

SCHOOL- LEVEL REPORTING

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UTAH STATE BOARD OF EDUCATION

THE EVERY STUDENT SUCCEEDS ACT

- The ESEA requires that State report cards include “[t]he **per-pupil expenditures** of Federal, State, and local funds, including actual personnel expenditures and actual non-personnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and **each school** in the State for the preceding fiscal year.” (ESEA section 1111(h)(1)(C)(x)).

UTAH SCHOOL REPORT CARD

<https://utahschoolgrades.schools.utah.gov/>



Utah School Report Card

Welcome to the Utah State Board of Education School Report Card. The reports available within this site show how schools, districts, and the State are performing on important indicators and are intended to inform educators, parents, and community stakeholders as they work collaboratively to improve student outcomes.

[View State Report](#)

Recognizing Excellence and Improvement

Search by District or School



[Find Your School](#)

[Map](#)



UTAH SCHOOL REPORT CARD

- How is the School Performing in Each Component?

- Achievement
- Growth
- English Learner Progress
- Postsecondary Readiness
- Attendance
- Postsecondary Enrollment
- Demographics
- Etc.

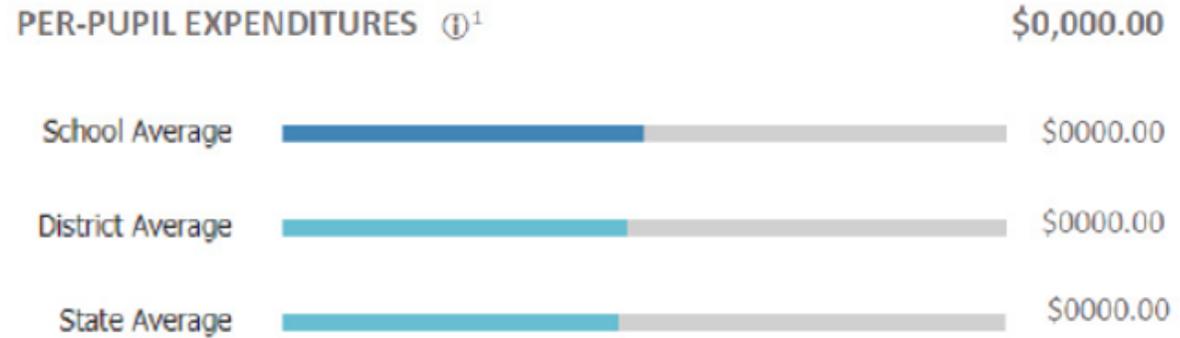
- Per-Pupil Expenditures (NEW)
- Average Teacher Salary (NEW)

ACT 18+



PER-PUPIL EXPENDITURES

WHAT WERE THE SCHOOL'S
PER-PUPIL EXPENDITURES AND
AVERAGE TEACHER SALARY?



[View Details](#)

PER-PUPIL EXPENDITURES (CONT'D)

PER-PUPIL EXPENDITURES

\$00,000.00



TOTAL EXPENDITURES

Total Expenditures (School + Share) ⓘ	\$16,349,698.56
Exclusions (School) ⓘ	- \$141,293.56
TOTAL EXPENDITURES NET OF EXCLUSION ⓘ	\$16,208,405.00

[Method for Calculation >](#)



PER-PUPIL EXPENDITURES - CALCULATION

$(\text{Expenditures} - \text{Exclusions}) / \text{Average Daily Membership}^*$

* Includes self-contained membership

PER-PUPIL EXPENDITURES - EXCLUSIONS

- **Debt Service (Function 5***)**
 - Activities related to servicing the long-term debt of the school district, including payments of both principal and interest.
- **Facilities Acquisition and Construction**
 - Function 4*** + Object 340
 - Function 4*** + Object 450 (Construction Services)
 - Function 4*** + Object Range [700:899]
- **Adult Education Programs:**
 - State (Program Code 16**)
 - Federal (Program Codes 7580-7590)

PER-PUPIL EXPENDITURES – EXCLUSIONS (CONT'D)

- **Tax Increment Financing Fund (Fund 26)**
- **Internal Service Funds (Fund 60)**
- **Trust Funds (Funds 70-79)**
 - These funds are used to account for assets held by a school district in a trustee capacity for others (i.e., members and beneficiaries of pension plans, external investment pools, or private purpose trust arrangements)
- **Agency Funds (Funds 70-79)**
 - Funds that are held in a custodial capacity by a school district for individuals, private organizations, or other governments. Agency funds may include those used to account for student activities or taxes collected for another government

ESEA NON-REGULATORY GUIDANCE

- Under NCES, the following items are excluded from current expenditures:
 - Repaying debts (e.g., bond retirement and interest on long-term debt)
 - Capital outlays (e.g., construction, purchases of land, etc.)
 - Community Services
 - Adult education
 - Payments to private schools
 - Payments to other LEAs
 - Payments to charter schools outside the LEA

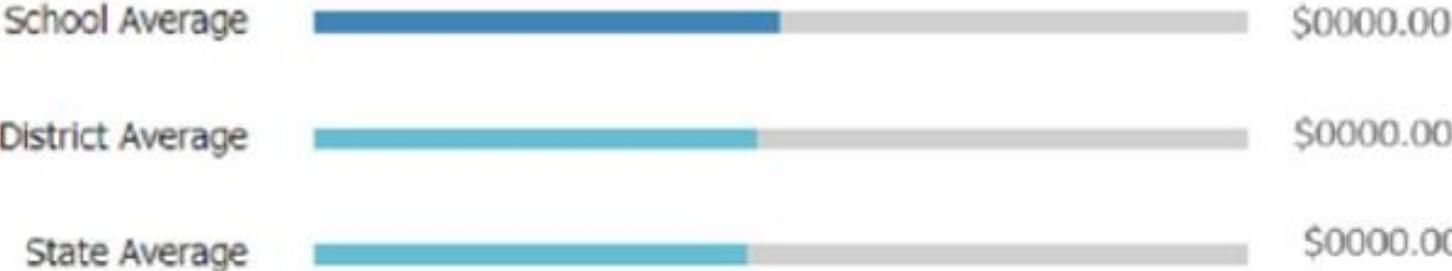
ESEA NON-REGULATORY GUIDANCE (CONT'D)

- Generally, an SEA and its LEAs should not include expenditures that, if reported, would skew expenditures in certain years and thwart comparison from year to year.
- To reduce burden, an SEA and its LEAs have the flexibility to align their procedures with existing NCES data collection procedures and to work closely with LEAs when developing guidance on how to calculate per-pupil expenditures.

AVERAGE TEACHER SALARY

AVERAGE TEACHER SALARY ⓘ

\$0,000.00





AVERAGE TEACHER SALARY - CALCULATION

LEA Reported Teacher Salary Expenditures in UPEFS (Object Code 131) /
LEA Reported FTE (CACTUS)

SCHOOL-LEVEL REPORTING

	FY18*	FY19**
LEA Count	153	152
Schools Generating ADM > 0	990	TBD
Expected	1,143	TBD
Actual Reported LEA/School Expenditure Combinations	963	1,161

- * School-Level reporting recommended, but not required for reporting period.
- ** Unaudited UPEFS FY19 expenditure data

RESOURCES

- Georgetown University – Edunomics Lab: The Study of Education Finance
- Interstate Financial Reporting: IFR
 - Created by states, for states to meet the financial data reporting requirement under ESSA
- Financial Transparency Working Group: FiTWiG
- The National Center for Education Statistics (NCES)
- Feedback from Utah Local Education Agencies
 - Preliminary reports sent out in FY18

QUESTIONS?

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