include the construction costs for the rebuilding of Butler Elementary and Midvale Middle. The engineering and design of the Alta View Elementary rebuild will also be included. The District has six major on-going construction projects that will occur or overlap during fiscal years 2014-2015 and 2015-2016. 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 Actual	2014-2015 Final Budget	2015-2016 Budget	2016-2017 Estimate	Opening Date
Corner Canyon High (new school)	May-2011	\$71,400,000	\$2,256,487	\$35,096,364	\$30,255,235	\$3,642,437	198,326	-	-	Aug 2013
Butler Middle School (rebuild)	Jun-2011	31,000,000	982,100	14,551,802	12,834,266	2,084,268	46,892	-	-	Aug 2013
Mount Jordan Middle (rebuild)	Jun-2013	41,500,000	-	-	133,680	7,645,661	33,720,659	-	-	Aug 2015
Midvale Middle (rebuild)	Jun-2015	43,000,000	-	-	-	-	4,160,000	19,500,000	19,340,000	Aug 2017
Butler Elementary (rebuild)	Jun-2015	18,500,000	-	-	-	-	1,050,000	17,450,000	-	Aug 2016
Alta View Elementary (rebuild)	Apr-2016	19,500,000	-	-	-	-	-	2,920,000	16,580,000	Aug 2017
<b>Total</b>		<b>\$224,900,000</b>	<b>\$3,238,587</b>	<b>\$49,648,166</b>	<b>\$43,223,181</b>	<b>\$13,372,366</b>	<b>\$39,175,877</b>	<b>\$39,870,000</b>	<b>\$35,920,000</b>	

Several other building and site improvements will be completed during 2015-2016 including adding artificial turf to the Brighton High football field and adding four classrooms to Midvale Elementary. The budget will include installing security vestibule doors at all elementary schools. Four 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

Over the past several years the District has made multiple energy efficient upgrades in order to reduce utility costs. During 2015-2016 additional upgrades will continue and will be funded from the Capital Outlay Fund. It's expected these upgrades will save \$260,000 in utility costs in the General Fund and the savings will continue for future years. The Midvale Middle swimming pool will be closing and a pool will not be included in the rebuild of the new middle school. The costs savings for not operating the pool will be approximately \$100,000.

### Debt Service Fund

In February 2003, voters approved the former Jordan School District (JSD) 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 for its share of the outstanding debt. The District refunded these bonds in April 2014 which will provide an annual savings of \$550,000. 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 all \$250 million of the bonds authorized from the June 2010 election. In April 2015, the District issued the final \$42 million of bonds at a true interest cost of 2.77%. All issued bonds have received an underlying rating of "Aaa" from Moody's and an "AAA" rating from Fitch, the highest possible for each.

For the fifth 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 \$0.8 million and \$1.0 million for fiscal years 2014-2015 and 2015-2016, respectively, will be required to service the debt payments.

The current unused legal debt capacity is estimated to be \$766.7 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 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, even during the economic recession.

The chart on the next page is a summary of all governmental fund budget expenditure forecasts for fiscal years 2016-2019. 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 2015-2016 through 2018-2019

<b>Funds</b>	<b>Budget 2015-2016</b>	<b>Forecast 2016-2017</b>	<b>Forecast 2017-2018</b>	<b>Forecast 2018-2019</b>
General	\$240,668,791	\$246,685,511	\$252,852,648	\$259,173,964
Capital Outlay	61,767,394	65,380,779	39,803,939	21,635,752
Debt Service	28,923,768	28,868,255	28,869,125	28,266,700
Nutrition	12,953,324	13,212,390	13,476,638	13,746,171
Community Development	8,896,180	9,118,585	9,346,550	9,580,214
District Activity	11,352,250	11,692,818	12,043,603	12,404,911
Canyons Foundation	704,075	725,197	746,953	769,362
<b>Total</b>	<b>\$365,265,782</b>	<b>\$375,683,535</b>	<b>\$357,139,456</b>	<b>\$345,577,074</b>

**Standardized Exams**

The District began administering American College Testing (ACT) series of standardized tests to assess student's college- and career-readiness. All 8<sup>th</sup> grade students are given the ACT Explore test, all 10<sup>th</sup> grade students are given the ACT PLAN test, and all 11<sup>th</sup> grade students are given the ACT test. The District will use these results to assess the student's progress toward college- and career-readiness.

Students statewide take the SAGE test and 2014 was the initial implementation. The SAGE tests collect data measuring academic achievement of students based on state standards in language arts, mathematics, and science.

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

<b>DISTRICT</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
English	60%	61%	68%	68%	<b>69%</b>
Mathematics	38%	39%	42%	38%	<b>39%</b>
Reading	53%	53%	55%	51%	<b>51%</b>
Science	28%	29%	30%	40%	<b>41%</b>

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

<b>DISTRICT</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
English	73%	74%	77%	79%	<b>73%</b>
Mathematics	38%	41%	41%	40%	<b>39%</b>
Reading	59%	60%	56%	49%	<b>48%</b>
Science	27%	34%	35%	44%	<b>44%</b>

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

<b>DISTRICT</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-2014</b>	<b>2014-2015</b>
English	70%	68%	73%	69%	<b>73%</b>
Mathematics	40%	31%	41%	43%	<b>44%</b>
Reading	52%	53%	55%	43%	<b>36%</b>
Science	22%	19%	25%	43%	<b>48%</b>

**Canyons School District  
Student Assessment of Growth and Excellence (SAGE) Results**

<b>All District Elementary Schools</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	<b>53%</b>	<b>55%</b>	<b>45%</b>
4	Language Arts	<b>50%</b>	<b>54%</b>	<b>42%</b>
5	Language Arts	<b>51%</b>	<b>53%</b>	<b>44%</b>
3	Math	<b>50%</b>	<b>57%</b>	<b>50%</b>
4	Math	<b>51%</b>	<b>59%</b>	<b>51%</b>
5	Math	<b>45%</b>	<b>53%</b>	<b>49%</b>
4	Science	<b>48%</b>	<b>54%</b>	<b>44%</b>
5	Science	<b>51%</b>	<b>57%</b>	<b>50%</b>



**Canyons School District  
Student Assessment of Growth and Excellence (SAGE) Results**

<b>All District Middle Schools</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	<b>52%</b>	<b>45%</b>	<b>44%</b>
7	Language Arts	<b>56%</b>	<b>53%</b>	<b>43%</b>
8	Language Arts	<b>51%</b>	<b>56%</b>	<b>43%</b>
6	Math	<b>36%</b>	<b>34%</b>	<b>38%</b>
7	Math	<b>53%</b>	<b>52%</b>	<b>46%</b>
8	Math	<b>46%</b>	<b>51%</b>	<b>42%</b>
6	Science	<b>51%</b>	<b>50%</b>	<b>47%</b>
7	Science	<b>51%</b>	<b>57%</b>	<b>45%</b>
8	Science	<b>57%</b>	<b>58%</b>	<b>47%</b>

**Canyons School District  
Student Assessment of Growth and Excellence (SAGE) Results**

<b>All District High Schools</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
9	Language Arts	<b>44%</b>	<b>50%</b>	<b>44%</b>
10	Language Arts	<b>46%</b>	<b>48%</b>	<b>46%</b>
11	Language Arts	<b>42%</b>	<b>45%</b>	<b>41%</b>
Secondary Math 1	Math	<b>38%</b>	<b>46%</b>	<b>40%</b>
Secondary Math 2	Math	<b>23%</b>	<b>35%</b>	<b>35%</b>
Secondary Math 3	Math		<b>43%</b>	<b>46%</b>
Biology	Science	<b>36%</b>	<b>46%</b>	<b>43%</b>
Chemistry	Science	<b>47%</b>	<b>45%</b>	<b>51%</b>
Physics	Science	<b>38%</b>	<b>41%</b>	<b>48%</b>

## 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, 2014. This was the fifth consecutive 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, 2015, 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, 2014. This was the fifth consecutive 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, 2015 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, 2014**

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 2014-2015.

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



A handwritten signature in black ink, reading 'Terrie S. Simmons'.

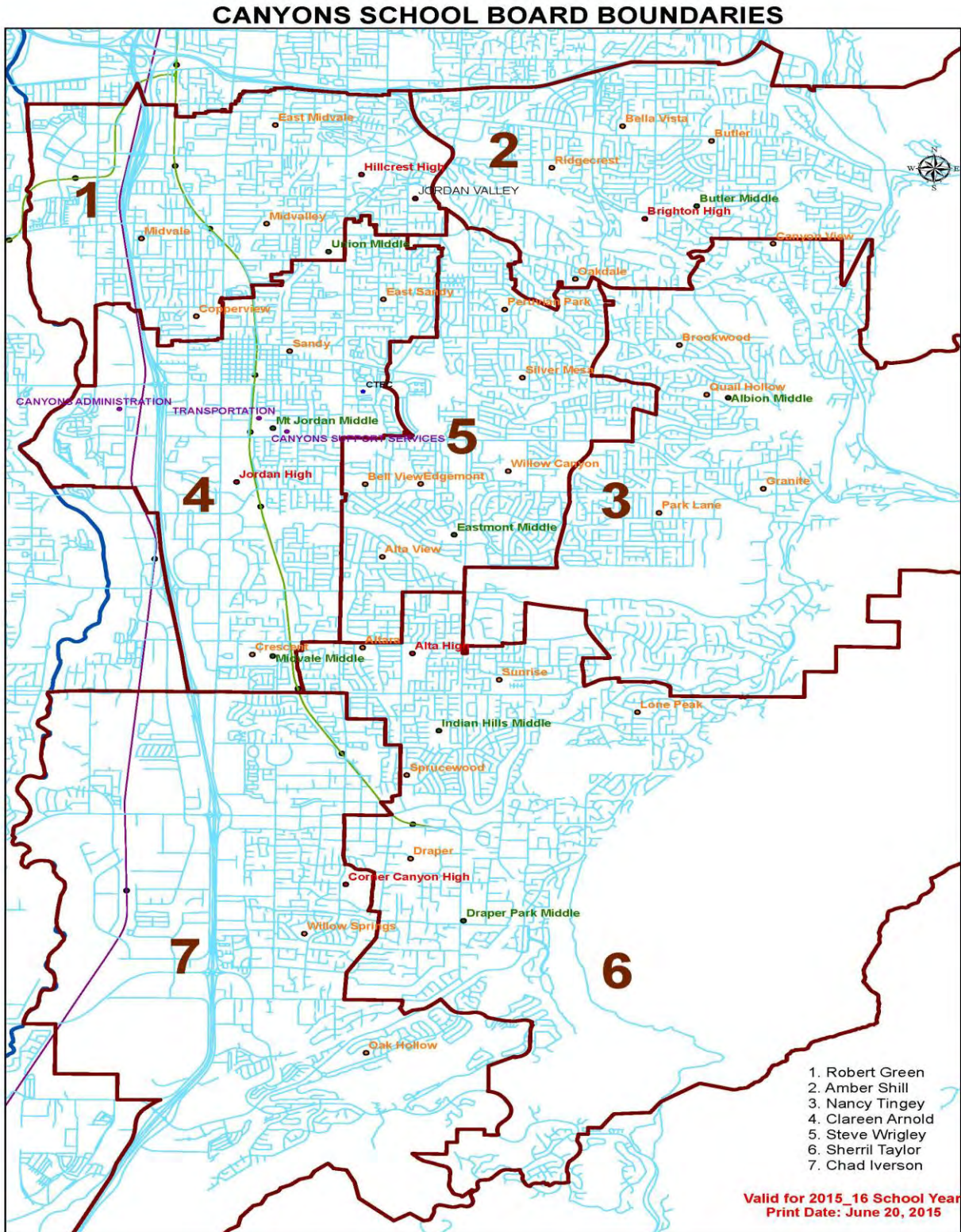
Terrie S. Simmons, RSBA, CSBO  
President

A handwritten signature in black ink, reading 'John D. Musso'.

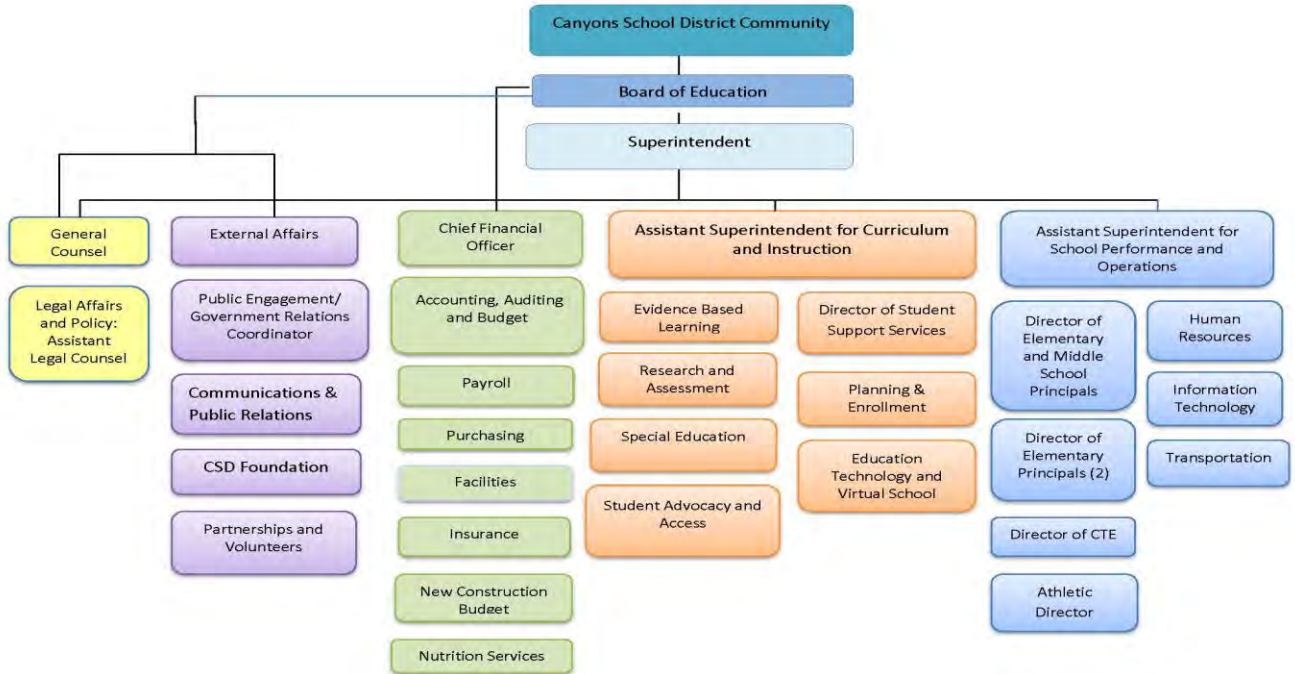
John D. Musso, CAE, RSBA  
Executive Director

## ORGANIZATION SECTION

School District Map



## Organizational Chart



\*This organizational chart is established with a clear understanding that communication will take place both vertically and horizontally. Board members have the right and authority to contact any administrator holding a position on this chart.

## 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 2015-2016 school year will be only the District's seventh 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 December 2014, was 3.7%.
- Latest estimate for per capita income is \$42,189
- Some of the largest taxpayers within the District include:
  - Larry H. Miller Group/Miller Family Real Estate (auto dealerships/entertainment)
  - South Towne Center (retail)
  - Becton Dickerson (manufacturer)
  - Rocky Mountain Power (utility)
  - Old Mill Corporate Center (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, 2015 enrollment is projected at 33,877. This is an increase of 201 students from Oct. 1, 2014, or about 0.60%. 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 and Instruction 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.

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

Fund	Fund Classification	Basis of Budgeting & Accounting	Measurement Focus	Primary Means of Spending Control
<b>Governmental Funds</b>				
General	General	Modified Accrual	Spending	Annual Operating Budget
Community Development Fund	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
<b>Proprietary Fund</b>				
Self-Insurance	Interneral Service	Accrual	Economic Resources	Annual Operating Budget

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 Community Development Fund is required by the State Auditor effective 2014-15. This fund reports the taxes collected and distributed for community development. 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 by 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:

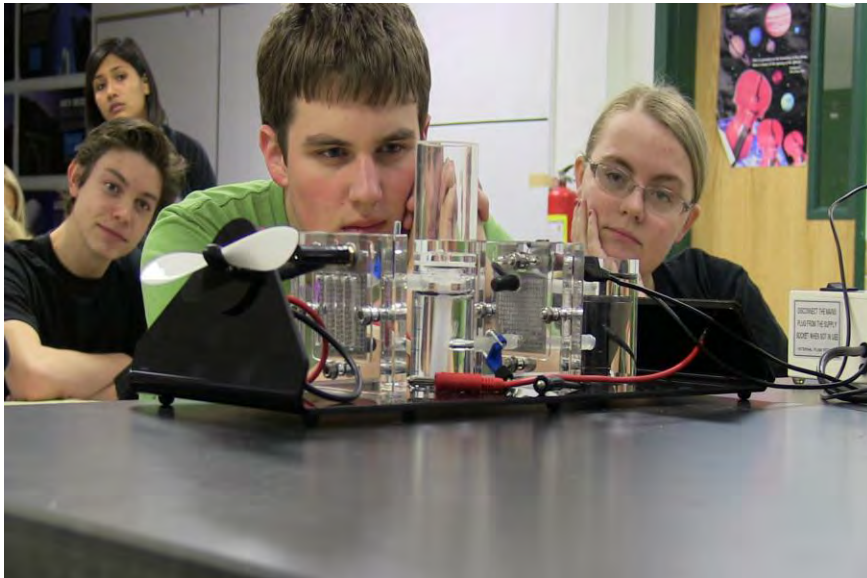
(a) the board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;

(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 committed 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 – The district’s cash complies with 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 District’s investment policy complies with the Money Management Act which 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.

- October - Capital budget request forms are issued to schools and department to prepare the capital budget requests.
- December - Capital budget requests received by Capital Committee from schools and departments.
- January - Capital committee makes recommendation on which capital projects to include in the budget.
- 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/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 2015-2016 fiscal year is funded by the State based upon the ADM from 2014-2015. 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 2015-2016 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 seven 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 12<sup>th</sup> grade. Restricted funds are provided for Special Education, Applied Technology Education, and Class Size Reduction. The WPU value for 2015-2016 increased to \$3,092, an increase of \$120 for all WPU funded items with the exception of the Special Education add-on and the CTE add-on, which increased to \$2,837 or \$111. The value of the Flexible WPU increased from \$28 to \$36.

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 0.001436 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 55% of the district's general fund is financed by state appropriations and 36% 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 Board of Education, Superintendent and Business Administrator 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 2014-2015 budget document received awards from both the GFOA and ASBO. This will be the sixth year the District has submitted for these

awards and it is anticipated that the 2015-2016 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 and District policy. 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 55% of the total General Fund revenue. Most of the state revenues are allocated based on student enrollment. 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 58.7% of the 2015-2016 total budget for all governmental funds and 85.9% 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 2015-2016 fiscal year. This is 1.9% increase over the previous year to allow for inflationary costs.

Benefit rates are budgeted on the following basis:

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

**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.

**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. Payments for development in the Community Development Fund is included here.

### **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 continuously developing and monitoring a 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 June 2010 bond election. The Superintendent has established a facility committee which intends to bring a project list and potential funding source to the Board during 2015-16 for their consideration.

Included in the 2015-16 budget are the following major projects:

- Mount Jordan Middle School** – This is a replacement of the old Mt. Jordan Middle School that was originally built in 1954. The new school will have a capacity of 1,100 students and will be built on the footprint of the old school and the Mount Jordan students have been 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.



- Midvale Middle School** – The original school built in 1955 will be replaced. The new school will open in August 2017 and will be built upon the footprint of the original school. The capacity of the new school will be 1,100 students. For the 2015-2016 and 2016-2017 school years, the students will be bussed to the old Crescent View Middle School. The new school will cost approximately \$43 million.



- Butler Elementary School** – The timeline for the Butler Elementary rebuild was advanced by one year and will open in August 2016. The new school will be built on the same site as the original building. Students will attend classes in the current building for the 2015-2016 school year. The new school will have a student capacity of 700 and will cost approximately \$18.5 million.



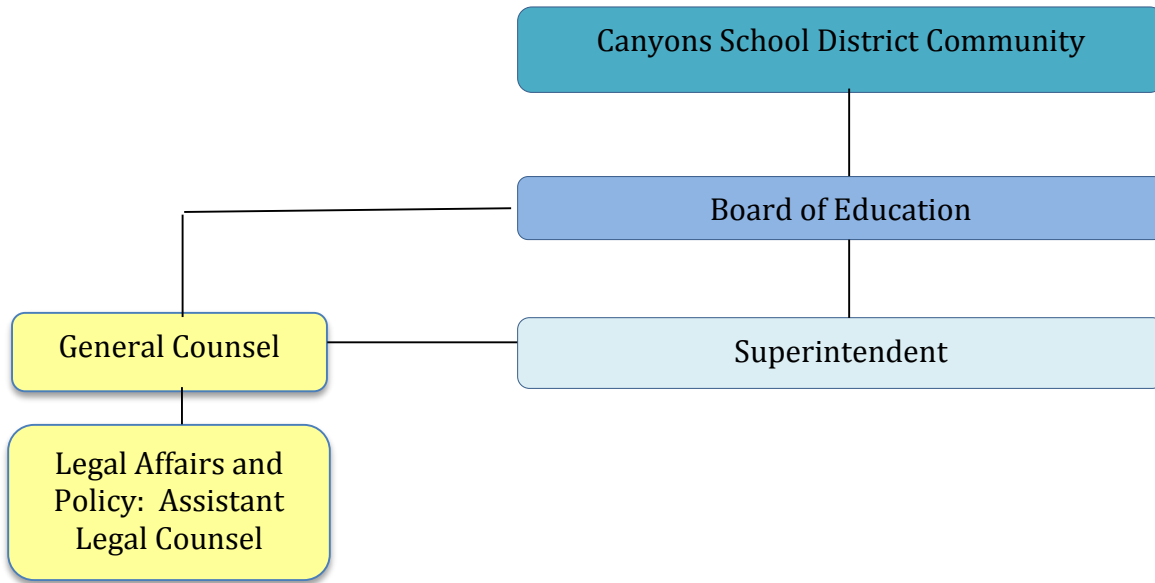
- Alta View Elementary School** – The timeline for this school was advanced by one year as well and will open in August 2017. Planning and engineer are currently underway with construction scheduled to begin in April 2016. The new school will be built adjacent to the original building and students will remain in that building. The estimated cost for the new school will be \$19.5 million.

The 2015-2016 Capital Budget will include other projects as well, such as adding four classrooms to the Midvale Elementary (\$1.4 million), adding artificial turf to the Brighton High football field (\$1.5 million) and installing security vestibule doors at all elementary schools (\$1.3 million).

## 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, 2015-2016 objectives, performance measurements, and budget summary.



*The Board of Education (011)*

FY 2016

# 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 prudently use taxpayer funds and provide leadership that is focused on increasing student achievement at all grade levels. The Board approves administrative appointments; adopts policies and administrative regulations to govern the operations of the district; meets regularly in open session to deliberate and conduct the public's business; maintains relationships with patrons through town hall constituency meetings; and advocates for the continued support of public education through positive relationships with state and municipal governments and the local business community.



### FY 2014-15 Accomplishments

- ✚ Approved a new elementary schedule for the 2015-16 school year
- ✚ Advanced the rebuilds for Butler Elementary and Alta View Elementary by one year each
- ✚ Granted the largest employee salary increase since the district's creation
- ✚ Held multiple town hall meetings in all precincts
- ✚ Held ground breaking ceremonies for the rebuilds of Midvale Middle and Butler Elementary

### FY 2015-16 Goals & Objectives

- ✚ Work with Dr. Briscoe to refine and move forward the Academic Plan and other instruction based initiatives
- ✚ Open the new Mount Jordan Middle School on-time and within budget
- ✚ Continue to strengthen working relationships with state legislators and community officials
- ✚ Review facility committee recommendations on future school facility projects

011 Board of Education	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	7.0	7.0	7.0	7.0	7.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	-	-	-	-	-	-	0.00%
<b>Total FTE</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 89,000	\$ 89,000	\$ 90,000	\$ 91,000	\$ 91,000	\$ -	0.00%
200-Benefits	133,166	122,776	108,064	79,916	79,916	-	0.00%
300-Purchased Services	12,824	15,220	35,467	10,000	10,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	26,562	20,647	33,505	37,650	37,000	(650)	(2.45%)
600-Supplies	6,517	12,665	10,231	12,000	12,000	-	0.00%
700-Equipment	-	4,431	-	5,000	5,000	-	0.00%
800-Other	12,300	56,220	37,232	20,000	20,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 280,368</b>	<b>\$ 320,959</b>	<b>\$ 314,499</b>	<b>\$ 255,566</b>	<b>\$ 254,916</b>	<b>\$ (650)</b>	<b>(0.25%)</b>

*Office of the Superintendent (014)*

FY 2016

# 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 2014-15 Accomplishments

- + Made multiple visits to all schools.
- + Established and oversaw a districtwide facility committee consisting of community members and district staff.
- + Oversaw a strong improvement in the State assessed school grades.
- + 72% of graduating seniors received Advanced and Honors high school diplomas.
- + Established a Board Policy Committee and completed several sections of the new manual.
- + Oversaw a new elementary school schedule task force consisting of parents and teachers.

### FY 2015-16 Goals & Objectives

- + Refine and improve upon academic plan.
- + Improve communication and coordination of departments.
- + Continue to update district policy and communicate policies to all stakeholders. Plan to have the new policy manual completed by September 2016.
- + Ensure needed supports for district and school administrators and teachers to make significant progress in academic achievement.
- + Evaluate all operations of the District, primarily the new elementary school schedule.

014 Superintendent	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
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%
<b>Total FTE</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 249,351	\$ 309,622	\$ 244,579	\$ 283,000	\$ 290,698	\$ 7,698	2.72%
200-Benefits	92,286	112,796	77,324	102,889	105,286	2,397	2.33%
300-Purchased Services	18,020	525	5,650	10,000	10,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	34,747	23,237	7,671	27,700	27,700	-	0.00%
600-Supplies	18,714	14,907	5,472	23,000	23,000	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	14,639	10,031	9,850	10,000	10,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 427,756</b>	<b>\$ 471,118</b>	<b>\$ 350,545</b>	<b>\$ 456,589</b>	<b>\$ 466,684</b>	<b>\$ 10,095</b>	<b>2.21%</b>

## Department of Legal Services (022) FY 2016

# Performance

## Spotlight

### Department Mission

To provide effective counsel, representation, and research to the Board of Education and District personnel on school district legal matters, as well as assistance in drafting policies, agreements and legal documents.

### Department Overview

The Department of Legal Services provides legal services for the District. The Department of Legal Services 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.

### 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.
- ✚ Policies reviewed and adopted by the Board of Education.

### FY 2014-15 Accomplishments

- ✦ Drafted and reviewed multiple agreements and contracts for the Board of Education.
- ✦ Drafted and reviewed Board Policy for new policy adoption: Board Governance, Finance and General Policy Sections.
- ✦ Conducted investigations of student and employee complaints of discrimination, harassment, and other grievances.
- ✦ Prepared Federal and State Discipline and Civil Rights reports.
- ✦ Oversaw creating and renewing ADA accommodation plans for employees.

### FY 2015-16 Goals & Objectives

- ✦ Continue legal review for agreements and contracts for the Board of Education
- ✦ Continue review of existing Board Policy for personnel, instruction, and student policies.
- ✦ Develop monthly discipline reporting assessments for individual schools for State Discipline reporting.
- ✦ Continue guidance to school administration regarding custody and guardianship issues
- ✦ Continue oversight and review of ADA accommodation for employees.

022 Department of Legal Services Description	2014-2015	2015-2016	2015 vs. 2016 Change	
	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	2.0	2.0	-	0.00%
Licensed	-	-	-	0.00%
ESP	1.0	1.0	-	0.00%
<b>Total FTE</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 265,894	\$ 274,341	\$ 8,447	3.18%
200-Benefits	104,927	107,558	2,631	2.51%
300-Purchased Services	30,000	30,000	-	0.00%
400-Purchased Property Services	-	-	-	0.00%
500-Other Purchased Services	6,600	6,600	-	0.00%
600-Supplies	13,200	15,200	2,000	15.15%
700-Equipment	15,000	15,000	-	0.00%
800-Other	2,000	2,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 437,621</b>	<b>\$ 450,700</b>	<b>\$ 13,079</b>	<b>2.99%</b>

The department was reorganized in 2015, comparisons to previous years are not applicable.

External Affairs

Government  
Relations

Communications  
&  
Public Relations

CSD Foundation

Partnerships and  
Volunteers

## *External Affairs/Government Relations (021)*

FY 2016

# 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 External Affairs Director supervises the support staff for the Board of Education, including Communications and Public Engagement, as well as oversees the operations of the Canyons Education Foundation.

External Relations maintains relationships with all elected officials on behalf of Canyons District and the Canyons Board of Education. External Relations also maintains community relations with stakeholders on behalf of the Board of Education.

### 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.

Serves as lead negotiator with Canyons Education Association.

## **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.

Serve as the liaison to the PTA attending all Region and Council meetings and assisting with training. Serve on Utah PTA Legislative Action Committee. Work with the Utah State LAND Trust Office for training and legislative action; serves on Utah Association of School Community Councils and the Utah Trust Advisory Council.

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. Assists with logistics at events that involve Board of Education attendance.

Special assignments as requested by Board of Education, Superintendent and External Affairs Director. Serves as team lead for the Canyons Education Foundation staff.

Communications, Canyons Education Foundation/Partnerships and Volunteer Coordinator see individual sections.

## FY 2014-15 Achievements

- ✚ Successful 2015 Legislative session
  - Public Education received among the largest increases of all public entities@4%
  - 2% growth funded
  - Charter school finance revisions passed at 25% instead of 50% or 75%
  - Managed to come to compromise on sun-setting of county equalization, allowing CSD to keep last passed tax rate + growth
  - Defeated dual enrollment amendments which would have cost CSD \$400,000
  - Raised cap on LAND Trust distribution to 3%
- ✚ Public Engagement assisted with ongoing support of three schools with community issue resolution
- ✚ Successful employee negotiations
- ✚ Successfully hired new Canyons Education Foundation Development Officer
- ✚ Revamped training for School Community Councils and improved LAND Trust compliance

## FY 2015-16 Goals & Objectives

- ✚ Assist the Board with patron communications and relationships
- ✚ Maintain relationships with cities within the District boundaries
- ✚ Protect the school district during the 2016 Legislative session
- ✚ Continue to establish and maintain relationships with legislative delegation & other elected bodies
- ✚ Assist with logistics and communication of legislative town hall meetings
- ✚ Oversee operations of Canyons Education Foundation
- ✚ Oversee hiring and job reorganization of Canyons Education Foundation Partnership and Volunteer Coordinator
- ✚ 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 Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	2.0	2.0	2.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	4.1	3.1	3.0	1.0	1.0	-	0.00%
<b>Total FTE</b>	<b>5.1</b>	<b>4.1</b>	<b>5.0</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>(0.00%)</b>
100-Salary	\$ 328,954	\$ 369,178	\$ 581,452	\$ 422,883	\$ 443,211	\$ 20,328	4.81%
200-Benefits	103,284	105,237	170,428	121,341	125,207	3,866	3.19%
300-Purchased Services	6,214	16,678	19,368	15,000	20,000	5,000	33.33%
400-Purchased Property Services	2,150	2,150	-	2,500	2,500	-	0.00%
500-Other Purchased Services	3,416	2,058	9,022	8,000	7,000	(1,000)	(12.50%)
600-Supplies	3,471	3,746	13,816	17,300	11,500	(5,800)	(33.53%)
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	-	-	406	200	200	-	0.00%
<b>Total Expenses</b>	<b>\$ 447,488</b>	<b>\$ 499,047</b>	<b>\$ 794,492</b>	<b>\$ 587,224</b>	<b>\$ 609,618</b>	<b>\$ 22,394</b>	<b>3.81%</b>

Legislative Financial Performance Measures	Saved the District	Gained the District
Minimal School Program increase of 4%		\$4.5 million
Growth funded at 2%		
Charter school finance amendments passed at 25% instead of 50 or 75%	Approx. \$1.5 million per year	
Improvement in school grading systems		More flexibility in determining outcomes
Ensured that county wide equalization will end in December 31, 2016	Approx. \$2.1 million/year	
Defeated \$500/home school student out of tax dollars		



# Department of Communications (051)

FY 2016

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

The Department of Communications is an information resource for schools, employees, and the community at large. The department includes the official spokespersons for the Board of Education and District Administration, who respond to news media, public information and government records requests. The department also is responsible for the CSD logo, website, and assisting schools on website presentation; customer service assistance and training, supervision of the Front Desk, switchboard and call centers; employee and community newsletters and marketing materials; the official social media pages; the planning and execution of major District and Board events; and the development of strategic and crisis communication plans.

#### Key Outcome Measures

- ✚ Web and Social Media Engagement
- ✚ Increased community and employee understanding about District events and activities
- ✚ Quantifiable increase in positive traditional media coverage about CSD accomplishments
- ✚ Dovetail communication plans with academic initiatives

### FY 2014-15 Accomplishments

- ✚ Updated the District Web site to improve mobile capabilities, data speed and branding opportunities
- ✚ Provided crisis communication guidance for major incidents
- ✚ Assisted with the internal and external introduction of the new superintendent
- ✚ 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 2015-16 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
- ✚ Create a message calendar to ensure timely and accurate delivery of information through various communication channels
- ✚ Reintroduce plan to streamline internal communication with a new intranet
- ✚ Increase patron understanding of and engagement in district issues and accomplishments
- ✚ Increase employee engagement and understanding of district issues and accomplishments

051 Communications	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	3.0	3.0	2.0	2.0	2.0	-	0.00%
<b>Total FTE</b>	<b>5.0</b>	<b>5.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 412,137	\$ 417,477	\$ 375,910	\$ 370,821	\$ 381,543	\$ 10,722	2.81%
200-Benefits	154,750	162,058	142,607	133,514	136,398	2,884	2.11%
300-Purchased Services	5,440	11,220	7,519	12,000	12,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	29,985	42,689	42,484	38,530	38,000	(530)	(1.39%)
600-Supplies	30,252	41,672	28,151	39,500	39,500	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	1,428	2,435	274	700	700	-	0.00%
<b>Total Expenses</b>	<b>\$ 633,992</b>	<b>\$ 677,552</b>	<b>\$ 596,945</b>	<b>\$ 595,065</b>	<b>\$ 608,141</b>	<b>\$ 13,076</b>	<b>2.20%</b>

*Department of Communications* FY 2016

# 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 Office of Communications provides timely information in various formats and platforms.

The monthly printed newsletter, CSD2U, is mailed to parents of Canyons students to spotlight achievements and advancements of the Canyons District community. We continue to emphasize content that parents and employees in surveys and focus groups have told us they would like to see in marketing materials. We also will continue to provide annual printed updates regarding the accomplishments and vision Canyons School District to all CSD taxpayers.

The office also aims to create brand awareness, build relationships, and engage internal and external audiences through the creation of weekly newsletters to the Board of Education, Principals and Administrators; a twice-monthly newsletter, called iKnow, is written, edited, designed and distributed to employees; and quarterly newsletters to PTA presidents and members of School Community Councils.

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 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.

*Canyons Education Foundation*  
*(075)*

FY 2016

# 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 works to cultivate ideas, motivate participation and encourage monetary or in-kind contributions. A governing board of community leaders and local volunteers provides organizational oversight with assistance from dedicated district employees.

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.

## Fundraising Initiatives

- Fund College Scholarships for all five CSD high schools and Entrada adult high school
- Award grants to teachers for curriculum and professional development
- Support S.T.E.A.M curriculum (science, technology, engineering, environment, math, as well as arts integration)
- Support for students with special needs
- Provide Medical assistance for students with special circumstances
- Sponsorships for First Robotics and Lego League Teams
- Engage district employees to raise money for students living in transition or in-shelter
- Partner 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 2014-15 Accomplishments

- ✦ Raised \$53K at 2014 Golf Tournament.
- ✦ Raised \$54K at S.T.E.A.M. Gala.
- ✦ Increased S.T.E.A.M. curriculum funding to \$297K.
- ✦ Awarded \$90K for teacher innovation grants in S.T.E.A.M.
- ✦ Funded \$8,000 for equipment at Jordan Valley School – lift and harnesses to assist students to independently stand and sit.
- ✦ Developed donor database to streamline donation records, provide easy access to information, and create timely reporting. Savings of \$4,800 yearly.
- ✦ Initiated Foundation College Scholarship program - awarded seven student scholarships totaling \$8,500.
- ✦ Implemented the Peachjar electronic flyer system – eliminating paper flyers to parents, streamlining approvals, and extending flyers to secondary schools.
- ✦ Empowered Foundation Board with a focus on redevelopment, member strengths and organizational commitments.
- ✦ Established a Foundation Finance Committee to oversee investments and review requests for funding.
- ✦ Worked with district accounting staff to improve accuracy of financial statement reporting.
- ✦ 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.

## FY 2015-16 Goals & Objectives

- ✦ Provide continued support for college scholarships, STEAM, and student services through fundraising events, relationship development, and grant writing.
- ✦ Fundraise for Teacher Innovation Grants and the District Foundation Endowments.
- ✦ Establish a strategic marketing plan to increase Foundation visibility, raise awareness, and share relevant information.
- ✦ Implement a comprehensive social media plan and calendar to effectively reach donors on Facebook, LinkedIn and other popular platforms.
- ✦ Continue Foundation Board development to better utilize board member competencies and increase member participation.
- ✦ Grow Canyons Deals and Classroom Resources programs to provide more offerings and resources to employees and patrons of the district from our business partners.
- ✦ Work with EBL to seek grant funding and corporate donations for STEAM.
- ✦ 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.
- ✦ Establish MOU's for Alumni Associations establishment at our high schools.

075 Education Foundation	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	2.0	2.0	2.0	2.0	1.0	(1.0)	(50.00%)
Licensed	-	-	-	-	-	-	0.00%
ESP	-	-	-	-	1.0	1.0	100.00%
<b>Total FTE</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 188,912	\$ 215,757	\$ 146,895	\$ 125,730	\$ 103,996	\$ (21,734)	(17.29%)
200-Benefits	63,270	72,508	54,274	53,899	47,129	(6,770)	(12.56%)
300-Purchased Services	3,232	1,183	1,003	3,000	3,000	-	0.00%
400-Purchase Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	6,169	10,664	2,649	25,150	25,150	-	0.00%
600-Supplies/Food	244,465	333,473	423,054	490,500	520,500	30,000	6.12%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	4,736	1,504	5,346	4,300	4,300	-	0.00%
<b>Total Expenses</b>	<b>\$ 510,784</b>	<b>\$ 635,089</b>	<b>\$ 633,221</b>	<b>\$ 702,579</b>	<b>\$ 704,075</b>	<b>\$ 1,496</b>	<b>0.21%</b>

# Canyons Education Foundation

FY 2016

# 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 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016 Target
Fund Raising Events (Net Revenue)					
Annual Golf Tournament	\$ 53,000	\$ 71,000	\$ 60,000	\$ 53,000	\$ 65,000
STEAM Gala fundraiser	n/a	\$ 72,000	\$ 63,000	\$ 54,000	\$ 65,000
Scholarships	n/a	n/a	n/a	\$ 17,000	\$ 25,000
Establishment of a Donor Database	Yes	Yes	Yes	Yes	Yes
Foundation Innovation Grants	\$ 50,000	\$ 70,000	\$ 92,000	\$ 90,000	\$ 95,000



CFO

Accounting,  
Auditing and  
Budget

Payroll

Insurance

Purchasing

Facilities

New Construction  
Budget

Nutrition Services

*Business Administrator/CFO (015)*

FY 2016

# 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 aspects (including purchasing), facilities, new construction and the child nutrition operations of the District. 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

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 2014-2015 Accomplishments

- ✚ Received the GFOA Distinguished Budget Presentation Award for FY 2015
- ✚ Received the ASBO Meritorious Budget Award for FY 2015
- ✚ Received AAA ratings from both Moody's Investment Services and Fitch Ratings for \$42 million in bonds issued in April 2015
- ✚ Substantially completed the rebuild of Mount Jordan Middle within budget. School will open as scheduled in August 2015.

