

R277. Education, Administration.

R277-483. LEA Reporting and Accounting Requirements.

R277-483-1. Authority and Purpose.

(1) This rule is authorized by:

(a) Utah Constitution Article X, Section 3, which vests general control and supervision over public education in the Board;

(b) Section 53A-1-401, which allows the Board to make rules to execute the Board's duties and responsibilities under the Utah Constitution and state law; and

(c) Section 53E-5-202, which directs the Board to adopt rules to implement a statewide accountability system; and

(d) the federal ESSA, which requires states to revise and redesign school accountability systems.

(2) The purpose of this rule is to establish reporting and accounting requirements for LEAs to enable the Board to comply with ESSA.

R277-483-2. Definitions.

(1) "LEA" includes, for purposes of this rule, the Utah Schools for the Deaf and the Blind.

(2) "N-size" means the minimum size necessary to disclose or display data to ensure maximum student group visibility while protecting student privacy.

R277-483-3. Reporting of School Level Expenditures.

(1) In accordance with ESSA, the Superintendent shall make public required expenditure reporting elements, including school level expenditures.

(a) The Superintendent shall calculate school level expenditures for all schools, by LEA.

(b) The Superintendent shall calculate expenditures for the prior fiscal year.

(2) The Superintendent's school level report for each school shall include:

(a) average daily membership for the fiscal year covered by the report;

(b) an indicator if the school is:

(i) a Title I School; or

(ii) a Necessarily Existent Small School;

- (c) grade levels served by each school;
- (d) student demographics;
- (e) expenditures recorded at the school level and central expenditures allocated to each school by:

- (i) federal program expenditures; and
- (ii) state and local combined expenditures;
- (f) calculated per pupil expenditures; and
- (g) average teacher salary.

(3) The Superintendent shall exclude the following expenditures from per pupil school expenditure calculations and present them in total for each LEA:

- (a) capital acquisitions;
- (b) debt service; and
- (c) internal service funds.

(4) The Superintendent may not report expenditure data for a school with an n-size of less than 10.

R277-483-4. LEA Accounting Requirements.

(1) Each LEA shall:

- (a) record expenditures in compliance with the Board approved chart of accounts;
- (b) record expenditures using school location codes that can be mapped to official school location codes used in Board system of record;
- (c) record expenditures using approved district and school codes in the Board system of record;
- (d) submit expenditures using location codes in the UPEFS system; and
- (e) perform program accounting.

(2) Each LEA shall record and report the following expenditures for each school annually:

- (a) salaries;
- (b) benefits;
- (c) supplies;
- (d) contracted services; and
- (e) equipment.

(3) If an LEA pays for contracted services that occur at the school level, the LEA shall record the payments to the contractors in the appropriate function and object codes established under Subsection (2) at the school level.

(4)(a) An LEA shall record centralized administrative costs to the administrative location code.

(b) The Superintendent shall allocate such costs to each school based on school enrollment.

(5)(a) An LEA shall report transportation costs by function at the LEA level.

(b) The Superintendent shall allocate transportation costs to individual school based on enrollment of each school.

(6)(a) An LEA shall report child nutrition costs by function at the LEA level.

(b) The Superintendent shall allocate child nutrition costs to individual school based on enrollment of each school.

(7) The Superintendent shall present one expenditure report for a school receiving more than one report card under Subsection R277-497-4(8).

(8) If an LEA reports expenditures in programs, the LEA shall report the expenditures to one or more schools.

KEY: reporting, ESSA, accounting

Date of Enactment or Last Substantive Amendment: 2018

Authorizing, and Implemented, or Interpreted Law: Art X Sec 3; 53A-1-401