

School Level Reporting  
Utah State Board of Education  
April 2018

**Introduction**

Every Student Succeeds Act (ESSA) requires all states to implement school level reporting of expenditures disaggregated by Federal vs. State/Local sources of funds. The implementation of the actual reporting has been delayed until December 2019 by the US Dept of Education through a “Dear Colleague letter” sent in July 2017.

These reports will be part of the school level report card and are provided for use at the local level for decision making and compliance with federal requirements. Providing the school level reports, allows detailed information to be obtained through local sources and provides greater clarity to funding and uses as specific questions may arise. Having clear information is believed to result in better decision making and allocating of resources to drive better outcomes for students throughout the state.

The purpose of this document is to give Local Education Agencies (LEAs) an understanding of how this reporting will be accomplished and how to best understand how their data will be interpreted. The requirement for LEAs to implement school location codes began in the 2018 year to give adequate time to prepare for the understandable challenges which would arise throughout this change of focus in reporting. Location codes are key as this is the identifier for each school within the LEA. Please note that accurate reporting begins with the local accounting records. No state system can resolve miscategorized data from a LEA. USBE will give clear guidance to help LEAs in coding duties but the ultimate decision as to coding and allocation of expenditures rests with the local schools.

The data source for school level reporting will be from UPEFS submissions to the USBE. The data submitted will be utilized to create all school level reports consistently across the state. We are working towards receive detail general ledger record submissions. Validations will be activated on 2018-2019 records to further assist with data quality. We are working with State Finance to ensure that LEAs will only submit data once for use in required transparency reporting and for submission to the USBE.

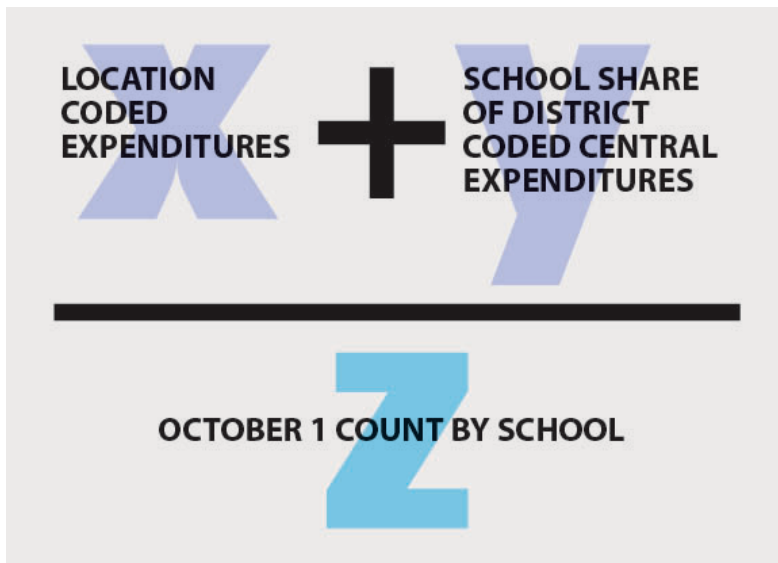
UPEFS submissions are reconciled against the audited financial statements and LEAs with discrepancies are requested to resubmit corrected data in a timely manner to allow for the accomplishment of this reporting. This data is used to prepare the AFR (Annual Financial Report) APR (Annual Program Report) and for the initial population of the indirect cost tool. All compliance tests also rely on this data as it is the official report from the LEA to the state. UCA 53G-4-303(7) and 53G-4-404

**Reporting Entities**

School Districts and Charter Schools are considered reporting entities. For school level reporting, districts will report each separate school with a school location code. School districts should not report programs as a separate school. Charter schools may and do have multiple locations, in some cases. If a charter school has more than one campus, the differing locations should be reported as separate locations. For reporting purposes, the CACTUS School ID code will be used.

## Location Based Expenditure Reporting Framework

Per pupil expenditures reported for each school shall be portrayed as follows:



ESSA requires that all expenditures be disaggregated by the source of funds. (Federal vs. State/local). Private donations are included in the State/Local figure. An example of the anticipated reporting is provided below.

Example School District	Elementary #1	Elementary #2	Elementary #3	Elementary #4	Middle School #1	Middle School #2	High School		District Total
Enrollment	466	463	34	499	724	964	1,447		4,597
School Level Expenditures									
Federal	252	283	546	162	268	198	134		1,843
State/Local	4,426	4,406	7,995	4,302	5,077	5,023	5,402		36,631
Total School Level Expenditures	4,678	4,689	8,541	4,464	5,345	5,221	5,536	-	38,474
District Level Expenditures									
Federal	106	106	106	106	106	106	106		742
State/Local	1,454	1,454	1,454	1,454	1,454	1,454	1,454		10,178
Total District Level Expenditures	1,560	1,560	1,560	1,560	1,560	1,560	1,560		10,920
Total School Expenditures	6,238	6,249	10,101	6,024	6,905	6,781	7,096	-	49,394
Total Exclusions	7,212,777		Total Expenditures		39,426,380				
Excluded Expenditures	Excluded expenditures include Capital construction and renovation expenditures as well as residual Debt Service Principal and Interest payments.								
Enrollment Count Procedure	The enrollment figure is the October 1 count at the school, which differs from the ADM (Average Daily Membership) count which is used to fund schools in Utah.								

### Reporting Instructions

**Instruction** – Since instruction occurs in the classroom, expenses in this function should be coded to the school level. The only exception would be substitute teachers if they are not allocated to the school where they are substituting. A teacher on long term sick leave should be removed from the school coding and be coded to a district location. Classroom supplies and other costs should all follow to the school locations. Efforts to improve instruction should be coded to the Staff Support function rather than the instruction function. ESSA regulations require that teacher salaries be actual rather than estimated or allocated salaries. If a teacher is working a classroom assignment which involves multiple locations the salary and benefits should be split based upon the amount of time assigned to each location.

**Student Support** – Much of the attendance, social workers and health services costs will be coded to the school level, but some may need to be coded to the district level if they are supervising this type of work

in school locations, but the individual does not have a set responsibility for a steady assigned school or schools. Psychologists, speech pathologists, occupational and physical therapists may have a set location, or their services might be itinerant and need to be coded to the district location. The coding for these services will depend greatly upon the service delivery pattern of the district. If individuals have a set location where they are assigned to work on a consistent basis, code them to the location or locations where they work. If they fit a more itinerant schedule, code them to a district location.

**Staff Support** – Library/Media services most likely would be coded to the school location for staff assigned to a school. There may be supervisors or district level employees who should be coded to a district location. Improvement of instruction and instruction related technology would best be coded to a district level location.

**District Administration** – All district administration expenditures should be coded to a district level location.

**School Administration** – All school administration expenditures should be coded to a school location.

**Central Services** – All central service expenditures should be coded to a district location.

**Operation and Maintenance of Plant** – Some may be able to code these to the school level; however, we recommend these costs be reported at the district level for all LEAs. If you need them coded to the school level for budgetary or tracking purposes that is fine, but the reporting would be at the district level.

**Student Transportation** – All student transportation expenses will be reported at the district level and be divided by the total enrollment of the LEA.

**Food Services** – Food service expenditures would be divided by the total enrollment if a food service program is in place and would be reported at the district level.

**Facilities Acquisition and Construction** – The expenditures under the 4000 to 4999 functions will be excluded. Any capital projects expenditures in the functions less than 4000 would be treated exactly as the same function in the general fund.

**Debt Service** – Debt service expenditures would be excluded.