### FY 2015-2016 Goals & Objectives

- ✚ Receive the GFOA and ASBO budget and financial reporting awards
- ✚ In coordination with Districtwide Facility Committee, provide Board with possible future bond scenarios
- ✚ Complete construction of Butler Elementary and begin construction for Alta View Elementary
- ✚ Improve school lunch participation rate

015 Business Administrator	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	2.0	1.0	1.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	1.0	-	-	-	-	-	0.00%
<b>Total FTE</b>	<b>2.0</b>	<b>1.0</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 199,812	\$ 216,200	\$ 365,276	\$ 166,000	\$ 169,600	\$ 3,600	2.17%
200-Benefits	83,065	86,815	137,876	59,076	60,482	1,406	2.38%
300-Purchased Services	318,269	181,694	164,913	160,000	160,000	-	0.00%
400-Purchased Property Services	24,000	24,000	24,129	24,000	24,000	-	0.00%
500-Other Purchased Services	20,299	24,115	8,822	36,475	28,925	(7,550)	(20.70%)
600-Supplies	60,360	51,288	675	56,900	56,900	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	1,009	3,477	1,430	4,000	4,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 706,815</b>	<b>\$ 587,589</b>	<b>\$ 703,121</b>	<b>\$ 506,451</b>	<b>\$ 503,907</b>	<b>\$ (2,544)</b>	<b>(0.50%)</b>

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

*Department of Accounting,  
Budgeting, and Auditing (083)*

FY 2016

**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 relationships with vendors through timely payment of invoices; otherwise they may not wish to conduct business with the 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 1,500 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. Also, the department manages a time keeping system for 2,000 hourly employees. The assistant director of accounting and four 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 process and pay District invoices. The staff inputs over a 1,000 invoices weekly and reviews and posts to Skyward (the District's financial system) 2,000 monthly credit card payments. Two 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 train secretaries at school and district locations, and review 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 2014-2015 Accomplishments

- ✚ Implemented an on-line time clock system in all schools for hourly workers
- ✚ FY 2013-2014 Comprehensive Annual Financial Report received the GFOA and ASBO award for financial reporting
- ✚ FY 2014-15 Comprehensive Annual Budget Report received the GFOA and ASBO award for budgeting
- ✚ Received an unqualified opinion from the external auditor for FY 2013-2014 with no findings in management letter
- ✚ Fully complied with Affordable Care Act requirements
- ✚ Developed a District Wellness Policy

### FY 2015-2016 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
- ✚ Eliminate 50% of remaining timesheets using the on-line time clock system
- ✚ Pilot a program to eliminate an elementary school checking account
- ✚ Change the payroll system from issuing payroll checks monthly to twice monthly

083 Accounting Services	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	2.0	1.0	2.0	2.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	12.0	12.0	12.0	12.0	12.0	-	0.00%
<b>Total FTE</b>	<b>14.0</b>	<b>14.0</b>	<b>13.0</b>	<b>14.0</b>	<b>14.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 740,279	\$ 761,334	\$ 667,418	\$ 819,182	\$ 866,513	\$ 47,331	5.78%
200-Benefits	287,702	328,880	260,252	346,926	361,101	14,175	4.09%
300-Purchased Services	182,310	199,515	10,736	12,000	12,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	5,638	5,867	7,874	17,900	17,900	-	0.00%
600-Supplies	19,207	17,560	26,195	29,270	29,270	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	57,436	55,079	74,085	85,000	85,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 1,292,571</b>	<b>\$ 1,368,235</b>	<b>\$ 1,046,560</b>	<b>\$ 1,310,278</b>	<b>\$ 1,371,784</b>	<b>61,506</b>	<b>4.69%</b>

\*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 2016

## Performance

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

## Report

Performance Measure	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016 Target
Bond ratings for general obligation bonds					
Fitch Ratings	AAA	AAA	AAA	AAA	AAA
Moody's Investor Services	AA+	AAA	AAA	AAA	AAA
Receive "clean" audit report from independent CPA Firm and less than two findings (number of consecutive years)	3	4	5	6	7
Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting (number of consecutive years)	3	4	5	6	7
Receive the ASBO Certificate of Excellence in Financial Reporting (number of consecutive years)	3	4	5	6	7
Receive the GFOA Distinguished Budget Presentation Award (number of consecutive years)	2	3	4	5	6
Receive the ASBO Meritorious Budget Award (number of consecutive years)	2	3	4	5	6
Number of school audits completed annually	33	31	33	33	33
Invoices processed per FTE clerk	13,066	12,601	12,497	13,187	13,100
Percent of vendor invoices paid within 30 days	97%	97%	98%	98%	98%
Investment Income Generated	\$ 3,027,413	\$ 3,033,938	\$ 2,528,914	\$ 2,032,000	\$ 2,152,500
Participants in "Maintain Don't Gain"	478	330	291	350	375



## Department of Purchasing and General Services (086, 087)

FY 2016

# 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 2014-2015 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.
- ✚ Enhanced our product offerings and service available from the Copy Center
- ✚ Assisted several schools with mailings saving time and dollars by enhancing compliance to USPS regulations.
- ✚ Implemented an on-line purchase card reconciliation process saving 1-2 days of inputting data

### FY 2015-2016 Goals & Objectives

- ✚ Reduce average time from requisition input to issuing the purchase order
- ✚ Complete installation of furniture and equipment for Mount Jordan Middle. Order furniture for new Butler Elementary.
- ✚ 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	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
	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	24.0	24.0	25.0	25.0	25.0	-	0.00%
<b>Total FTE</b>	<b>25.0</b>	<b>25.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 1,034,657	\$ 1,156,381	\$ 1,231,086	\$ 1,291,957	\$ 1,334,916	\$ 42,959	3.33%
200-Benefits	444,536	512,523	555,707	564,848	577,057	12,209	2.16%
300-Purchased Services	29,551	4,805	10,390	10,000	10,000	-	0.00%
400-Purchased Property Services	9,042	9,911	6,787	10,000	10,000	-	0.00%
500-Other Purchased Services	43,354	145,941	52,369	95,900	95,900	-	0.00%
600-Supplies	50,663	190,264	124,014	150,500	150,500	-	0.00%
700-Equipment	38,769	10,994	24,655	33,000	38,000	5,000	15.15%
800-Other	-	-	815	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$ 1,650,573</b>	<b>\$ 2,030,819</b>	<b>\$ 2,005,823</b>	<b>\$ 2,156,205</b>	<b>\$ 2,216,373</b>	<b>\$ 60,168</b>	<b>2.79%</b>

# Purchasing and General Services

## FY 2016 Performance

## 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	FY 2015-2016 Target
Estimated savings from bid process	\$ 1,700,000	\$ 2,500,000	\$ 2,600,000	\$ 2,800,000	\$ 2,800,000
Total Spent - purchase card	\$ 3,729,513	\$ 3,833,808	\$ 4,446,976	\$ 4,864,966	\$ 5,000,000
Transactions on purchase card	23,487	26,963	26,610	27,500	28,000
Pcard rebate - revenue	\$ 43,597	\$ 49,450	\$ 52,650	\$ 62,000	\$ 65,000
Surplus/Recycling revenues	\$ 43,764	\$ 74,563	\$ 77,989	\$ 80,000	\$ 80,000
ISC vists (est)	3,100	3,500	3,200	3,250	3,300
ISC sales	\$ 30,587	\$ 31,708	\$ 30,616	\$ 32,000	\$ 32,000
Copy Center orders	614	941	1,438	1,502	1,600
Copy Center turnaround time in days	2	1.5	1.5	1.5	1.5
Copy Center sales	\$ 62,079	\$ 139,392	\$ 209,842	\$ 215,000	\$ 217,500
Estimated savings - Copy Center	\$ 26,605	\$ 60,000	\$ 70,000	\$ 73,000	\$ 73,000
Total value of warehouse orders delivered	\$ 1,454,956	\$ 1,502,655	\$ 1,530,401	\$ 1,570,000	\$ 1,600,000

# Department of Facilities Services (078, 079)

FY 2016

## 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 Services Department is responsible for the following:

- Construction
- Custodial & Grounds
- Maintenance
- Energy & Utilities
- Risk Management & Safety
- Facility Scheduling
- 24-hour Alarm and Security
- After-hours Maintenance

#### Key Outcome Measures

- ✚ Increase the productivity and efficiency of our maintenance staff by updating and improving our work order management system by improving response time.
- ✚ 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.

**After-Hour Maintenance Services** – This service 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 2014-2015 Accomplishments

- + The completion of a major remodel and site upgrade at Alta High including four new tennis courts, and converting the shop area to art and other classrooms.
- + Updated our long range capital facilities plan.
- + Programmed and designed the new Butler Elementary and Midvale Middle Schools in preparation for construction to begin the summer of 2015.
- + Successfully developed and implemented a pilot program to centralize the management of our custodial services in many of the schools.
- + Finalized the development and implementation of E-Builder, the construction management program which will be utilized for tracking all bond and capital projects.
- + Completion of the new Brighton High soccer field and associated improvements.
- + The completion of numerous capital projects district-wide.
- + Eight schools were nationally recognized for Energy Star for their energy efficiency.

### FY 2015-2016 Goals & Objectives

- + Construction of the new Butler Elementary with a scheduled opening of July 2016.
- + Construction of the new Midvale Middle School over the next two years.
- + Continue with the programming and design of the new Alta View Elementary with construction beginning in the spring of 2016.
- + Continue addition of security doors throughout deficient elementary schools.
- + Addition of four new classrooms at Midvale Elementary.
- + Installation of artificial turf on the Brighton High football field.
- + Complete the approved small capital projects including boiler replacements at Midvalley and Peruvian Park, and upgrades at Jordan High.
- + Additional elementary schools to be recognized by Energy Star for being in the top 25% energy efficient schools in the United States.
- + Continue the implementation of centralizing custodial supervision.

078/079 Facilities & Maintenance/Custodial Description	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	183.0	185.0	194.0	190.0	189.0	(1.0)	(0.53%)
<b>Total FTE</b>	<b>185.0</b>	<b>187.0</b>	<b>196.0</b>	<b>192.0</b>	<b>191.0</b>	<b>(1.0)</b>	<b>(0.52%)</b>
100-Salary	\$ 7,600,687	\$ 7,689,701	\$ 8,230,963	\$ 8,102,562	\$ 8,394,622	\$ 292,060	3.60%
200-Benefits	2,982,786	3,095,294	3,347,760	3,510,433	3,589,735	79,302	2.26%
300-Purchased Services	111,485	108,477	74,892	90,000	95,000	5,000	5.56%
400-Purchased Property Services	461,860	647,722	694,148	775,000	800,000	25,000	3.23%
500-Other Purchased Services	88,129	98,893	114,746	65,200	52,000	(13,200)	(20.25%)
600-Supplies	2,129,691	2,269,907	2,379,438	2,225,564	2,232,943	7,379	0.33%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	-	-	110	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$13,374,638</b>	<b>\$13,909,994</b>	<b>\$14,842,057</b>	<b>\$14,768,759</b>	<b>\$15,164,300</b>	<b>\$395,541</b>	<b>2.68%</b>

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 2016

## 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 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
					Target
Number of buildings	50	48	48	48	49
Total lawn acres	332.83	334.03	347.6	350.06	350.06
Total building square footage	5,034,941	4,904,847	5,290,622	5,285,859	5,450,232
Water usage per square foot	\$0.30	\$0.31	\$0.30	\$0.31	\$0.31
Gas usage per square foot	\$0.30	\$0.31	\$0.30	\$0.31	\$0.31
Electrical usage per square foot	\$0.94	\$1.00	\$0.98	\$0.98	\$0.97
Average cost per workers comp claim	\$3,027	\$3,261	\$3,250	\$2,629	\$3,059
Workers comp claims per year	186	184	173	175	170
Workers comp cost per year	\$562,937	\$618,464	\$562,234	\$460,000	\$520,000
Liability claims filed per year	31	29	30	30	27
Custodial salary costs per square foot	\$1.55	\$1.60	\$1.62	\$1.64	\$1.63
Custodial supplies per square foot	\$0.11	\$0.14	\$0.13	\$0.12	\$0.12
Total acreage per Grounds FTE	33.28	33.40	34.76	35.01	35.01
Total square ft per Maintenance FTE	119,880	116,782	125,967	125,854	129,767
Maintenance salary costs per square foot	\$0.52	\$0.56	\$0.53	\$0.54	\$0.55



*Department of Nutrition Services* FY 2016  
(074)

# 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-in-the classroom program for 2015-16 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.
- ✚ Comply with the Smart Snack Rule from USDA.
- ✚ Comply with new professional standards rule for meal programs from USDA
- ✚ Maintain the \$0.06 reimbursement for meals provided at lunch.

**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.

**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.

**Smart Snack Rule**

The health of today's school environment continues to improve. Students at Canyons School District are now offered healthier school meals with more fruits, vegetables and whole grains through the National School Lunch Program and the School Breakfast Program. The Smart Snack in School standards published by USDA builds on those healthy advancements by ensuring that all other snack foods and beverages available for sale to students in school are tasty and nutritious.

**Professional Standards**

USDA established minimum professional standards for school nutrition personnel who manage and operate the National School Lunch and School Breakfast Programs. The new rule also institutes hiring standards for the selection of State and local school nutrition program directors; and requires all personnel in these programs to complete annual continuing education/training. This rule responds to amendments made by section 306 of the Healthy, Hunger-Free Kids Act of 2010. The rule helps us provide consistent, national standards for school nutrition professionals and staff. The principal benefit of the rule is to ensure that key school nutrition personnel are meeting minimum professional standards in order to adequately perform the duties and responsibilities of their positions.

**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.

**Nutrition Education**

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.

**Free and Reduced lunch application**

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.

**Marketing Promotion**

Nutrition Services has a yearly theme to promote school meal in our community. The theme for school year 2014-15 was "Dive into good nutrition" Elementary students were invited to participate of this promotion at their school. The promotion included a themed lunch along with educational games and activities promoting good nutrition and physical activity.



### FY 2014-2015 Accomplishments

- ✚ Increased breakfast participation by 20%.
- ✚ Implemented a breakfast in-the-classroom program using funds from a federal grant.
- ✚ Maintained meal prices for elementary and secondary schools.
- ✚ Maintained State Certification securing additional funding of \$0.06 per lunched served due to compliance to new USDA regulations.
- ✚ Helped the wellness policy committee to get started.
- ✚ Conducted promotions and classroom education on nutrition.
- ✚ Completed Healthy US School Challenge Award applications at the bronze level for 6 schools.

### FY 2015-2016 Goals & Objectives

- ✚ Increase ADP for breakfast by 20% through educating students about the new meal pattern, benefits of good nutrition and implementing a breakfast-in-the classroom program for title I schools.
- ✚ Maintain validation status for \$0.06 increase per meals served.
- ✚ Pass USOE Administrative Review evaluation with minimal corrective actions.
- ✚ Obtain the Healthy US School Challenge Award for schools meeting the silver criteria.
- ✚ Maintain lunch prices for elementary and secondary schools.

074 Nutrition Services	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 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%
Licensed	-	-	-	-	-	-	0.00%
ESP	117.2	112.7	108.2	105.1	105.1	-	0.00%
<b>Total FTE</b>	<b>118.2</b>	<b>113.7</b>	<b>109.2</b>	<b>106.1</b>	<b>106.1</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 4,235,711	\$ 4,087,418	\$ 4,240,222	\$ 4,305,507	\$ 4,506,717	\$ 201,210	4.67%
200-Benefits	1,479,533	1,495,979	1,541,881	1,545,763	1,589,207	43,444	2.81%
300-Purchased Services	-	-	-	-	-	-	0.00%
400-Purchase Property Services	58,634	66,149	68,923	80,000	70,000	(10,000)	(12.50%)
500-Other Purchased Services	14,046	15,909	13,860	21,800	19,100	(2,700)	(12.39%)
600-Supplies/Food	5,114,310	5,132,221	5,277,314	6,035,800	5,825,800	(210,000)	(3.48%)
700-Equipment	80,819	113,440	84,416	220,000	140,000	(80,000)	(36.36%)
800-Other	899,835	801,214	607,000	770,000	802,500	32,500	4.22%
<b>Total Expenses</b>	<b>\$ 11,882,888</b>	<b>\$ 11,712,329</b>	<b>\$ 11,833,616</b>	<b>\$ 12,978,870</b>	<b>\$ 12,953,324</b>	<b>\$ (25,546)</b>	<b>(0.20%)</b>

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

*Nutrition Services*

FY 2016

## 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 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
					Target
Total cost per revenue	96.91%	98.49%	101.06%	107.62%	106.70%
Fund balance as a percent of revenue	22.6%	24.8%	24.1%	15.8%	9.01%
Average daily participation:					
Student breakfast served	2,075	1,883	1,953	2,435	2,600
Student lunch served	18,761	16,893	15,945	16,283	16,500
Breakfast participation rate	6.2%	5.6%	5.8%	7.2%	7.5%
Lunch participation rate	56.0%	50.4%	47.4%	48.4%	50.0%
Meals per labor hour	15.0	16.0	18.0	18.8	19.0
Food cost per revenue	40.4%	41.6%	43.3%	48.2%	46.1%
Labor cost per revenue	46.6%	47.0%	49.1%	48.5%	50.2%
Money allocated to fresh fruits & vegetables	\$430,529	\$925,694	\$932,601	\$950,000	\$950,000

Assistant Superintendent for Curriculum,  
Instruction and Assessment

Evidence Based  
Learning

Student Support  
Services

Research and  
Assessment

Planning and  
Enrollment

Special Education

Student Advocacy  
and Access

Education  
Technology &  
Virtual School

**Academic Plan**

<p><b><i>Canyons School Board Vision</i></b></p> <p><b><i>“Celebrating the Highest Standards of Educational Excellence”</i></b></p>
<p><b>Canyons School District Student Achievement Plan</b></p> <p><i>“All Students will Graduate from Canyons School District College-, Career- and Citizenship-Ready”</i></p>
<p><b>Guiding Principles:</b></p> <ul style="list-style-type: none"> <li>• ALL CSD students and educators are part of ONE proactive educational system.</li> <li>• Evidence-based instruction and interventions are aligned with rigorous content standards.</li> <li>• Data are used to guide instructional decisions, align curriculum horizontally and vertically, and allocate resources.</li> <li>• CSD educators use instructionally relevant assessments that are reliable and valid.</li> <li>• CSD educators problem solve collaboratively to meet student needs.</li> <li>• Quality professional development supports effective instruction for ALL students.</li> <li>• Leadership at all levels is vital.</li> </ul>
<p><b>Major Goals</b></p> <ol style="list-style-type: none"> <li>1. Promote school and community engagement that supports students in becoming college-, career-, and citizenship-ready.</li> <li>2. Implement a comprehensive educational system that aligns quality curriculum, instruction, and assessment resulting in students becoming college-, career- and citizenship-ready.</li> <li>3. Recruit, develop, support and retain quality educators who are committed to preparing students for college and careers.</li> </ol>
<p><b>Introduction to Goal #1:</b></p> <p>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.</p>

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

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

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

## 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. Align the Comprehensive School Improvement Plan (CSIP) with student outcomes 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 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, scaffolding, deliberately planned sequencing, and PBIS.
- 2.1.9. Align curriculum and instructional strategies across District departments to promote a comprehensive approach to students needing additional supports
- 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

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. Artifacts of implementation

**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. 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"> <li>a. Recruit educators who focus on learning and ensuring that all students are college and career ready.</li> <li>b. Organize and align professional development for all educators that lead to increased student achievement and ongoing development of skills.</li> <li>c. Align practices with state adopted standards for educators and administrators.</li> </ul>	<p>3.2 Evidence</p> <ul style="list-style-type: none"> <li>a. Artifacts, tools and documents of implementation</li> <li>b. Artifacts, tools and documents of implementation</li> <li>c. Artifacts of implementation</li> </ul>
<ul style="list-style-type: none"> <li>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.</li> </ul>	

**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
- 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)
- 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

*Office of Curriculum and Instruction* FY 2016

# Performance

## *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 and Instruction is ultimately responsible for providing leadership and supervision for all instructional services in the District. 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:
  - Student Assessment of Growth and Excellence (SAGE)
  - ACT Explore
  - ACT Plan
  - ACT

The Office of Curriculum and Instruction provides oversight to ensure that tight focus of all activities and resources are on the District's academic goals and that distractions from working towards those goals are eliminated.



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.



The assistant superintendent is ultimately responsible for providing leadership and supervision for all schools and instructional services in the District. She assists the Superintendent in all matters related to attaining excellence in school operations and student achievement. This office also ensures compliance with federal and state mandates relating to students with disabilities and other federal and state programs.

Below is a brief over of the Academic departments and each of their functions. Although each is a separate department they all work together to ensure all students will graduate from Canyons School District career-and-college. Below is an overview of each department:

**024 Student Support Services** – The department provides services for schools regarding nurses, attendance, truancy, and court referrals. This department provides professional development and support to the district's guidance counselors and oversees the comprehensive guidance budget. The departments also works with all schools developing a safety and evacuation plans.

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

- Special Education Services for students in grades K – 12
- Preschool Services for students ages 3 – 5
- Canyons Transition Academy for students ages 18 - 22 who have not graduated with a high school diploma



- Jordan Valley School, a center-based school for students ages 5 - 22 with significant disabilities
- 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, they are tasked with supporting a very wide range of technology and teaching scenarios. 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 coaching capacities while also completing a wide range of academic- and technology-related projects for District personnel and patrons.

The Ed Tech department also supervises the Canyons Virtual High School which providing on-line classes for high school credits for students in grades nine through twelve.

**049 Curriculum and Professional Development** -The Department of Curriculum and Professional Development provides leadership for implementing CSD Academic Plan and provides evident-based professional development and coaching for all teachers and administrators. Training and on-going communication to parents and patrons is a department priority. Services for students who are advanced and gifted through K-12 are also provided. This department includes many programs: arts specialist, advanced learners and magnet programs, dual language immersion programs orchestra and youth symphony and elementary band and orchestra.

**050 Student Advocacy and Federal Programs**- The Department of Student Advocacy 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, learn English, develop computer skills, and earn a high school GED.

The department also supervises Entrada School, focusing on adult education for adults pursuing a high school diploma, English language classes , or GED preparation.

**053 Research and Assessment** - The Department of Research and Assessment provides leadership for the district in the areas of assessment, research, student achievement and accountability. They track the progress of student learning through partnerships with all schools. They strive to provide educators and district leaders with accurate analysis of

student achievement and the attainment of college and career-ready skills. They provide critical assessment information that supports data-driven decision-making by the district leadership team, academic leadership team, building leadership teams and Canyons School District Academic Plan.

**057 Planning and Enrollment** - The department is multi-faceted, dealing with enrollment and boundary issues. It assists in determining school and grade placement for incoming students and monitors kindergarten eligibility. Dual enrollment requests and home school affidavits are processed here. All retention and acceleration applications and released time requests are reviewed. Membership reports and student attendance accounting is an important part of the services that are provided. The department also engages in several boundary and enrollment studies each year as needed.

**PERFORMANCE MEASURES:**

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

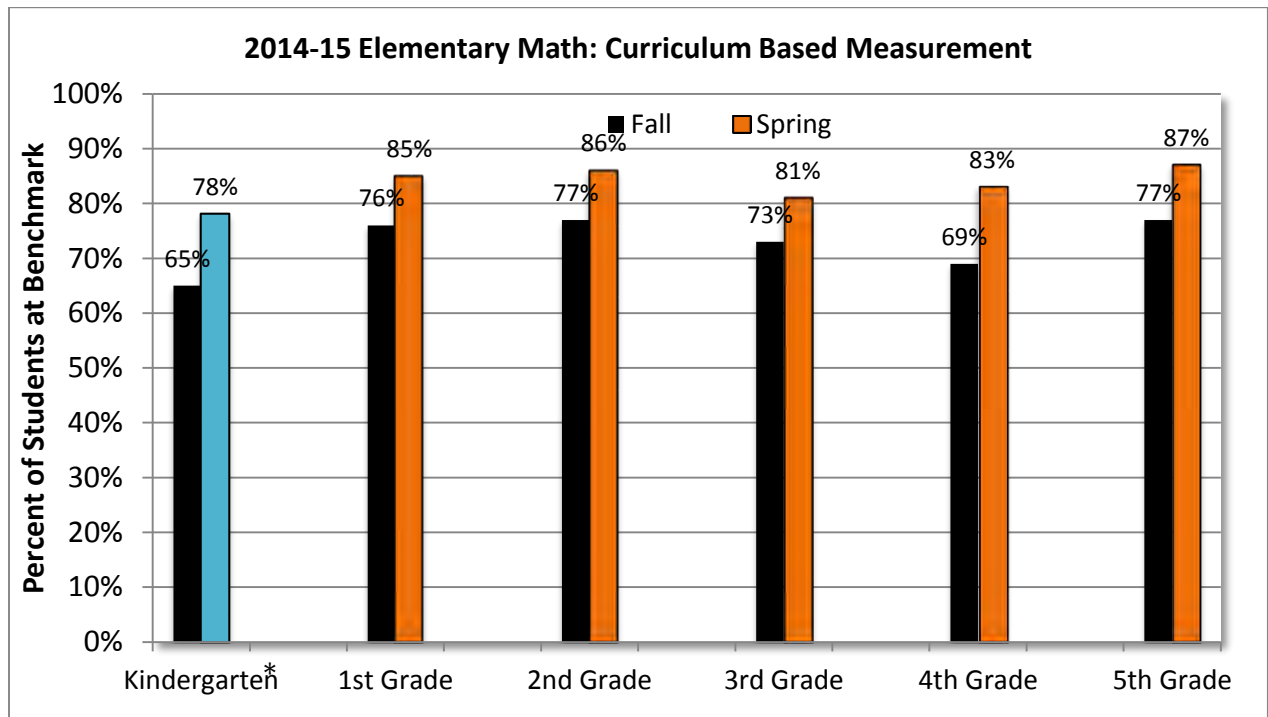
Students statewide take the SAGE test (Student Assessment and Growth Excellence) and 2014 was the initial implementation. The SAGE tests collects data measuring academic achievement of students based on state standards in language arts, mathematics, and science.

A summary of these results are found on the following pages (Note: some 2015 results are not available at the time of this printing):

## 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.



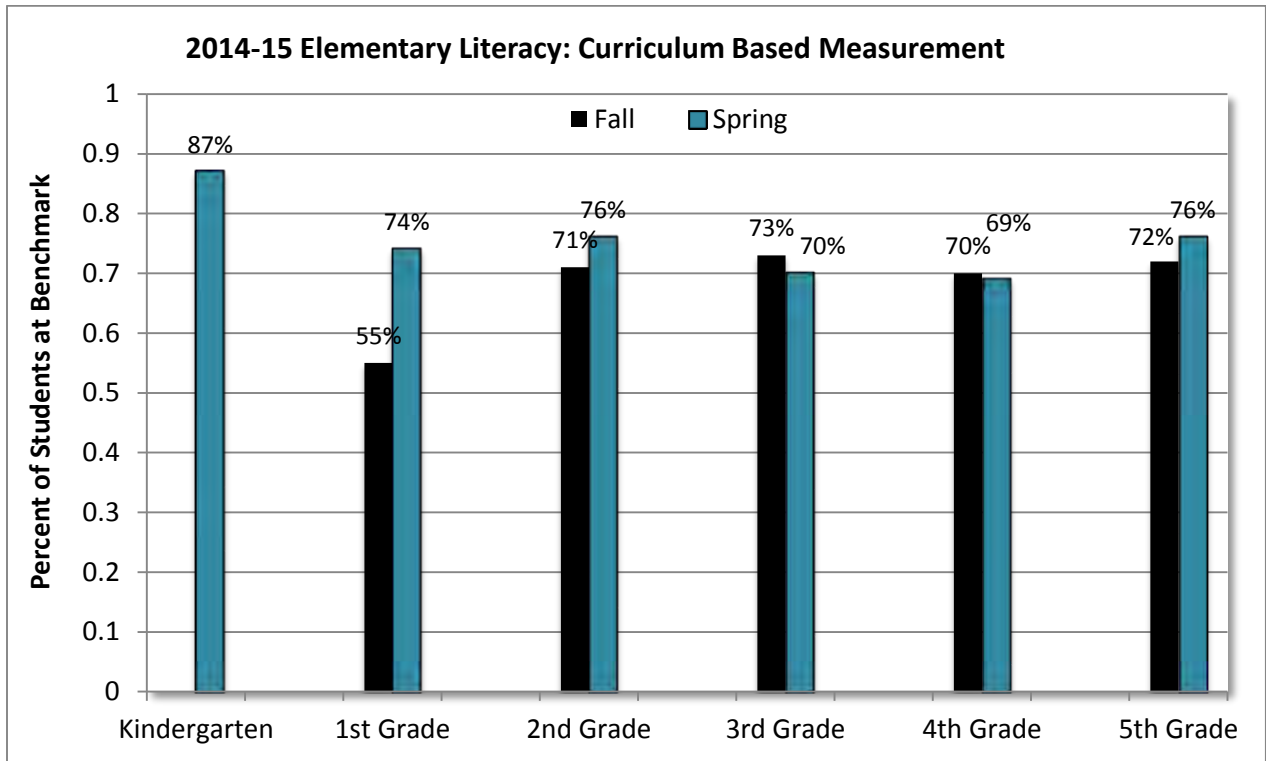
\* The Kindergarten measure of Quantity Discrimination is administered Fall and Midyear.

The purpose of SAGE 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.

All District Elementary Schools		Percent of Students Proficient		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Math	50%	57%	50%
4	Math	51%	59%	51%
5	Math	45%	53%	49%

**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.



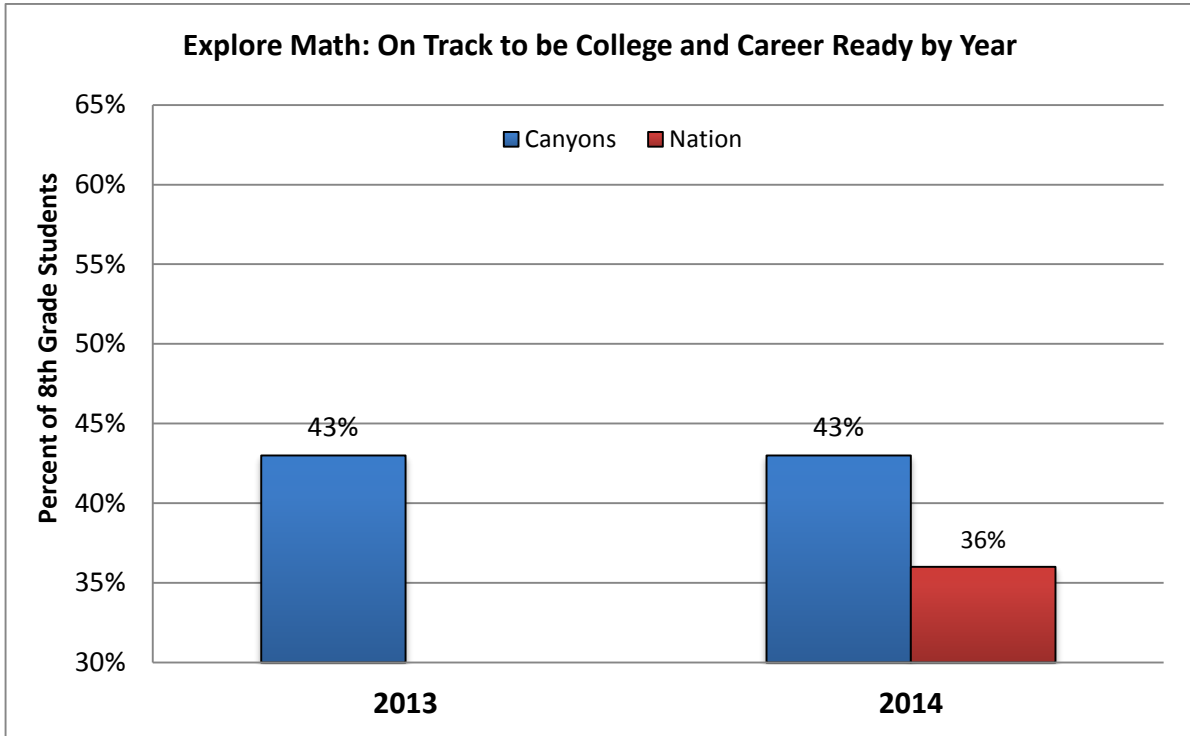
The purpose of SAGE is to measure and assess the knowledge, skills, and abilities of students in the area of English Language Arts, as outlined in the Utah Core Standards. Results are reported as the percent of students reaching proficiency on the grade level content.

All District Elementary Schools		Percent of Students Proficient		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	53%	55%	45%
4	Language Arts	50%	54%	42%
5	Language Arts	51%	53%	44%

## 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.

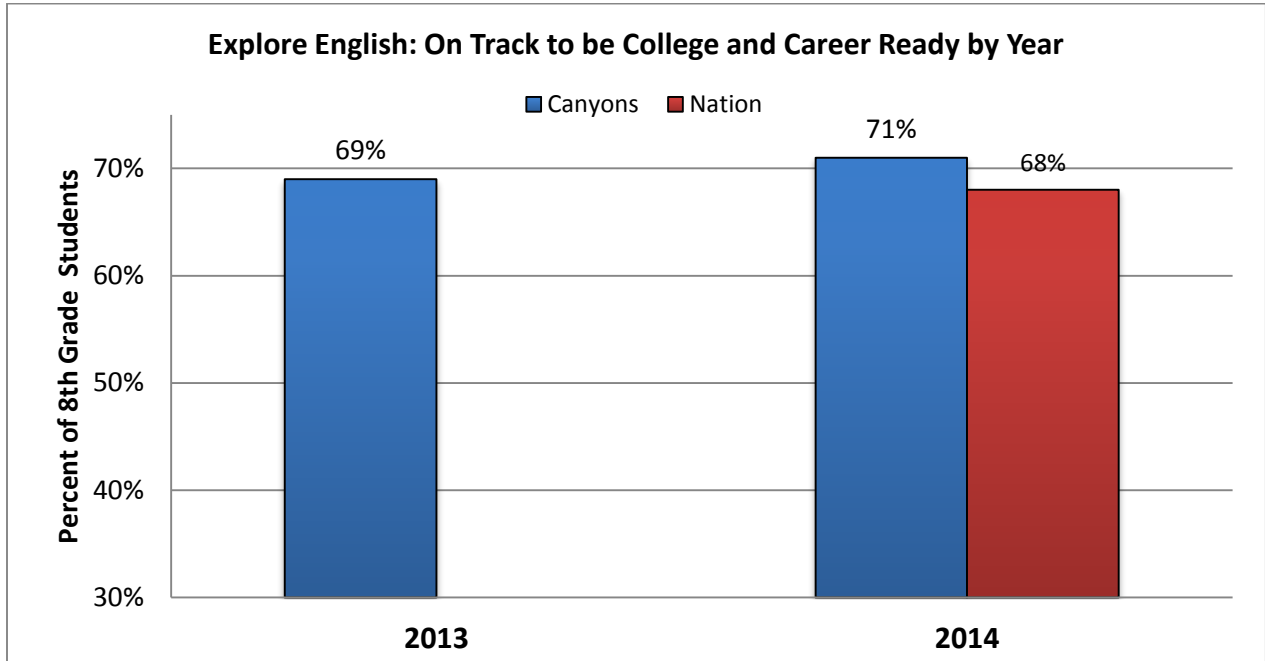


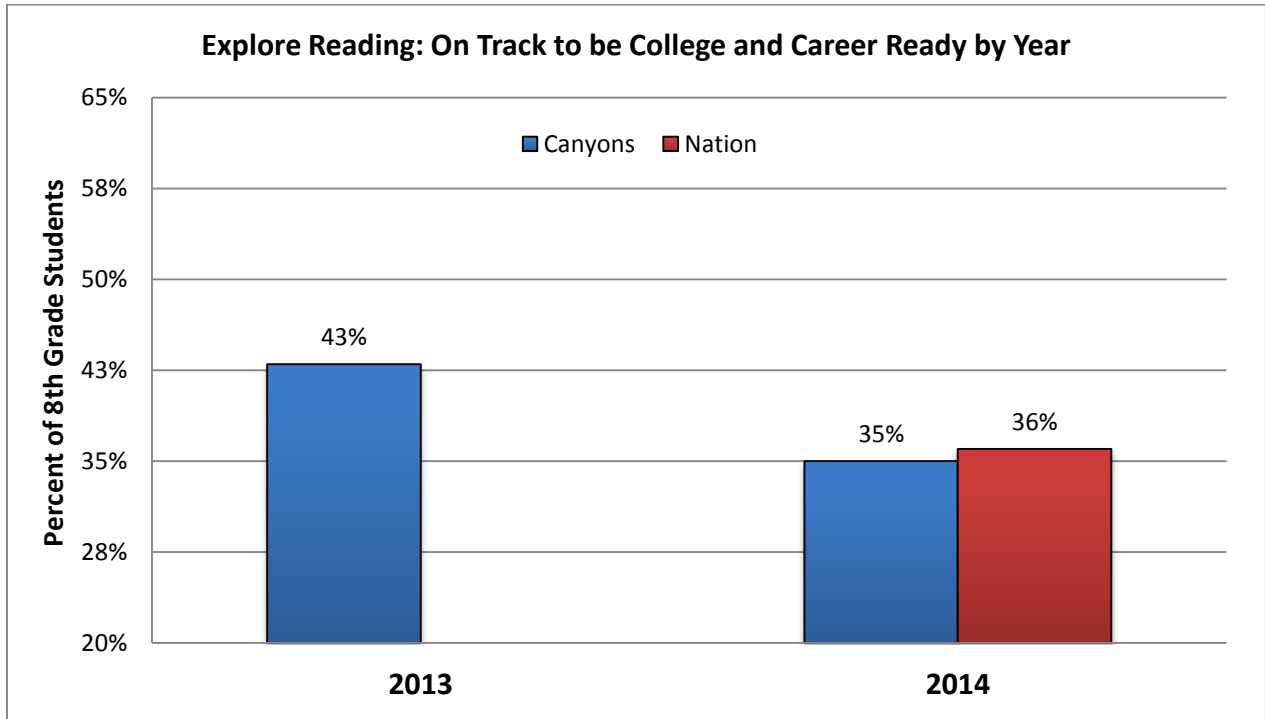
The purpose of SAGE is to measure and assess the knowledge, skills, and abilities of students in the area of Mathematics, as outlined in the Utah Core Standards. Results are reported as the percent of students reaching proficiency on the grade level content.

All District Middle Schools		Percent of Students Proficient		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
6	Math	36%	34%	38%
7	Math	53%	52%	46%
8	Math	46%	51%	42%

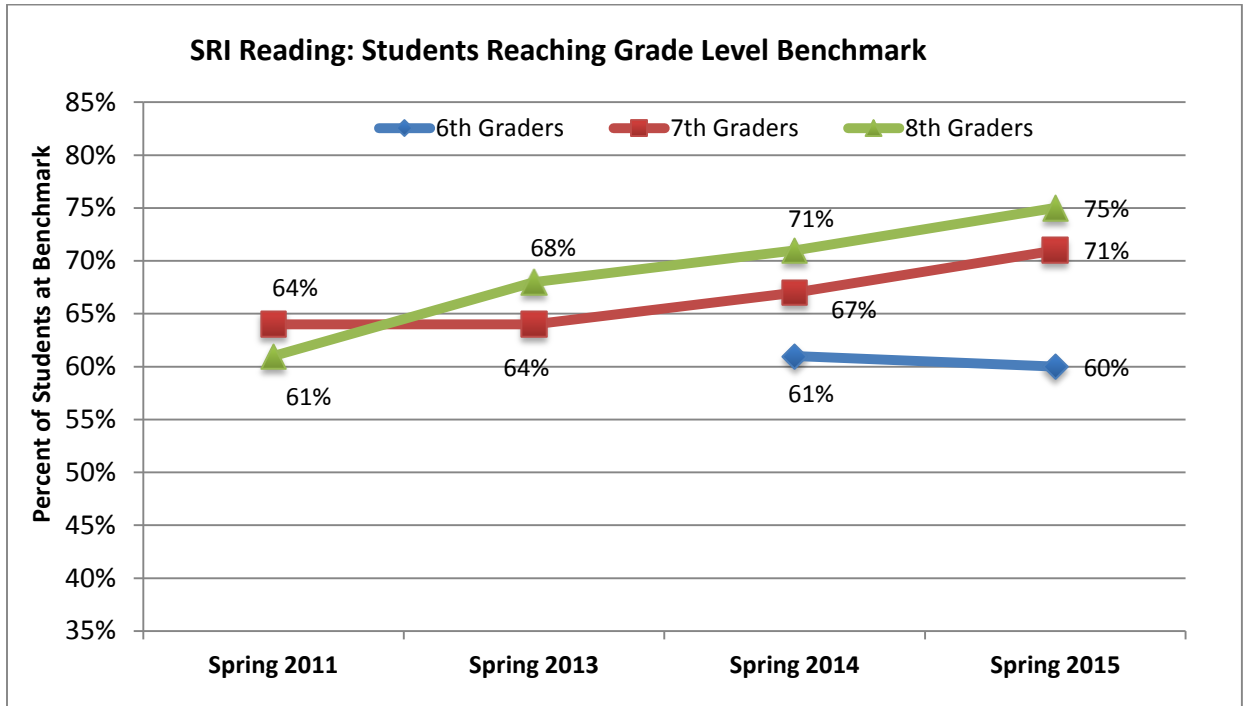
### Literacy

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.





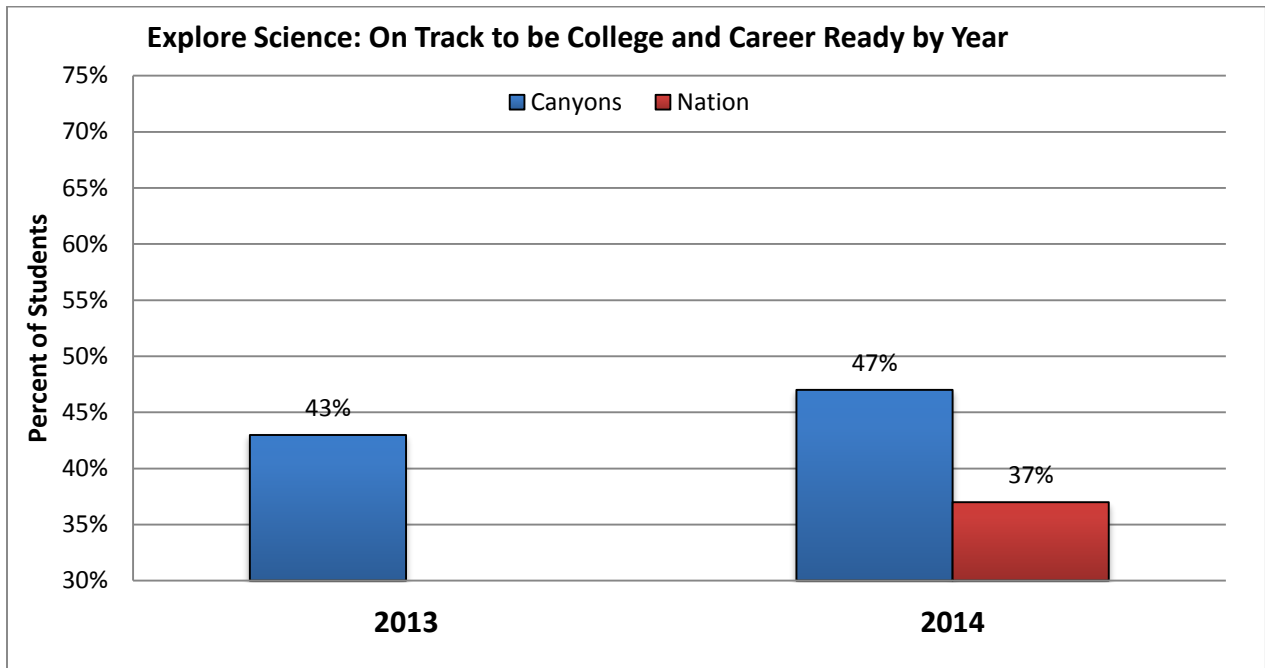
Scholastic Reading Inventory (SRI) is computer-adaptive reading assessment program that measures literal and inferential reading comprehension on the Lexile Framework for Reading. SRI was designed primarily to match students with books of an appropriate level of difficulty. The SRI serves as the middle school screening tool to find those students who are at-risk for reading difficulties. The SRI is particularly good at identifying advanced readers (note sixth graders were in elementary school prior to 2013-14).



**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.

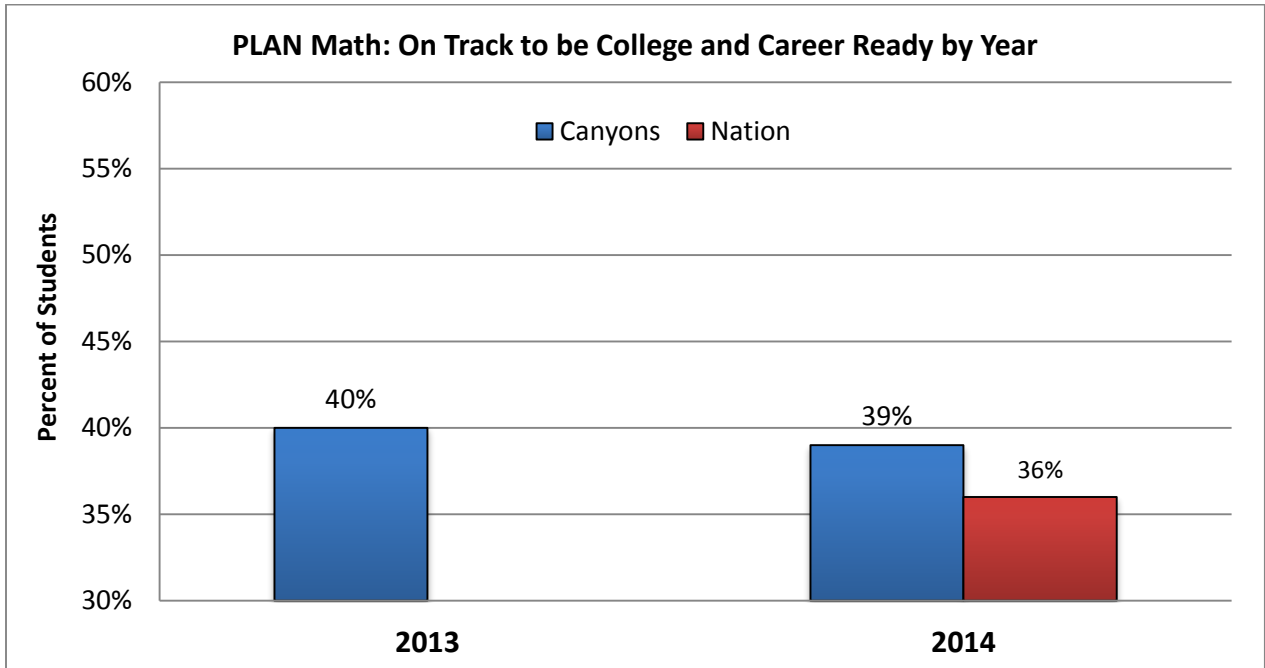




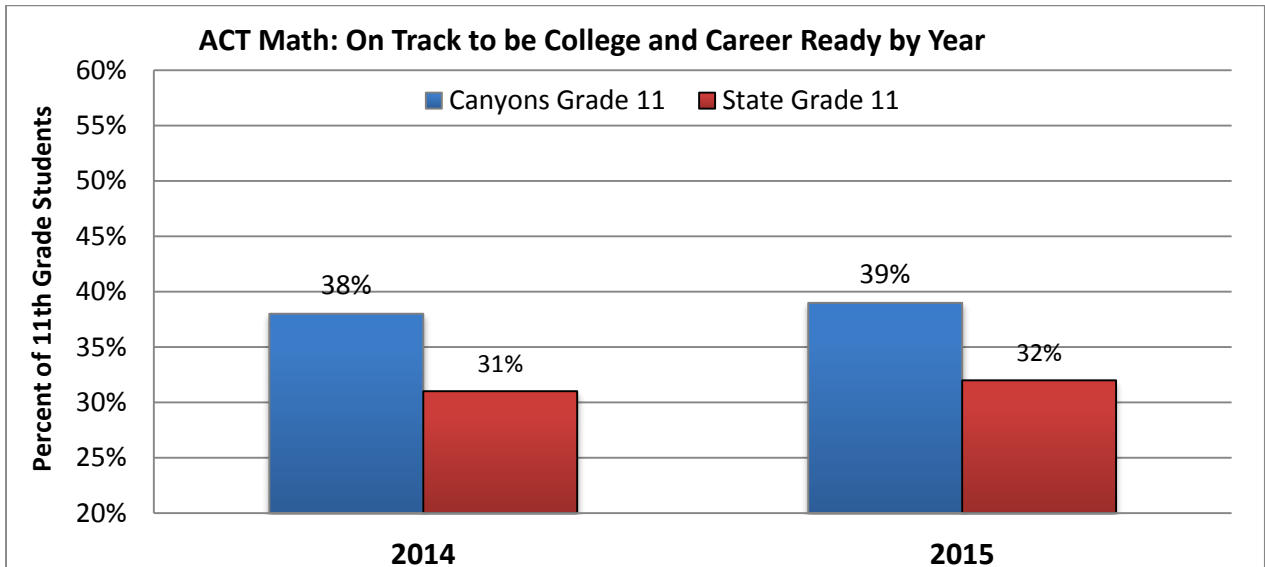
## HIGH SCHOOL ACHIEVEMENT

### 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.

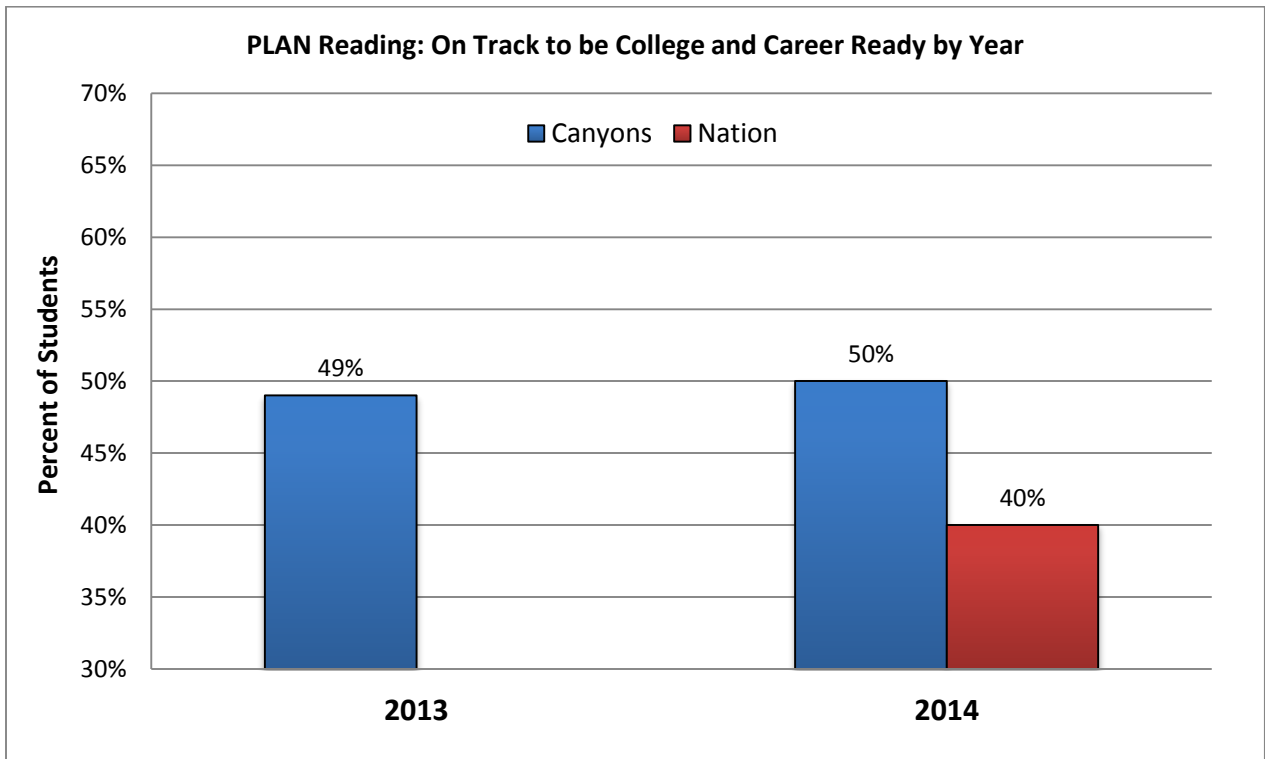
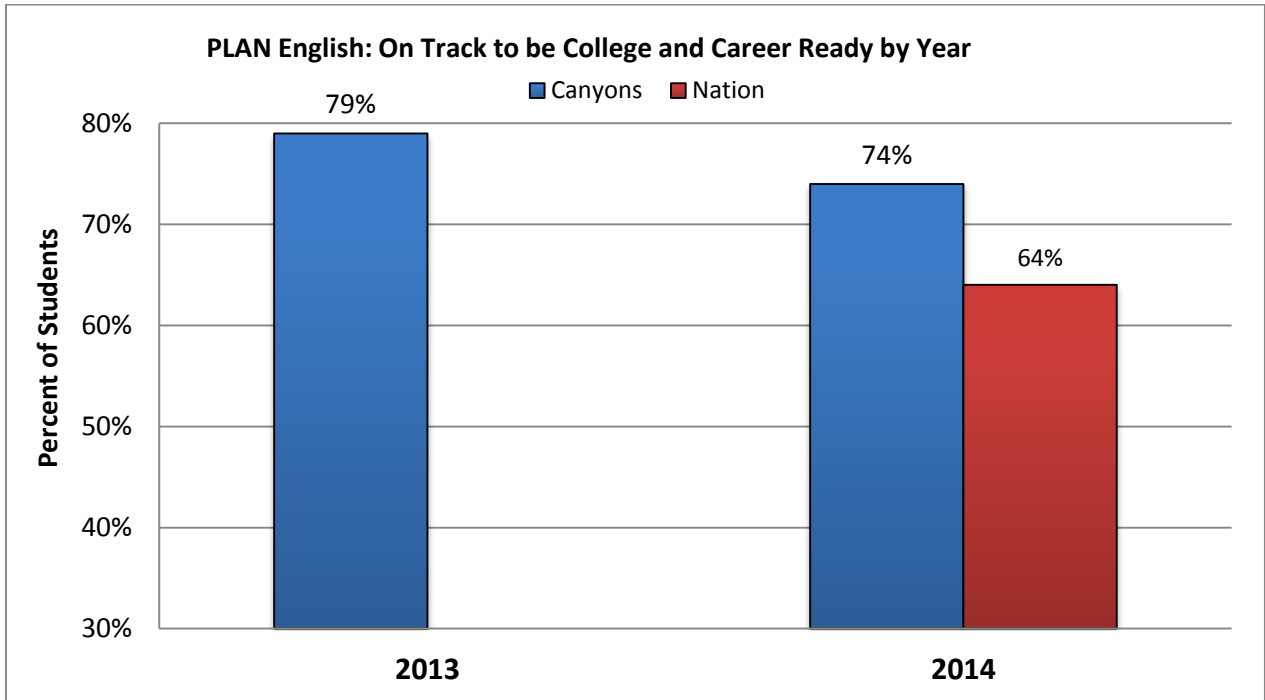


The ACT is a curriculum-based, college admission examination of college readiness. ACT College Readiness Benchmarks are validated measures of freshman college success in English Composition (18), Social Sciences (21), College Algebra (22) and Biology (24). These are rigorous standards. The ACT is an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

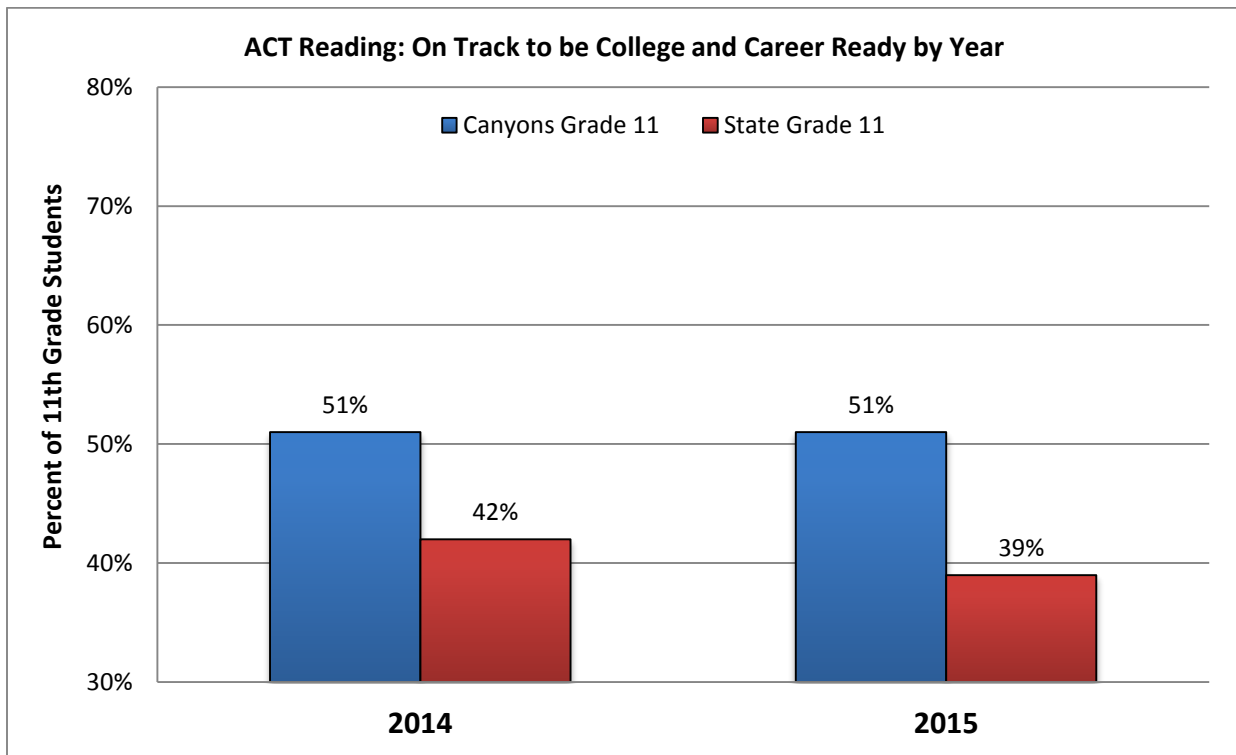
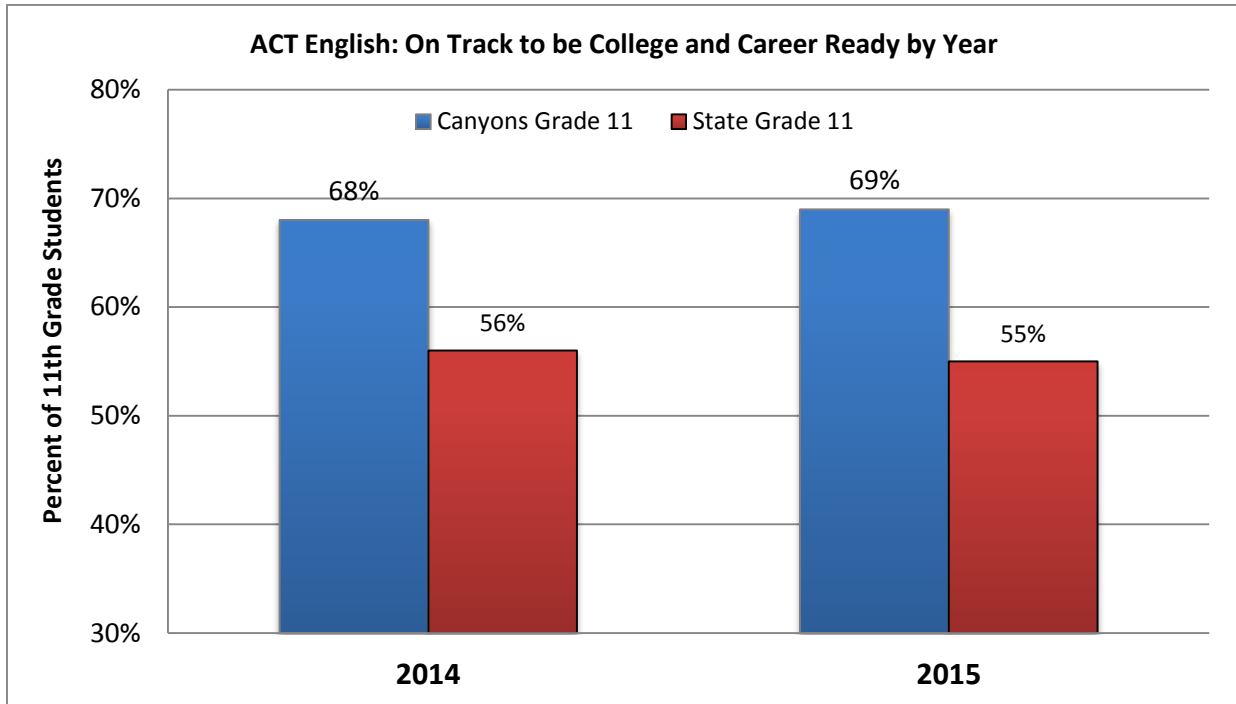


**Literacy**

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.

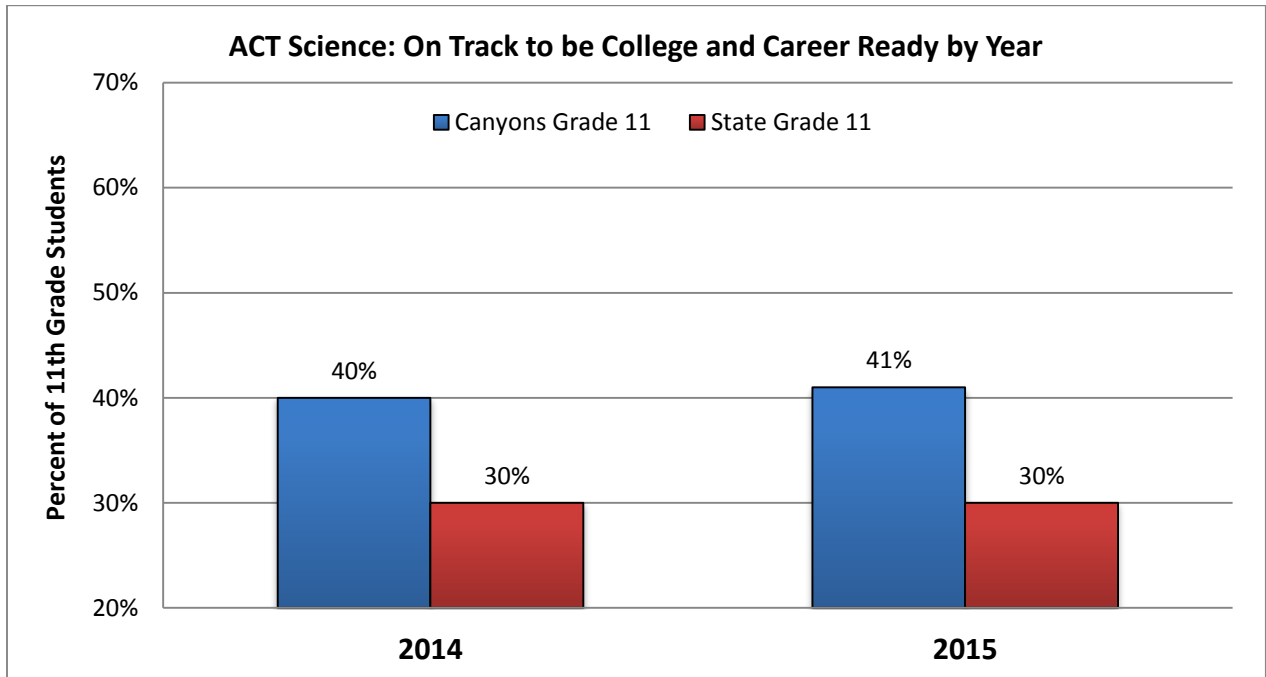


The ACT is designed to measure rigorous content that is aligned to college freshman English coursework. The ACT provides information on a student’s academic preparation in Reading and English.



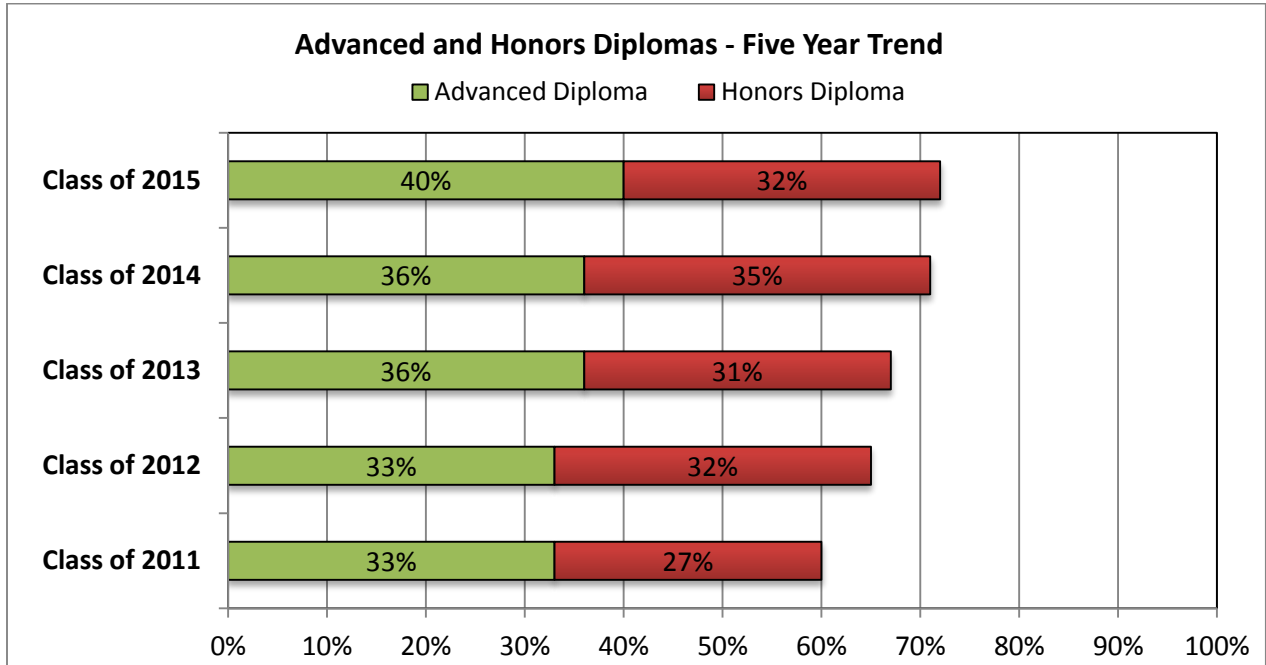
**Science**

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 begin offering students two advanced diploma options to indicate that they possess the skills needed to be successful in college or today's workforce.



Assistant  
Superintendent for  
School Performance  
and Operations

Director of Middle  
Schools

Director of  
Elementary  
Principals (2)

Career and  
Technical  
Education

Human Resources

Information  
Technology

Transportation

# Assistant Superintendent for School Performance and Operations (017) FY 2016 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 and the performance directors are responsible for supervising and supporting the school principals. In this capacity they work very closely with Curriculum and Instruction team to ensure achievement goals are being met.

The assistant superintendent is also responsible to supervise the following departments: Human Resources, Career and Technical Education, Information Technology Services, and 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. Since this department is considered part of the District's academic team the performance measures included in the Instruction and Curriculum section are applicable to the directors of school performance and CTE.



Asst Superintendent and School Performance Directors Description	2014-2015	2015-2016	2015 vs. 2016 Change	
	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	5.0	4.0	(1.0)	(20.00%)
ESP	3.0	3.0	-	0.00%
<b>Total FTE</b>	<b>8.0</b>	<b>7.0</b>	<b>(1.0)</b>	<b>(12.50%)</b>
100-Salary	\$ 784,813	\$ 728,560	\$ (56,252)	(7.17%)
200-Benefits	303,405	278,516	(24,890)	(8.20%)
300-Purchased Services	13,000	12,000	(1,000)	(7.69%)
400-Purchased Property Services	-	25,000	25,000	100.00%
500-Other Purchased Services	36,960	55,900	18,940	51.24%
600-Supplies	97,300	78,000	(19,300)	(19.84%)
700-Equipment	-	-	-	0.00%
800-Other	5,800	5,800	-	0.00%
<b>Total Expenses</b>	<b>\$ 1,241,278</b>	<b>\$ 1,183,776</b>	<b>\$ (57,502)</b>	<b>(4.63%)</b>

As the department was reorganized in 2015, prior year comparisons are not applicable.

# Department of Human Resources (045)

FY 2016

## 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), Canyons Teacher Effectiveness Support System (CTESS), Canyons Leadership Administrator Support System (CLASS), 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 13 administrators (3 District, 8 school, and 4 interns), 198 licensed employees, 199 contract ESP employees, 789 hourly/miscellaneous employees, and 191 new substitutes.
- Recruited at 15 job fairs and interacted with over 1,500 prospective teacher candidates.
- Recruited at 8 in state universities and 8 out of state universities.
- Processed 79 administrative, 1,905 licensed, 4,250 educational support professionals, and 191 new substitute applications.
- Interviewed 735 prospective licensed candidates.
- Administrative candidate applicant pool – 171.
- ESP applicant candidate pool – 2,729.
- Licensed applicant candidate pool – 735.

**SKYWARD – Fingerprint/Background Check Data\***

- Processed over 1,400 fingerprint/background checks.
- Also processed 376 license renewal background checks.

**E-Verify – I-9 Verification Data\***

- Processed over 1,550 I-9 employment verifications with 35 concerns resolved.

**USOE CACTUS – Educator Licensing**

- Relicensed 376 educators with the Utah State Office of Education.
- Continuing to work with 111 licensed employees to become USOE qualified and 65 licensed employees to become NCLB qualified.

**Employee/Administrative Support\***

- Approved over 220 FMLA requests.
- Approved 1 Administrator, 57 Licensed and 25 ESP Sick Bank requests.
- Approved 3 Military Leave requests.
- Provided substitute coverage for over 26,500 absences/unfilled positions.
- Facilitated monthly ESP Professional Development opportunities including 10 computer based training, 1 keynote by Larry Gelwix and 4 supervisor professional development courses.
- Facilitated 55 Supervisory Assistance Team (SAT) meetings.
- Assisted with the design, implementation and testing of the new Administrators and Licensed evaluation tools CTESS and CLASS.

**Human Resources –Presentations**

- Brigham Young University, Montana State and Utah Valley University – How to Work a Teacher Fair
- Presented *How to Deal with Difficult People* for the annual conference for the National Association of School Office Professionals

### FY 2014-2015 Accomplishments

- ✚ Facilitated the hiring of 13 administrators (3 District, 7 school, and 3 intern)
- ✚ Facilitated the hiring of 317 licensed employees
- ✚ Facilitated the hiring of 21 contracted, 590 hourly ESP employees
- ✚ Facilitated the hiring of 191 new substitutes
- ✚ Processed 21 JPAS, 2,050 CTESS, 100 CLASS, and 800 JCES evaluations
- ✚ Processed 1,400+ ESP and 376 Licensed/Administrator fingerprint/background checks

### FY 2015-2016 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	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	4.0	4.0	4.0	4.0	5.0	1.0	25.00%
ESP	7.0	7.0	7.0	7.0	7.0	-	0.00%
<b>Total FTE</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>12.0</b>	<b>1.0</b>	<b>9.09%</b>
100-Salary	\$ 735,925	\$ 734,451	\$ 749,158	\$ 787,469	\$ 925,530	\$ 138,062	17.53%
200-Benefits	317,304	291,725	275,756	361,976	412,866	50,890	14.06%
300-Purchased Services	70,142	83,889	73,845	114,000	109,000	(5,000)	(4.39%)
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	28,911	28,251	27,507	43,750	42,250	(1,500)	(3.43%)
600-Supplies	11,205	13,929	13,609	26,000	24,000	(2,000)	(7.69%)
700-Equipment	-	5,517	695	6,000	3,000	(3,000)	(50.00%)
800-Other	1,595	1,860	2,235	3,000	3,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 1,165,082</b>	<b>\$ 1,159,622</b>	<b>\$ 1,142,806</b>	<b>\$ 1,342,195</b>	<b>\$ 1,519,646</b>	<b>\$ 177,451</b>	<b>13.22%</b>

*Human Resources*

FY 2016

**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 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	Target FY 2015-2016
Facilitated hiring of:					
Administrators	5	10	8	13	10
Licensed employees	166	221	198	198	200
Contracted ESP employees	51	81	147	199	180
Hourly employees	818	596	592	789	850
Substitutes	325	504	760	191	200
Processed employee evaluations:					
JPAS	1,230	1,161	1,647	21	10
CTESS Formally JPAS	NA	NA	NA	2,050	1,800
CLASS Formally JAES	44	65	68	140	130
JCES	588	615	625	800	500
FMLA request approvals	157	225	227	212	200
Licensed employee with USOE	336	350	318	376	330

# Department of Transportation

FY 2016

(077)

## 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 173 school buses and employees 180 contracted and hourly bus drivers to transport more than 13,471 students. This past school year drivers spent 7,214,365 minutes transporting students to and from school, driving a total of 1,470,060 miles. In addition to the to and from school transportation the Department transports student to 2,400 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 15 because of accountability and training. This year accidents were reduced by 24%.

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' and 10 behind the wheel 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 2014-2015 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. Two out of the last 3 years
- ✚ EDULOG is fully operational now and is used for making the boundaries for both the walking and driving of our routes
- ✚ Will have most the buses in our facility washed and waxed this summer

### FY 2015-2016 Goals & Objectives

- ✚ Have our Maintenance shop become a “Blue Label” shop and so far have 3 mechanics ASE certified.
- ✚ Continue to work towards a Gold award from the Highway Patrol.
- ✚ Reduce the number of accidents by at least 3%.
- ✚ Continue to upgrade our security camera system to enhance both driver and student safety

077 Transportation Services	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	107.9	114.5	114.6	113.2	114.3	1.1	0.97%
<b>Total FTE</b>	<b>108.9</b>	<b>115.5</b>	<b>115.6</b>	<b>114.2</b>	<b>115.3</b>	<b>1.1</b>	<b>0.96%</b>
100-Salary	\$ 3,715,187	\$ 3,809,873	\$ 4,063,986	\$ 4,108,345	\$ 4,383,160	\$ 274,815	6.69%
200-Benefits	1,377,257	1,487,894	1,601,953	1,651,991	1,730,569	78,578	4.76%
300-Purchased Services	7,287	31,231	6,172	22,000	22,000	-	0.00%
400-Purchased Property Services	20,345	13,719	8,483	20,000	20,000	-	0.00%
500-Other Purchased Services	133,687	72,883	73,866	86,500	83,000	(3,500)	(4.05%)
600-Supplies/Fuel	1,441,248	1,618,172	1,605,099	1,565,000	1,615,000	50,000	3.19%
700-Equipment	2,333	3,003	3,498	-	-	-	0.00%
800-Other	2,150	2,750	3,050	5,500	5,500	-	0.00%
<b>Total Expenses</b>	<b>\$ 6,699,494</b>	<b>\$ 7,039,525</b>	<b>\$ 7,366,107</b>	<b>\$ 7,459,336</b>	<b>\$ 7,859,229</b>	<b>\$ 399,893</b>	<b>5.36%</b>

*Transportation*

FY 2016

**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

<b>Performance Measure</b>	<b>FY 2011-2012</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>Target FY 2015-2016</b>
Buses	167	169	180	173	177
Students transported daily	14,591	15,161	17,875	13,971	14,000
Bus miles driven	1,589,156	1,576,802	1,474,471	1,470,060	1,500,000
Number of bus stops	3,974	1,829	4,102	4,604	4,740
Total bus routes	121	123	129	128	130
Mechanics per bus/white fleet	23/54	23/55	27/57	23/57	24/57
Routes per planner	20	21	32	32	32
Average age of fleet	2003	2004	2006	2007	2007
Percent of buses equipped with GPS	100%	100%	100%	100%	100%
Percent of buses equipped with cameras	97%	100%	100%	100%	99%
Daily buses used as percent of total buses	72%	69%	72%	75%	80%
Runs per day	598	581	589	585	594
Average number of routes/bus	3	3	3	3	3
Ratio of students to routes	31	33	39	39	39
Cost per student	\$202.11	\$216.06	\$222.90	\$222.33	\$232.83
Cost per bus	\$124,358	\$128,000	\$119,187	\$126,000	\$127,000
Fuel cost per mile	\$1.82	\$1.75	\$1.60	\$1.73	\$1.66

# Department of Information Technology (080)

FY 2016

## 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

#### Key Outcome Measures

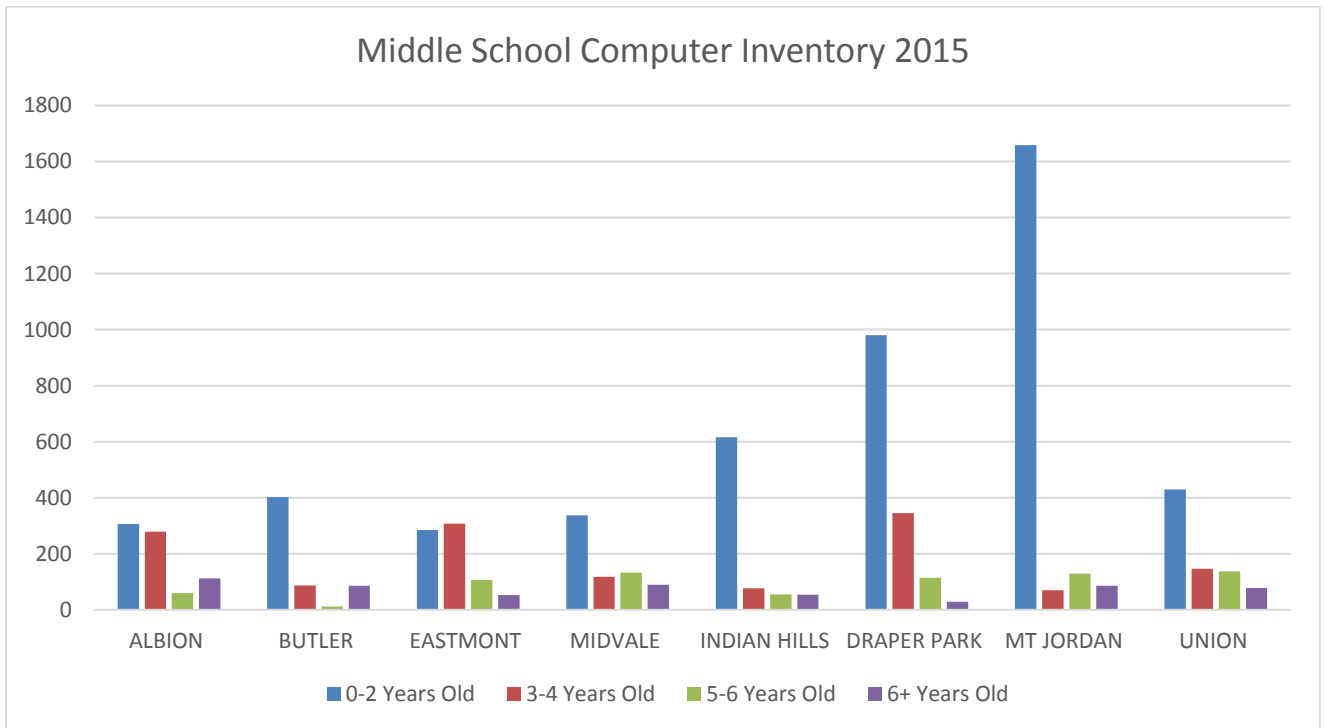
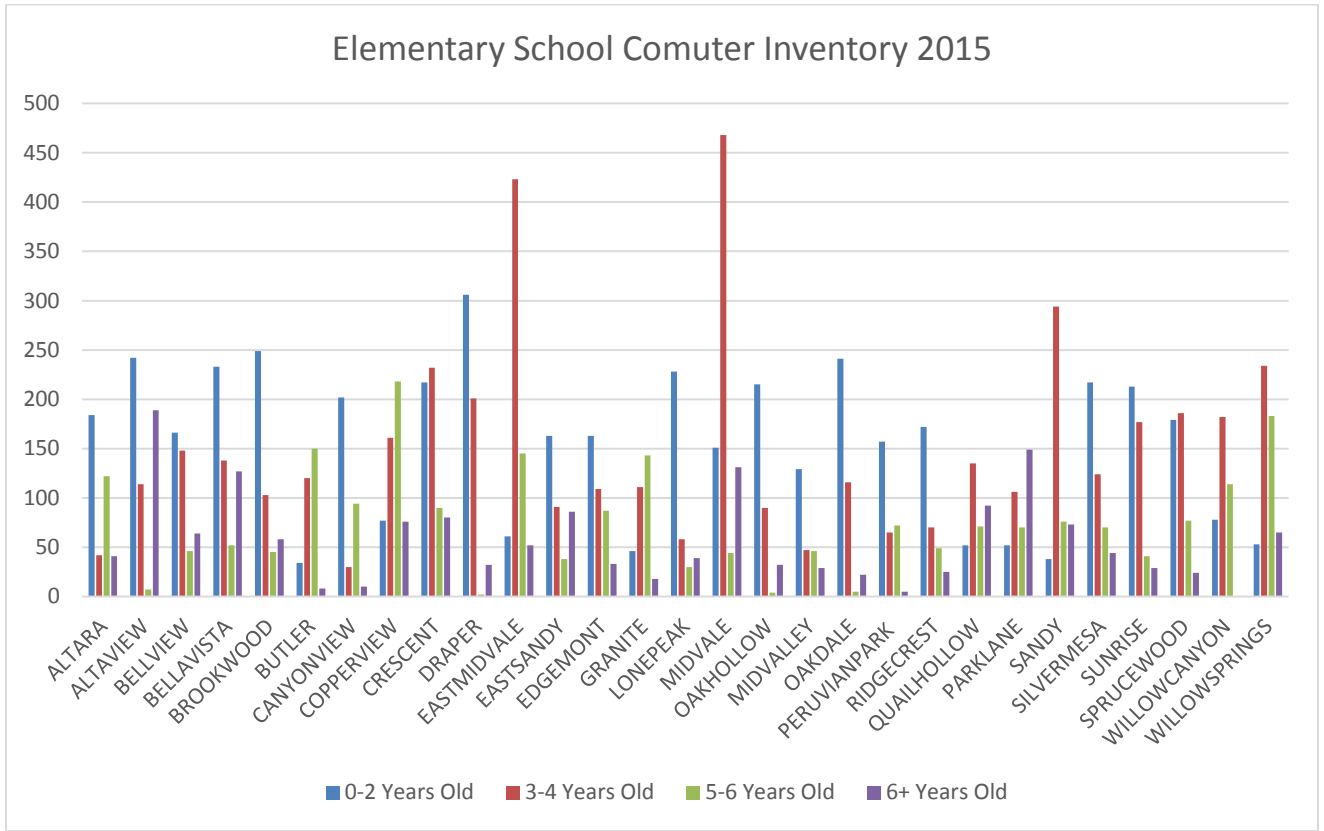
- + Ready systems for start of 2015-16 year
- + Online Enrollment process
- + Increase Disaster Recovery/Business Continuity readiness completed
- + Continually improve customer service and availability of technology
- + Convert all elementary historical paper folders to electronic document imaging system
- + Successful E-Rate Filings for VOIP, cellular service, data and voice, as well as new Category 2 requests
- + Pilot standards based elementary gradebook

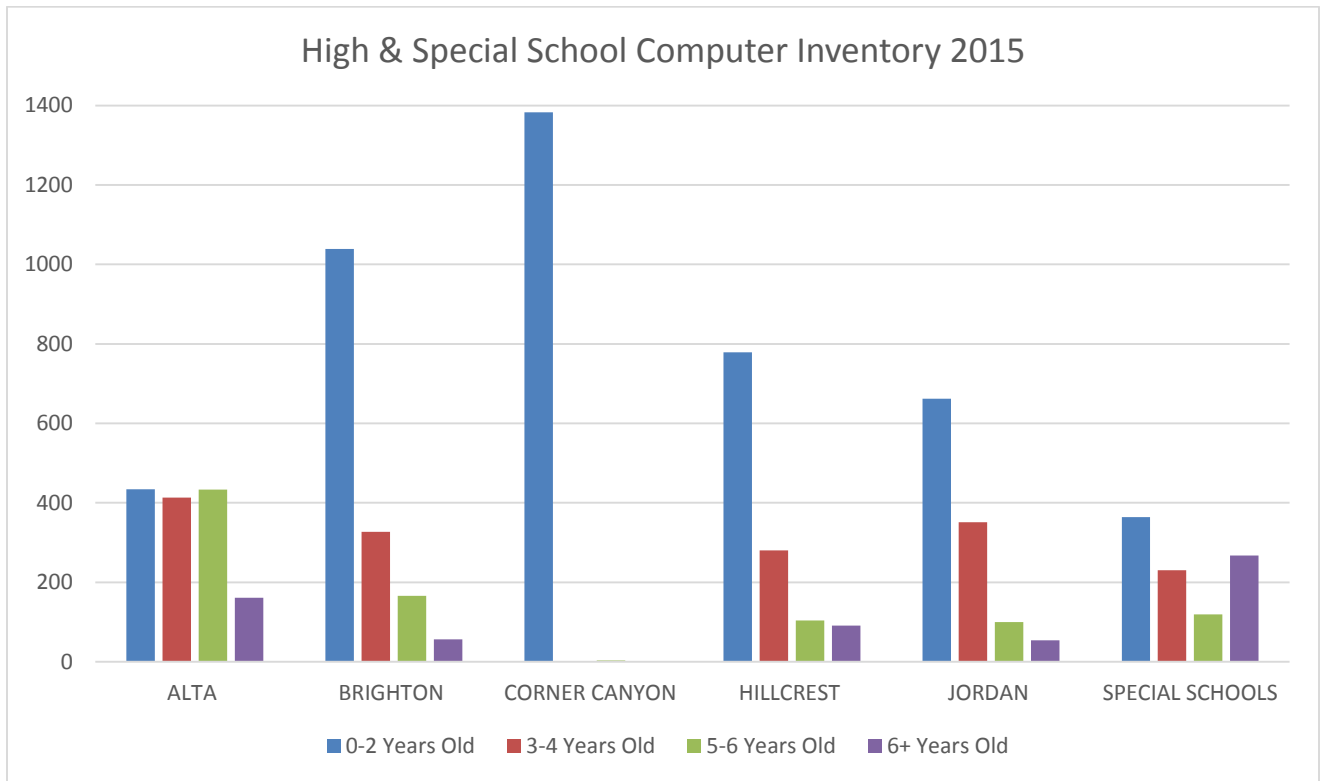
The **Technology Engineering Team** is responsible for the engineering and management of the technology infrastructure within CSD. This team is broken down into the following sub-categories of core technology: network, Microsoft engineering, UNIX and Macintosh engineering, telecommunications support, 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 bus, 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 three 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 2014-15 CSD added an additional 5,229 computing devices putting the count at 29,492. This is nearly an 18% growth from the previous year. With continued growth will have nearly 35,000 computers and tablets in our schools and offices at the end of the 2015-2016 school year. The inventory is displayed in the following graphs:





### FY 2014-2015 Accomplishments

- + Ready all systems for start of 2014-15 school year
- + Improve network infrastructure including network remodel of Hillcrest High School.
- + Assume responsibilities for additional technologies including Audio/Visual and Transportation
- + Increase accountability through improving measurements and monitoring
- + Upgrade Datacenter

### FY 2015-2016 Goals & Objectives

- + Ready and support all systems for 2015-16 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

080 Information Technology	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2015 vs. 2016 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	3.0	3.0	3.0	4.0	4.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	41.0	42.0	43.0	46.0	46.0	-	0.00%
<b>Total FTE</b>	<b>44.0</b>	<b>45.0</b>	<b>46.0</b>	<b>50.0</b>	<b>50.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$2,231,538	\$2,362,570	\$2,555,812	\$2,766,044	\$2,939,876	\$ 173,832	6.28%
200-Benefits	918,341	973,979	1,073,004	1,155,955	1,208,171	52,216	4.52%
300-Purchased Services	751,219	596,563	765,658	800,000	800,000	-	0.00%
400-Purchased Property Services	94,209	8,444	25,912	40,000	40,000	-	0.00%
500-Other Purchased Services	890,994	1,102,453	1,053,314	1,158,000	1,158,000	-	0.00%
600-Supplies	241,671	267,149	296,967	341,000	341,000	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	1,306	-	-	2,000	2,000	-	0.00%
<b>Total Expenses</b>	<b>\$5,129,278</b>	<b>\$5,311,158</b>	<b>\$5,770,667</b>	<b>\$6,262,999</b>	<b>\$6,489,047</b>	<b>226,048</b>	<b>3.61%</b>

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

Expenditures are General Fund only.

*Information Technology*

FY 2016

**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 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	Target
	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2014-2015
Number of computers	11,800	16,063	24,278	29,492	30,000
Average age of computers in years	3.3	3.4	3.1	3.5	3.0
IT personal operational costs per student	\$94.05	\$99.52	\$98.67	\$116.46	\$122.44
IT personal costs as a percent of general fund exp.	1.54%	1.57%	1.65%	1.71%	1.72%
Number of footprint issues created	10,637	19,670	29,978	33,329	36,000
Number of footprint issues closed	10,403	19,172	27,634	33,176	36,153
Help desk calls answered	n/a	24,446	27,475	29,835	30,000
Number of AV issues closed	n/a	n/a	n/a	1,443	1,500
Number of servers supported	260	283	312	383	400
Average server uptime	99.10%	99.36%	99.26%	99.03%	99.50%
SAN utilization	34.0%	72.0%	62.0%	46.0%	50.0%
Amount of data stored (TB)	68.0	130.0	118.0	165.0	190.0



**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)
- Community Development Agency 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 2011-2012, 2012-2013, 2013-2014, the final budget for 2014-2015 and the budget for 2015-2016.

## 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 45% from local property taxes, 41% of their revenues from the State of Utah, 6% from the federal government, and 8% from other local sources, including investments. The District anticipates an increase in total revenues of \$7.2 million in 2015-2016. Property taxes make up \$6.6 million of this increase which is due to SB 97 Property Tax Equalization. The State Legislature passed this bill which resulted in \$75 million of new revenue being generated State wide.

Federal revenues will increase by \$ 0.6 million due to increases in Title I and Special Education funding. Other local revenue increased because Sandy City is reimbursing the District \$1.5 million for a special addition to the auditorium at Mount Jordan Middle.

In order to compare the revenues and expenditures of the General Fund for 2015-2016 against 2014-2015, Fund 23 revenue and expenditures have to be combined with the 2014-2015 amounts. When this is done, budgeted revenue will increase by \$5.3 million. This is made up of property tax revenues increasing by 8.4% or \$6.5 million, State revenue decreasing by 1.1% or \$1.5 million and Federal revenue increasing by 0.4% or \$0.6 million. The State Legislature for the 2015-2016 year increased the weighted pupil unit (WPU) by 4.0% and passed SB97 Property Tax Equalization. This bill raised property taxes to help meet the capital and operating needs of districts with low per-student assessed valuations. Districts with a low assessed valuation per student will receive more state aid. CSD does not meet this criteria; therefore, the District will receive less State aid and the reason for the decrease in State revenue.

## **EXPENDITURES**

Overall expenditures of all funds are expected to decrease by \$4.2 million. Capital Outlay Fund expenditures will decrease by \$11.8 million as the District completed the rebuild of Mount Jordan Middle school and the major projects for fiscal year 2016 will be in the beginning phases of construction which will result in fewer expenses during the year than the previous one.

Principal and interest payments in the Debt Service Fund will increase by \$1.5 million, as in April 2015, the District issued the remaining \$42 million of the \$250 million general obligation school building bonds.

In the General Fund, budgeted expenditures shows an increase of \$11.5 million, part of this increase is due to the Non K-12 fund being combined in the General Fund starting in the 2015-2016 school year. The Non K-12 fund expenditures for the 2014-2015 year were approximately \$6.0 million and will be about the same for the new school year. Therefore, the increase in the General Fund expenditures is about \$5.5 million which is due to increases in salaries and increases for utilities and school supplies. The Board awarded steps and lanes and cost-of-living adjustments to all employee groups. The Board approved a new elementary schedule wherein para-professionals (called "brain boosters") will be hired to provide instruction on art, music, physical education, etc., while the teachers collaborate. Additionally, eleven teachers will be added to support middle school teaming and reduce split-level elementary classes.

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 2015-2016

	Special					Totals (Memorandum Only)				
	General Fund	Capital Outlay	Debt Service	Revenue Funds	Proprietary Fund	Budget 2015-2016	Final Budget 2014-2015	Actual 2013-2014	Actual 2012-2013	Actual 2011-2012
<b>Revenues:</b>										
Property Tax	\$ 78,577,014	\$ 23,658,843	\$ 26,159,181	8,896,180	\$ -	\$ 137,291,218	\$ 130,721,300	\$ 128,908,972	\$ 129,006,049	\$ 125,224,024
Registered Vehicles Fee-in-Lieu	4,854,720	834,169	1,701,546	-	-	7,390,435	7,326,550	7,308,964	7,455,594	7,269,051
Interest on Investments	1,000,000	975,000	50,000	55,000	60,000	2,140,000	2,032,000	2,528,912	3,033,937	3,053,154
State Sources	130,246,588	59,680	-	2,150,000	-	132,456,268	133,916,416	127,912,802	122,906,323	121,831,384
Federal Sources	14,983,519	-	-	5,729,150	-	20,712,669	20,133,525	21,027,436	21,932,537	20,030,997
Other Local	6,595,000	1,500,000	-	16,098,837	24,890,000	49,083,837	47,765,605	47,043,303	44,159,171	41,717,084
<b>Total Revenues</b>	<b>236,256,841</b>	<b>27,027,692</b>	<b>27,910,727</b>	<b>32,929,167</b>	<b>24,950,000</b>	<b>349,074,427</b>	<b>341,895,396</b>	<b>334,730,389</b>	<b>328,493,611</b>	<b>319,125,694</b>
<b>Expenditures:</b>										
Instruction	147,387,299	-	-	11,352,250	-	158,739,549	154,568,015	146,505,129	141,853,383	135,098,209
Support Services:										
Student Services	11,051,879	-	-	-	-	11,051,879	10,322,607	9,510,956	8,925,364	8,347,281
Staff Services	15,648,200	-	-	-	-	15,648,200	11,976,773	11,977,361	10,710,532	11,908,506
District Administration	2,645,063	-	-	-	-	2,645,063	2,582,604	1,862,037	2,013,204	1,999,219
School Administration	18,121,333	-	-	-	-	18,121,333	17,030,202	16,408,467	15,361,908	14,754,707
Central Support Services	13,395,204	-	-	-	-	13,395,204	12,888,193	12,069,592	11,564,451	11,210,661
Operation & Maintenance of Plant	24,201,341	-	-	-	-	24,201,341	23,592,546	23,711,132	22,305,810	21,550,141
Student Transportation	7,887,612	-	-	-	-	7,887,612	7,487,162	7,506,685	7,243,946	6,768,574
Non-Instructional and Other	330,860	-	-	22,553,579	26,615,749	49,500,188	54,709,479	54,390,861	51,898,401	49,866,537
Capital Outlay	-	61,767,394	-	-	-	61,767,394	73,574,104	42,314,715	127,614,203	99,518,578
Debt Service	-	-	28,923,768	-	-	28,923,768	27,389,136	29,029,888	29,199,947	29,332,311
<b>Total Expenditures</b>	<b>240,668,791</b>	<b>61,767,394</b>	<b>28,923,768</b>	<b>33,905,829</b>	<b>26,615,749</b>	<b>391,881,531</b>	<b>396,120,821</b>	<b>355,286,823</b>	<b>428,691,149</b>	<b>390,354,724</b>
<b>Excess (Deficiency) of Revenues</b>										
<b>Over Expenditures</b>	<b>(4,411,950)</b>	<b>(34,739,702)</b>	<b>(1,013,041)</b>	<b>(976,662)</b>	<b>(1,665,749)</b>	<b>(42,807,104)</b>	<b>(54,225,425)</b>	<b>(20,556,434)</b>	<b>(100,197,538)</b>	<b>(71,229,030)</b>
<b>Other Financing Sources (Uses):</b>										
Bond Proceeds and Bond Premium	-	-	-	-	-	-	48,220,563	63,370,164	84,325,856	-
Bond Refunding	-	-	-	-	-	-	-	295,657	-	-
Sale of Property	-	4,500,170	-	-	-	4,500,170	-	-	-	-
Transfers In/(Out)	(187,075)	(1,000,000)	1,000,000	187,075	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(187,075)</b>	<b>3,500,170</b>	<b>1,000,000</b>	<b>187,075</b>	<b>-</b>	<b>4,500,170</b>	<b>48,220,563</b>	<b>63,665,821</b>	<b>84,325,856</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(4,599,025)</b>	<b>(31,239,532)</b>	<b>(13,041)</b>	<b>(789,587)</b>	<b>(1,665,749)</b>	<b>(38,306,934)</b>	<b>(6,004,862)</b>	<b>43,109,387</b>	<b>(15,871,682)</b>	<b>(71,229,030)</b>
<b>Fund Balances - Beginning of Year</b>	<b>70,403,492</b>	<b>110,434,128</b>	<b>2,192,502</b>	<b>7,502,516</b>	<b>5,837,722</b>	<b>196,370,360</b>	<b>202,375,222</b>	<b>159,265,835</b>	<b>175,137,517</b>	<b>246,366,547</b>
<b>Fund Balances - End of Year</b>	<b>\$ 65,804,467</b>	<b>\$ 79,194,596</b>	<b>\$ 2,179,461</b>	<b>\$ 6,712,929</b>	<b>\$ 4,171,973</b>	<b>\$ 158,063,426</b>	<b>\$ 196,370,360</b>	<b>\$ 202,375,222</b>	<b>\$ 159,265,835</b>	<b>\$ 175,137,517</b>

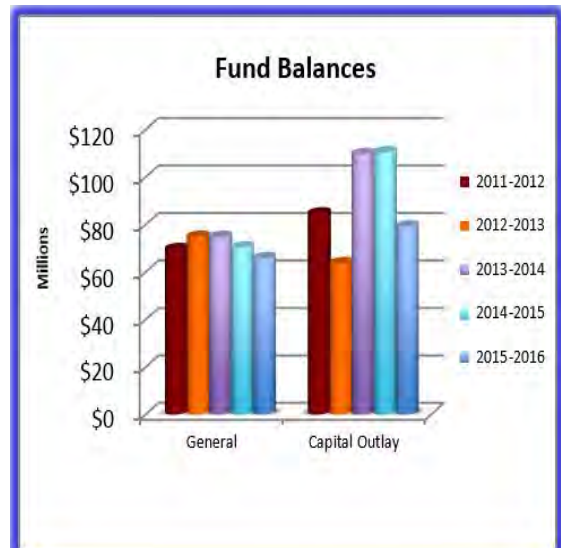
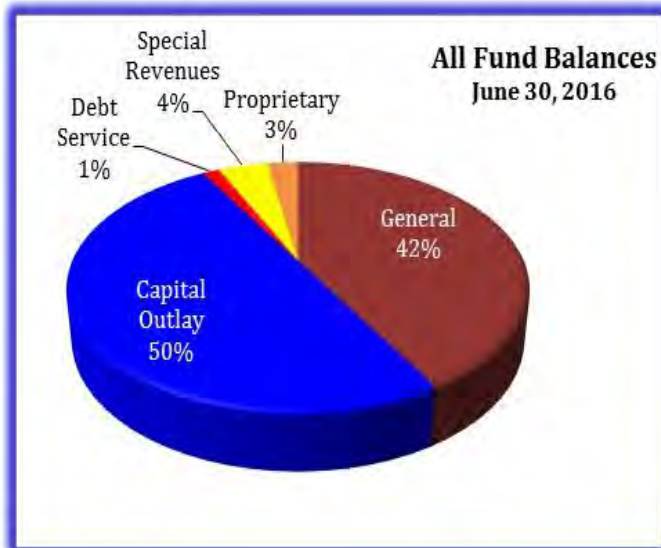
**FUND BALANCE**

The District’s fund balance will decrease by \$38.3 million. The Capital Outlay Fund balance will decrease by \$31.2 million as bonds issued in previous years will be used to fund the construction costs for the Midvale Middle and Butler Elementary rebuilds. The fund balance in the General Fund is budgeted to decrease by \$4.6 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 2015-2016 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 2011-2012 through 2015-2016

Funds	Actual	Actual	Actual	Final Budget	Budget	2015 vs. 2016 Change	
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Amount	Percent
General	\$69,647,792	\$74,845,253	\$74,792,946	\$70,403,492	\$65,804,467	(\$4,599,025)	(6.53%)
Capital Outlay	84,650,892	63,688,385	109,689,785	110,434,128	79,194,596	(31,239,532)	(28.29%)
Debt Service	3,007,969	2,980,734	2,372,797	2,192,502	2,179,461	(13,041)	(0.59%)
Special Revenues	8,541,082	8,923,010	8,373,089	7,502,516	6,712,929	(789,587)	(10.52%)
Proprietary	9,289,783	8,828,453	7,146,605	5,837,722	4,171,973	(1,665,749)	(28.53%)
<b>Total</b>	<b>\$175,137,518</b>	<b>\$159,265,835</b>	<b>\$202,375,222</b>	<b>\$196,370,360</b>	<b>\$158,063,426</b>	<b>(38,306,934)</b>	<b>(19.51%)</b>



**GENERAL FUND (MAJOR FUND)**

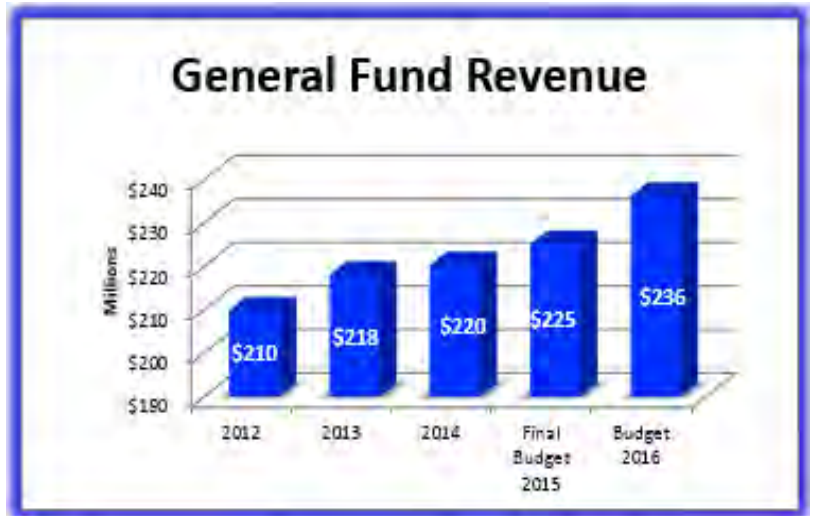
The General Fund is the District’s primary operating fund. It accounts for all financial resources of the District (except those required to be accounted for in another fund) and for all activities of the District associated with the education of students in kindergarten through grade 12, including instruction 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 basis in the payment of a reasonable portion of the cost of a minimum program. The Legislature “also recognizes



Minimum School Program Guarantee			
		Enrollment	WPU
Kindergarten Enrollment (October 1) X 0.55		2,529.987	1,391.493
Grades 1-12 Enrollment (October 1) X 1.00		30,427.162	30,427.162
<b>Total WPU</b>		<b>32,957.149</b>	<b>31,818.655</b>
WPU Value			\$3,092
State Guarantee Revenue			\$98,383,281
Local Revenue Generated by Uniformed Basic Rate (0.001736)			(\$30,093,021)
K-12 Revenue From State Funds			\$68,290,260

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

Other State Revenue	
Program	Amount
Special Education	\$17,742,931
Flexible Allocation	1,217,550
Educators Salary Adjustment	9,303,180
Professional Staff	8,335,717
Class Size Reduction	6,336,318
Applied Technology Education	4,488,250
Pupil Transportation	3,905,797
School Trust Lands	2,117,468
At-Risk Youth-in-Custody	850,243
At-Risk Enhancement	1,128,555
Adult Ed/Corrections	3,158,495
Other State Programs	3,371,824
<b>Total</b>	<b>\$61,956,328</b>

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)

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 \$2,972 to \$3,092 and the Special Ed and CTE add-on WPU values from \$2,726 to \$2,837. The Flexible Allocation WPU increased from \$28 to \$36. In 2015-2016 the District will receive 55.0% of its revenue from state aid which is a slight decrease from the 56.4% received during FY 2014-2015. In dollar terms, this represents a \$1.5 million decrease when Fund 23, which is to be combined with Fund 10 in 2015-2016, dollars are added in with the 2014-2015 State revenue. At first glance, this doesn't make sense since the State increased the WPU by 4% and the District would be receiving less money. However, the decrease is a result of SB97, which increased the basic rate to generate \$75 million new tax revenue. Districts with high assessed values per student, will receive less State aid, because they were getting more property tax revenue. Districts with low assessed student values will receive more State aid and receive more property tax revenue. Canyons School District is one of the districts that received more property tax revenue and less State revenue, which explains the changes in both of those areas.

### 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 third consecutive year the District had an increase in assessed valuation from the previous year, which would normally mean that the basic tax rate would be reduced. However, SB97 increased the basic rate by .000317 for all school districts. The continued increase in assessed valuation and new growth is good news for the District as it provides stability for the 2015-2016 budget. We anticipate that assessed valuation will moderately increase in the next few years which will help assist in balancing future budgets.

For 2015-2016 it is estimated that the property tax levies will generate \$83.4 million in the General Fund. The charts below shows a five year history of the General Fund tax levies and the assessed valuation on which the certified tax rate is calculated.

**GENERAL FUND TAX LEVIES**

Fiscal Years 2011-2012 through 2015-2016

Levies	Actual	Actual	Actual	Actual	Budget	2015 vs. 2016 Change	
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	Amount	Percent
<b>General Fund:</b>							
Basic Program	0.001591	0.001651	0.001535	0.001419	0.001736	0.000317	22.34%
Board Local Levy	0.001671	0.001881	0.001729	0.001614	0.001477	(0.000137)	(8.49%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001600	-	0.00%
<b>Total</b>	<b>0.004862</b>	<b>0.005132</b>	<b>0.004864</b>	<b>0.004633</b>	<b>0.004813</b>	<b>0.000180</b>	<b>3.89%</b>

Certified Tax Rate Assessed Value of Property within the Canyons School District					
	Tax Year 2011	Tax Year 2012	Tax Year 2013	Tax Year 2014	Tax Year 2015
Assessed Value (Less RDA's)	\$14,620,268,462	\$14,250,182,689	\$14,930,718,508	\$15,823,796,630	\$16,602,767,851
Board of Equalization Adjustment	(95,353,962)	(88,852,249)	(98,103,434)	(104,461,539)	(101,427,236)
Net Value	14,524,914,500	14,161,330,440	14,832,615,074	15,719,335,091	16,501,340,615
Collection Rate	94.44%	94.90%	95.48%	95.74%	96.53%
Proposed Rate Valuation	\$13,717,329,254	\$13,439,102,588	\$14,162,180,873	\$15,049,691,416	\$15,928,744,096
Percent Change From Previous Year	(2.67%)	(2.03%)	5.38%	6.27%	5.84%

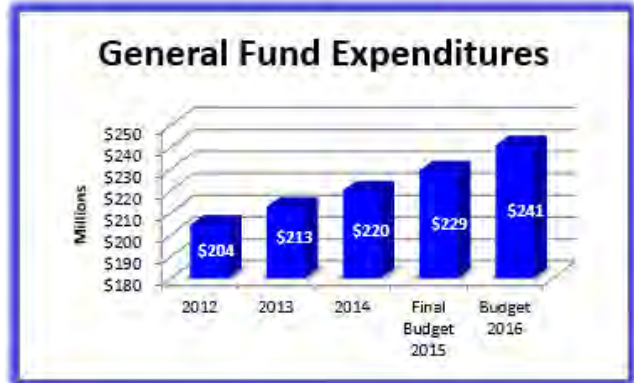
**Federal Aid**

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 2015-2016 data, CSD anticipates receiving \$15.0 million in federal funding, an amount nearly equal to the amount received in 2014-2015, if the revenue for Fund 23 is added to Fund 10’s federal revenue amount. The largest portion of federal 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.

Federal Aid	
Category	Amount
Special Education	\$6,163,038
NCLB Title IA- Poverty	4,319,905
NCLB Title IIA- Teacher Quality	822,479
Medicaid Reimbursement	1,977,015
Applied Technology	355,481
Other NCLB Programs	228,780
After School Programs	410,120
E Rate Reimbursement	505,000
Other Federal Revenues	201,701
<b>Total</b>	<b>\$14,983,519</b>

**EXPENDITURES**

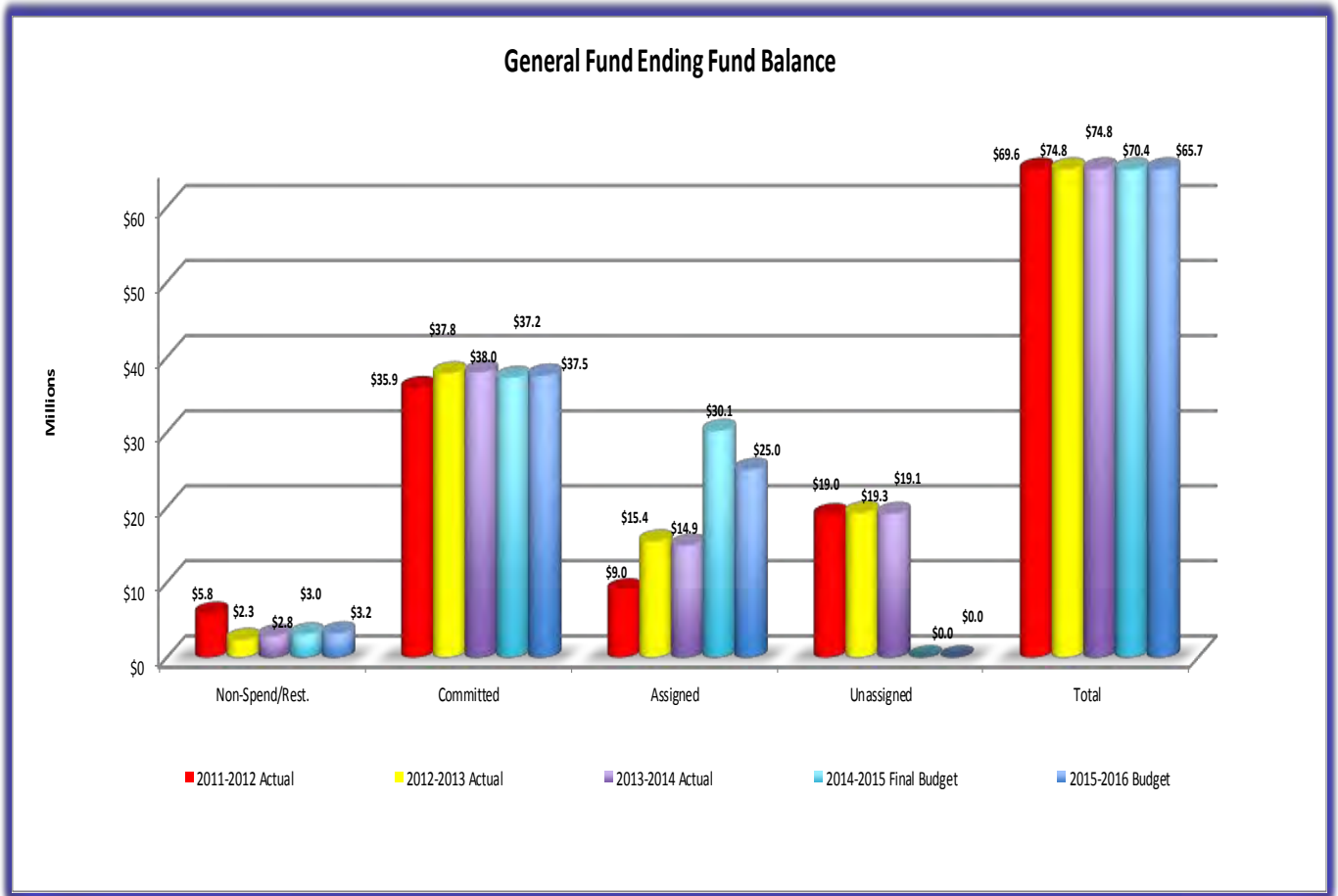
General Fund expenditures are expected to increase by \$11.5 million between 2014-2015 and 2015-2016. There are two main reasons for this increase. First, the Board granted all employee groups steps and lanes and a cost of living allowance increase. The secondly, the Non K-12 Fund was rolled into the General Fund. This action caused the expenditure budget to increase by \$6.0 million. The contribution rate for the Utah Retirement Systems will remain unchanged from 2014-2015 to 2015-2016, which is welcome news as the rate has increased for the past three years.



**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 2015-2016 is estimated to be \$65.8 million, of which \$1.8 million is

restricted for inventories and another \$1.4 million is restricted for matching tax programs; \$37.5 million is committed for economic stabilization, compensated absences, and post-retirement benefits; and \$25.1 million is assigned for school carryovers, potential health cost increases, potential revenue shortfalls and a starting point for 2016-2017 employee negotiations. Overall, the ending fund balance for 2015-2016 is expected to decrease by \$4.6 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 2015-2016 due to conservative budgeting practices and various unfilled positions. The chart below is a five-year history of the fund balance in the General Fund.



### 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 2014-2015, \$2.1 million of revenue collected from this portion of the capital outlay levy was distributed to Jordan School District. It is estimated another \$2.1 million will be distributed to Jordan in 2015-2016. The property tax levy for 2014-2015 was 0.001571 but will decrease to 0.001427 in 2015-2016, a decrease of 9.2%. This rate decrease is the result of the increase in assessed valuation and adjustments made for the County-wide capital equalization program.

The District has contracted with a local business to purchase surplus land for \$4.5 million which is the increase of Other Financing Sources.

### 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, issued \$80.0 million in August 2012, issued \$60 million in October 2013 and issued the remaining \$42 million in April 2015. The proceeds from these bonds will be used to fund all thirteen voter-approved projects. At the end of 2014-2015, eight of the projects are finished, one will be completed early in 2015-2016 and two other projects are under construction.

## EXPENDITURES

Expenditures for 2015-2016 are budgeted to decrease by \$11.8 million. One major project, Mount Jordan Middle School rebuild will be completed in August 2015. The re-builds of Midvale Middle School (open August 2017) and Butler Elementary (open August 2016) were started 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 \$85 million from its Capital Outlay fund balance and tax revenues from its Capital Outlay levies in 2016-2018

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	2010-2014 Actuals	2014-2015 Final Budget	2015-2016 Budget	2017-2018 Estimates	Opening Date
Corner Canyon High (new school)	May-2011	\$71,400,000	\$71,250,523	198,326	-	-	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	30,452,436	46,892	-	-	Aug 2013
Midvale Elementary (rebuild)	Aug-2011	16,500,000	16,350,003	-	-	-	Aug 2012
Draper Park Middle (new school)	Apr-2012	38,200,000	38,153,200	-	-	-	Aug 2013
Brighton High (new addition)	Apr-2012	5,150,000	5,088,978	-	-	-	Aug 2013
Hillcrest High (new addition)	Apr-2012	6,800,000	6,666,402	-	-	-	Aug 2013
Mount Jordan Middle (rebuild)	Jun-2013	41,500,000	7,779,341	33,720,659	-	-	Aug 2015
Midvale Middle (rebuild)*	Jun-2015	43,000,000	-	4,160,000	19,500,000	19,340,000	Aug 2017
Butler Elementary (rebuild)	Jun-2015	18,500,000	-	1,050,000	17,450,000	-	Aug 2016
Alta View Elementary (rebuild)*	Apr-2016	19,500,000	-	-	2,920,000	16,580,000	Aug 2017
Indian Hills Middle (remodel)*	Jun-2017	22,000,000	-	-	-	22,000,000	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	3,054,643	-	-	-	Feb 2013
<b>Total</b>		<b>\$335,150,000</b>	<b>\$195,622,935</b>	<b>\$39,175,877</b>	<b>\$39,870,000</b>	<b>\$57,920,000</b>	

\* 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.

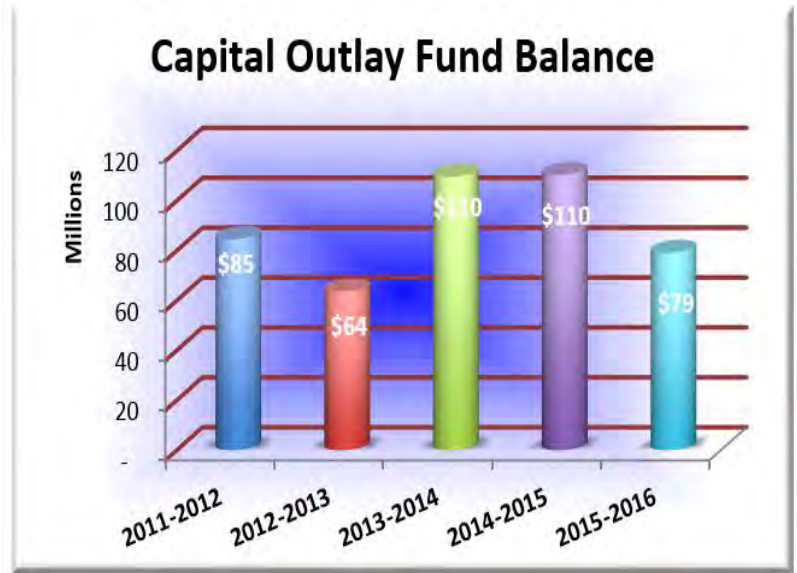
School	Major Non-Bond Projects	Amount
Brighton High	Install artificial turf in the football stadium	\$ 1,500,000
Midvale Elementary	Add four new classrooms	1,400,000
15 Elementaries	Add security doors to the entrance of the buildings	1,325,000

**ENDING FUND BALANCE**

The Capital fund balance is expected to increase by \$0.7 million as the year draws to a close because the District issued the remaining \$42.0 million of the \$250 million bonds authorized. The fund balance is expected to decrease by \$31.2 million during 2015-2016 as

the District spends down the bond proceeds on the Midvale Middle and Butler Elementary rebuild.

The Board 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 at 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 2014-2015 a transfer of \$0.8 million is budgeted, and a transfer of \$1.0 million is budgeted in 2015-2016. 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, \$60.0 million in October 2013 and \$42.0 million in April 2015. 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, 2016.

OUTSTANDING DEBT				
	Year Ending	Principal	Interest	Total
Old JSD Debt (58%)	6/30/2016	\$62,781,000	\$10,568,705	\$73,349,705
New CSD Debt	6/30/2016	228,105,000	93,635,013	321,740,013
<b>Total CSD Debt</b>	6/30/2016	<b>\$290,886,000</b>	<b>\$104,203,718</b>	<b>\$395,089,718</b>

**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 needed to pay the Old Jordan Debt at its highest peak. The 2015-2016 fiscal year is the fifth 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 \$16.0 million with interest of \$12.9 million for a total of principal and interest payment of \$28.9 million. As previously noted, a transfer of \$1.0 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					
	2012	2013	2014	2015	2016
<b>Lunch:</b>					
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	\$3.50
<b>Breakfast:</b>					
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 2014-2015, and with no increases in lunch fees, local revenues are expected to remain fairly constant. For the sixth straight year there will be no price increase for school lunch for students, see the 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 remain the same as the prior year.

## 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 remain the same as the prior year. The District will spend down some of its fund balance in order to not increase lunch prices.

## EXPENDITURES

Ninety percent of the expenditures in the Nutrition Fund are for salaries, benefits, and food costs. Approximately 43% is spent on food and 47% on salary and benefits.

## NON K-12 FUND

The 2014-2015 year is the last year this fund will operate. For the 2015-2016 year and thereafter, it will be combined with the General Fund. All revenue and expenses in the General Fund have been adjusted to reflect this change.

## 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 2015-2016.

## COMMUNITY DEVELOPMENT AGENCY FUND

This fund was created in 2014-2015, to account for the property taxes that are transferred to the community and redevelopment agencies. The agencies are to use these funds to stimulate growth in the areas that have been selected by these agencies which in turn will increase the District's tax base in future years. The balance in this fund will always be zero as the District does not possess these funds. Salt Lake County distributes the taxes directly to the agencies.



**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**

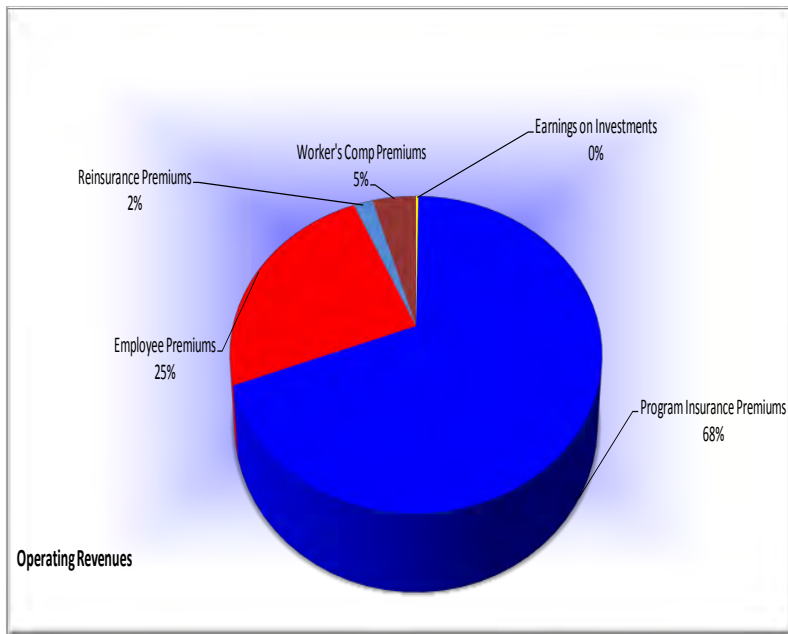
Revenue comes from premiums charged to the fund where employee salaries are charged and from premiums charged to employees. The chart below shows, by type, the anticipated revenues that will be transferred to the fund. Premiums for all employees will not be increased for 2015-2016. As shown by the adjacent 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. Based on expected medical trend increases, expenditures are expected to increase by 2% or about \$0.5 million between 2014-2015 and 2015-2016. Expenditures would have increased by an even greater amount however the plan has been modified and employees will now pay more for co-pays, deductibles and other out-of-pocket expenses.



**NET ASSETS**

The District budgeted for a 2015-2016 net asset balance of \$4.2 million. This represents approximately 16% 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 \$42 million of general obligation bonds in April 2015 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 rating to Canyons School District, UT's GO bonds**

Global Credit Research - 12 Mar 2015

**\$237.6 million in debt affected; Aaa enhanced rating also assigned**

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

**Moody's Rating**

ISSUE	UNDERLYING RATING	RATING
General Obligation Bonds (Utah School Bond Guaranty Program), Series 2015	Aaa	Aaa
<b>Sale Amount</b>	\$42,000,000	
<b>Expected Sale Date</b>	03/26/15	
<b>Rating Description</b>	General Obligation	

**Moody's Outlook** STA

NEW YORK, March 12, 2015 –Moody's Investors Service has assigned a Aaa rating to Canyons School District, Utah's \$42.0 million General Obligation Bonds (Utah School Bond Guaranty Program), Series 2015. The bonds will also receive the Aaa enhanced rating of the Utah School Bond Guaranty Program. At this time, Moody's also affirms the Aaa rating on the district's parity general obligation bonds, outstanding in the amount of \$195.6 million.

**SUMMARY RATING RATIONALE**

The Aaa underlying rating reflects the district's large tax base with above average wealth measures; a strong financial profile, including healthy reserve levels and ample liquidity; and manageable debt and pension liabilities.

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 of Utah's (Aaa GO rating with stable outlook) 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 payment shortfall for the district.

**OUTLOOK**

The outlook on the district's ratings is stable. The stable outlook reflects our expectation that the district's tax base will continue to compare favorably to other districts at its rating level and that its finances will remain structurally balanced with healthy reserve levels.

**WHAT COULD MAKE THE RATING GO UP**

- N/A

**WHAT COULD MAKE THE RATING GO DOWN**

- Material weakening of the district's financial profile
- Substantial declines in the district's tax base

**STRENGTHS**

- Large tax base with above average wealth measures

- Strong financial profile, including healthy reserve levels and ample liquidity

#### CHALLENGES

- Wealth measures, that while above average, lag the median for Aaa-rated school districts nationally
- Flat enrollment growth that constrains revenue growth

#### RECENT DEVELOPMENTS

The district's financial operations are strong and continue to exhibit structural balance. Despite providing employees a one-time, \$4.2 million bonus, the district ended fiscal 2014 with a relatively small \$660,000 operating funds deficit. Operating funds in this case include the general fund and debt service fund. Ending available fund balance was a healthy \$72.0 million (29.0% of operating funds revenues), and net cash was strong at \$101.8 million (41.1%). The district's tax base continued to grow, increasing 5% year-over-year to a sizeable \$25.4 billion.

#### DETAILED RATING RATIONALE

##### TAX BASE AND ECONOMY: MATURE, SUBURBAN TAX BASE

The district, located approximately 15 miles south of Salt Lake City (Aaa), covers 192 square miles of Salt Lake County (Aaa), and serves a population of 199,000 in Cottonwood Heights, Sandy, Draper (Aa2), Midvale (A1), the Town of Alta, and certain unincorporated parts of the county. Comprised primarily of residential properties, the district is a large, wealthy, and largely built-out suburban district. The district's full value of \$25.4 billion reflects 5% growth year-over-year. At its current size, the district is substantially larger than the median Aaa-rated school district nationally. The tax base has no significant taxpayer concentration risk; the ten largest taxpayers comprise just 6.3% of assessed value. Direct wealth measures are absent, given the district's relatively recent split from Jordan School District (Aaa). However, full value per capita, a proxy measure of wealth, is high for Utah at \$127,633, but somewhat low for a Aaa-rated school district. Unemployment in Salt Lake County is low at 3.0%, according to December 2014 data from the Bureau of Labor Statistics.

##### FINANCIAL OPERATIONS AND POSITION: STRUCTURALLY BALANCED WITH HEALTHY RESERVES

The district's financial operations are a credit strength. The district's revenue structure is a mix of state funding (49%) based on enrollment, and local property taxes (41.2%). As a mature, suburban school district, the district's student enrollment is stable and flat; enrollment in 2015 is 33,676, within 1% of the last five years. District officials cite this enrollment stability as a factor in their ability to budget effectively and deliver strong financial results. The district also benefits from a voted local leeway levy that is at its maximum of \$1.60 per \$1,000.

Financial operations are consistently structurally balanced. In fiscal 2014, the district had a small operating deficit of just \$660,000, despite providing employees with a one-time bonus totaling \$4.2 million. In fiscal 2015, with no bonus, the district expects year-end financial results to show an operating surplus.

Although the district has no formal fund balance policy, it has consistently delivered high levels of reserves since it began operations in fiscal 2010. Fiscal 2014 financial results show ending reserves available for operations of \$72.0 million, or 29.0% of operating funds revenues. Included in this amount is \$8.0 million in self-insurance funds and \$25.4 million set aside for other post-employment benefits.

##### Liquidity

The district's net cash position at the end of fiscal 2014 was \$101.8 million, or 41.1% of operating funds revenues.

##### DEBT AND OTHER LIABILITIES

The district's debt burden is manageable, with net direct debt at 1.27% of full value and 1.30 times operating funds revenues. \$85.0 million of the district's debt is the amount of debt allocated to the district that had been issued by the former Jordan School District; those bonds are rated Aaa by Moody's. The current issuance is the last from a \$250 million bond authorization approved by voters in 2010. Given the district's stable enrollment, the district has no plans to build additional schools to address capacity issues, but may seek additional authorization as additional renovations to existing facilities are necessary. Of note, the district has \$106.2 million in available reserves in its capital outlay fund, as well as an ongoing capital outlay levy. Moody's notes that Utah is a statutory lien state, adding additional bondholder protection.

### Debt Structure

All of the district's debt consists of fixed-rated obligations. Amortization is moderate, with 54.8% repaid within ten years.

### Debt-Related Derivatives

The district has no debt-related derivatives.

### Pensions and OPEB

The district's pension liabilities somewhat elevated but manageable. The district's 3-year average of Moody's adjusted net pension liability (ANPL) is 1.29% of full value and 1.32 times operating revenues. Moody's ANPL reflects certain adjustments we make to improve comparability of reported pension liabilities. The adjustments are not intended to replace the district's or PERA's reported liability information, but to improve comparability with other rated entities. For more information on Moody's insights on employee pensions and the related credit impact on companies, governments, and other entities across the globe please visit Moody's on Pensions at [www.moody.com/pensions](http://www.moody.com/pensions).

### MANAGEMENT AND GOVERNANCE

Utah school districts have an institutional framework score of 'Aa' or strong. They are primarily state funded based on enrollment, moderating their ability to raise revenues, which include both voter-approved and board-approved property taxes. Expenses tend to be stable and predictable, but can be cut in response to a decline in revenue.

### KEY STATISTICS

- 2015 full valuation: \$25.4 billion
- 2015 full value per capita: \$127,633
- Median family income: 124.0% of US (est. from Jordan School District)
- Available fund Balance as % of Revenues: 29.02%
- 4-Year Dollar Change in Fund Balance as % of Revenues: 14.55%
- Cash Balance as % of Revenues: 41.07%
- 4-Year Dollar Change in Cash Balance as % of Revenues: 16.59%
- Institutional Framework: Aa (Strong legal ability to match resources with spending)
- 5-Year Average of Operating Revenues / Operating Expenditures: 1.02x
- Net Direct Debt / Full Value: 1.27%
- Net Direct Debt / Operating Revenues: 1.30x
- 3-year Moody's Adjusted Net Pension Liability / Full Value: 1.29%
- 3-year Moody's Adjusted Net Pension Liability / Operating Revenues: 1.32x

### OBLIGOR PROFILE

The district, located approximately 15 miles south of Salt Lake City, provides K-12 education to a population of 199,000 in Cottonwood Heights, Sandy, Draper, Midvale, the Town of Alta, and certain unincorporated parts of the county.

### LEGAL SECURITY

The bonds are secured by the district's full faith, credit and unlimited property tax pledge.

### USE OF PROCEEDS

The bond proceeds will be used to finance various capital improvements.

#### RATING METHODOLOGIES

The principal methodology used in the underlying rating was US Local Government General Obligation Debt published in January 2014. The principal methodology used in the enhanced rating was US States Rating Methodology published in April 2013. Please see the Credit Policy page on [www.moodys.com](http://www.moodys.com) for a copy of these methodologies.

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## Canyons School District, Utah

### General Obligation Bonds New Issue Report

#### Ratings

##### New Issues

General Obligation Bonds (Utah School Bond Guaranty Program), Series 2015<sup>a</sup> AAA

##### Outstanding Debt

General Obligation Bonds (Utah School Bond Guaranty Program), Series 2011, 2012, and 2013<sup>a</sup> AAA

<sup>a</sup>The underlying rating is 'AAA' is 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)

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#### New Issue Details

**Sale Information:** \$42,000,000 General Obligation Bonds (Utah School Bond Guaranty Program), Series 2015, on March 26 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, 2016–2033, subject to optional redemption prior to maturity.

#### Key Rating Drivers

**Solid Financial Position:** The district ended its fifth fiscal year of operations with a strong unrestricted general fund balance and ample liquidity and borrowable resources.

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

**Manageable Liabilities and Capital Needs:** The district's debt burden is low and its carrying costs are manageable. 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.

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

#### Rating Sensitivities

**Stable Outlook:** 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	3/11/15
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

Canyons School District covers 192 square miles and had a 2015 enrolment of 33,676 students attending 46 schools and an adult and community education program. It is the fifth largest school district in Utah.

### Solid Financial Position

The district ended fiscal 2014 with a strong unrestricted general fund balance of almost \$72 million, or 32.6% of spending, very slightly down from \$72.5 million (34.1%) the year prior.

The district expects to end fiscal 2015 by adding between \$2 million and \$4 million to its unrestricted general fund balance due to a combination of revenue increases and under-expenditures. Fitch considers this expectation to be reasonable in light of the district's past budgetary outperformance. Similarly, the district is likely to outperform its general fund balance draw down projections in each of the following three fiscal years given the conservative assumptions used. Nevertheless, there could be some reduction due to delaying property tax rate increases and labor cost inflation. Fitch is not concerned about small variations in annual results given the very strong general fund balances and demonstrated ability to control both spending and revenues.

The district intends to continue rolling forward its fully funded 5% economic stabilization reserve and fully funded other post-employment benefit (OPEB) reserve as part of its unrestricted general fund balance.

The district experienced tax rate increases in fiscal years 2010–2013 totaling 17.2%. While the district retains the option to increase its operating tax rate further given the significant room remaining under its tax rate caps, it does not expect to do so in the near term.

### Continued Financial Flexibility

In addition to the district's healthy general fund balances and tax rate flexibility, the district has considerable financial flexibility related to staffing levels, class sizes, and provision of support services. Strong liquidity comes from general fund cash and investments, and from the capital outlay fund. The latter 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 \$225.9 million in cash and investments, although this amount is likely to decline as capital outlay funds are utilized.

### Manageable Liabilities and Capital Needs

Until fiscal 2010, Canyons School District's territory was part of a larger Jordan School District. Holders of the original Jordan School District's GO bonds benefit from an unlimited property tax levy on the aggregate taxable assessed valuation (TAV) within its former more extensive boundaries. 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. Repayment of the joint debt continues to proceed smoothly and recently the two school districts worked together on GO refunding bonds for interest savings.

### Related Criteria

U.S. Local Government Tax-Supported Rating Criteria (August 2012)  
Tax-Supported Rating Criteria (August 2012)

In June 2010, 50.7% of Canyons School District voters approved a \$250 million GO bond authorization for school capital improvement projects. The series 2015 bonds will be the fourth and final issuance under that authorization. The district is currently updating its capital improvement plans given that its current bond-funded projects will all be completed by 2018. The district will be considering the timing and size of a future bond election to support its future capital improvement needs. However, since the district is not being pressured by student enrollment growth and it has sufficient facility capacity, it can plan its capital improvement program and future bond issuance plans in stages to avoid pressuring local taxes.

The district intends to draw down on its capital outlay fund, which ended fiscal 2014 with a balance of \$109.7 million, to around \$32 million–\$37 million by fiscal years 2018 and 2019. This will allow successful completion of its current bond-funded capital improvement project commitments while maintaining funds sufficient to meet ongoing maintenance, upgrade, and emergency needs in conjunction with annual revenues and future bond issuances.

Overall debt is a low \$1,881 per capita and 1.6% of market value. Debt amortization is average at 58.6% in 10 years. The district's OPEB actuarial accrued liability is currently fully funded. The district's fiscal 2014 carrying costs related to annual debt service, annually required pension contributions, and OPEB payments amounted to a manageable 17.1% of total governmental spending.

#### **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 further to 3.2% in November 2014 from an already low 3.5% a year prior, in line with improving state and national trends.

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. However, 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 moderate 7.2% TAV decline during fiscal years 2011–2013, the district has experienced 5% TAV growth in each of fiscal years 2014 and 2015 due to new growth and appraisal increases. Ongoing residential and commercial construction in Draper and Midvale will contribute towards projected 2%–3% annual TAV increases.

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# FINANCIAL STATEMENTS

## CANYONS SCHOOL DISTRICT

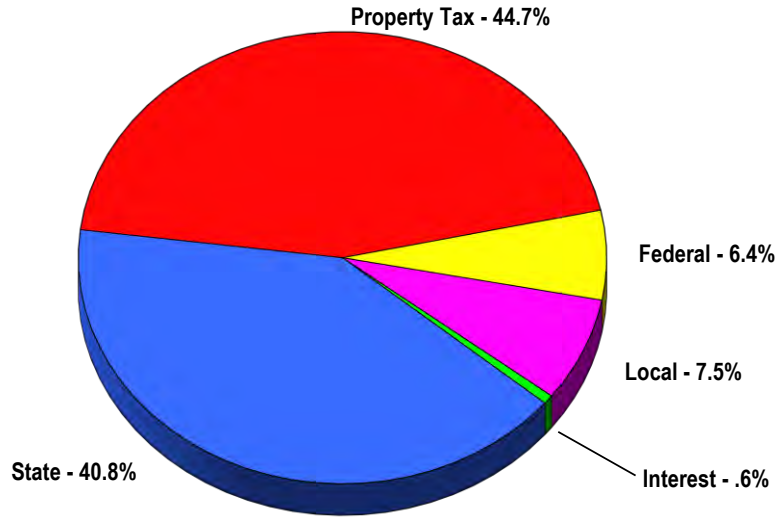
### Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental and Proprietary Funds - Fiscal Year 2015-2016

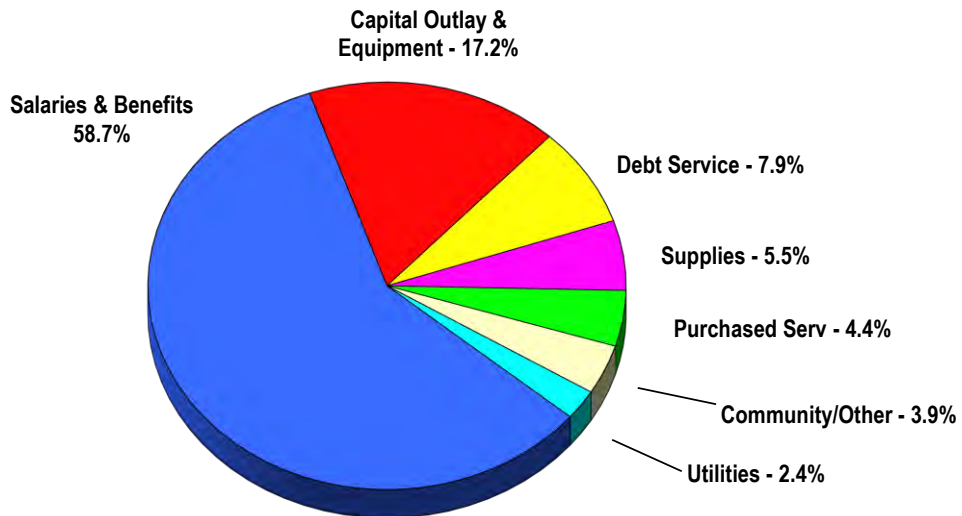
	General Fund	Community Development Agency	District Activity	Canyons Education Foundation	Nutrition Fund
<b>Revenues:</b>					
Property Tax	\$ 78,577,014	\$ 8,896,180	\$ -	\$ -	\$ -
Registered Vehicles Fee-in-Lieu	4,854,720	-	-	-	-
Interest on Investments	1,000,000	-	-	25,000	30,000
State Sources	130,246,588	-	-	-	2,150,000
Federal Sources	14,983,519	-	-	-	5,729,150
Other Local	6,595,000	-	11,392,837	475,000	4,231,000
Total Revenues	236,256,841	8,896,180	11,392,837	500,000	12,140,150
<b>Expenditures:</b>					
Instruction	147,387,299	-	11,352,250	-	-
Support Services:					
Student Services	11,051,879	-	-	-	-
Staff Services	15,648,200	-	-	-	-
District Administration	2,645,063	-	-	-	-
School Administration	18,121,333	-	-	-	-
Central Support Services	13,395,204	-	-	-	-
Operation & Maintenance of Plant	24,201,341	-	-	-	-
Student Transportation	7,887,612	-	-	-	-
Non-Instructional and Other	330,860	8,896,180	-	704,075	12,953,324
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	240,668,791	8,896,180	11,352,250	704,075	12,953,324
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(4,411,950)	-	40,587	(204,075)	(813,174)
<b>Other Financing Sources (Uses):</b>					
Bond Proceeds and Bond Premium	-	-	-	-	-
Bond Refunding	-	-	-	-	-
Sale of Property	-	-	-	-	-
Transfers In/(Out)	(187,075)	-	-	187,075	-
Total Other Financing Sources (Uses)	(187,075)	-	-	187,075	-
<b>Net Change in Fund Balances</b>	(4,599,025)	-	40,587	(17,000)	(813,174)
<b>Fund Balances - Beginning of Year</b>	70,403,492	-	4,987,824	607,261	1,907,431
<b>Fund Balances - End of Year</b>	\$ 65,804,467	\$ -	\$ 5,028,411	\$ 590,261	\$ 1,094,257

			Proprietary Fund				
Capital Outlay	Debt Service	Internal Service Fund	Totals (Memorandum Only)				
			Budget 2015-2016	Final Budget 2014-2015	Actual 2013-2014	Actual 2012-2013	Actual 2011-2012
\$ 23,658,843	\$ 26,159,181	\$ -	\$ 137,291,218	\$ 130,721,300	\$ 128,908,972	\$ 129,006,049	\$ 125,224,024
834,169	1,701,546	-	7,390,435	7,326,550	7,308,964	7,455,594	7,269,051
975,000	50,000	60,000	2,140,000	2,032,000	2,528,912	3,033,937	3,053,154
59,680	-	-	132,456,268	133,916,416	127,912,802	122,906,323	121,831,384
-	-	-	20,712,669	20,133,525	21,027,436	21,932,537	20,030,997
1,500,000	-	24,890,000	49,083,837	47,765,605	47,043,303	44,159,171	41,717,084
27,027,692	27,910,727	24,950,000	349,074,427	341,895,396	334,730,389	328,493,611	319,125,694
-	-	-	158,739,549	154,568,015	146,505,129	141,853,383	135,098,209
-	-	-	11,051,879	10,322,607	9,510,956	8,925,364	8,347,281
-	-	-	15,648,200	11,976,773	11,977,361	10,710,532	11,908,506
-	-	-	2,645,063	2,582,604	1,862,037	2,013,204	1,999,219
-	-	-	18,121,333	17,030,202	16,408,467	15,361,908	14,754,707
-	-	-	13,395,204	12,888,193	12,069,592	11,564,451	11,210,661
-	-	-	24,201,341	23,592,546	23,711,132	22,305,810	21,550,141
-	-	-	7,887,612	7,487,162	7,506,685	7,243,946	6,768,574
-	-	26,615,749	49,500,188	54,709,479	54,390,861	51,898,401	49,866,537
61,767,394	-	-	61,767,394	73,574,104	42,314,715	127,614,203	99,518,578
-	28,923,768	-	28,923,768	27,389,136	29,029,888	29,199,947	29,332,311
61,767,394	28,923,768	26,615,749	391,881,531	396,120,821	355,286,823	428,691,149	390,354,724
(34,739,702)	(1,013,041)	(1,665,749)	(42,807,104)	(54,225,425)	(20,556,434)	(100,197,538)	(71,229,030)
-	-	-	-	48,220,563	63,370,164	84,325,856	-
-	-	-	-	-	295,657	-	-
4,500,170	-	-	4,500,170	-	-	-	-
(1,000,000)	1,000,000	-	-	-	-	-	-
3,500,170	1,000,000	-	4,500,170	48,220,563	63,665,821	84,325,856	-
(31,239,532)	(13,041)	(1,665,749)	(38,306,934)	(6,004,862)	43,109,387	(15,871,682)	(71,229,030)
110,434,128	2,192,502	5,837,722	196,370,360	202,375,222	159,265,835	175,137,517	246,366,547
\$ 79,194,596	\$ 2,179,461	\$ 4,171,973	\$ 158,063,426	\$ 196,370,360	\$ 202,375,222	\$ 159,265,835	\$ 175,137,517

## All Governmental Funds Combined Revenue Sources



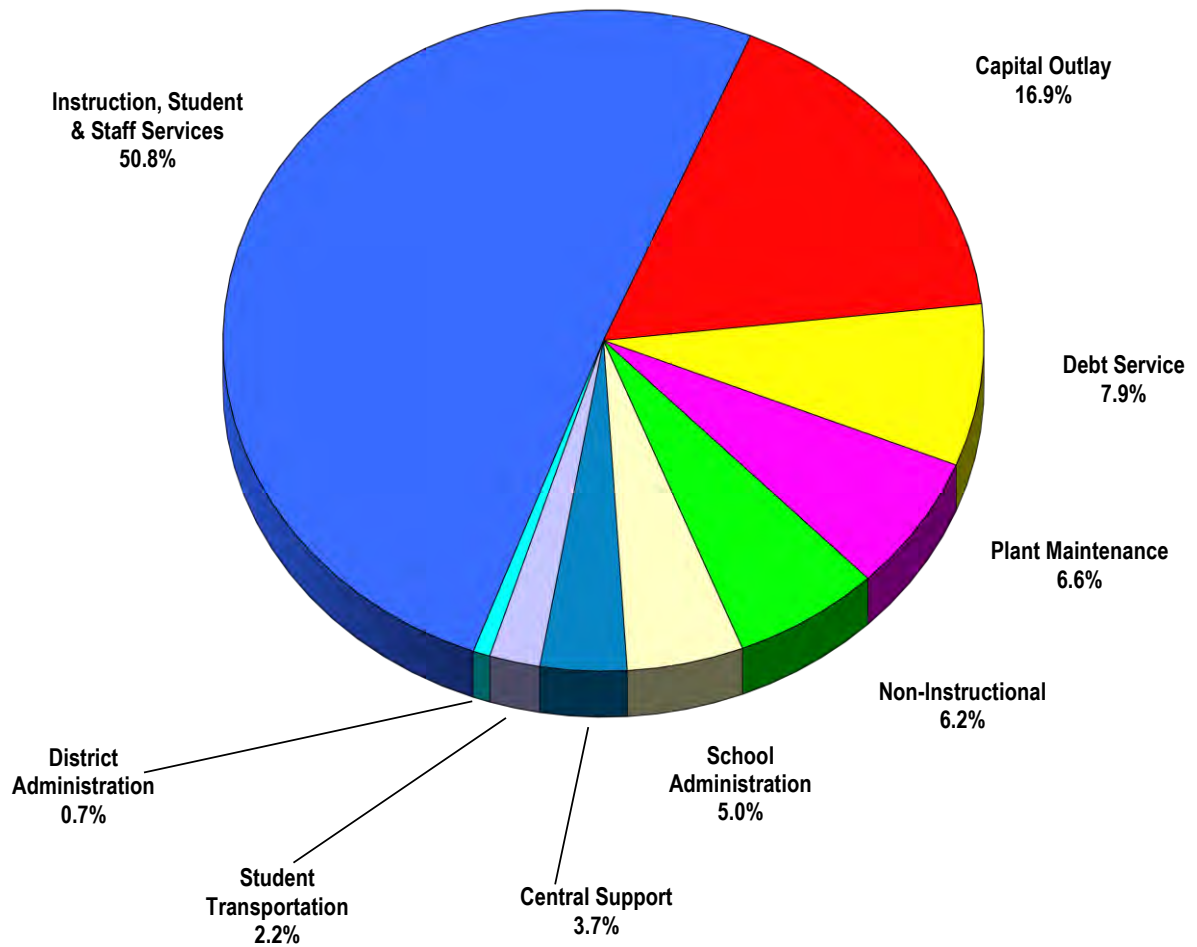
## Budgeted Expenditures



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



## All Governmental Funds Combined Budgeted Expenditures by Function



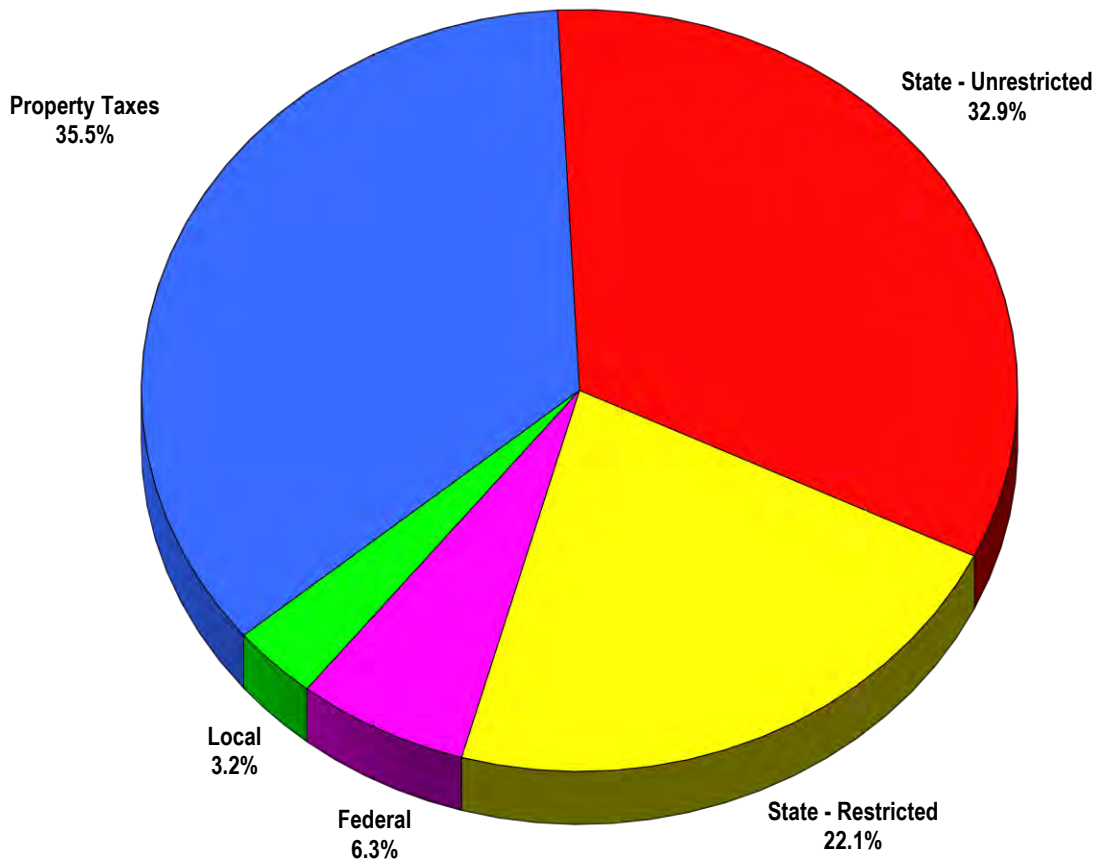
## **General Fund**

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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.

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## General Fund Revenue Sources



## Canyons School District

### General Fund

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

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Revenues:</b>					
Local Sources	\$ 81,126,662	\$ 86,319,746	\$ 84,693,901	\$ 84,512,070	\$ 91,026,734
State Sources	115,282,496	116,576,679	121,490,503	127,682,207	130,246,588
Federal Sources	13,469,238	15,188,946	14,151,578	12,973,005	14,983,519
Total Revenues	209,878,396	218,085,371	220,335,982	225,167,282	236,256,841
<b>Expenditures:</b>					
Instruction	127,852,245	134,456,777	136,863,789	143,276,871	147,387,299
Support Services:					
Student Services	8,347,281	8,925,364	9,510,956	10,322,607	11,051,879
Staff Services	11,908,506	10,710,532	11,977,361	11,976,773	15,648,200
District Administration	1,999,219	2,013,204	1,862,037	2,582,604	2,645,063
School Administration	14,754,707	15,361,908	16,408,467	17,030,202	18,121,333
Central Support Services	11,210,661	11,564,451	12,069,592	12,888,193	13,395,204
Operation & Maintenance of Plant	21,550,141	22,305,810	23,711,132	23,592,546	24,201,341
Student Transportation	6,768,574	7,243,946	7,506,685	7,487,162	7,887,612
Community	-	-	-	-	330,860
Total Expenditures	204,391,334	212,581,992	219,910,019	229,156,958	240,668,791
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	5,487,062	5,503,379	425,963	(3,989,676)	(4,411,950)
<b>Other Financing Sources (Uses):</b>					
Transfers In (Out)	(255,112)	(305,918)	(478,270)	(399,778)	(187,075)
Total Other Financing Sources (Uses)	(255,112)	(305,918)	(478,270)	(399,778)	(187,075)
<b>Net Change in Fund Balances</b>	5,231,950	5,197,461	(52,307)	(4,389,454)	(4,599,025)
<b>Fund Balances - Beginning of Year</b>	64,415,842	69,647,792	74,845,253	74,792,946	70,403,492
<b>Fund Balances - End of Year</b>	\$ 69,647,792	\$ 74,845,253	\$ 74,792,946	\$ 70,403,492	\$ 65,804,467
<b>Fund Balances:</b>					
Non-Spendable	2,021,452	1,139,299	1,611,467	1,692,040	1,759,722
Restricted	3,813,674	1,190,375	1,225,228	1,347,751	1,415,139
Committed	35,894,919	37,824,301	37,962,608	37,225,185	37,530,763
Assigned	8,965,251	15,440,756	14,888,194	30,138,516	25,098,843
Unassigned	18,952,496	19,250,522	19,105,449	-	-
<b>Total Fund Balances</b>	\$ 69,647,792	\$ 74,845,253	\$ 74,792,946	\$ 70,403,492	\$ 65,804,467

## Canyons School District

### General Fund

#### Revenues

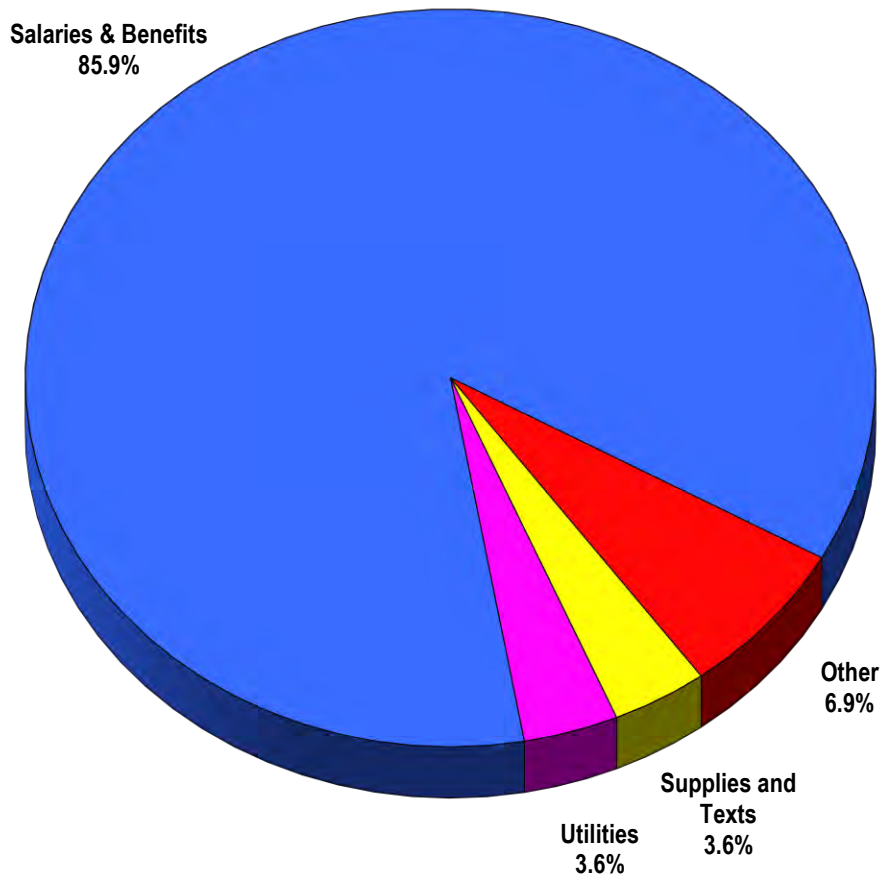
	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> Budget 2014-2015	<i>Budget</i> 2015-2016
<b>Local Sources:</b>					
Property Taxes	\$ 70,023,900	\$ 73,109,917	\$ 72,338,619	\$ 72,188,450	\$ 78,577,014
Registered Vehicles Fee-in-Lieu	4,686,970	4,962,835	4,713,111	4,719,105	4,854,720
Tuitions	412,719	335,974	408,383	396,000	724,000
Earnings on Investments	826,496	1,360,881	1,339,529	900,000	1,000,000
Other Local Revenue	2,306,051	3,162,643	2,413,073	2,546,500	2,426,500
CDA Mitigation Payments	1,587,825	2,255,955	2,502,878	2,607,000	2,642,000
Indirect Costs-Other Funds	1,282,701	1,131,541	978,308	1,155,015	802,500
Total Local Sources	81,126,662	86,319,746	84,693,901	84,512,070	91,026,734
<b>State Sources:</b>					
Unrestricted Basic School Programs:					
Regular School Programs - K-12	63,828,886	64,710,769	68,011,083	71,009,686	68,290,260
Flexible Allocation	1,206,004	1,245,460	1,233,306	1,178,028	1,217,550
Professional Staff	8,003,134	8,040,194	8,192,878	8,012,210	8,335,717
Total Unrestricted Basic Program	73,038,024	73,996,423	77,437,267	80,199,924	77,843,527
Restricted Basic School Programs:					
Special Education	13,543,129	13,500,901	13,154,249	15,904,216	17,742,931
Applied Technology Education	3,683,190	3,822,479	4,258,216	4,311,663	4,488,250
Class Size Reduction	5,717,845	5,827,913	5,983,132	6,090,408	6,336,318
Total Restricted Basic Program	22,944,164	23,151,293	23,395,597	26,306,287	28,567,499
Other State Revenues:					
Gifted and Talented	92,267	116,515	207,180	182,745	198,365
Advanced Placement	128,018	183,527	154,757	205,252	212,245
Concurrent Enrollment	330,051	240,424	248,346	359,271	364,652
At-Risk - Regular Program	989,324	937,133	1,256,507	1,230,679	1,128,555
At-Risk - Youth-in-Custody	834,130	784,139	835,276	765,830	850,243
Adult Education South Park	-	-	-	-	1,873,333
Adult Education Entrada	-	-	-	-	426,919
Pupil Transportation	3,463,837	3,453,622	3,731,958	3,732,909	3,905,797
School Nurses	49,742	49,109	44,920	44,125	44,125
School Trust Lands	1,468,042	1,590,572	1,803,525	2,436,493	2,117,468
Extended Day Kindergarten	292,507	303,488	206,182	302,132	297,314
Driver Education	244,966	238,310	322,632	356,000	362,730
Reading Achievement	516,166	470,756	546,517	534,751	511,031
Library Books & Supplies	38,970	26,132	40,166	47,634	85,173
Teacher Supplies and Materials	295,730	304,918	294,039	276,497	331,449
Educator Salary Adjustments	8,708,096	8,901,081	9,199,137	9,032,053	9,303,180
UPASS	185,765	78,743	71,803	104,027	104,027
USTAR Centers	549,148	375,199	225,000	225,000	225,000
Other Sources	1,113,549	1,375,295	1,469,694	1,340,598	1,493,956
Total Other State Revenues	19,300,308	19,428,963	20,657,639	21,175,996	23,835,562
Total State Sources	115,282,496	116,576,679	121,490,503	127,682,207	130,246,588

## Canyons School District

### General Fund Revenues

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Federal Sources:</b>					
Special Education	5,495,173	5,594,355	5,224,778	5,236,729	6,163,038
Medicaid	2,120,366	2,247,061	2,183,785	1,918,685	1,977,015
Applied Technology	417,009	395,898	351,064	343,616	355,481
Other Restricted Grants through State	216,805	235,593	254,963	66,701	201,701
NCLBA Title IA - Poverty	3,908,443	4,842,212	4,051,862	3,448,071	4,319,905
NCLBA Title IIA - Teacher Quality	918,335	995,953	958,504	822,877	822,479
NCLBA Title IIIA - English Language	196,978	188,995	177,266	177,026	180,350
NCLBA Title X- McKinley Vento	83,448	55,083	52,505	44,737	48,430
Community After School	-	420,293	398,619	409,563	410,120
E-Rate	-	213,503	498,232	505,000	505,000
ARRA Programs	112,681	-	-	-	-
Total Federal Sources	13,469,238	15,188,946	14,151,578	12,973,005	14,983,519
Total Revenues	\$ 209,878,396	\$ 218,085,371	\$ 220,335,982	\$ 225,167,282	\$ 236,256,841

# General Fund Expenditures by Object



## Canyons School District

### General Fund Expenditures

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Instruction:</b>					
Salaries:					
Teachers - Certificated	\$ 76,068,534	\$ 77,845,337	\$ 78,299,334	\$ 77,421,038	\$ 80,887,140
Substitute Teachers	1,732,914	1,867,614	1,812,103	1,825,657	1,831,795
Teacher Aides & Paraprofessionals	7,365,366	7,703,914	8,134,508	9,092,652	11,043,688
<b>Total Salaries</b>	<b>85,166,814</b>	<b>87,416,865</b>	<b>88,245,945</b>	<b>88,339,347</b>	<b>93,762,623</b>
Employee Benefits:					
State Retirement	14,150,358	15,687,536	16,961,650	18,331,966	19,227,084
Social Security	6,161,954	6,391,819	6,507,857	6,735,419	7,145,862
Group Insurance	9,646,247	10,000,488	10,464,333	11,497,120	11,799,000
Disability Insurance	217,214	222,177	226,873	293,793	298,214
Worker's Compensation	685,943	700,187	711,625	704,683	747,385
Local Retirement	1,008,934	2,165,637	2,425,360	2,493,000	2,723,000
Unemployment	59,781	31,534	19,390	50,000	50,000
<b>Total Employee Benefits</b>	<b>31,930,431</b>	<b>35,199,378</b>	<b>37,317,088</b>	<b>40,105,981</b>	<b>41,990,545</b>
Contracted Services					
Contracted Services	1,377,408	2,017,043	2,047,822	1,914,537	1,844,537
Purchased Services	1,301,390	1,934,236	1,530,200	2,080,350	2,011,650
Field Trips	64,776	96,726	120,838	86,600	86,600
<b>Total Purchased Services</b>	<b>2,743,574</b>	<b>4,048,005</b>	<b>3,698,860</b>	<b>4,081,487</b>	<b>3,942,787</b>
Supplies					
Supplies	2,958,456	3,100,027	2,872,882	4,110,578	3,586,278
Textbooks	3,291,345	1,732,840	1,683,130	3,881,493	1,626,764
Software	53,423	609,537	215,207	342,400	399,000
<b>Total Supplies and Materials</b>	<b>6,303,224</b>	<b>5,442,404</b>	<b>4,771,219</b>	<b>8,334,471</b>	<b>5,612,042</b>
Instructional Equipment					
Instructional Equipment	434,849	485,282	716,224	685,000	787,000
Computer Equipment	1,090,403	1,620,603	2,037,438	1,620,435	1,182,152
Other	182,950	244,240	77,015	110,150	110,150
<b>Total Equipment and Other</b>	<b>1,708,202</b>	<b>2,350,125</b>	<b>2,830,677</b>	<b>2,415,585</b>	<b>2,079,302</b>
<b>Total Instruction</b>	<b>\$ 127,852,245</b>	<b>\$ 134,456,777</b>	<b>\$ 136,863,789</b>	<b>\$ 143,276,871</b>	<b>\$ 147,387,299</b>



## Canyons School District

### General Fund

#### Expenditures

	<i>Actual</i> <i>2011-2012</i>	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Final</i> <i>Budget</i> <i>2014-2015</i>	<i>Budget</i> <i>2015-2016</i>
<b>Student Services:</b>					
Salaries:					
Director's and Coordinators	\$ 349,286	\$ 365,209	\$ 304,027	\$ 273,425	\$ 282,991
Guidance Personnel	2,279,201	2,468,922	2,691,487	2,609,844	2,894,999
Health Services Personnel	951,213	1,063,853	1,050,832	1,025,401	1,077,194
Psychological Personnel	1,850,512	1,944,773	2,040,910	2,013,741	2,227,041
Secretarial and Other	396,316	337,670	388,581	342,224	344,138
Total Salaries	5,826,528	6,180,427	6,475,837	6,264,635	6,826,363
Employee Benefits	1,983,752	2,201,234	2,451,358	2,773,636	3,002,515
Purchased Services	488,840	468,687	476,462	1,032,150	982,500
Supplies and Other	48,161	75,016	107,299	252,186	240,501
Total Student Support	8,347,281	8,925,364	9,510,956	10,322,607	11,051,879
<b>Staff Services:</b>					
Salaries:					
Director's and Coordinators	3,192,060	3,623,334	3,912,818	4,070,869	4,243,951
Teachers - Certified	2,451,319	1,031,742	1,497,529	665,000	3,195,812
Media Personnel	667,295	611,474	626,112	696,328	744,333
Secretarial and Clerical	606,436	698,252	796,675	767,051	849,209
Aides and Paraprofessionals	663,562	640,485	658,185	734,027	645,559
Total Salaries	7,580,672	6,605,287	7,491,319	6,933,275	9,678,864
Employee Benefits	2,322,758	2,246,778	2,589,510	2,641,487	3,851,626
Purchased Services	831,227	816,630	740,555	1,001,835	881,195
Supplies and Other	768,524	647,354	681,442	743,294	727,994
Library Books	405,325	394,483	474,535	656,882	508,521
Total Instructional Staff Support	11,908,506	10,710,532	11,977,361	11,976,773	15,648,200
<b>District Administration:</b>					
Salaries:					
Board of Education	89,000	89,000	90,000	91,000	91,000
Superintendent and Assistants	611,552	640,557	506,263	991,302	1,023,703
Secretarial and Clerical	269,278	338,469	419,216	397,865	418,879
Total Salaries	969,830	1,068,026	1,015,479	1,480,167	1,533,582
Employee Benefits	446,841	455,023	408,319	568,557	582,731
Purchased Services	434,704	294,228	260,713	303,180	305,850
Supplies and Other	147,844	195,927	177,526	230,700	222,900
Total District Admin Support	\$ 1,999,219	\$ 2,013,204	\$ 1,862,037	\$ 2,582,604	\$ 2,645,063

## Canyons School District

### General Fund Expenditures

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>School Administration:</b>					
Salaries:					
Principals and Assistants	\$ 7,502,520	\$ 7,771,443	\$ 8,105,141	\$ 8,151,502	\$ 8,642,669
Secretarial and Clerical	3,116,765	3,237,844	3,438,178	3,547,814	3,903,452
Total Salaries	10,619,285	11,009,287	11,543,319	11,699,316	12,546,121
Employee Benefits	3,937,367	4,130,114	4,677,016	4,893,945	5,269,629
Purchased Services and Other	198,055	222,507	188,132	436,941	305,583
Total School Admin Support	14,754,707	15,361,908	16,408,467	17,030,202	18,121,333
<b>Central Support Services:</b>					
Salaries:					
Business Administrator and Directors	1,543,348	1,597,797	1,682,301	1,633,523	1,802,744
Secretarial and Clerical	1,328,328	1,407,098	1,485,424	1,497,489	1,606,718
Other Classified Personnel	2,538,980	2,769,257	2,933,830	3,112,902	3,252,267
Total Salaries	5,410,656	5,774,152	6,101,555	6,243,914	6,661,729
Employee Benefits	2,147,219	2,338,339	2,499,163	2,577,553	2,711,530
Purchased Services	2,723,889	2,842,211	2,960,358	3,362,955	3,318,175
Supplies and Other	928,897	609,749	508,516	703,771	703,770
Total Central Support	11,210,661	11,564,451	12,069,592	12,888,193	13,395,204
<b>Operation &amp; Maintenance of Plant:</b>					
Salaries:					
Secretarial and Clerical	125,571	184,147	193,195	173,214	181,505
Custodial/Maintenance Supervisors	666,231	617,334	629,323	572,379	518,388
Custodial/Maintenance Personnel	5,530,796	5,576,153	5,979,046	5,808,725	6,096,048
Custodial/Maintenance - Hourly	1,334,837	1,377,966	1,498,259	1,548,244	1,598,681
Total Salaries	7,657,435	7,755,600	8,299,823	8,102,562	8,394,622
Employee Benefits	3,001,907	3,115,934	3,369,681	3,510,433	3,589,735
Purchased Services	661,474	859,898	884,070	930,200	947,000
Repairs and Parts	1,528,882	1,527,463	1,687,326	1,575,000	1,575,000
Supplies and Other	912,165	1,069,072	1,132,221	1,003,564	1,010,943
Water and Sewer	1,523,199	1,537,879	1,541,548	1,661,407	1,704,556
Natural Gas	1,527,380	1,527,088	1,593,007	1,653,845	1,695,709
Electricity	4,737,699	4,912,876	5,203,456	5,155,535	5,283,776
Total Operation & Maintenance	21,550,141	22,305,810	23,711,132	23,592,546	24,201,341

## Canyons School District

### General Fund

#### Expenditures

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Student Transportation:</b>					
Salaries:					
Secretarial and Clerical	94,490	110,048	117,563	70,650	77,324
Transportation Supervisors	127,835	126,908	130,171	92,028	95,909
Bus Drivers	2,889,894	2,950,355	3,079,193	3,103,350	3,329,926
Mechanics, Analysts and Others	653,946	768,421	839,758	857,917	896,025
Total Salaries	3,766,165	3,955,732	4,166,685	4,123,945	4,399,184
Employee Benefits	1,395,360	1,546,456	1,639,830	1,664,217	1,742,928
Purchased Services	161,318	117,833	88,521	128,500	125,000
Supplies and Other	110,712	280,260	207,554	235,500	235,500
Motor Fuel	872,789	902,640	919,764	850,000	900,000
Tires and Lubricants	109,553	112,716	123,033	110,000	110,000
Repair Parts	352,677	328,309	361,298	375,000	375,000
Total Transportation	6,768,574	7,243,946	7,506,685	7,487,162	7,887,612
<b>Community Service:</b>					
Salaries	-	-	-	-	126,732
Benefits	-	-	-	-	55,028
Purchased Services and Other	-	-	-	-	149,100
Total School Admin Support	-	-	-	-	330,860
 Total Expenditures	 \$ 204,391,334	 \$ 212,581,992	 \$ 219,910,019	 \$ 229,156,958	 \$ 240,668,791

## ***Non K-12 Programs Fund***

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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 have been moved to the General Fund as there is no longer an eligible property tax levy to support these programs. The 2014-2015 fiscal year will be the last year this fund will be used. Starting in 2015-2016 programs in this fund will be included in the General Fund.

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## Canyons School District

### Non K-12 Programs Fund

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

	<b>Actual 2011-2012</b>	<b>Actual 2012-2013</b>	<b>Actual 2013-2014</b>	<b>Final Budget 2014-2015</b>	<b>Budget 2015-2016</b>
<b>Revenues:</b>					
Local Sources	\$ 2,835,284	\$ 1,425,940	\$ 371,960	\$ 340,000	\$ -
State Sources	4,318,661	4,180,648	4,129,416	4,065,860	-
Federal Sources	810,736	1,004,225	1,178,705	1,450,170	-
Total Revenues	7,964,681	6,610,813	5,680,081	5,856,030	-
<b>Expenditures:</b>					
Non-Instructional Services	6,817,804	6,746,259	7,112,915	6,040,228	-
Total Expenditures	6,817,804	6,746,259	7,112,915	6,040,228	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	1,146,877	(135,446)	(1,432,834)	(184,198)	-
<b>Other Financing Sources (Uses):</b>					
Transfers In (Out)	-	-	260,392	184,198	-
<b>Net Change in Fund Balances</b>	1,146,877	(135,446)	(1,172,442)	-	-
<b>Fund Balances - Beginning of Year</b>	161,011	1,307,888	1,172,442	-	-
<b>Fund Balances - End of Year</b>	\$ 1,307,888	\$ 1,172,442	\$ -	\$ -	\$ -
<b>Fund Balances:</b>					
Restricted	1,307,888	1,172,442	-	-	-
<b>Total Fund Balances</b>	\$ 1,307,888	\$ 1,172,442	\$ -	\$ -	\$ -

## Canyons School District

### Non K-12 Programs Fund

#### Revenues

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> Budget 2014-2015	<i>Budget</i> 2015-2016
<b>Local Sources:</b>					
Property Taxes	\$ 2,246,756	\$ 967,101	\$ -	\$ -	\$ -
Registered Vehicles Fee-in-Lieu	150,384	65,649	-	-	-
Tuitions	339,264	297,988	308,310	330,000	-
Earnings on Investments	27,742	36,053	6,382	5,000	-
Other Local Revenue	71,138	59,149	57,268	5,000	-
Total Local Sources	2,835,284	1,425,940	371,960	340,000	-
<b>State Sources:</b>					
Special Education - Pre-School	1,017,331	1,040,317	1,117,005	1,231,959	-
Adult High School	487,344	398,856	372,901	328,236	-
South Park Academy	2,536,082	2,503,368	2,408,550	2,241,327	-
Flexible Allocation	77,113	22,955	14,610	39,567	-
Educator Salary Adjustments	200,791	215,152	216,350	224,771	-
Other State Revenue	-	-	-	-	-
Total State Sources	4,318,661	4,180,648	4,129,416	4,065,860	-
<b>Federal Sources:</b>					
NCLBA Title IA - Poverty	92,230	277,394	445,557	509,676	-
Special Education - IDEA	395,474	433,861	423,960	649,876	-
Special Education - Pre-School	147,861	148,893	136,534	135,537	-
Adult Basic Education	119,334	108,657	103,583	155,081	-
Other Federal	55,837	35,420	69,071	-	-
Total Federal Sources	810,736	1,004,225	1,178,705	1,450,170	-
Total Revenues	\$ 7,964,681	\$ 6,610,813	\$ 5,680,081	\$ 5,856,030	\$ -

## Canyons School District

### Non K-12 Programs Fund

#### Expenditures

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Non-Instructional Services</b>					
Salaries	\$ 4,222,182	\$ 4,334,485	\$ 4,442,613	\$ 3,520,778	\$ -
Employee Benefits	1,320,481	1,435,844	1,501,362	1,632,860	-
Purchased Services	536,645	485,500	558,962	221,100	-
Supplies	285,178	146,148	206,578	248,475	-
Equipment	70,452	13,955	31,024	32,000	-
Indirect Costs to M & O Fund	382,866	330,327	372,376	385,015	-
<b>Total Expenditures</b>	<b>\$ 6,817,804</b>	<b>\$ 6,746,259</b>	<b>\$ 7,112,915</b>	<b>\$ 6,040,228</b>	<b>\$ -</b>

## ***District Activity Fund***

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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.

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## Canyons School District

### District Activity Fund

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

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Local Revenues:</b>					
Student Fees	\$ 2,384,207	\$ 2,485,541	\$ 3,539,744	\$ 3,929,115	\$ 3,960,550
Vending Commissions	114,871	135,947	138,793	140,725	139,320
Fundraising and Admissions	4,734,439	4,992,449	6,585,678	7,244,250	7,280,467
Interest	23,383	30,098	11,296	12,000	12,500
Total Operating Revenues	7,256,900	7,644,035	10,275,511	11,326,090	11,392,837
<b>Expenditures:</b>					
Instruction:					
Purchased Services	3,084,442	3,846,479	4,434,338	5,216,458	5,241,290
Supplies and Materials	3,744,832	3,026,120	4,265,110	5,026,923	5,055,585
Equipment	202,754	251,063	226,364	253,528	254,795
Other	213,936	272,944	715,528	794,235	800,580
Total Operating Expenses	7,245,964	7,396,606	9,641,340	11,291,144	11,352,250
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	10,936	247,429	634,171	34,946	40,587
<b>Fund Balances - Beginning of Year</b>	4,060,342	4,071,278	4,318,707	4,952,878	4,987,824
<b>Fund Balances - End of Year</b>	\$ 4,071,278	\$ 4,318,707	\$ 4,952,878	\$ 4,987,824	\$ 5,028,411
<b>Fund Balances:</b>					
Committed	4,071,278	4,318,707	4,952,878	4,987,824	5,028,411
<b>Total Fund Balances</b>	\$ 4,071,278	\$ 4,318,707	\$ 4,952,878	\$ 4,987,824	\$ 5,028,411

## ***Community Development Agency Fund***

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Beginning in 2014-2015 the District is required to report on the property taxes transferred to community and redevelopment agencies. The intention of these taxes is to assist the municipalities in growing the infrastructure and thereby attract businesses, which in turn, will increase the District's tax base in future years. The fund balance will always be zero as the District does not possess these funds. Data for years 2011-2012 thru 2013-2014 will be included.

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## Canyons School District

### Community Development Agency Fund

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

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Local Sources:</b>					
Property Taxes	\$ 7,359,379	\$ 7,755,013	\$ 8,174,385	\$ 8,851,919	\$ 8,896,180
Total Revenues	7,359,379	7,755,013	8,174,385	8,851,919	8,896,180
<b>Expenditures:</b>					
Community:					
Payments to Community Development Agencies	7,359,379	7,755,013	8,174,385	8,851,919	8,896,180
Total Expenditures	7,359,379	7,755,013	8,174,385	8,851,919	8,896,180
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-
<b>Fund Balances - Beginning of Year</b>	-	-	-	-	-
<b>Fund Balances - End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -

## ***Canyons Education Foundation***

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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.

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## Canyons School District

### Canyons Education Foundation

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

	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Final Budget 2014-2015	Budget 2015-2016
<b>Revenues:</b>					
Local Contributions	\$ 282,352	\$ 393,175	\$ 488,260	\$ 475,000	\$ 475,000
Interest Income	689	26,089	39,701	25,000	25,000
Total Revenues	283,041	419,264	527,961	500,000	500,000
<b>Expenditures:</b>					
Salaries	188,912	215,757	146,895	125,730	103,996
Benefits	63,270	72,508	54,274	53,899	47,129
Purchased Services	9,401	11,847	3,473	28,150	28,150
Supplies	118,936	25,073	81,744	24,800	24,800
Awards	130,265	309,904	346,835	470,000	500,000
Total Expenditures	510,784	635,089	633,221	702,579	704,075
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(227,743)	(215,825)	(105,260)	(202,579)	(204,075)
<b>Other Financing Sources:</b>					
Transfer In	255,112	305,918	217,878	215,580	187,075
<b>Net Change in Fund Balances</b>	27,369	90,093	112,618	13,001	(17,000)
<b>Fund Balances - Beginning of Year</b>	364,180	391,549	481,642	594,260	607,261
<b>Fund Balances - End of Year</b>	\$ 391,549	\$ 481,642	\$ 594,260	\$ 607,261	\$ 590,261
<b>Fund Balances:</b>					
Committed	391,549	481,642	594,260	607,261	590,261
<b>Total Fund Balances</b>	\$ 391,549	\$ 481,642	\$ 594,260	\$ 607,261	\$ 590,261

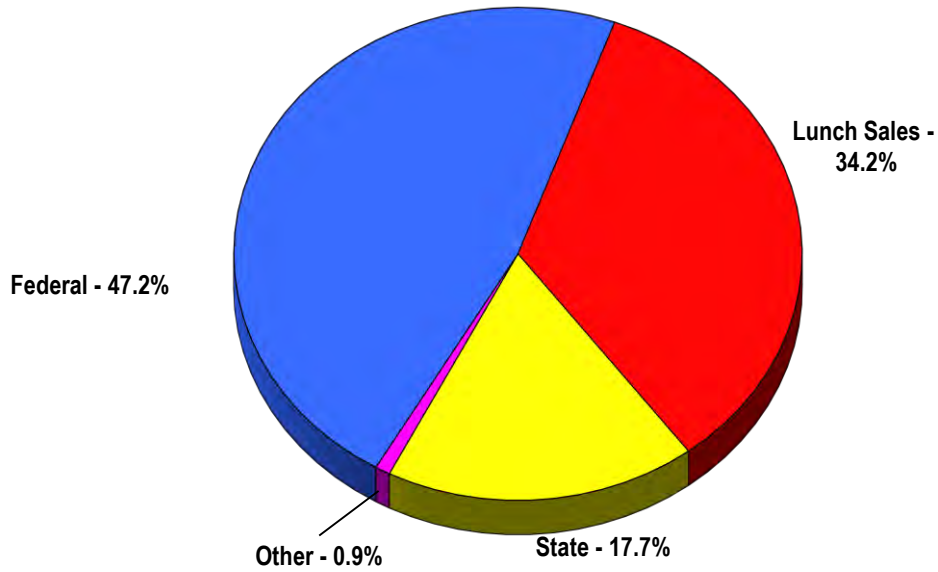
## ***Nutrition Fund***

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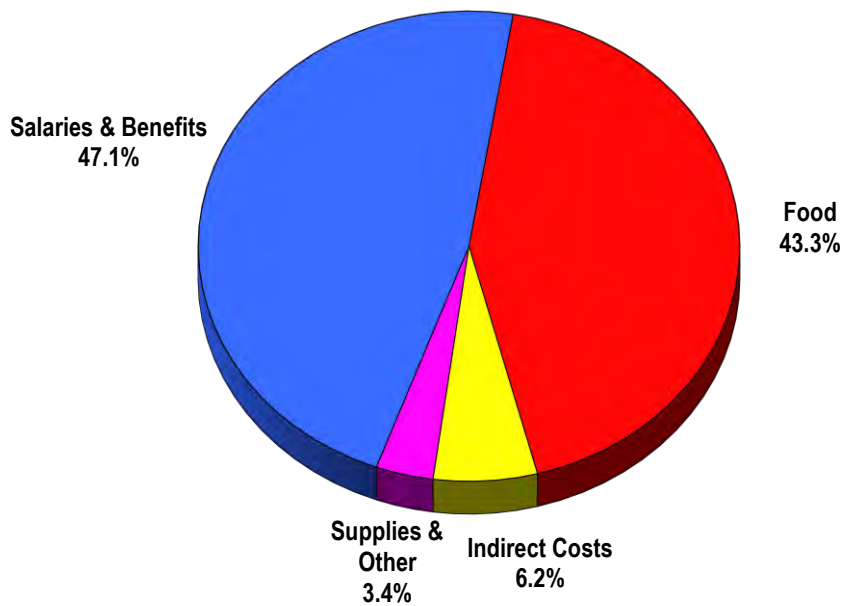
The purpose of the Nutrition Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by local sales along with substantial subsidies from the State of Utah and the U.S. Government.

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## Nutrition Fund Revenue Sources



## Budgeted Expenditures



## Canyons School District

### Nutrition Fund

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

	<b>Actual</b> <b>2011-2012</b>	<b>Actual</b> <b>2012-2013</b>	<b>Actual</b> <b>2013-2014</b>	<b>Final</b> <b>Budget</b> <b>2014-2015</b>	<b>Budget</b> <b>2015-2016</b>
<b>Revenues:</b>					
Local Sources	\$ 4,696,776	\$ 4,239,506	\$ 4,199,869	\$ 4,200,000	\$ 4,261,000
State Sources	1,814,595	1,913,309	1,812,326	2,150,000	2,150,000
Federal Sources	5,751,023	5,739,366	5,697,153	5,710,350	5,729,150
<b>Total Revenues</b>	<b>12,262,394</b>	<b>11,892,181</b>	<b>11,709,348</b>	<b>12,060,350</b>	<b>12,140,150</b>
<b>Expenditures:</b>					
Food Services	11,882,888	11,712,329	11,833,616	12,978,870	12,953,324
<b>Total Expenditures</b>	<b>11,882,888</b>	<b>11,712,329</b>	<b>11,833,616</b>	<b>12,978,870</b>	<b>12,953,324</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>379,506</b>	<b>179,852</b>	<b>(124,268)</b>	<b>(918,520)</b>	<b>(813,174)</b>
<b>Fund Balances - Beginning of Year</b>	<b>2,390,861</b>	<b>2,770,367</b>	<b>2,950,219</b>	<b>2,825,951</b>	<b>1,907,431</b>
<b>Fund Balances - End of Year</b>	<b>\$ 2,770,367</b>	<b>\$ 2,950,219</b>	<b>\$ 2,825,951</b>	<b>\$ 1,907,431</b>	<b>\$ 1,094,257</b>
<b>Fund Balances:</b>					
Non-Spendable	278,443	345,310	293,334	287,467	288,905
Restricted	2,491,924	2,604,909	2,532,617	1,619,964	805,352
<b>Total Fund Balances</b>	<b>\$ 2,770,367</b>	<b>\$ 2,950,219</b>	<b>\$ 2,825,951</b>	<b>\$ 1,907,431</b>	<b>\$ 1,094,257</b>



## Canyons School District

### Nutrition Fund

#### Revenues

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Local Sources:</b>					
Sales to Pupils	\$ 4,452,229	\$ 3,950,451	\$ 4,000,125	\$ 3,980,000	\$ 4,021,000
Sales to Adults	152,389	142,280	114,293	115,000	135,000
Interest on Investments	61,036	77,739	21,282	30,000	30,000
Other Local Revenue	31,122	69,036	64,169	75,000	75,000
Total Local Sources	4,696,776	4,239,506	4,199,869	4,200,000	4,261,000
<b>State Sources:</b>					
School Lunch	1,814,595	1,913,309	1,812,326	2,150,000	2,150,000
Total State Sources	1,814,595	1,913,309	1,812,326	2,150,000	2,150,000
<b>Federal Sources:</b>					
Lunch Reimbursement	5,751,023	5,739,366	5,697,153	5,710,350	5,729,150
Total Federal Sources	5,751,023	5,739,366	5,697,153	5,710,350	5,729,150
Total Revenues	\$ 12,262,394	\$ 11,892,181	\$ 11,709,348	\$ 12,060,350	\$ 12,140,150

## Canyons School District

### Nutrition Fund Expenditures

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> Budget 2014-2015	<i>Budget</i> 2015-2016
<b>Food Services:</b>					
Salaries	\$ 4,235,711	\$ 4,087,418	\$ 4,240,222	\$ 4,305,507	\$ 4,506,717
Employee Benefits	1,479,533	1,495,979	1,541,881	1,545,763	1,589,207
Purchased Services	72,680	82,057	82,380	101,800	89,100
Supplies	155,497	187,094	205,116	225,800	225,800
Food	4,958,815	4,945,127	5,072,198	5,820,000	5,610,000
Equipment	80,818	113,440	84,416	210,000	130,000
Indirect Costs	899,834	801,214	607,403	770,000	802,500
<b>Total Expenditures</b>	<b>\$ 11,882,888</b>	<b>\$ 11,712,329</b>	<b>\$ 11,833,616</b>	<b>\$ 12,978,870</b>	<b>\$ 12,953,324</b>

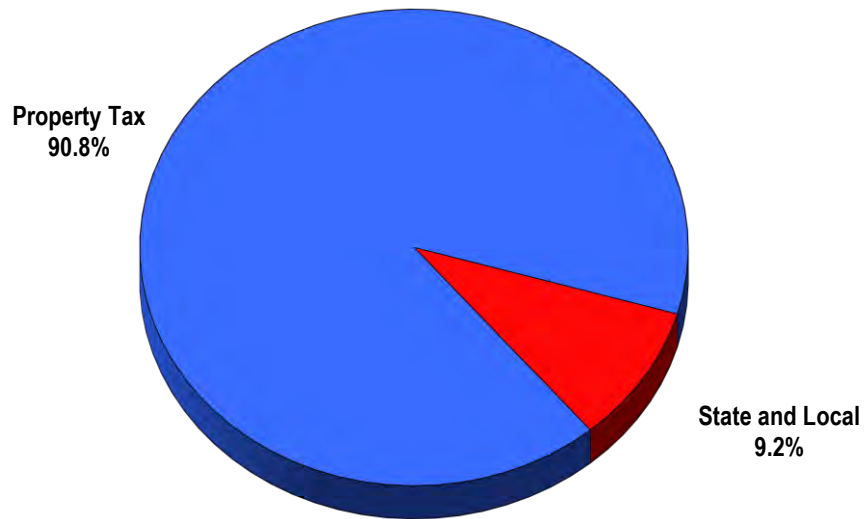
## ***Capital Outlay Fund***

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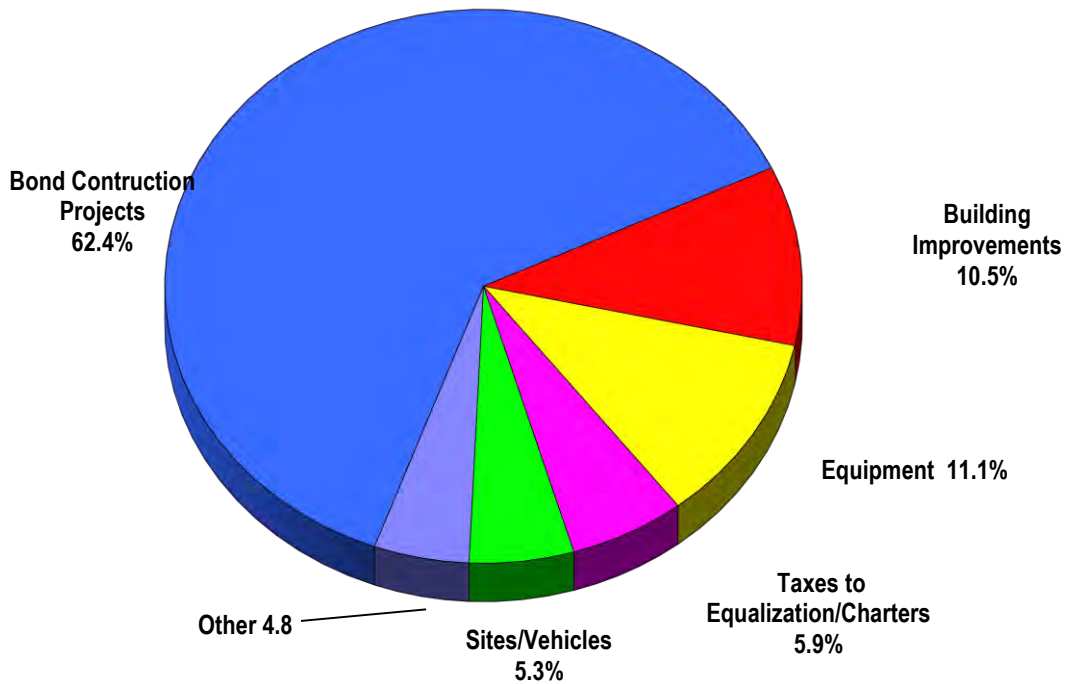
The purpose of the Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by a property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

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## 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> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Revenues:</b>					
Local Sources	\$ 25,125,123	\$ 27,090,153	\$ 27,465,394	\$ 26,879,535	\$ 26,968,012
State Sources	415,632	235,687	480,557	18,349	59,680
Total Revenues	25,540,755	27,325,840	27,945,951	26,897,884	27,027,692
<b>Expenditures:</b>					
Capital Outlay	99,518,578	127,614,203	42,314,715	73,574,104	61,767,394
Total Expenditures	99,518,578	127,614,203	42,314,715	73,574,104	61,767,394
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(73,977,823)	(100,288,363)	(14,368,764)	(46,676,220)	(34,739,702)
<b>Other Financing Sources (Uses):</b>					
Transfers In (Out)	(5,000,000)	(5,000,000)	(3,000,000)	(800,000)	(1,000,000)
Sale of Property					4,500,170
Building Bond Proceeds	-	80,000,000	60,000,000	42,000,000	-
Bond Premium	-	4,325,856	3,370,164	6,220,563	-
Total Other Financing Sources	(5,000,000)	79,325,856	60,370,164	47,420,563	3,500,170
<b>Net Change in Fund Balances</b>	(78,977,823)	(20,962,507)	46,001,400	744,343	(31,239,532)
<b>Fund Balances - Beginning of Year</b>	163,628,715	84,650,892	63,688,385	109,689,785	110,434,128
<b>Fund Balances - End of Year</b>	\$ 84,650,892	\$ 63,688,385	\$ 109,689,785	\$ 110,434,128	\$ 79,194,596
<b>Fund Balances:</b>					
Restricted	84,650,892	63,688,385	109,689,785	110,434,128	79,194,596
<b>Total Fund Balances</b>	\$ 84,650,892	\$ 63,688,385	\$ 109,689,785	\$ 110,434,128	\$ 79,194,596

## Canyons School District

### Capital Outlay Fund

#### Revenues

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Local Sources:</b>					
Property Taxes	\$ 22,286,943	\$ 24,432,484	\$ 24,913,925	\$ 24,940,489	\$ 23,658,843
Registered Vehicles Fee-in-Lieu	894,592	1,045,478	996,110	989,046	834,169
Earnings on Investments	1,943,588	1,389,478	1,036,367	950,000	975,000
Other Local Revenue	-	222,713	518,992	-	1,500,000
Total Local Sources	25,125,123	27,090,153	27,465,394	26,879,535	26,968,012
<b>State Sources:</b>					
State Energy Grant	415,632	235,687	450,234	-	-
Enrollment Growth	-	-	30,323	18,349	59,680
Total State Sources	415,632	235,687	480,557	18,349	59,680
Total Revenues	\$ 25,540,755	\$ 27,325,840	\$ 27,945,951	\$ 26,897,884	\$ 27,027,692

## Canyons School District

### Capital Outlay Fund Expenditures

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Capital Outlay:</b>					
Salaries	\$ 821,325	\$ 835,915	\$ 980,463	\$ 924,026	\$ 975,544
Employee Benefits	284,930	327,038	389,733	376,238	392,286
Purchased Services & Supplies	100,666	240,666	213,056	55,000	75,000
New School Supplies & Textbooks	-	39,467	491,776	195,000	145,000
Architectural & Engineering Fees	4,043,404	2,134,414	2,598,399	5,162,452	1,395,000
Bond Issuance Costs	-	662,822	381,264	328,000	-
Bond Construction Projects	74,186,952	74,947,964	13,531,219	34,868,206	38,550,000
Land and Improvements	3,574,790	15,444,532	3,463,261	4,829,592	2,315,000
Buildings and Improvements	7,002,854	19,669,011	5,995,130	13,505,552	6,475,000
Data Processing Equipment	3,554,643	3,389,157	3,702,498	4,100,000	3,907,000
Equipment	2,496,243	5,027,390	4,504,668	4,320,067	2,957,288
Buses	554,852	1,708,225	1,907,025	1,428,037	520,000
Vehicles	392,312	133,159	419,573	575,333	437,500
Taxes to Charter Schools	617,794	657,545	752,780	825,924	1,511,689
Taxes to County-Wide Equalization	1,887,813	2,396,898	2,983,870	2,080,677	2,111,087
<b>Total Expenditures</b>	<b>\$ 99,518,578</b>	<b>\$ 127,614,203</b>	<b>\$ 42,314,715</b>	<b>\$ 73,574,104</b>	<b>\$ 61,767,394</b>

## Canyons School District

### Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2015-2016	
<b>School Based Expenditures</b>		
<i>Bond Funded Projects</i>		
Midval Middle rebuild	\$ 19,500,000	
Butler Elementary rebuild	17,450,000	
Alta View Elementary rebuild	2,920,000	
 <i>Small Capital Improvements</i>		
All schools- install natural gas shut-off valves	75,000	
15 Elementary schools- security doors	1,325,000	
Lone Peak Elementary- slope stabilization	265,000	
Midvale Elementary- add four classrooms	1,400,000	
Midvalley Elementary- boiler replacement	180,000	
Peruvian Park Elementary- boiler replacement	295,000	
Butler Middle- storage shed	100,000	
Midvale Middle- move auditorium seats	150,000	
Alta High- security cameras	150,000	
Alta High- replace ceiling tiles and lighting	200,000	
Brighton High- football stadium artificial turf	1,500,000	
Brighton High- roof repairs	400,000	
Jordan High- relocate special ed classroom	200,000	
School equipment all schools	1,797,288	
Total School Based Expenditures		47,907,288
 <b>Facility Support Services:</b>		
Salaries and benefits	948,265	
Purchased services and supplies	95,000	
Architects	475,000	
Total Facility Admin	1,518,265	
 <i>District--Wide Site Repairs</i>		
Asphalt repairs	400,000	
Sidewalks	50,000	
Other site upgrades	100,000	
Total District-Wide Site Repairs	550,000	



## Canyons School District

### Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2015-2016
<i>District--Wide Building Improvements</i>	
Carpeting	100,000
Paint	100,000
Roof repairs	50,000
Air quality	10,000
HVAC	100,000
Asbestos removal	300,000
Security	50,000
Classroom improvements	100,000
Gym floors	75,000
Plumbing	40,000
Remodeling	350,000
Kitchen upgrades/grease traps	40,000
Auditorium upgrade	50,000
Electrical	10,000
Risk management	125,000
ADA compliance	25,000
Moving expenses	75,000
Portables and set-up	300,000
Energy upgrades	175,000
Total District-Wide Building Repairs	<u>2,075,000</u>
Custodial Equipment	250,000
Equipment and tools	35,000
Maintenance and service vehicles	317,500
Total Facility Other Expenses	<u>602,500</u>
Total Facility Support Services	<u>4,745,765</u>
<b>Information Technology Support Services</b>	
Salaries and benefits	419,565
Network improvements	1,100,000
Computer equipment	375,000
IT projects	1,100,000
Data center	200,000
Audio and video rotation	150,000
Bus technology rotation	200,000
Bell and paging rotation	75,000
Wireless networks	300,000
Computer labs and furniture	382,000
Total Information Technology Support Services	<u>4,301,565</u>

## Canyons School District

### Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2015-2016
<b>Transportation Support Services</b>	
School buses	520,000
<b>Central Support Services</b>	
Central office equipment	250,000
Copy machine replacement district-wide	300,000
Driver's ed cars	120,000
Payments for county-wide equalization	2,111,087
Payments to charter schools	1,511,689
Total Central Support Services	4,292,776
Total Capital Outlay Fund Expenditures	\$ 61,767,394

## Canyons School District

### Capital Outlay Fund

#### Summarized Expenditures by Location

Description	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Final Budget 2014-2015	Budget 2015-2016
Alta View Elementary	\$ 277,832	\$ 181,818	\$ 67,804	\$ 936,686	\$ 2,943,751
Alta Elementary	85,458	39,058	26,109	50,302	22,328
Bell View Elementary	45,929	40,454	111,535	315,816	13,706
Bella Vista Elementary	11,508	85,800	38,441	18,452	12,689
Brookwood Elementary	246,998	118,405	14,011	94,625	18,464
Butler Elementary	28,962	62,996	31,797	1,110,421	17,471,392
Canyon View Elementary	50,309	78,495	52,144	20,312	17,651
Copperview Elementary	220,280	66,646	43,592	73,335	21,596
Cottonwood Heights Elementary	404,758	1,931,070	834,630	-	-
Crescent Elementary	23,525	259,500	56,434	181,864	27,127
Draper Elementary	984,440	1,904,368	164,713	684,664	84,535
East Midvale Elementary	66,217	95,002	53,409	283,405	25,093
East Sandy Elementary	796,187	34,567	32,570	63,493	18,505
Edgemont Elementary	35,891	379,579	135,267	63,199	15,251
Granite Elementary	51,058	81,752	161,930	91,107	14,072
Lone Peak Elementary	70,280	97,302	119,842	414,524	292,981
Midvale Elementary	13,323,415	3,143,807	203,367	144,941	1,431,926
Midvalley Elementary	159,419	240,066	35,376	142,202	200,213
Mountain View Elementary	4,091	-	-	-	-
Oak Hollow Elementary	267,802	45,004	144,926	113,631	28,672
Oakdale Elementary	93,276	550,606	69,352	209,954	16,675
Park Lane Elementary	48,127	39,494	53,631	25,446	14,763
Peruvian Park Elementary	347,741	401,469	83,569	390,297	309,112
Quail Hollow Elementary	50,434	57,159	37,618	23,783	24,109
Ridgecrest Elementary	22,670	46,293	610,104	1,149,362	26,354
Sandy Elementary	1,017,417	48,976	201,303	157,584	22,775
Silver Mesa Elementary	69,084	152,820	51,987	202,214	22,328
Sprucewood Elementary	95,515	76,942	152,090	552,558	19,074
Sunrise Elementary	45,776	74,062	33,799	41,255	18,220
Willow Canyon Elementary	1,222,865	416,993	13,934	28,436	15,739
Willow Springs Elementary	78,423	51,913	65,881	31,092	31,031
Albion Middle	13,495,495	1,786,769	131,003	141,807	43,001
Butler Middle (old building)	52,613	89,806	-	-	-
Butler Middle (new building)	14,551,802	12,834,266	2,337,829	117,194	141,804
Draper Park Middle (old building)	512,973	1,484,485	-	-	-
Draper Park Middle (new building)	1,221,363	32,466,213	4,778,109	171,503	68,369
Eastmont Middle	432,414	53,980	163,770	262,334	37,016
Indian Hills Middle	298,665	1,369,123	102,275	118,620	49,999
Midvale Middle	89,808	351,736	93,339	4,203,516	19,940,423
Mount Jordan Middle (old building)	57,161	336,558	-	-	-
Mount Jordan Middle (new building)	-	133,680	7,953,601	33,847,620	40,009
Union Middle	72,772	564,012	90,562	235,763	40,930
Alta High	208,573	555,439	1,540,372	4,417,035	462,411
Brighton High	337,461	5,838,206	1,308,395	1,879,864	2,008,131
Corner Canyon High	35,098,082	30,255,235	3,816,237	342,326	111,842
Hillcrest High	2,105,088	6,967,202	1,263,029	608,792	123,696
Jordan High	1,012,299	1,197,641	1,594,436	1,528,412	309,523
Canyons Tech Center	81,940	141,867	24,006	-	-
Jordan Valley	24,119	85,102	196,489	1,500,000	-
Jordan Resource Center	57,679	79,956	-	-	-
Old Valley High	-	-	24,606	-	-
Facility Support Services	2,078,989	2,483,163	2,399,124	6,513,052	5,895,765
Information Technology Support Services	2,946,119	2,215,258	3,095,115	4,292,580	4,301,567
Transportation Support Services	565,743	1,722,154	1,949,640	1,428,037	520,000
Central Support Services	1,466,126	10,745,493	2,014,963	1,444,088	870,000
Taxes to Charter Schools	617,794	657,545	752,780	825,924	1,511,689
Taxes to County-Wide Equalization	1,887,813	2,396,898	2,983,870	2,080,677	2,111,087
Total Expenditures	\$ 99,518,578	\$ 127,614,203	\$ 42,314,715	\$ 73,574,104	\$ 61,767,394



## ***Debt Service Fund***

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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 renovation. General obligations bonds were issued before the Jordan School District was divided. However, project owners in the Canyons School District are still responsible for its share of the debt. Canyons School District has issued all \$250 million from the June 2010 bond election. As a promise to voters the District's debt 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.

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## Canyons School District

### Debt Service Fund

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

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Local Revenues:</b>					
Property Tax	\$ 23,307,046	\$ 22,741,534	\$ 23,482,043	\$ 24,740,442	\$ 26,159,181
Registered Vehicles Fee-in-Lieu	1,537,105	1,381,632	1,599,743	1,618,399	1,701,546
Interest Income	104,305	49,546	44,508	50,000	50,000
Total Operating Revenues	24,948,456	24,172,712	25,126,294	26,408,841	27,910,727
<b>Expenditures:</b>					
Bond Principal	19,544,700	19,745,300	17,802,100	15,727,300	15,998,000
Bond Interest	8,701,803	9,450,613	10,928,180	11,652,836	12,916,768
Refunds	1,082,448	-	-	-	-
Issuance Costs on Refunding	-	-	295,657	-	-
Bank Fees	3,360	4,034	3,951	9,000	9,000
Total Operating Expenses	29,332,311	29,199,947	29,029,888	27,389,136	28,923,768
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(4,383,855)	(5,027,235)	(3,903,594)	(980,295)	(1,013,041)
<b>Other Financing Sources:</b>					
Transfer In	5,000,000	5,000,000	3,000,000	800,000	1,000,000
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	3,295,657	800,000	1,000,000
<b>Fund Balances - Beginning of Year</b>	2,391,824	3,007,969	2,980,734	2,372,797	2,192,502
<b>Fund Balances - End of Year</b>	\$ 3,007,969	\$ 2,980,734	\$ 2,372,797	\$ 2,192,502	\$ 2,179,461
<b>Fund Balances:</b>					
Restricted	\$ 3,007,969	\$ 2,980,734	\$ 2,372,797	\$ 2,192,502	\$ 2,179,461
<b>Total Fund Balances</b>	\$ 3,007,969	\$ 2,980,734	\$ 2,372,797	\$ 2,192,502	\$ 2,179,461

## Canyons School District

### Debt Service Schedule of Outstanding General Obligation Bonds Annual Principal and Interest owed 2015-2033

Fiscal Year	Ending June 30	Total Principal	Total Interest	Total Debt Service
2015	\$	15,727,300	\$ 11,652,835	\$ 27,380,135
2016		15,998,000	12,916,768	28,914,768
2017		16,896,000	11,972,255	28,868,255
2018		17,565,000	11,304,125	28,869,125
2019		17,720,000	10,546,700	28,266,700
2020		17,765,000	9,785,475	27,550,475
2021		17,160,000	8,943,325	26,103,325
2022		17,240,000	8,133,025	25,373,025
2023		14,885,000	7,321,025	22,206,025
2024		15,560,000	6,718,625	22,278,625
2025		16,240,000	6,033,075	22,273,075
2026		16,940,000	5,450,225	22,390,225
2027		17,550,000	4,778,375	22,328,375
2028		18,225,000	4,050,625	22,275,625
2029		18,905,000	3,289,825	22,194,825
2030		19,605,000	2,591,125	22,196,125
2031		20,355,000	1,783,975	22,138,975
2032		16,150,000	1,033,500	17,183,500
2033		12,125,000	468,438	12,593,438
Totals	\$	322,611,300	\$ 128,773,321	\$ 451,384,621

## Canyons School District

### Debt Service Fund

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

		2015	2016	2017	2018
Series 2005	Principal	\$ 1,885,000	\$ -	\$ -	\$ -
\$ 25,000,000	Interest	75,400	-	-	-
Series 2006	Principal	1,000,000	1,050,000	-	-
\$ 15,000,000	Interest	82,000	42,000	-	-
Series 2007	Principal	12,550,000	13,050,000	13,700,000	-
\$ 196,000,000	Interest	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
<b>Total</b>		<b>\$ 29,485,593</b>	<b>\$ 28,740,250</b>	<b>\$ 28,287,250</b>	<b>\$ 27,829,000</b>
Total Principal		\$ 21,820,000	\$ 22,680,000	\$ 23,220,000	\$ 23,820,000
Total Interest		7,665,593	6,060,250	5,067,250	4,009,000
<b>Total</b>		<b>\$ 29,485,593</b>	<b>\$ 28,740,250</b>	<b>\$ 28,287,250</b>	<b>\$ 27,829,000</b>
Canyons SD Principal		\$ 11,082,300	\$ 11,183,000	\$ 11,211,000	\$ 11,255,000
Canyons SD Interest		4,404,559	3,556,825	3,079,455	2,578,500
Jordan SD Principal		10,737,700	11,497,000	12,009,000	12,565,000
Jordan SD Interest		3,261,034	2,503,425	1,987,795	1,430,500
		<b>\$ 29,485,593</b>	<b>\$ 28,740,250</b>	<b>\$ 28,287,250</b>	<b>\$ 27,829,000</b>

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. Since CSD has issued all \$250 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
\$ -	\$ -	\$ -	\$ -	\$ 1,885,000
-	-	-	-	75,400
-	-	-	-	2,050,000
-	-	-	-	124,000
-	-	-	-	39,300,000
-	-	-	-	3,292,750
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>\$ 176,557,593</u>
\$ 23,970,000	\$ 13,385,000	\$ 9,650,000	\$ 9,355,000	\$ 147,900,000
2,818,000	1,619,500	950,250	467,750	28,657,593
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 176,557,593</u>
\$ 10,775,000	\$ 10,535,000	\$ 9,650,000	\$ 9,355,000	85,046,300
2,015,750	1,477,000	950,250	467,750	18,530,089
13,195,000	2,850,000	-	-	62,853,700
802,250	142,500	-	-	10,127,504
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 176,557,593</u>

**Canyons Bonds Payable Summary**

Bonds Payable, June 30, 2014	\$ 280,611,300
Bonds Issued April 2015	42,000,000
Less Canyon's Bond Principal Payments (2014-2015)	<u>(15,727,300)</u>
Bonds Payable, June 30, 2015	306,884,000
Less Canyon's Bond Principal Payments (2015-2016)	<u>(15,998,000)</u>
Bonds Payable, June 30, 2016	<u>\$ 290,886,000</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
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
<b>Total</b>	<b>\$ 60,805,000</b>	<b>\$ 24,575,750</b>	<b>\$ 85,380,750</b>

## 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
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
<b>Total</b>	<b>\$ 76,200,000</b>	<b>\$ 32,429,884</b>	<b>\$ 108,629,884</b>

## 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
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
<b>Total</b>	<b>\$ 58,560,000</b>	<b>\$ 32,237,172</b>	<b>\$ 90,797,172</b>

## Canyons School District

### Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series April 2015 \$42,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 50,000	\$ 2,204,668	\$ 2,254,668
2016-17	825,000	1,860,600	2,685,600
2017-18	1,300,000	1,819,350	3,119,350
2018-19	1,775,000	1,754,350	3,529,350
2019-20	1,860,000	1,665,600	3,525,600
2020-21	1,950,000	1,572,600	3,522,600
2021-22	2,050,000	1,475,100	3,525,100
2022-23	2,175,000	1,372,600	3,547,600
2023-24	2,275,000	1,263,850	3,538,850
2024-25	2,375,000	1,150,100	3,525,100
2025-26	2,500,000	1,031,350	3,531,350
2026-27	2,575,000	906,350	3,481,350
2027-28	2,650,000	777,600	3,427,600
2028-29	2,725,000	645,100	3,370,100
2029-30	2,815,000	536,100	3,351,100
2030-31	2,875,000	423,500	3,298,500
2031-32	2,975,000	322,875	3,297,875
2032-33	6,250,000	218,750	6,468,750
<b>Total</b>	<b>\$ 42,000,000</b>	<b>\$ 21,000,443</b>	<b>\$ 63,000,443</b>

## ***Employee Benefits Self-Insurance Fund***

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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.

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## Canyons School District

### Employee Benefits Self-Insurance Fund

#### Summary Statement of Revenues, Expenses, and Changes in Net Assets

	<b>Actual</b> <b>2011-2012</b>	<b>Actual</b> <b>2012-2013</b>	<b>Actual</b> <b>2013-2014</b>	<b>Final</b> <b>Budget</b> <b>2014-2015</b>	<b>Budget</b> <b>2015-2016</b>
<b>Operating Revenues:</b>					
Earnings on Investments	\$ 65,915	\$ 64,053	\$ 29,847	\$ 60,000	\$ 60,000
Program Insurance Premiums	15,566,382	16,556,039	16,922,416	16,840,000	16,860,000
Employee Premiums	6,693,620	6,813,309	6,376,330	6,345,000	6,450,000
Reinsurance	211,164	43,050	476,168	450,000	425,000
Worker's Comp Premiums	1,094,611	1,111,930	1,150,115	1,132,000	1,155,000
Total Operating Revenues	<u>23,631,692</u>	<u>24,588,381</u>	<u>24,954,876</u>	<u>24,827,000</u>	<u>24,950,000</u>
<b>Operating Expenses:</b>					
Salaries	137,288	145,887	149,727	162,780	178,231
Employee Benefits	45,049	82,390	43,723	67,703	72,118
Health and Accident Claims	17,269,533	17,773,604	18,197,083	18,100,000	18,300,000
Prescriptions	5,098,815	5,335,264	5,652,385	5,125,000	5,300,000
Worker's Comp Claims	562,937	618,464	562,234	460,000	520,000
Administration and Consultants	170,666	1,085,585	2,013,610	2,200,000	2,225,000
Purchased Services and Supplies	11,394	8,517	17,962	20,400	20,400
Total Operating Expenses	<u>23,295,682</u>	<u>25,049,711</u>	<u>26,636,724</u>	<u>26,135,883</u>	<u>26,615,749</u>
<b>Net Income (Loss)</b>	336,010	(461,330)	(1,681,848)	(1,308,883)	(1,665,749)
<b>Net Assets - Beginning of Year</b>	<u>8,953,773</u>	<u>9,289,783</u>	<u>8,828,453</u>	<u>7,146,605</u>	<u>5,837,722</u>
<b>Net Assets - End of Year</b>	<u>\$ 9,289,783</u>	<u>\$ 8,828,453</u>	<u>\$ 7,146,605</u>	<u>\$ 5,837,722</u>	<u>\$ 4,171,973</u>





## INFORMATION SECTION

## Canyons School District

### All Governmental Fund Types

#### Five Year Summary of Revenues, Expenditures and Fund Balances

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
<b>Revenues:</b>					
Property Tax	\$ 125,224,024	\$ 129,006,049	\$ 128,908,972	\$ 130,721,300	\$ 137,291,218
Registered Vehicles Fee-in-Lieu	7,269,051	7,455,594	7,308,964	7,326,550	7,390,435
Interest on Investments	2,987,239	2,969,884	2,499,065	1,972,000	2,092,500
State Sources	121,831,384	122,906,323	127,912,802	133,916,416	132,456,268
Federal Sources	20,030,997	21,932,537	21,027,436	20,133,525	20,712,669
Other Local Sources	18,151,307	19,634,842	22,118,274	22,998,605	24,181,337
Total Revenues	295,494,002	303,905,229	309,775,513	317,068,396	324,124,427
<b>Expenditures:</b>					
Instruction	135,098,209	141,853,383	146,505,129	154,568,015	158,739,549
Support Services:					
Student Services	8,347,281	8,925,364	9,510,956	10,322,607	11,051,879
Staff Services	11,908,506	10,710,532	11,977,361	11,976,773	15,648,200
District Administration	1,999,219	2,013,204	1,862,037	2,582,604	2,645,063
School Administration	14,754,707	15,361,908	16,408,467	17,030,202	18,121,333
Central Services	11,210,661	11,564,451	12,069,592	12,888,193	13,395,204
Operation of Plant	21,550,141	22,305,810	23,711,132	23,592,546	24,201,341
Student Transportation	6,768,574	7,243,946	7,506,685	7,487,162	7,887,612
Non-Instructional Services	26,570,855	26,848,690	27,754,137	28,573,596	22,884,439
Capital Outlay	99,518,578	127,614,203	42,314,715	73,574,104	61,767,394
Debt Service	29,332,311	29,199,947	29,029,888	27,389,136	28,923,768
Total Expenditures	367,059,042	403,641,438	328,650,099	369,984,938	365,265,782
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(71,565,040)	(99,736,209)	(18,874,586)	(52,916,542)	(41,141,355)
<b>Other Financing Sources (Uses):</b>					
Building Bond Proceeds & Premium	-	84,325,856	63,370,164	48,220,563	-
Refunding of Bonds	-	-	295,657	-	-
Sale of Property	-	-	-	-	4,500,170
Total Other Financing Sources (Uses)	-	84,325,856	63,665,821	48,220,563	4,500,170
<b>Net Change in Fund Balances</b>	(71,565,040)	(15,410,353)	44,791,235	(4,695,979)	(36,641,185)
<b>Fund Balances - Beginning of Year</b>	237,412,775	165,847,735	150,437,382	195,228,617	190,532,638
<b>Fund Balances - End of Year</b>	\$ 165,847,735	\$ 150,437,382	\$ 195,228,617	\$ 190,532,638	\$ 153,891,453

# Canyons School District

## The General Fund

### Three Year Budget Forecast

	<b>Budget 2015-2016</b>	<b>Budget Forecast 2016-2017</b>	<b>Budget Forecast 2017-2018</b>	<b>Budget Forecast 2018-2019</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 78,577,014	\$ 80,541,439	\$ 82,554,975	\$ 84,618,849	2.50%
Registered Vehicles Fee-in-Lieu	4,854,720	4,976,088	5,100,490	5,228,002	2.50%
Interest on Investments	1,000,000	1,010,000	1,020,100	1,030,301	1.00%
State Sources	130,246,588	135,456,452	140,874,710	146,509,698	4.00%
Federal Sources	14,983,519	15,208,272	15,436,396	15,667,942	1.50%
Miscellaneous	6,595,000	6,726,900	6,861,438	6,998,667	2.00%
<b>Total Revenues</b>	<b>236,256,841</b>	<b>243,919,151</b>	<b>251,848,109</b>	<b>260,053,459</b>	
<b>Expenditures:</b>					
Instruction	147,387,299	151,071,981	154,848,781	158,720,001	2.50%
Support Services:					
Student Services	11,051,879	11,328,176	11,611,380	11,901,665	2.50%
Staff Services	15,648,200	16,039,405	16,440,390	16,851,400	2.50%
District Administration	2,645,063	2,711,190	2,778,970	2,848,444	2.50%
School Administration	18,121,333	18,574,366	19,038,725	19,514,693	2.50%
Business Services	13,395,204	13,730,084	14,073,336	14,425,169	2.50%
Operation of Plant	24,201,341	24,806,375	25,426,534	26,062,197	2.50%
Student Transportation	7,887,612	8,084,802	8,286,922	8,494,095	2.50%
Community	330,860	339,132	347,610	356,300	2.50%
<b>Total Expenditures</b>	<b>240,668,791</b>	<b>246,685,511</b>	<b>252,852,648</b>	<b>259,173,964</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(4,411,950)</b>	<b>(2,766,360)</b>	<b>(1,004,539)</b>	<b>879,495</b>	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	(187,075)	(188,946)	(190,835)	(192,743)	
<b>Total Other Financing Sources (Uses)</b>	<b>(187,075)</b>	<b>(188,946)</b>	<b>(190,835)</b>	<b>(192,743)</b>	
<b>Net Change in Fund Balances</b>	<b>(4,599,025)</b>	<b>(2,955,306)</b>	<b>(1,195,374)</b>	<b>686,752</b>	
<b>Fund Balances - Beginning of Year</b>	<b>70,403,492</b>	<b>65,804,467</b>	<b>62,849,161</b>	<b>61,653,787</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 65,804,467</b>	<b>\$ 62,849,161</b>	<b>\$ 61,653,787</b>	<b>\$ 62,340,539</b>	

### Assumptions:

Property taxes and vehicle fees have been projected using a 2.50% growth rate. Interest rates are low -- a growth rate of 1.00% has been used for interest earnings. The Utah economy continues to grow at a higher rate than the national average. A 4.00% WPU increase was enacted for 2015-2016 and a 4.00% 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. The District feels it's well positioned for future years due to the strong Utah economy as well as its conservative budget practices.

## Canyons School District

### District Activity Fund

#### Three Year Budget Forecast

	<b>Budget 2015-2016</b>	<b>Budget Forecast 2016-2017</b>	<b>Budget Forecast 2017-2018</b>	<b>Budget Forecast 2018-2019</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Local Sources	\$ 11,392,837	\$ 11,706,140	\$ 12,028,059	\$ 12,358,831	2.75%
Total Revenues	11,392,837	11,706,140	12,028,059	12,358,831	
<b>Expenditures:</b>					
Instructional	11,352,250	11,692,818	12,043,603	12,404,911	3.00%
Total Expenditures	11,352,250	11,692,818	12,043,603	12,404,911	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	40,587	13,322	(15,544)	(46,080)	
<b>Other Financing Uses:</b>					
Transfers In	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
<b>Net Change in Fund Balances</b>	40,587	13,322	(15,544)	(46,080)	
<b>Fund Balances - Beginning of Year</b>	4,987,824	5,028,411	5,041,733	5,026,189	
<b>Fund Balances - End of Year</b>	\$ 5,028,411	\$ 5,041,733	\$ 5,026,189	\$ 4,980,109	

#### **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

### Community Development Agency Fund Three Year Budget Forecast

	<b>Budget 2015-2016</b>	<b>Budget Forecast 2016-2017</b>	<b>Budget Forecast 2017-2018</b>	<b>Budget Forecast 2018-2019</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 8,896,180	\$ 9,118,585	\$ 9,346,550	\$ 9,580,214	2.50%
Total Revenues	8,896,180	9,118,585	9,346,550	9,580,214	
<b>Expenditures:</b>					
Non-Instructional Services	8,896,180	9,118,585	9,346,550	9,580,214	2.50%
Total Expenditures	8,896,180	9,118,585	9,346,550	9,580,214	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	-	-	-	-	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
<b>Net Change in Fund Balances</b>					
	-	-	-	-	
<b>Fund Balances - Beginning of Year</b>					
	-	-	-	-	
<b>Fund Balances - End of Year</b>					
	\$ -	\$ -	\$ -	\$ -	

#### **Assumptions:**

The Community Development Agency Fund will always have a zero fund balance. The District does not collect the property taxes. They are passed directly to the community agencies. However, a 2.5% property tax growth rate is assumed.

## Canyons School District

### Canyons Education Foundation Three Year Budget Forecast

	<b>Budget 2015-2016</b>	<b>Budget Forecast 2016-2017</b>	<b>Budget Forecast 2017-2018</b>	<b>Budget Forecast 2018-2019</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Local Sources	\$ 500,000	\$ 515,000	\$ 530,450	\$ 546,364	3.00%
Total Revenues	500,000	515,000	530,450	546,364	
<b>Expenditures:</b>					
Non-Instructional	704,075	725,197	746,953	769,362	3.00%
Total Expenditures	704,075	725,197	746,953	769,362	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(204,075)	(210,197)	(216,503)	(222,998)	
<b>Other Financing Uses:</b>					
Transfers In	187,075	188,946	190,835	192,743	1.00%
Total Other Financing Sources (Uses)	187,075	188,946	190,835	192,743	
<b>Net Change in Fund Balances</b>	(17,000)	(21,251)	(25,668)	(30,255)	
<b>Fund Balances - Beginning of Year</b>	607,261	590,261	569,010	543,342	
<b>Fund Balances - End of Year</b>	\$ 590,261	\$ 569,010	\$ 543,342	\$ 513,087	

**Assumptions:**

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

## Canyons School District

### Nutrition Fund

Three Year Budget Forecast

	<b>Budget 2015-2016</b>	<b>Budget Forecast 2016-2017</b>	<b>Budget Forecast 2017-2018</b>	<b>Budget Forecast 2018-2019</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Interest on Investments	\$ 30,000	\$ 30,300	\$ 30,603	\$ 30,909	1.00%
Sales	2,150,000	2,214,500	2,280,935	2,349,363	3.00%
State Sources	5,729,150	5,901,025	6,078,056	6,260,398	3.00%
Federal Sources	4,231,000	4,326,198	4,423,537	4,523,067	2.25%
<b>Total Revenues</b>	<b>12,140,150</b>	<b>12,472,023</b>	<b>12,813,131</b>	<b>13,163,737</b>	
<b>Expenditures:</b>					
Non-Instructional Services	12,953,324	13,212,390	13,476,638	13,746,171	2.00%
<b>Total Expenditures</b>	<b>12,953,324</b>	<b>13,212,390</b>	<b>13,476,638</b>	<b>13,746,171</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(813,174)</b>	<b>(740,367)</b>	<b>(663,507)</b>	<b>(582,434)</b>	
<b>Fund Balances - Beginning of Year</b>	<b>1,907,431</b>	<b>1,094,257</b>	<b>353,890</b>	<b>(309,617)</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 1,094,257</b>	<b>\$ 353,890</b>	<b>\$ (309,617)</b>	<b>\$ (892,051)</b>	

### 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 2015-2016, for the sixth 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%. 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

	<b>Budget 2015-2016</b>	<b>Budget Forecast 2016-2017</b>	<b>Budget Forecast 2017-2018</b>	<b>Budget Forecast 2018-2019</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 23,658,843	\$ 24,250,314	\$ 24,856,572	\$ 25,477,986	2.50%
Registered Vehicles Fee-in-Lieu	834,169	855,023	876,399	898,309	2.50%
Interest on Investments	975,000	984,750	994,598	1,004,544	1.00%
State Sources	59,680	60,874	62,091	63,333	2.00%
Other Local	1,500,000	-	-	-	0.00%
Total Revenues	<u>27,027,692</u>	<u>26,150,961</u>	<u>26,789,660</u>	<u>27,444,172</u>	
<b>Expenditures:</b>					
Capital Outlay	61,767,394	65,380,779	39,803,939	21,635,752	
Total Expenditures	<u>61,767,394</u>	<u>65,380,779</u>	<u>39,803,939</u>	<u>21,635,752</u>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(34,739,702)	(39,229,818)	(13,014,279)	5,808,420	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	(1,000,000)	(500,000)	-	-	
Sale of Property	4,500,170	-	-	-	
Total Other Financing Sources (Uses)	<u>3,500,170</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>	
<b>Net Change in Fund Balances</b>	(31,239,532)	(39,729,818)	(13,014,279)	5,808,420	
<b>Fund Balances - Beginning of Year</b>	<u>110,434,128</u>	<u>79,194,596</u>	<u>39,464,778</u>	<u>26,450,499</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 79,194,596</u>	<u>\$ 39,464,778</u>	<u>\$ 26,450,499</u>	<u>\$ 32,258,919</u>	

#### Assumptions:

Property tax and fee-in-lieu revenues are expected to grow at 2.50% 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. Midvale Middle school will be rebuilt in fiscal years 2016 and 2017. Butler and Alta View Elementary schools will be rebuilt during fiscal years 2016 and 2017 respectively. In fiscal year 2018, Indian Hill Middle School will be renovated. 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

	<b>Budget 2015-2016</b>	<b>Budget Forecast 2016-2017</b>	<b>Budget Forecast 2017-2018</b>	<b>Budget Forecast 2018-2019</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 26,159,181	\$ 26,420,773	\$ 26,684,981	\$ 26,951,831	1.00%
Registered Vehicles Fee-in-Lieu	1,701,546	1,718,561	1,735,747	1,753,104	1.00%
Interest on Investments	50,000	50,500	51,005	51,515	1.00%
<b>Total Revenues</b>	<b>27,910,727</b>	<b>28,189,834</b>	<b>28,471,733</b>	<b>28,756,450</b>	
<b>Expenditures:</b>					
Debt Service	28,923,768	28,868,255	28,869,125	28,266,700	
<b>Total Expenditures</b>	<b>28,923,768</b>	<b>28,868,255</b>	<b>28,869,125</b>	<b>28,266,700</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,013,041)</b>	<b>(678,421)</b>	<b>(397,392)</b>	<b>489,750</b>	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	1,000,000	500,000	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>1,000,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>	<b>(13,041)</b>	<b>(178,421)</b>	<b>(397,392)</b>	<b>489,750</b>	
<b>Fund Balances - Beginning of Year</b>	<b>2,192,502</b>	<b>2,179,461</b>	<b>2,001,040</b>	<b>1,603,648</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 2,179,461</b>	<b>\$ 2,001,040</b>	<b>\$ 1,603,648</b>	<b>\$ 2,093,398</b>	

#### Assumptions:

Interest expected to grow at 1.00% each year. Property tax revenues are not expected to grow at the same rate as the other funds as the rate may need to be lowered to ensure the fund balance at the end of each year does not exceed 1/12th of the debt service payment for that 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				
	2010-2011	2011-2012	2012-2013	2013-2014**	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Alta View	492	479	518	577	590	584	573	554	557	545
Altara	720	736	701	580	556	549	514	485	487	459
Bell View	510	510	449	360	351	339	330	336	337	338
Bella Vista	549	541	492	338	335	326	334	349	351	356
Brookwood	576	578	566	459	456	454	445	444	446	441
Butler	491	501	521	495	505	526	500	472	473	476
Canyon View	581	599	554	443	422	434	419	417	419	413
Copperview	608	578	596	525	512	531	528	523	515	517
Crescent	678	665	723	665	675	667	673	677	681	679
Draper	695	708	727	680	719	765	772	779	786	793
East Midvale	701	726	725	531	541	617	626	618	610	603
East Sandy	675	661	646	503	457	455	472	472	475	481
Edgemont	588	530	536	415	407	407	402	397	398	393
Granite	523	543	517	403	385	367	373	380	375	370
Lone Peak	836	850	831	728	705	688	695	703	710	718
Midvale	738	734	801	697	741	785	798	806	814	811
Midvalley	554	588	545	512	481	497	506	500	491	492
Oak Hollow	866	843	850	725	696	705	713	725	730	738
Oakdale	558	502	507	419	421	410	437	438	440	442
Park Lane	550	536	535	429	415	387	375	367	362	352
Peruvian Park	508	473	525	529	541	347	558	563	565	573
Quail Hollow	526	533	555	485	487	495	505	508	510	507
Ridgecrest	472	551	580	571	595	648	624	597	599	587
Sandy	667	735	711	539	531	560	571	563	566	579
Silver Mesa	502	522	567	563	592	582	568	567	569	563
Sprucewood	876	867	867	534	492	481	487	502	520	526
Sunrise	725	712	731	610	594	448	563	568	573	582
Willow Canyon	503	509	518	394	418	398	379	362	358	356
Willow Springs	840	903	902	779	764	763	772	780	789	798
<b>Elementary Total</b>	<b>18,108</b>	<b>18,213</b>	<b>18,296</b>	<b>15,488</b>	<b>15,384</b>	<b>15,215</b>	<b>15,512</b>	<b>15,452</b>	<b>15,506</b>	<b>15,488</b>
<i>Middle Schools</i>										
Albion	951	808	890	925	874	934	939	933	920	921
Butler	924	883	825	870	896	908	902	891	900	906
Draper Park	1,403	1,417	1,420	1,430	1,504	1,485	1,478	1,490	1,506	1,514
Eastmont	861	906	959	917	865	804	805	813	791	788
Indian Hills	1,095	1,121	1,088	1,101	1,069	1,086	1,084	1,078	1,092	1,080
Midvale	737	799	809	876	836	878	900	969	965	960
Mount Jordan	582	635	639	730	779	869	871	874	878	894
Union	850	870	860	913	900	889	859	854	851	856
<b>Middle School Total</b>	<b>7,403</b>	<b>7,439</b>	<b>7,490</b>	<b>7,762</b>	<b>7,723</b>	<b>7,853</b>	<b>7,838</b>	<b>7,902</b>	<b>7,903</b>	<b>7,919</b>
<i>High Schools</i>										
Alta	2,566	2,512	2,415	1,823	1,724	1,793	1,795	1,776	1,752	1,728
Brighton	1,828	1,689	1,671	2,073	2,143	2,102	2,116	2,109	2,102	2,096
Corner Canyon	-	-	-	1,811	2,025	2,170	2,212	2,225	2,252	2,257
Hillcrest	1,584	1,593	1,695	2,291	2,260	2,399	2,410	2,406	2,408	2,412
Jordan	1,747	1,730	1,726	2,180	2,203	2,125	2,071	2,096	2,122	2,144
<b>High School Total</b>	<b>7,725</b>	<b>7,524</b>	<b>7,507</b>	<b>10,178</b>	<b>10,355</b>	<b>10,589</b>	<b>10,604</b>	<b>10,612</b>	<b>10,636</b>	<b>10,637</b>
<b>Total Traditional School Enrollment</b>	<b>33,236</b>	<b>33,176</b>	<b>33,293</b>	<b>33,428</b>	<b>33,462</b>	<b>33,657</b>	<b>33,954</b>	<b>33,966</b>	<b>34,045</b>	<b>34,044</b>
Students enrolled in non-traditional schools*	233	314	235	249	214	220	220	220	220	220
<b>Total Canyons District Enrollment</b>	<b>33,469</b>	<b>33,490</b>	<b>33,528</b>	<b>33,677</b>	<b>33,676</b>	<b>33,877</b>	<b>34,174</b>	<b>34,186</b>	<b>34,265</b>	<b>34,264</b>

\*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>2011-2012</i>	<i>2012-2013</i>	<i>2013-2014</i>	<i>2014-2015</i>	<i>2015-2016</i>
<b>Maintenance &amp; Operation:</b>						
Basic State Supported Program	53A-17a-135	0.001591	0.001651	0.001535	0.001419	0.001736
Voted Leeway Program	53A-17a-133	0.001600	0.001600	0.001600	0.001600	0.001600
Board Local Levy*	53A-17a-164	0.001827	0.001881	0.001729	0.001614	0.001470
Total Maintenance & Operation		0.005018	0.005132	0.004864	0.004633	0.004806
<b>Capital Outlay:</b>						
Capital Local Levy	53A-16-113	0.000928	0.001067	0.001028	0.000971	0.000834
Capital Outlay Equalization	53A-16-114	0.000600	0.000600	0.000600	0.000600	0.000600
Total Capital Outlay		0.001528	0.001667	0.001628	0.001571	0.001434
<b>Debt Service:</b>						
Debt Service	51-5-4	0.001619	0.001619	0.001619	0.001619	0.001619
Total Property Tax Levy		0.008165	0.008418	0.008111	0.007823	0.007859

\*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 for comparative purposes the rates are combined in the Board Local Levy for 2012. The Board Local Levy became effective in 2013.

## Canyons School District

### Impact of Budget on Taxpayers

	<i>Actual</i> 2011-2012	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Final</i> <i>Budget</i> 2014-2015	<i>Budget</i> 2015-2016
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	0.008165	0.008418	0.008111	0.007823	0.007859
Property Tax Due	\$ 1,347.23	\$ 1,388.97	\$ 1,338.32	\$ 1,290.80	\$ 1,296.74
Property Tax Increase (Decrease) From Prior Year Based on a \$300,000 Home	\$ -	\$ 41.74	\$ (50.65)	\$ (47.52)	\$ 5.94

The calculations shown here are for a constant \$300,000 in home value. As noted, SB97 will cause the Statewide basic rate to increase, which will mean a tax increase for nearly all Canyons property taxpayers. SB97 was legislated to equalize funding for all Utah districts.

Furthermore, changes in home values will impact the taxes owed. 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, the effects of SB97 notwithstanding. If however, a home's value increases at a higher percentage than the District-wide average, the tax bill for the home will increase, this would be in addition to the impact of SB97. 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 more taxes due to the increase.

## Canyons School District

### Property Tax Levies and Collections

Tax years ending 2009 - 2014

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%	\$ 4,878,293	\$ 120,944,673	97.64%
2010	128,270,889	123,657,127	96.40%	4,524,166	128,181,293	99.93%
2011	125,220,579	120,535,487	96.26%	3,467,641	124,003,128	99.03%
2012	126,809,112	122,743,569	96.79%	2,642,285	125,385,854	98.88%
2013	128,474,716	124,669,505	97.04%	2,033,647	126,703,152	98.62%
2014	131,221,676	127,676,803	97.30%	943,956	128,620,759	98.02%

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, 2010 - 2014

	<u>Tax Year 2010</u>	<u>Tax Year 2011</u>	<u>Tax Year 2012</u>	<u>Tax Year 2013</u>	<u>Tax Year 2014</u>
Set by State Tax Commission:					
Centrally assessed	\$ 366,135,845	\$ 371,176,002	\$ 380,330,920	\$ 402,956,177	\$ 372,125,766
Set by County Assessor:					
Locally assessed					
Real property:					
Residential - primary use	9,749,578,181	9,317,687,375	9,099,657,373	9,577,975,016	10,286,562,858
Residential - not primary use	992,921,370	949,725,290	886,405,890	875,621,450	868,631,810
Commercial and industrial	4,013,081,600	4,036,937,230	4,055,443,220	4,274,741,900	4,437,987,170
Agriculture and Farm Assessment Act (FAA)	1,263,820	1,165,820	1,267,660	1,360,590	1,287,570
Unimproved non FAA - vacant	6,685,550	8,526,650	7,488,090	7,890,400	9,318,870
Total real property	<u>14,763,530,521</u>	<u>14,314,042,365</u>	<u>14,050,262,233</u>	<u>14,737,589,356</u>	<u>15,603,788,278</u>
Personal property:					
Fee in lieu property	460,097,588	426,523,415	440,977,619	448,489,267	460,258,425
Mobile home - primary residential use	8,322,805	7,993,397	7,704,279	7,401,793	7,178,846
Mobile home - other use	560,203	399,872	480,657	529,984	281,757
Other personal property	691,828,448	660,777,105	700,153,826	750,405,109	804,615,171
Total personal property	<u>1,160,809,044</u>	<u>1,095,693,789</u>	<u>1,149,316,381</u>	<u>1,206,826,153</u>	<u>1,272,334,199</u>
Total locally assessed	<u>15,924,339,565</u>	<u>15,409,736,154</u>	<u>15,199,578,614</u>	<u>15,944,415,509</u>	<u>16,876,122,477</u>
Total taxable property	<u>\$ 16,290,475,410</u>	<u>\$ 15,780,912,156</u>	<u>\$ 15,579,909,534</u>	<u>\$ 16,347,371,686</u>	<u>\$ 17,248,248,243</u>

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

## Canyons School District

### Debt Service Schedule of Outstanding General Obligation Bonds

Annual Principal and Interest owed 2015-2033

Fiscal Year				
Ending	Total	Total	Total	
June 30	Principal	Interest	Debt Service	
2015	\$ 15,727,300	\$ 11,652,835	\$ 27,380,135	
2016	15,998,000	12,916,768	28,914,768	
2017	16,896,000	11,972,255	28,868,255	
2018	17,565,000	11,304,125	28,869,125	
2019	17,720,000	10,546,700	28,266,700	
2020	17,765,000	9,785,475	27,550,475	
2021	17,160,000	8,943,325	26,103,325	
2022	17,240,000	8,133,025	25,373,025	
2023	14,885,000	7,321,025	22,206,025	
2024	15,560,000	6,718,625	22,278,625	
2025	16,240,000	6,033,075	22,273,075	
2026	16,940,000	5,450,225	22,390,225	
2027	17,550,000	4,778,375	22,328,375	
2028	18,225,000	4,050,625	22,275,625	
2029	18,905,000	3,289,825	22,194,825	
2030	19,605,000	2,591,125	22,196,125	
2031	20,355,000	1,783,975	22,138,975	
2032	16,150,000	1,033,500	17,183,500	
2033	12,125,000	468,438	12,593,438	
Totals	\$ 322,611,300	\$ 128,773,321	\$ 451,384,621	

## Canyons School District

### Debt Service Fund

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

		2015	2016	2017	2018
Series 2005	Principal	\$ 1,885,000	\$ -	\$ -	\$ -
\$ 25,000,000	Interest	75,400	-	-	-
Series 2006	Principal	1,000,000	1,050,000	-	-
\$ 15,000,000	Interest	82,000	42,000	-	-
Series 2007	Principal	12,550,000	13,050,000	13,700,000	-
\$ 196,000,000	Interest	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		<u>\$ 29,485,593</u>	<u>\$ 28,740,250</u>	<u>\$ 28,287,250</u>	<u>\$ 27,829,000</u>
Total Principal		\$ 21,820,000	\$ 22,680,000	\$ 23,220,000	\$ 23,820,000
Total Interest		7,665,593	6,060,250	5,067,250	4,009,000
Total		<u>\$ 29,485,593</u>	<u>\$ 28,740,250</u>	<u>\$ 28,287,250</u>	<u>\$ 27,829,000</u>
Canyons SD Principal		\$ 11,082,300	\$ 11,183,000	\$ 11,211,000	\$ 11,255,000
Canyons SD Interest		4,404,559	3,556,825	3,079,455	2,578,500
Jordan SD Principal		10,737,700	11,497,000	12,009,000	12,565,000
Jordan SD Interest		3,261,034	2,503,425	1,987,795	1,430,500
		<u>\$ 29,485,593</u>	<u>\$ 28,740,250</u>	<u>\$ 28,287,250</u>	<u>\$ 27,829,000</u>

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. Since CSD has issued all \$250 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
\$ -	\$ -	\$ -	\$ -	\$ 1,885,000
-	-	-	-	75,400
-	-	-	-	2,050,000
-	-	-	-	124,000
-	-	-	-	39,300,000
-	-	-	-	3,292,750
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>\$ 176,557,593</u>
\$ 23,970,000	\$ 13,385,000	\$ 9,650,000	\$ 9,355,000	\$ 147,900,000
2,818,000	1,619,500	950,250	467,750	28,657,593
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 176,557,593</u>
\$ 10,775,000	\$ 10,535,000	\$ 9,650,000	\$ 9,355,000	85,046,300
2,015,750	1,477,000	950,250	467,750	18,530,089
13,195,000	2,850,000	-	-	62,853,700
802,250	142,500	-	-	10,127,504
<u>\$ 26,788,000</u>	<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 176,557,593</u>

**Canyons Bonds Payable Summary**

Bonds Payable, June 30, 2014	\$ 280,611,300
Bonds Issued April 2015	42,000,000
Less Canyon's Bond Principal Payments (2014-2015)	<u>(15,727,300)</u>
Bonds Payable, June 30, 2015	306,884,000
Less Canyon's Bond Principal Payments (2015-2016)	<u>(15,998,000)</u>
Bonds Payable, June 30, 2016	<u>\$ 290,886,000</u>

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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
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
<b>Total</b>	<b>\$ 60,805,000</b>	<b>\$ 24,575,750</b>	<b>\$ 85,380,750</b>

## Canyons School District

### Debt Service Fund

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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
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
<b>Total</b>	<b>\$ 76,200,000</b>	<b>\$ 32,429,884</b>	<b>\$ 108,629,884</b>

## 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
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
<b>Total</b>	<b>\$ 58,560,000</b>	<b>\$ 32,237,172</b>	<b>\$ 90,797,172</b>

## Canyons School District

### Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series April 2015 \$42,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 50,000	\$ 2,204,668	\$ 2,254,668
2016-17	825,000	1,860,600	2,685,600
2017-18	1,300,000	1,819,350	3,119,350
2018-19	1,775,000	1,754,350	3,529,350
2019-20	1,860,000	1,665,600	3,525,600
2020-21	1,950,000	1,572,600	3,522,600
2021-22	2,050,000	1,475,100	3,525,100
2022-23	2,175,000	1,372,600	3,547,600
2023-24	2,275,000	1,263,850	3,538,850
2024-25	2,375,000	1,150,100	3,525,100
2025-26	2,500,000	1,031,350	3,531,350
2026-27	2,575,000	906,350	3,481,350
2027-28	2,650,000	777,600	3,427,600
2028-29	2,725,000	645,100	3,370,100
2029-30	2,815,000	536,100	3,351,100
2030-31	2,875,000	423,500	3,298,500
2031-32	2,975,000	322,875	3,297,875
2032-33	6,250,000	218,750	6,468,750
<b>Total</b>	<b>\$ 42,000,000</b>	<b>\$ 21,000,443</b>	<b>\$ 63,000,443</b>

## Canyons School District

### Principal Property Taxpayers

Tax Years Ended December 31, 2014 and 2009

Taxpayer	Tax Year 2014			Tax Year 2009		
	Taxable Value *	Rank	Percent of Total Taxable Value	Taxable Value *	Rank	Percent of Total Taxable Value
Larry H. Miller Companies	\$ 145,834,582	1	0.87 %	\$ 147,351,265	1	0.90 %
ST Mall Owner, LLC	144,374,300	2	0.86 %	116,801,369	4	0.72 %
Rocky Mountain Power (Pacifcorp)	132,833,033	3	0.79 %	130,146,230	3	0.80 %
Becton Dickinson	119,695,449	4	0.71 %	133,778,785	2	0.82 %
Old Mill Corporate Center	114,130,000	5	0.68 %	79,472,300	6	0.49 %
NOP Cottonwood Holdings (Real Estate Holdings)	91,138,100	6	0.79 %	71,558,820	8	0.44 %
Coca Cola Bottling Corp	89,673,500	7	0.53 %	-	-	-
Snowbird Ltd	83,490,276	8	0.50 %	76,230,539	7	0.47 %
eBay	73,608,762	9	0.44 %	-	-	-
Questar Gas	65,864,282	10	0.39 %	-	-	-
DDR Corp	-	-	- %	59,297,900	10	0.36 %
Redevelopment Agency of Midvale	-	-	- %	103,194,600	5	0.63 %
CenturyLink Inc. (Qwest Communications)	-	-	- %	66,673,288	9	0.41 %
	<u>\$ 914,807,702</u>		<u>5.69 %</u>	<u>\$ 984,505,096</u>		<u>6.04 %</u>
Total taxable value	\$ 16,787,989,818			\$ 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 - 2014 and estimate for December 31, 2015

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	250,687,602	652,928,783	27.74%
2013	24,185,547,911	967,421,916	300,491,591	666,930,325	31.06%
2014	25,670,400,546	1,026,816,022	306,884,000	719,932,022	29.89%
2015 est	26,440,512,562	1,057,620,502	290,886,000	766,734,502	27.50%

\* 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

Description	Final				
	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Budget 2015-2016
<b>Instruction</b>					
Teachers	1,544.1	1,575.6	1,622.0	1,604.9	1,619.4
Teacher Aides and Paraprofessionals	130.0	132.6	141.2	135.5	148.6
Total	1,674.1	1,708.2	1,763.2	1,740.4	1,768.0
<b>Student Support Services</b>					
Directors	4.0	4.0	3.0	2.5	2.5
Guidance Personnel	46.0	47.5	55.3	53.6	55.1
Health Services Personnel	17.4	18.2	18.2	19.2	19.2
Psychological Personnel	34.4	36.2	37.2	39.0	40.8
Secretarial and Clerical	4.9	4.9	4.9	4.0	4.0
Total	106.7	110.8	118.6	118.3	121.6
<b>Staff Support Services</b>					
Assistant Superintendents	1.0	1.0	1.0	-	-
Directors	13.2	13.2	12.2	14.0	14.0
Coordinators/Specialists	27.1	35.1	39.0	39.3	39.3
Achievement Coaches**				-	40.6
Media Personnel	12.0	12.0	13.0	13.0	13.0
Secretarial and Clerical	15.8	16.5	17.9	17.9	18.6
Total	69.1	77.8	83.1	84.2	125.5
<b>District Administration</b>					
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Superintendents	2.0	2.0	2.0	3.0	3.0
Directors	1.0	1.0	2.0	3.0	3.0
Secretarial and Clerical	6.1	5.1	4.0	5.0	5.0
Total	10.1	9.1	9.0	12.0	12.0
<b>School Administration</b>					
Principals and Assistants	86.5	86.5	87.0	87.0	88.5
Secretarial and Clerical	87.3	87.8	86.9	90.7	98.1
Total	173.8	174.3	173.9	177.7	186.6
<b>Central Services</b>					
Business Administrator/Assistant Superintendents	1.5	1.5	1.5	1.0	1.0
Directors	13.0	13.0	13.0	13.8	15.8
Secretarial and Clerical	29.5	28.5	29.5	28.0	29.0
Other Classified Personnel	55.0	55.0	55.0	59.0	57.0
Total	99.0	98.0	99.0	101.8	102.8



## Canyons School District

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

Description	Actual	Actual	Actual	Final	Budget
	2011-2012	2012-2013	2013-2014	Budget	2015-2016
<b>Operation of Plant</b>					
Assistant Superintendents	0.3	0.3	0.3	-	-
Secretarial and Clerical	3.3	4.3	4.3	4.0	4.0
Custodial/Maintenance Supervisors	12.0	11.0	11.0	10.0	9.0
Custodial/Maintenance Personnel	163.0	164.0	172.0	170.0	169.0
Total	178.6	179.6	187.6	184.0	182.0
<b>Student Transportation</b>					
Assistant Superintendents	0.2	0.2	0.2	-	-
Directors	1.0	1.0	1.0	1.0	1.0
Secretarial and Clerical	2.2	2.2	2.2	2.0	2.0
Routing Coordinators/Analysts/Dispatchers/Trainers	8.0	11.5	11.5	11.5	11.5
Bus Drivers	90.3	93.4	89.5	89.4	92.8
Mechanics & Other Garage Employees	7.6	7.6	8.0	8.0	8.0
Total	109.3	115.9	112.4	111.9	115.3
<b>Non-Instructional Services*</b>					
Principals and Assistants	5.8	5.8	5.6	3.3	0.4
Coordinators				3.0	2.0
Teachers	35.2	36.8	37.9	38.2	-
Counselors/Pshychologists	2.5	2.3	2.3	2.3	-
Teacher Aides and Paraprofessionals	9.2	12.5	10.1	9.0	-
Secretarial and Clerical	12.4	11.5	11.4	13.7	3.7
Total	65.1	68.9	67.3	69.5	6.1
<b>Nutrition Services</b>					
Directors	1.0	1.0	1.0	1.0	1.0
Coordinators/Specialists	5.0	5.0	4.0	4.0	4.0
Secretarial and Clerical	2.0	2.0	2.0	2.0	2.0
School Foods Personnel	111.2	106.7	103.2	99.1	99.1
Total	119.2	114.7	110.2	106.1	106.1
<b>Construction/Network Services</b>					
Directors	2.0	2.0	2.0	2.0	2.0
Facilities Classified Personnel	5.0	5.0	6.0	5.0	5.0
Data Classified Personnel	4.0	4.0	4.0	4.0	4.0
Secretarial and Clerical	-	1.0	1.0	1.0	1.0
Total	11.0	12.0	13.0	12.0	12.0
Total FTE	2,616.0	2,669.3	2,737.3	2,717.9	2,738.0

\*With the Non-K12 fund no longer being used, effective 2015-2016 most employees will be shifted to the instruction or other support services functions.

\*\*Acheivement coaches will be moved from the instruction function to the staff support function to align with their role.

## Canyons School District

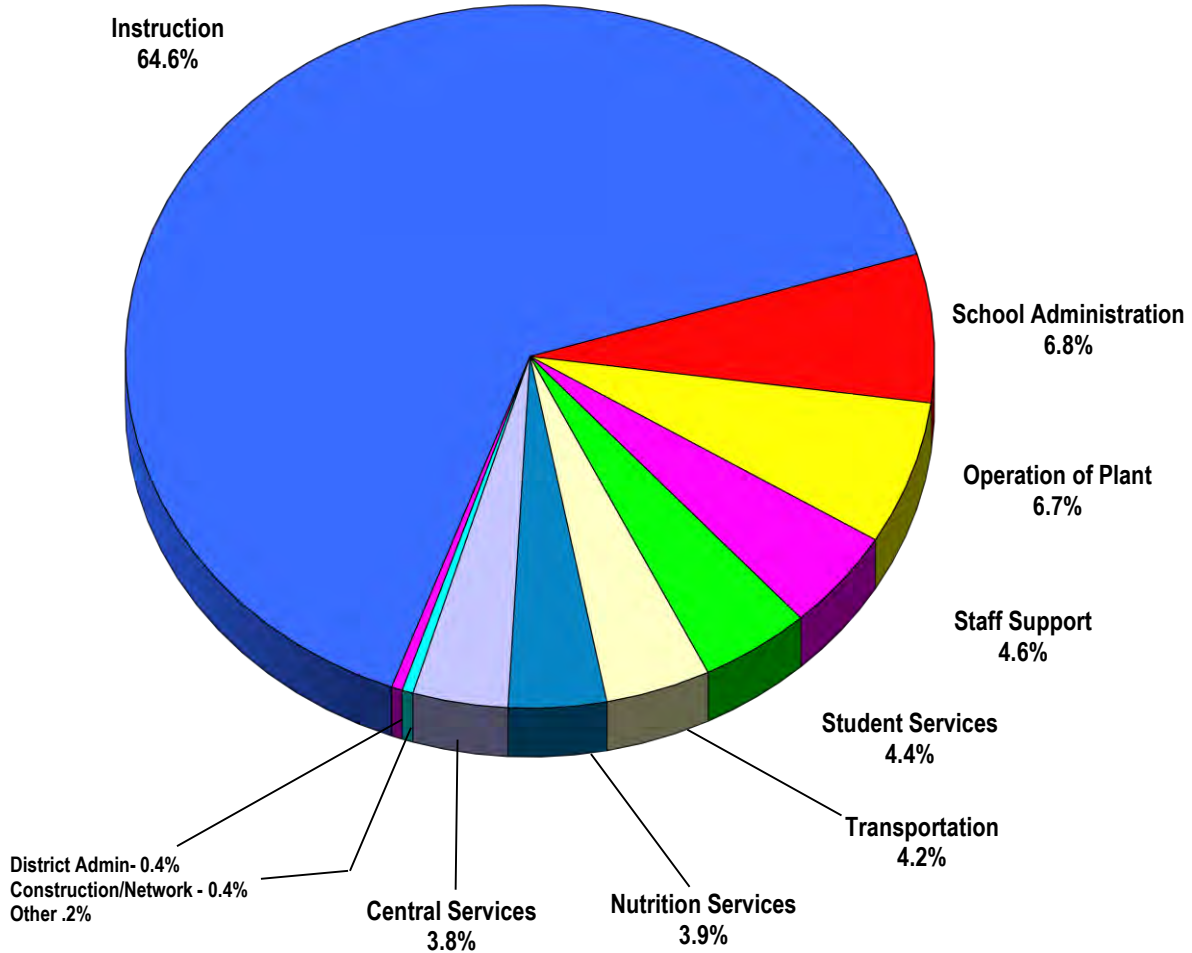
Five Year Summary - Full Time Equivalents (FTE) - Contracted Employees Only

	Actual 2011-2012		Actual 2012-2013		Actual 2013-2014		Final Budget 2014-2015		Budget 2015-2016	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
<b>By Function of FTE Allocated</b>										
Instruction	1,674.1	64.0	1,708.2	64.1	1,763.2	64.4	1,740.4	64.1	1,768.0	64.8
School Administration	173.8	6.6	174.3	6.5	173.9	6.4	177.7	6.5	186.6	6.8
Operation of Plant	178.6	6.8	179.6	6.7	187.6	6.9	184.0	6.8	182.0	6.7
Staff Support Services	69.1	2.6	77.8	2.9	83.1	3.0	84.2	3.1	125.5	4.6
Student Support Services	106.7	4.1	110.8	4.2	118.6	4.3	118.3	4.4	121.6	4.4
Student Transportation	109.3	4.2	115.9	4.3	112.4	4.1	111.9	4.1	115.3	4.2
Nutrition Services	119.2	4.6	114.7	4.3	110.2	4.0	106.1	3.9	106.1	3.9
Central Services	99.0	3.8	98.0	3.7	99.0	3.6	101.8	3.7	102.8	3.8
Construction/Network Services	11.0	0.4	12.0	0.4	13.0	0.5	12.0	0.4	12.0	0.4
District Administration	10.1	0.4	9.1	0.3	9.0	0.3	12.0	0.4	12.0	0.4
Non-Instructional Services	65.1	2.5	68.9	2.6	67.3	2.5	69.5	2.6	6.1	0.2
	2,616.0	100.0	2,669.3	100.0	2,737.3	100.0	2,717.9	100.0	2,738.0	100.0

	Actual 2011-2012		Actual 2012-2013		Actual 2013-2014		Final Budget 2014-2015		Budget 2015-2016	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
<b>By Type of FTE Allocated</b>										
Teachers	1,579.3	60.5	1,612.4	60.5	1,659.9	60.7	1,643.1	60.5	1,619.4	59.2
Certificated Specialists	139.4	5.3	151.3	5.7	165.0	6.0	166.4	6.1	208.0	7.6
Custodians & Maintenance Personnel	163.0	6.2	164.0	6.1	172.0	6.3	170.0	6.3	169.0	6.2
Secretarial & Clerical	163.5	6.3	163.8	6.1	164.1	6.0	168.3	6.2	167.4	6.1
Teacher Aides & Paraprofessionals	139.2	5.3	145.1	5.4	151.3	5.5	144.5	5.3	148.6	5.4
Bus Drivers, Mechanics & Routing Coord.	105.9	4.0	112.5	4.2	109.0	4.0	108.9	4.0	112.3	4.1
School Foods Personnel	111.2	4.3	106.7	4.0	103.2	3.8	99.1	3.6	99.1	3.6
Principals & Assistants	92.3	3.5	92.3	3.5	92.6	3.4	90.3	3.3	88.9	3.2
Other	81.0	3.1	80.0	3.0	80.0	2.9	85.0	3.1	81.0	3.0
Directors	35.2	1.3	35.2	1.3	34.2	1.2	37.3	1.4	39.3	1.4
Superintendent & Assistants	6.0	0.2	6.0	0.2	6.0	0.2	5.0	0.2	5.0	0.2
	2,616.0	100.0	2,669.3	100.0	2,737.3	100.0	2,717.9	100.0	2,738.0	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 86% 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 - 2014

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	\$ 37,057	6.8%	\$ 1,545,119,400	5,049
2011	190,426	1,033,196	39,083,765	37,827	7.8%	1,042,645,900	5,092
2012	193,107	1,047,746	40,995,436	39,081	6.5%	1,560,324,400	5,096
2013	196,074	1,063,842	43,658,167	41,038	4.4%	1,581,414,900	5,101
2014	199,001	1,079,721	N/A	N/A	3.5%	1,568,718,500	5,124

Note: fiscal year 2015 figures are not yet available

\* 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. These statistics for Salt Lake County are given since those are representative of the District. These statistics were obtained 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 2014.

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

## Canyons School District

**Principal Employers**  
June 30, 2014 and 2010

Employer *	June 30, 2014				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%
<b>Totals</b>	<b>22,500</b>		<b>11.7%</b>	<b>16.5%</b>	<b>21,000</b>		<b>11.0%</b>	<b>15.9%</b>

Note: fiscal year 2015 figures are not yet available

\* 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, 2011 - 2014 and estimates for June 30, 2015

	2011	2012	2013	2014	2015 est
Buildings:					
Elementary:					
Number	29	29	29	29	29
Square feet	1,805,833	1,805,833	1,844,813	1,844,777	1,844,777
Capacity	19,509	19,509	20,375	20,375	20,375
Enrollment	18,108	18,213	18,296	15,488	15,384
Middle Schools:					
Number	8	8	8	8	8
Square feet	1,267,103	1,267,103	1,290,263	1,510,950	1,510,950
Capacity	10,565	10,565	10,450	10,450	10,450
Enrollment	7,403	7,439	7,490	7,762	7,723
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	7,725	7,524	7,507	10,178	10,355
Special Schools:					
Number	3	3	4	4	4
Square feet	148,569	148,569	136,757	136,757	136,757
Capacity *					
Enrollment	233	314	235	249	214
Total School Buildings:					
Number	44	44	45	46	46
Square feet	4,594,496	4,594,496	4,594,496	4,594,496	4,594,496
Capacity	37,799	37,598	38,332	41,003	41,180
Enrollment	33,469	33,490	33,528	33,677	33,676
Other Buildings:					
Number	6	6	6	6	6
Square feet	336,950	336,950	340,426	340,426	340,426
Acres of Land	870	870	886	886	886
Number of Portables	82	88	91	81	not available
Number of Vehicles	329	346	345	338	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 2006 - 2014 and estimate for 2015

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 est
Alta*	706	711	716	753	815	721	787	794	540	421
Brighton*	657	581	622	645	570	613	565	579	562	580
Corner Canyon	-	-	-	-	-	-	-	-	250	385
Hillcrest*	395	399	405	386	435	422	368	444	480	448
Jordan*	514	539	523	527	478	478	507	491	510	480
Entrada**	-	-	-	-	254	145	104	136	128	100
South Park**	-	-	-	-	331	378	338	358	351	200
Total	<u>2,272</u>	<u>2,230</u>	<u>2,266</u>	<u>2,311</u>	<u>2,883</u>	<u>2,757</u>	<u>2,669</u>	<u>2,802</u>	<u>2,821</u>	<u>2,614</u>

\*Graduates for these traditional schools are comparable to when these schools were in the former Jordan School District (JSD), years 2006-2009.

\*\*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 2007 - 2016

Grade	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Kindergarten	46.2	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0
1	22.0	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
2	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
3	23.8	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
4	26.4	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
5	26.4	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
6	26.4	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
7	26.8	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
8	26.8	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
9	27.0	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
10	27.0	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
11	27.0	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
12	27.0	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3

Note - Data from 2007-2009 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, 2015

	2010	2011	2012	2013	2014	2015
Participating schools:						
Lunch	43	43	43	43	44	43
Breakfast	25	25	25	26	30	33
Student lunches served:						
Free	944,856	1,028,671	1,129,915	1,090,227	1,040,685	1,050,529
Reduced	217,170	211,707	219,019	204,531	183,451	185,077
Fully paid	2,179,799	1,999,634	1,990,611	1,712,160	1,614,055	1,662,830
Total	3,341,825	3,240,012	3,339,545	3,006,918	2,838,191	2,898,436
Student breakfasts served:						
Free	230,401	243,532	275,848	260,808	261,970	315,802
Reduced	27,922	24,960	26,102	19,918	22,264	32,036
Fully paid	74,021	63,926	67,336	54,474	63,393	85,598
Total	332,344	332,418	369,286	335,200	347,627	433,436
Percentage of free/reduced/fully paid lunch:						
Free	28.27%	31.75%	33.83%	36.26%	36.67%	36.24%
Reduced	6.50%	6.53%	6.56%	6.80%	6.46%	6.39%
Fully paid	65.23%	61.72%	59.61%	56.94%	56.87%	57.37%
Percentage of free/reduced fully paid breakfast:						
Free	69.33%	73.26%	74.70%	77.81%	75.36%	72.86%
Reduced	8.40%	7.51%	7.07%	5.94%	6.40%	7.39%
Fully paid	22.27%	19.23%	18.23%	16.25%	18.24%	19.75%
Average daily participation:						
Lunch	18,774	18,514	18,761	16,893	15,945	16,283
Breakfast	1,867	1,900	2,075	1,883	1,953	2,435
October 1st count	33,184	33,469	33,490	33,528	33,677	33,676
Percentage participating in school lunch/breakfast						
Lunch	56.58%	55.32%	56.02%	50.38%	47.35%	48.35%
Breakfast	5.63%	5.68%	6.20%	5.62%	5.80%	7.23%

Source: District records

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

<b>DISTRICT</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
English	60%	61%	68%	68%	<b>69%</b>
Mathematics	38%	39%	42%	38%	<b>39%</b>
Reading	53%	53%	55%	51%	<b>51%</b>
Science	28%	29%	30%	40%	<b>41%</b>
<b>Alta High School</b>					
English	66%	68%	75%	75%	<b>69%</b>
Mathematics	46%	46%	49%	46%	<b>38%</b>
Reading	57%	57%	63%	56%	<b>52%</b>
Science	32%	32%	34%	46%	<b>42%</b>
<b>Brighton High School</b>					
English	65%	63%	71%	74%	<b>73%</b>
Mathematics	40%	38%	42%	39%	<b>39%</b>
Reading	59%	56%	54%	54%	<b>52%</b>
Science	32%	33%	33%	43%	<b>41%</b>
<b>Hillcrest High School</b>					
English	54%	60%	67%	65%	<b>61%</b>
Mathematics	37%	43%	46%	39%	<b>39%</b>
Reading	50%	55%	55%	50%	<b>46%</b>
Science	29%	32%	32%	41%	<b>40%</b>
<b>Jordan High School</b>					
English	52%	54%	58%	63%	<b>66%</b>
Mathematics	25%	29%	29%	24%	<b>27%</b>
Reading	45%	44%	46%	43%	<b>46%</b>
Science	17%	22%	22%	31%	<b>35%</b>
<b>Corner Canyon High</b>					
English	<i>Opened in 2013-2014</i>			66%	<b>74%</b>
Mathematics				46%	<b>46%</b>
Reading				53%	<b>54%</b>
Science				41%	<b>44%</b>

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

<b>DISTRICT</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
English	73%	74%	77%	79%	<b>73%</b>
Mathematics	38%	41%	41%	40%	<b>39%</b>
Reading	59%	60%	56%	49%	<b>48%</b>
Science	27%	34%	35%	44%	<b>44%</b>
<b>Alta High School</b>					
English	77%	78%	81%	77%	<b>76%</b>
Mathematics	45%	51%	49%	41%	<b>43%</b>
Reading	61%	65%	56%	45%	<b>54%</b>
Science	27%	40%	37%	43%	<b>45%</b>
<b>Brighton High School</b>					
English	80%	80%	83%	86%	<b>79%</b>
Mathematics	38%	44%	39%	41%	<b>42%</b>
Reading	66%	65%	66%	57%	<b>56%</b>
Science	31%	39%	37%	47%	<b>47%</b>
<b>Hillcrest High School</b>					
English	64%	68%	71%	72%	<b>65%</b>
Mathematics	35%	36%	40%	36%	<b>35%</b>
Reading	54%	54%	54%	40%	<b>43%</b>
Science	27%	31%	36%	40%	<b>39%</b>
<b>Jordan High School</b>					
English	69%	70%	72%	77%	<b>63%</b>
Mathematics	27%	28%	31%	31%	<b>27%</b>
Reading	53%	53%	49%	46%	<b>38%</b>
Science	21%	23%	27%	41%	<b>37%</b>
<b>Corner Canyon High</b>					
English	<i>Opened in 2013-2014</i>			85%	<b>63%</b>
Mathematics				49%	<b>27%</b>
Reading				55%	<b>38%</b>
Science				48%	<b>37%</b>

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

<b>DISTRICT</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-2014</b>	<b>2014-2015</b>
English	70%	68%	73%	69%	<b>73%</b>
Mathematics	40%	31%	41%	43%	<b>44%</b>
Reading	52%	53%	55%	43%	<b>36%</b>
Science	22%	19%	25%	43%	<b>48%</b>
<b>Albion Middle School</b>					
English	74%	84%	83%	81%	<b>85%</b>
Mathematics	45%	41%	49%	54%	<b>50%</b>
Reading	57%	65%	65%	50%	<b>40%</b>
Science	23%	21%	30%	51%	<b>52%</b>
<b>Butler Middle School</b>					
English	76%	70%	76%	72%	<b>82%</b>
Mathematics	44%	27%	41%	35%	<b>49%</b>
Reading	60%	55%	60%	41%	<b>40%</b>
Science	26%	23%	26%	45%	<b>54%</b>
<b>Draper Park Middle School</b>					
English	72%	72%	76%	74%	<b>74%</b>
Mathematics	38%	38%	44%	53%	<b>50%</b>
Reading	49%	55%	52%	46%	<b>37%</b>
Science	22%	24%	29%	46%	<b>52%</b>
<b>Eastmont Middle School</b>					
English	67%	78%	72%	73%	<b>72%</b>
Mathematics	36%	33%	47%	42%	<b>42%</b>
Reading	55%	62%	65%	51%	<b>37%</b>
Science	20%	27%	27%	46%	<b>53%</b>
<b>Indian Hills Middle School</b>					
English	77%	70%	86%	75%	<b>85%</b>
Mathematics	48%	36%	51%	51%	<b>54%</b>
Reading	57%	55%	65%	47%	<b>41%</b>
Science	19%	12%	29%	42%	<b>56%</b>
<b>Midvale Middle School</b>					
English	61%	54%	57%	53%	<b>52%</b>
Mathematics	41%	31%	38%	38%	<b>33%</b>
Reading	48%	44%	43%	43%	<b>33%</b>
Science	28%	22%	26%	41%	<b>39%</b>
<b>Mt. Jordan Middle School</b>					
English	60%	52%	55%	53%	<b>60%</b>
Mathematics	24%	12%	19%	32%	<b>31%</b>
Reading	44%	36%	36%	27%	<b>31%</b>
Science	17%	7%	15%	30%	<b>35%</b>
<b>Union Middle School</b>					
English	62%	54%	65%	60%	<b>63%</b>
Mathematics	30%	18%	29%	30%	<b>31%</b>
Reading	48%	43%	45%	35%	<b>27%</b>
Science	14%	12%	14%	35%	<b>34%</b>

**Canyons School District  
Student Assessment of Growth and Excellence (SAGE) Results**

All District Elementary Schools		Percent of Students Proficient		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	53%	55%	45%
4	Language Arts	50%	54%	42%
5	Language Arts	51%	53%	44%
3	Math	50%	57%	50%
4	Math	51%	59%	51%
5	Math	45%	53%	49%
4	Science	48%	54%	44%
5	Science	51%	57%	50%

Altara Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	54%	60%	45%
4	Language Arts	46%	59%	42%
5	Language Arts	40%	40%	44%
3	Math	57%	71%	50%
4	Math	50%	68%	51%
5	Math	39%	44%	49%
4	Science	35%	72%	44%
5	Science	53%	53%	50%

Alta View Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	52%	41%	45%
4	Language Arts	50%	59%	42%
5	Language Arts	57%	48%	44%
3	Math	45%	42%	50%
4	Math	38%	66%	51%
5	Math	47%	58%	49%
4	Science	35%	55%	44%
5	Science	55%	63%	50%

Bell View Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	40%	42%	45%
4	Language Arts	50%	63%	42%
5	Language Arts	51%	47%	44%
3	Math	42%	37%	50%
4	Math	50%	69%	51%
5	Math	33%	40%	49%
4	Science	59%	73%	44%
5	Science	40%	47%	50%

**Canyons School District  
Student Assessment of Growth and Excellence (SAGE) Results**

<b>Bella Vista Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	40%	40%	45%
4	Language Arts	51%	40%	42%
5	Language Arts	31%	52%	44%
3	Math	37%	47%	50%
4	Math	42%	43%	51%
5	Math	29%	47%	49%
4	Science	42%	37%	44%
5	Science	35%	53%	50%

<b>Brookwood Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	61%	66%	45%
4	Language Arts	51%	71%	42%
5	Language Arts	47%	59%	44%
3	Math	73%	75%	50%
4	Math	68%	77%	51%
5	Math	49%	67%	49%
4	Science	58%	79%	44%
5	Science	51%	77%	50%

<b>Butler Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	57%	58%	45%
4	Language Arts	63%	58%	42%
5	Language Arts	36%	52%	44%
3	Math	62%	52%	50%
4	Math	45%	60%	51%
5	Math	27%	40%	49%
4	Science	45%	56%	44%
5	Science	44%	45%	50%

<b>Copperview Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	21%	20%	45%
4	Language Arts	18%	12%	42%
5	Language Arts	18%	27%	44%
3	Math	23%	28%	50%
4	Math	16%	20%	51%
5	Math	8%	25%	49%
4	Science	4%	10%	44%
5	Science	11%	28%	50%

**Canyons School District  
Student Assessment of Growth and Excellence (SAGE) Results**

<b>Canyon View Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	51%	58%	45%
4	Language Arts	51%	54%	42%
5	Language Arts	46%	74%	44%
3	Math	50%	62%	50%
4	Math	53%	55%	51%
5	Math	41%	66%	49%
4	Science	46%	54%	44%
5	Science	51%	78%	50%

<b>Crescent Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	49%	61%	45%
4	Language Arts	43%	49%	42%
5	Language Arts	46%	45%	44%
3	Math	44%	58%	50%
4	Math	44%	55%	51%
5	Math	40%	41%	49%
4	Science	40%	56%	44%
5	Science	50%	46%	50%

<b>Draper Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	59%	62%	45%
4	Language Arts	65%	64%	42%
5	Language Arts	64%	63%	44%
3	Math	59%	77%	50%
4	Math	63%	71%	51%
5	Math	54%	70%	49%
4	Science	46%	52%	44%
5	Science	62%	63%	50%

<b>East Midvale Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	36%	37%	45%
4	Language Arts	35%	41%	42%
5	Language Arts	28%	42%	44%
3	Math	36%	48%	50%
4	Math	35%	41%	51%
5	Math	28%	34%	49%
4	Science	38%	49%	44%
5	Science	42%	41%	50%

**Canyons School District**  
**Student Assessment of Growth and Excellence (SAGE) Results**

<b>East Sandy Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	53%	54%	45%
4	Language Arts	46%	53%	42%
5	Language Arts	43%	51%	44%
3	Math	52%	48%	50%
4	Math	63%	58%	51%
5	Math	38%	55%	49%
4	Science	53%	52%	44%
5	Science	51%	66%	50%

<b>Edgemont Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	38%	35%	45%
4	Language Arts	54%	32%	42%
5	Language Arts	51%	42%	44%
3	Math	18%	47%	50%
4	Math	44%	32%	51%
5	Math	36%	30%	49%
4	Science	37%	36%	44%
5	Science	48%	33%	50%

<b>Granite Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	56%	81%	45%
4	Language Arts	76%	82%	42%
5	Language Arts	77%	75%	44%
3	Math	53%	90%	50%
4	Math	69%	82%	51%
5	Math	76%	66%	49%
4	Science	83%	83%	44%
5	Science	74%	78%	50%

<b>Lone Peak Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	56%	76%	45%
4	Language Arts	60%	64%	42%
5	Language Arts	46%	60%	44%
3	Math	49%	79%	50%
4	Math	56%	68%	51%
5	Math	56%	66%	49%
4	Science	67%	58%	44%
5	Science	52%	58%	50%



**Canyons School District  
Student Assessment of Growth and Excellence (SAGE) Results**

<b>Midvale Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	33%	20%	45%
4	Language Arts	8%	15%	42%
5	Language Arts	20%	13%	44%
3	Math	34%	22%	50%
4	Math	13%	22%	51%
5	Math	10%	11%	49%
4	Science	2%	19%	44%
5	Science	18%	13%	50%

<b>Midvalley Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	29%	34%	45%
4	Language Arts	35%	42%	42%
5	Language Arts	38%	28%	44%
3	Math	32%	43%	50%
4	Math	34%	35%	51%
5	Math	36%	39%	49%
4	Science	34%	27%	44%
5	Science	39%	34%	50%

<b>Oak Hollow Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	64%	65%	45%
4	Language Arts	50%	55%	42%
5	Language Arts	54%	57%	44%
3	Math	56%	61%	50%
4	Math	54%	66%	51%
5	Math	42%	58%	49%
4	Science	61%	67%	44%
5	Science	53%	56%	50%

<b>Oakdale Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	38%	45%	45%
4	Language Arts	45%	38%	42%
5	Language Arts	60%	64%	44%
3	Math	35%	38%	50%
4	Math	44%	53%	51%
5	Math	49%	68%	49%
4	Science	27%	32%	44%
5	Science	47%	54%	50%

**Canyons School District  
Student Assessment of Growth and Excellence (SAGE) Results**

<b>Park Lane Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	52%	52%	45%
4	Language Arts	61%	70%	42%
5	Language Arts	50%	62%	44%
3	Math	59%	58%	50%
4	Math	57%	76%	51%
5	Math	47%	51%	49%
4	Science	53%	59%	44%
5	Science	51%	69%	50%

<b>Peruvian Park Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	64%	77%	45%
4	Language Arts	54%	67%	42%
5	Language Arts	57%	56%	44%
3	Math	67%	70%	50%
4	Math	60%	76%	51%
5	Math	57%	62%	49%
4	Science	51%	65%	44%
5	Science	59%	69%	50%

<b>Quail Hollow Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	82%	70%	45%
4	Language Arts	68%	73%	42%
5	Language Arts	65%	64%	44%
3	Math	73%	76%	50%
4	Math	60%	82%	51%
5	Math	65%	65%	49%
4	Science	68%	72%	44%
5	Science	66%	64%	50%

<b>Ridgecrest Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	55%	53%	45%
4	Language Arts	43%	56%	42%
5	Language Arts	41%	49%	44%
3	Math	51%	50%	50%
4	Math	56%	60%	51%
5	Math	39%	48%	49%
4	Science	47%	52%	44%
5	Science	35%	52%	50%

**Canyons School District  
Student Assessment of Growth and Excellence (SAGE) Results**

<b>Sandy Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	36%	32%	45%
4	Language Arts	32%	36%	42%
5	Language Arts	37%	35%	44%
3	Math	29%	41%	50%
4	Math	35%	47%	51%
5	Math	34%	42%	49%
4	Science	31%	40%	44%
5	Science	49%	53%	50%

<b>Silver Mesa Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	47%	58%	45%
4	Language Arts	53%	57%	42%
5	Language Arts	71%	58%	44%
3	Math	46%	52%	50%
4	Math	59%	50%	51%
5	Math	54%	58%	49%
4	Science	58%	57%	44%
5	Science	55%	60%	50%

<b>Sprucewood Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	47%	35%	45%
4	Language Arts	53%	57%	42%
5	Language Arts	71%	56%	44%
3	Math	46%	46%	50%
4	Math	59%	63%	51%
5	Math	54%	57%	49%
4	Science	58%	66%	44%
5	Science	55%	67%	50%

<b>Sunrise Elementary School</b>		<b>Percent of Students Proficient</b>		
Grades	Subject	2014	2015 Preliminary	State 2015 Preliminary
3	Language Arts	69%	70%	45%
4	Language Arts	61%	72%	42%
5	Language Arts	66%	75%	44%
3	Math	65%	69%	50%
4	Math	64%	77%	51%
5	Math	62%	74%	49%
4	Science	63%	75%	44%
5	Science	73%	78%	50%

**Canyons School District**  
**Student Assessment of Growth and Excellence (SAGE) Results**

<b>Willow Canyon Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	74%	65%	45%
4	Language Arts	73%	61%	42%
5	Language Arts	55%	66%	44%
3	Math	57%	68%	50%
4	Math	74%	59%	51%
5	Math	57%	84%	49%
4	Science	70%	54%	44%
5	Science	55%	77%	50%

<b>Willow Springs Elementary School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
3	Language Arts	71%	71%	45%
4	Language Arts	68%	65%	42%
5	Language Arts	69%	75%	44%
3	Math	51%	67%	50%
4	Math	65%	69%	51%
5	Math	53%	62%	49%
4	Science	67%	58%	44%
5	Science	52%	68%	50%

**Canyons School District**  
**Student Assessment of Growth and Excellence (SAGE) Results**

<b>All District Middle Schools</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	52%	45%	44%
7	Language Arts	56%	53%	43%
8	Language Arts	51%	56%	43%
6	Math	36%	34%	38%
7	Math	53%	52%	46%
8	Math	46%	51%	42%
6	Science	51%	50%	47%
7	Science	51%	57%	45%
8	Science	57%	58%	47%

<b>Albion Middle School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	67%	52%	44%
7	Language Arts	58%	68%	43%
8	Language Arts	52%	56%	43%
6	Math	48%	42%	38%
7	Math	68%	71%	46%
8	Math	56%	61%	42%
6	Science	49%	47%	47%
7	Science	58%	69%	45%
8	Science	59%	62%	47%

<b>Butler Middle School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	54%	38%	44%
7	Language Arts	69%	47%	43%
8	Language Arts	49%	64%	43%
6	Math	28%	32%	38%
7	Math	54%	37%	46%
8	Math	41%	67%	42%
6	Science	48%	44%	47%
7	Science	61%	48%	45%
8	Science	49%	68%	47%

**Canyons School District**  
**Student Assessment of Growth and Excellence (SAGE) Results**

<b>Draper Park Middle</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	63%	61%	44%
7	Language Arts	66%	63%	43%
8	Language Arts	67%	64%	43%
6	Math	43%	44%	38%
7	Math	64%	68%	46%
8	Math	53%	53%	42%
6	Science	80%	81%	47%
7	Science	41%	71%	45%
8	Science	67%	66%	47%

<b>Eastmont Middle School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	54%	42%	44%
7	Language Arts	58%	57%	43%
8	Language Arts	55%	58%	43%
6	Math	38%	39%	38%
7	Math	55%	62%	46%
8	Math	46%	51%	42%
6	Science	55%	57%	47%
7	Science	61%	61%	45%
8	Science	73%	58%	47%

<b>Indian Hills Middle School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	61%	51%	44%
7	Language Arts	58%	60%	43%
8	Language Arts	52%	66%	43%
6	Math	43%	42%	38%
7	Math	61%	55%	46%
8	Math	50%	55%	42%
6	Science	54%	51%	47%
7	Science	69%	64%	45%
8	Science	69%	65%	47%

**Canyons School District**  
**Student Assessment of Growth and Excellence (SAGE) Results**

<b>Midvale Middle School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	42%	29%	44%
7	Language Arts	41%	42%	43%
8	Language Arts	38%	40%	43%
6	Math	29%	22%	38%
7	Math	39%	37%	46%
8	Math	40%	43%	42%
6	Science	41%	31%	47%
7	Science	38%	40%	45%
8	Science	43%	39%	47%

<b>Mt. Jordan Middle School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	26%	42%	44%
7	Language Arts	44%	40%	43%
8	Language Arts	34%	49%	43%
6	Math	23%	28%	38%
7	Math	31%	31%	46%
8	Math	29%	37%	42%
6	Science	28%	32%	47%
7	Science	26%	33%	45%
8	Science	36%	47%	47%

<b>Union Middle School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
6	Language Arts	33%	35%	44%
7	Language Arts	45%	37%	43%
8	Language Arts	41%	40%	43%
6	Math	24%	16%	38%
7	Math	43%	41%	46%
8	Math	47%	40%	42%
6	Science	30%	32%	47%
7	Science	54%	54%	45%
8	Science	48%	54%	47%

**Canyons School District**  
**Student Assessment of Growth and Excellence (SAGE) Results**

<b>All District High Schools</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
9	Language Arts	44%	50%	44%
10	Language Arts	46%	48%	46%
11	Language Arts	42%	45%	41%
Secondary Math 1	Math	38%	46%	40%
Secondary Math 2	Math	23%	35%	35%
Secondary Math 3	Math		43%	46%
Biology	Science	36%	46%	43%
Chemistry	Science	47%	45%	51%
Physics	Science	38%	41%	48%

<b>Alta High School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
9	Language Arts	46%	50%	44%
10	Language Arts	40%	57%	46%
11	Language Arts	46%	41%	41%
Secondary Math 1	Math	41%	42%	40%
Secondary Math 2	Math	19%	37%	35%
Secondary Math 3	Math		49%	46%
Biology	Science	40%	47%	43%
Chemistry	Science	60%	58%	51%
Physics	Science	45%	35%	48%

<b>Brighton High School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
9	Language Arts	48%	59%	44%
10	Language Arts	49%	52%	46%
11	Language Arts	41%	53%	41%
Secondary Math 1	Math	46%	56%	40%
Secondary Math 2	Math	27%	35%	35%
Secondary Math 3	Math		48%	46%
Biology	Science	30%	41%	43%
Chemistry	Science	47%	46%	51%
Physics	Science	33%	49%	48%



**Canyons School District**  
**Student Assessment of Growth and Excellence (SAGE) Results**

<b>Corner Canyon High School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
9	Language Arts	54%	59%	44%
10	Language Arts	50%	51%	46%
11	Language Arts	41%	44%	41%
Secondary Math 1	Math	38%	55%	40%
Secondary Math 2	Math	24%	35%	35%
Secondary Math 3	Math		42%	46%
Biology	Science	46%	57%	43%
Chemistry	Science	56%	61%	51%
Physics	Science	35%	39%	48%

<b>Hillcrest High School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
9	Language Arts	36%	42%	44%
10	Language Arts	44%	42%	46%
11	Language Arts	43%	45%	41%
Secondary Math 1	Math	29%	35%	40%
Secondary Math 2	Math	27%	40%	35%
Secondary Math 3	Math		43%	46%
Biology	Science	36%	39%	43%
Chemistry	Science	44%	33%	51%
Physics	Science	41%	49%	48%

<b>Jordan High School</b>		<b>Percent of Students Proficient</b>		
<b>Grades</b>	<b>Subject</b>	<b>2014</b>	<b>2015 Preliminary</b>	<b>State 2015 Preliminary</b>
9	Language Arts	31%	42%	44%
10	Language Arts	35%	39%	46%
11	Language Arts	40%	40%	41%
Secondary Math 1	Math	29%	37%	40%
Secondary Math 2	Math	15%	28%	35%
Secondary Math 3	Math		34%	46%
Biology	Science	27%	47%	43%
Chemistry	Science	31%	36%	51%
Physics	Science	31%	31%	48%

**SCHOOL LOCATION INFORMATION**

**ELEMENTARY SCHOOLS**

Alta View Elementary (104)  
1033 S. Crocus St. (865 E.)  
Sandy 84094



East Sandy Elementary (123)  
8295 S. 870 E.  
Sandy 84094



Altara Elementary (103)  
800 E. 11000 S.  
Sandy 84094



Edgemont Elementary (124)  
1085 E. 9800 S.  
Sandy 84094



Bell View Elementary (105)  
9800 S. 800 E.  
Sandy 84094



Granite Elementary (130)  
9760 S. 3100 E.  
Sandy 84092



Bella Vista Elementary (105)  
2131 E. 700 S.  
Cottonwood Heights 84121



Lone Peak Elementary (135)  
11515 S. High Mesa Dr., (2220 E.)  
Sandy 84092



Brookwood Elementary (107)  
8630 S. Snowbird Dr. (2565 E.)  
Sandy 84093



Midvale Elementary (140)  
7830 Chapel Street (7790 S.)  
Midvale 84047



Butler Elementary (108)  
2700 E. 700 S.  
Cottonwood Heights 84121



Midvalley Elementary (144)  
217 E. 7800 S.  
Midvale 84047



Canyon View Elementary (110)  
3050 E. 7800 S.  
Cottonwood Heights 84121



Oak Hollow Elementary (143)  
884 E. 14400 S.  
Draper 84020



Copperview Elementary (112)  
8449 S. 150 W.  
Midvale 84047



Oakdale Elementary (149)  
1900 E. Creek Rd. (8011 S.)  
Sandy 84093



Crescent Elementary (116)  
11100 S. 230 E.  
Sandy 84070



Park Lane Elementary (155)  
9955 S. 2300 E.  
Sandy 84092



Draper Elementary (120)  
1080 E. 12660 S.  
Draper 84020



Peruvian Park Elementary (150)  
1545 E. 8425 S.  
Sandy 84093



East Midvale Elementary (122)  
6990 S. 300 E.  
Midvale 84047



Quail Hollow Elementary (154)  
2625 E. Newcastle Dr. (9070 S.)  
Sandy 84093



Ridgecrest Elementary (151)  
1800 E. 7200 S.  
Cottonwood Heights 84121



Indian Hills Middle (405)  
1180 E. Sanders Rd.  
Sandy 84094



Sandy Elementary (156)  
8725 S. 280 E.  
Sandy 84070



Midvale Middle (404)  
11150 S. 300 E.  
Sandy 84020



Silver Mesa Elementary (158)  
8920 S. 1700 E.  
Sandy 84070



Mount Jordan Middle (408)  
9360 S. 300 E.  
Sandy 84070



Sprucewood Elementary (164)  
12025 S. 1000 E.  
Sandy 84094



Union Middle (410)  
615 E. 8000 S.  
Sandy 84070



Sunrise Elementary (159)  
1520 E. 11265 S.  
Sandy 84092



**HIGH SCHOOLS**  
Alta High (702)  
11055 S. Hawk Hwy  
Sandy 84094



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



Draper Park Middle (407)  
13133 S. 1300 E.  
Draper 84020



**SPECIALTY SCHOOLS**  
CTEC (740)  
825 E. 9085 S.  
Sandy 84095



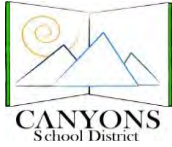
Eastmont Middle (403)  
10100 S. 1300 E.  
Sandy 84094



Entrada (981)  
825 E. 9085 S.  
Sandy 84094



Jordan Valley (810)  
7501 S. 1000 E.  
Midvale 84047



# Administrative Salary Schedule (2015-2016)

242 Days - Full Time 8 Hours Per Day

July 1, 2015- June 30, 2016

	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
Steps	Base Contract	Base Contract	Base Contract	Base Contract	Base Contract
1	63,051	68,306	82,227	88,818	98,896
2	64,313	69,672	83,421	90,109	100,338
3	65,598	71,066	84,630	91,419	101,802
4	66,911	72,487	85,859	92,750	103,287
5	68,249	73,937	87,105	94,099	104,796
6	69,615	75,416	88,370	95,470	106,327
7	71,006	76,925	89,654	96,858	107,881
8	72,426	78,463	90,956	98,270	109,458
9	73,876	80,032	92,280	99,704	111,059
10	75,353	81,632	93,622	101,158	112,684
	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	106,327	120,849	141,867	162,884
2	107,881	123,265	144,703	166,141
3	109,458	125,731	147,598	169,464
4	111,059	128,245	150,550	172,854
5	112,684	130,811	153,560	176,311
	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 2015.05.08



Licensed Salary Schedule-L187

(2015-2016)

**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 14, 2015 - June 3, 2016

187 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	29,798	4,200	33,998	30,461	4,200	34,661
2	31,190	4,200	35,390	31,864	4,200	36,064
3	32,651	4,200	36,851	33,335	4,200	37,535
4	34,176	4,200	38,376	34,874	4,200	39,074
5	35,779	4,200	39,979	36,513	4,200	40,713
6	37,532	4,200	41,732	38,273	4,200	42,473
7	39,375	4,200	43,575	40,119	4,200	44,319
8	41,867	4,200	46,067	42,055	4,200	46,255
9	42,086	4,200	46,286	44,679	4,200	48,879
10	42,086	4,200	46,286	44,911	4,200	49,111
11	42,086	4,200	46,286	44,911	4,200	49,111
12	42,086	4,200	46,286	44,911	4,200	49,111
13	42,086	4,200	46,286	44,911	4,200	49,111
14	42,086	4,200	46,286	44,911	4,200	49,111
15	44,076	4,200	48,276	47,014	4,200	51,214

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	30,848	4,200	35,048	31,377	4,200	35,577
2	32,274	4,200	36,474	32,791	4,200	36,991
3	33,762	4,200	37,962	34,274	4,200	38,474
4	35,320	4,200	39,520	35,824	4,200	40,024
5	36,996	4,200	41,196	37,520	4,200	41,720
6	38,785	4,200	42,985	39,297	4,200	43,497
7	40,660	4,200	44,860	41,151	4,200	45,351
8	42,615	4,200	46,815	43,094	4,200	47,294
9	45,275	4,200	49,475	45,726	4,200	49,926
10	47,439	4,200	51,639	47,911	4,200	52,111
11	47,684	4,200	51,884	50,133	4,200	54,333
12	47,684	4,200	51,884	50,392	4,200	54,592
13	47,684	4,200	51,884	50,392	4,200	54,592
14	47,684	4,200	51,884	50,392	4,200	54,592
15	49,897	4,200	54,097	52,711	4,200	56,911

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	32,966	4,200	37,166	34,451	4,200	38,651
2	34,414	4,200	38,614	35,975	4,200	40,175
3	35,927	4,200	40,127	37,633	4,200	41,833
4	37,590	4,200	41,790	39,370	4,200	43,570
5	39,325	4,200	43,525	41,177	4,200	45,377
6	41,134	4,200	45,334	43,067	4,200	47,267
7	43,019	4,200	47,219	45,043	4,200	49,243
8	44,995	4,200	49,195	47,104	4,200	51,304
9	47,241	4,200	51,441	49,256	4,200	53,456
10	49,200	4,200	53,400	51,497	4,200	55,697
11	51,440	4,200	55,640	53,843	4,200	58,043
12	54,517	4,200	58,717	57,055	4,200	61,255
13	54,797	4,200	58,997	57,349	4,200	61,549
14	54,797	4,200	58,997	57,349	4,200	61,549
15	57,296	4,200	61,496	59,947	4,200	64,147

\* 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 (2015-2016)

July 1, 2015 - June 30, 2016

STEP	LANE 1	LANE 2	LANE 3	LANE 4	LANE 5	LANE 6	LANE 7	LANE 8	LANE 9	LANE 10
1	10.12	11.41	12.90	14.34	15.44	16.39	17.21	18.24	19.46	21.40
2	10.38	11.69	13.22	14.69	15.82	16.80	17.64	18.70	19.95	21.93
3	10.69	12.04	13.62	15.14	16.30	17.31	18.17	19.26	20.55	22.59
4	11.22	12.65	14.30	15.89	17.11	18.17	19.08	20.22	21.58	23.72
5	11.81	13.31	15.05	16.73	18.01	19.12	20.08	21.28	22.71	24.96
6	13.14	14.81	16.74	18.61	20.04	21.28	22.34	23.68	25.26	27.77
7	13.40	15.10	17.08	18.98	20.44	21.70	22.79	24.15	25.77	28.33
8	13.67	15.41	17.42	19.36	20.85	22.14	23.25	24.63	26.29	28.89
9	13.94	15.71	17.77	19.75	21.26	22.58	23.71	25.13	26.81	29.47

STEP	LANE 11	LANE 12	LANE 13	LANE 14	LANE 15	LANE 16	LANE 17	LANE 18	LANE 19	LANE 20
1	22.11	23.33	25.67	27.14	28.73	30.39	32.16	34.02	35.98	38.08
2	22.66	23.91	26.31	27.82	29.45	31.15	32.96	34.87	36.88	39.03
3	23.34	24.63	27.10	28.65	30.34	32.08	33.95	35.91	37.99	40.20
4	24.50	25.86	28.46	30.09	31.85	33.69	35.65	37.71	39.88	42.21
5	25.79	27.22	29.95	31.67	33.53	35.46	37.52	39.69	41.98	44.42
6	28.69	30.28	33.32	35.23	37.30	39.44	41.74	44.15	46.70	49.42
7	29.27	30.89	33.99	35.93	38.04	40.23	42.57	45.04	47.63	50.41
8	29.85	31.50	34.67	36.65	38.80	41.04	43.42	45.94	48.59	51.42
9	30.45	32.13	35.36	37.39	39.58	41.86	44.29	46.86	49.56	52.45

Percentage increase from previous step

2	2.50%
3	3.00%
4	5.00%
5	5.25%
6	11.25%
7	2.00%
8	2.00%
9	2.00%

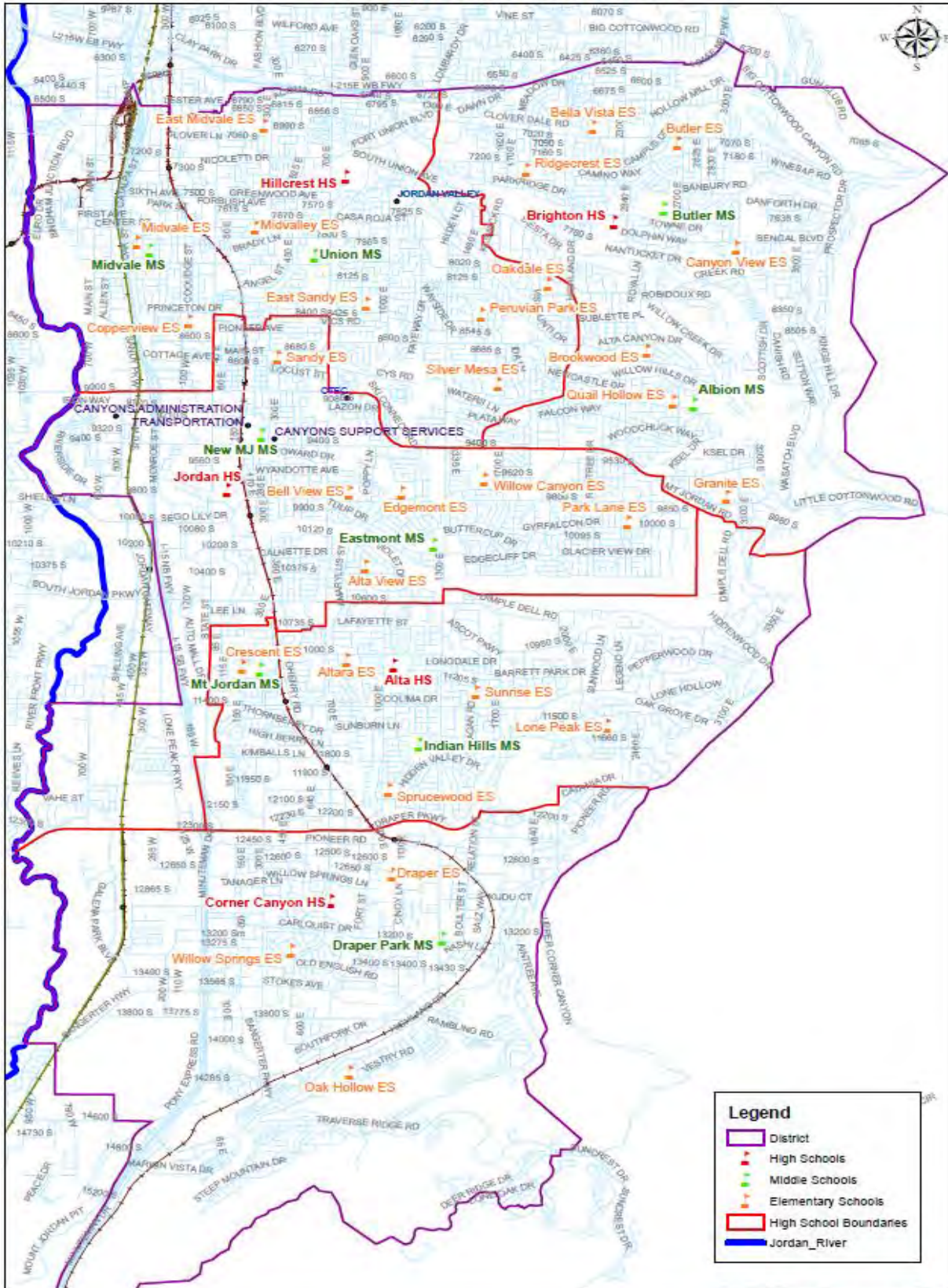
Effective for the 2020-2021 fiscal year a new step 6 will be inserted between the current step 6 and step 7 (the new step 6 will increase 5.50% from step 5 and the new step 7 will increase 5.75% from step 6). Thus resulting in a 10-step salary schedule.







### CANYONS HIGH SCHOOLS



Print Date : November 11, 2014

Canyons School District  
2015 - 2016 School Year Calendar

K - 5

August 2015							September 2015							October 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					1	2	3
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
9	10	11	12	13	14	15	16	14	15	16	17	18	19	11	12	13	14	15	16	17
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
30	31																			
November 2015							December 2015							January 2016						
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	5	6	7			1	2	3	4	5						1	2
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23
29	30						27	28	29	30	31			24	25	26	27	28	29	30
														31						
February 2016							March 2016							April 2016						
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	5	6			1	2	3	4	5						1	2
7	8	9	10	11	12	13	6	7	8	9	10	11	12	3	4	5	6	7	8	9
14	15	16	17	18	19	20	13	14	15	16	17	18	19	10	11	12	13	14	15	16
21	22	23	24	25	26	27	20	21	22	23	24	25	26	17	18	19	20	21	22	23
28	29						27	28	29	30	31			24	25	26	27	28	29	30
May 2016							June 2016													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
1	2	3	4	5	6	7				1	2	3	4							
8	9	10	11	12	13	14	5	6	7	8	9	10	11							
15	16	17	18	19	20	21	12	13	14	15	16	17	18							
22	23	24	25	26	27	28	19	20	21	22	23	24	25							
29	30	31					26	27	28	29	30									

(Note: School emergency closure days will be made up first on Presidents Day and then during Spring Recess)

New Teacher Orientation	Aug 13
Teachers at School (Contract Days)	Aug 14, 17, 18
First Day of School	Aug 19
First Day of School for Kindergarten	Aug 24
Labor Day Recess	Sept 7
Data/PD Day (No Students)	Sept 18
Midterm	Sept 30
Directed PD/Report Card Day (No Students)	Oct 2
Elementary Parent/Teacher Conferences	Oct 7, 8
Compensatory Day (No School)	Oct 9
Fall Recess	Oct 15, 16
End of 1st Trimester (57 Days)	Nov 12
Directed PD/Report Card Day (No Students)	Nov 13
Thanksgiving Recess	Nov 25 - 27
Winter Recess	Dec 21 - Jan 1
Midterm	Jan 12
Martin Luther King Jr. Day Recess	Jan 18
Elementary Parent/Teacher Conferences	Feb 2, 4
Compensatory Day (No School)	Feb 5
Data/PD Day (No Students)	Feb 12
President's Day Recess	Feb 15
End of 2nd Trimester (58 Days)	Feb 25
Directed PD/Report Card Day (No Students)	Feb 26
Spring Recess	Apr 4 - 8
Midterm	Apr 20
Directed PD/Report Card Day (No Students)	May 27
Memorial Day Recess	May 30
Last Day of School/End of 3rd Trimester (63 Days)	Jun 3

\*Every Friday is Student Early Out Day when school is in session

New Teacher Orientation	School Recess Days	Midterm	End of Trimester
Teachers Contract Days	First Day of School for Kindergarten	Parent/Teacher Conferences	Directed PD/Report Card Day (No Students)
Start and End of School Year	Data/PD (No Students)	Compensatory Day	

5/27/2015

**Canyons School District  
2015 - 2016 School Year Calendar  
6 - 8**

August 2015							September 2015							October 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						1	2	3
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10	
9	10	11	12	13	14	15	14	15	16	17	18	19	11	12	13	14	15	16	17		
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24	
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31	
30	31																				
November 2015							December 2015							January 2016							
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	5	6	7			1	2	3	4	5						1	2	
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
29	30						27	28	29	30	31			24	25	26	27	28	29	30	
														31							
February 2016							March 2016							April 2016							
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	5	6			1	2	3	4	5							1	2
7	8	9	10	11	12	13	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
14	15	16	17	18	19	20	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
21	22	23	24	25	26	27	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
28	29						27	28	29	30	31			24	25	26	27	28	29	30	
May 2016							June 2016														
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
1	2	3	4	5	6	7				1	2	3	4								
8	9	10	11	12	13	14	5	6	7	8	9	10	11								
15	16	17	18	19	20	21	12	13	14	15	16	17	18								
22	23	24	25	26	27	28	19	20	21	22	23	24	25								
29	30	31					26	27	28	29	30										

New Teacher Orientation	Aug 13
Teachers at School (Contract Days)	Aug 14, 17, 18
First Day of School	Aug 19
Labor Day Recess	Sept 7
Data/PD Day (No Students)	Sept 18
Midterm	Sept 30
Middle School Parent/Teacher Conferences	Oct 6, 8
Compensatory Day (No School)	Oct 9
Fall Recess	Oct 15, 16
End of 1st Trimester (58 Days)	Nov 12
Directed PD/Report Card Day (No Students)	Nov 13
Thanksgiving Recess	Nov 25 - 27
Winter Recess	Dec 21 - Jan 1
Midterm	Jan 12
Martin Luther King Jr. Day Recess	Jan 18
Middle School Parent/Teacher Conferences	Feb 3, 4
Compensatory Day (No School)	Feb 5
Data/PD Day (No Students)	Feb 12
President's Day Recess	Feb 15
End of 2nd Trimester (58 Days)	Feb 25
Directed PD/Report Card Day (No Students)	Feb 26
Spring Recess	Apr 4 - 8
Midterm	Apr 20
Memorial Day Recess	May 30
Last Day of School/End of 3rd Trimester (64 Days)	Jun 3

(Note: School emergency closure days will be made up first on Presidents Day and then during Spring Recess)

Red	A Days
Black	B Days

New Teacher Orientation	School Recess Days	Parent/Teacher Conferences	Directed PD/Report Card Day (No Students)
Teachers Contract Days	Data/PD (No Students)	Compensatory Day	
Start and End of School Year	Midterm	End of Trimester	

5/27/2015

**Canyons School District  
2015 - 2016 School Year Calendar  
9 - 12**

August 2015							September 2015							October 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						1	2	3
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10	
9	10	11	12	13	14	15	14	15	16	17	18	19	11	12	13	14	15	16	17		
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24	
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31	
30	31																				
November 2015							December 2015							January 2016							
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	5			1	2	3	4	5						1	2	
6	7	8	9	10	11	12	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
13	14	15	16	17	18	19	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
20	21	22	23	24	25	26	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
27	28	29	30	31			27	28	29	30	31			24	25	26	27	28	29	30	
														31							
February 2016							March 2016							April 2016							
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	5	6			1	2	3	4	5						1	2	
7	8	9	10	11	12	13	6	7	8	9	10	11	12	3	4	5	6	7	8	9	
14	15	16	17	18	19	20	13	14	15	16	17	18	19	10	11	12	13	14	15	16	
21	22	23	24	25	26	27	20	21	22	23	24	25	26	17	18	19	20	21	22	23	
28	29						27	28	29	30	31			24	25	26	27	28	29	30	
May 2016							June 2016														
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
	1	2	3	4	5	6				1	2	3	4								
7	8	9	10	11	12	13	5	6	7	8	9	10	11								
14	15	16	17	18	19	20	12	13	14	15	16	17	18								
21	22	23	24	25	26	27	19	20	21	22	23	24	25								
28	29	30	31				26	27	28	29	30										

- New Teacher Orientation Aug 13
- Teachers at School (Contract Days) Aug 14, 17, 18
- First Day of School Aug 19
- Labor Day Recess Sept 7
- Data/PD Day (No Students) Sept 18
- Midterm Sept 21
- High School Parent/Teacher Conferences Sept 29, 30
- Compensatory Day (No School) Oct 2
- Fall Recess Oct 15, 16
- End of 1st Quarter (44 Days) Oct 23
- Directed PD/Report Card Day (No Students) Oct 26
- Thanksgiving Recess Nov 25 - 27
- Midterm Dec 1
- Winter Recess Dec 21 - Jan 1
- End of 2nd Quarter (46 Days) Jan 15
- Martin Luther King Jr. Day Recess Jan 18
- Data/PD Day (No School for Students) Feb 12
- President's Day Recess Feb 15
- Midterm Feb 19
- High School Parent/Teacher Conferences Feb 24, 25
- Compensatory Day (No School) Feb 26
- End of 3rd Quarter (46 Days) Mar 24
- Directed PD/Report Card Day (No Students) Mar 25
- Spring Recess Apr 4 - 8
- Midterm May 3
- Memorial Day Recess May 30
- Last Day of School/End of 4th Quarter (44 Days) Jun 3

(Note: School emergency closure days will be made up first on Presidents Day and then during Spring Recess)

	A Days
	B Days

- New Teacher Orientation
- School Recess Days
- Parent/Teacher Conferences
- Directed PD/Report Card Day (No Students)
- Teachers Contract Days
- Data/PD (No Students)
- Compensatory Day
- End of Quarter
- Start and End of School Year
- Midterm

5/27/2015

**Canyons School District  
2015 - 2016 School Year Calendar  
Brighton**

August 2015							September 2015							October 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					1	2	3
2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
9	10	11	12	13	14	15	16	14	15	16	17	18	19	11	12	13	14	15	16	17
16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31
30	31																			
November 2015							December 2015							January 2016						
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	5	6	7			1	2	3	4	5						1	2
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23
29	30						27	28	29	30	31			24	25	26	27	28	29	30
													31							
February 2016							March 2016							April 2016						
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	5	6			1	2	3	4	5						1	2
7	8	9	10	11	12	13	6	7	8	9	10	11	12	3	4	5	6	7	8	9
14	15	16	17	18	19	20	13	14	15	16	17	18	19	10	11	12	13	14	15	16
21	22	23	24	25	26	27	20	21	22	23	24	25	26	17	18	19	20	21	22	23
28	29						27	28	29	30	31			24	25	26	27	28	29	30
May 2016							June 2016													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
1	2	3	4	5	6	7	5	6	7	8	9	10	11							
8	9	10	11	12	13	14	12	13	14	15	16	17	18							
15	16	17	18	19	20	21	19	20	21	22	23	24	25							
22	23	24	25	26	27	28	26	27	28	29	30									
29	30	31																		

New Teacher Orientation	Aug 13
Teachers at School (Contract Days)	Aug 14, 17, 18
First Day of School	Aug 19
Labor Day Recess	Sept 7
Data/PD Day (No Students)	Sept 18
Midterm	Sept 30
Parent/Teacher Conferences	Oct 1
Compensatory Day (No School)	Oct 2
Fall Recess	Oct 15, 16
End of 1st Trimester (58 Days)	Nov 12
Directed PD/Report Card Day (No Students)	Nov 13
Thanksgiving Recess	Nov 25 - 27
Winter Recess	Dec 21 - Jan 1
Midterm	Jan 12
Parent/Teacher Conferences	Jan 14
Martin Luther King Jr. Day Recess	Jan 18
Data/PD Day (No Students)	Feb 12
President's Day Recess	Feb 15
End of 2nd Trimester (58 Days)	Feb 25
Directed PD/Report Card Day (No Students)	Feb 26
Spring Recess	Apr 4 - 8
Midterm	Apr 20
Parent/Teacher Conferences	Apr 21
Compensatory Day (No School)	Apr 22
Memorial Day Recess	May 30
Last Day of School/End of 3rd Trimester (64 Days)	Jun 3

(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 (No Students)
- Teachers Contract Days
- Data/PD (No Students)
- Compensatory Day
- End of Trimester
- Midterm
- Start and End of School Year

5/27/2015

## 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
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
CMMS	Computerized Maintenance Management System
CNG	Compressed Natural Gas
COBRA	Consolidated Omnibus Budget Reconciliation Act
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
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
NCLB	No Child Left Behind
NSBA	National School Boards Association
OEK	Optional Extended Kindergarten
PBIS	Positive Behavior Interventions Supports
PLCs	Professional Learning Communities
PTA	Parent Teacher Association
REACH	Respecting Ethnic and Cultural Heritage
Rtl	Response to Interventions
SAGE	Student Assessment of Growth and Excellence
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, School Performance Directors, 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 projects 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 Purpose Optional Programs** – These are part of the state-funded basic school program where the local school board can emphasize particular state approved programs over others as local needs change.

**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 Fee** – A tax levied on the value of fee-in-lieu property. The tax is uniform throughout the State.

**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.

**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.