

## **USBE SES Financial Procedures Definitions and Acronyms**

**Adjusted Base:** The formula used to establish IDEA 611 and IDEA 619 base allocations for LEAs when new LEAs are established.

**Adjusted Base Count:** The adjusted base count is the count of students with disabilities age 3-21 on December 1, 1998 **or** the count of students with disabilities during the first year the LEA reported enrollment of students with disabilities, plus or minus any distribution of counts resulting from the establishment of new LEAs, the combination of one or more LEAs, or the closure of one or more LEAs.

**Allocation:** An amount of funds set aside for a specific program or purpose.

**Average Daily Membership (ADM):** Calculated at year end based on data submitted by the LEA regarding student enrollment throughout the school year.

**Basic School Program:** Programs for kindergarten, elementary, and secondary students where program funding is based on multiplying the number of weighted pupil units (WPU) for each LEA by the value set each year by the Legislature (See 53A-17a-103).

**Child Count:** The number of students with disabilities enrolled in the LEA as of December 1 annually.

**Executive Appropriations Committee (EAC):** A committee of the Utah State Legislature assigned with the responsibility to determine the appropriation of state funds.

**Economic Disadvantage:** The number of students who are eligible for free and reduced lunch, as well as students who are eligible but attending a school that does not participate in the National School Lunch Program.

**Extended School Year (ESY):** The individualized education program provided by the LEA to students with disabilities beyond the normal school year of the LEA, in accordance with the student's IEP, at no cost to the student's parents, in accordance with the standards of the USBE described in R277-751.

**Extended Year for Special Educator (EYSE) Stipends:** Money appropriated for stipends for special educators for additional days of work.

**Fall Enrollment:** The number of all students enrolled in the LEA as of October 1 annually.

**First Operational Year:** The year that a charter school first enrolls students and provides educational programs and services.

**Fiscal Year:** The period of time from July 1 through June 30 is the state fiscal year. Typically reported as "FYxx" with xx being the second calendar year. For example, the fiscal year beginning July 1, 2013 and ending June 30, 2014 is reported as FY14.

**Foundation:** The average of special education students' (self-contained and resource) average daily membership (ADM) over the previous five years.

**High Cost Risk Pool:** Funding available to offset the costs of students whose educational program is more than 3 times higher than the state average per pupil expenditure. In Utah, this is referred to as the "Intensive Services Fund."

**IDEA:** Individuals with Disabilities Education Act (20 USC 1400)

**IEP:** Individualized Education Program, a written statement for each student with a disability that is developed, reviewed, and revised in accordance with the requirements of IDEA and Utah Special Education Rules.

**Indirect Costs:** Charges to the grant for general management costs, fixed costs, and some other expenditures, based on an authorized rate agreed upon by USBE and the subgrantee.

**LEA:** Local Education Agency, a Utah school district or charter school. If a charter school has multiple sites, all sites are considered part of one LEA.

**Maintenance of Effort (MOE):** The obligation of the LEA to provide a level of financial support to programs for students with disabilities using state and or local funds that is at least equal to the amount provided in the prior year.

**MSP:** Minimum School Program, the primary funding source for school districts and charter schools in Utah. The MSP is a program of the Utah State Legislature, and is supported with state income tax revenues.

**Negative Growth:** A decline in student enrollment.

**Original Base Count:** The count of students with disabilities in 1996 (619) or 1998 (611), **or** the count of students with disabilities during the first year the LEA reported enrollment of students with disabilities.

**OSEP:** Office of Special Education Programs, the office of the U. S. Department of Education that is responsible for implementation of the IDEA.

**Prevalence:** The rate of enrollment of students with disabilities as a portion of the total LEA enrollment.

**Prior Year:** The year before the funding year. For example, for the funding year 2013-2014, the prior year is the 2012-2013 year.

**Two Years Prior:** Two years before to the funding year. For example, for the funding year 2013-2014, the prior year is the 2011-2012 year.

**Three Years Prior:** Three years before the funding year. For example, for the funding year 2013-2014, the prior year is the 2010-2011 year.

**Projected Enrollment:** Estimated enrollment for the following funding year before the LEA participates in a USBE data submission. For example, enrollment estimates for the 2015-2016 school year are considered projected enrollment until October 1, 2015.

**Prorated:** Distributed proportionately across all LEAs.

**Resource:** Students with disabilities who require specialized instruction and related services for 179 minutes or less per day, no matter where those services are provided.

**Restricted:** Financial support that requires the funds to be used in a specific way or for a specific purpose. For example, IDEA and state special education funds are available only for the purpose of providing services and programs for student with disabilities.

**SCRAM:** Self Contained and Resource Attendance Manager. The portion of the LEA student information system where required data regarding students with disabilities are retained and reported. Also known as the S2 record.

**Section 611:** The section of IDEA that describes service requirements and provides funding designed to support students ages 3-21.

**Section 619:** The section of IDEA that describes service requirements and provides funding designed to support students ages 3-5.

**Self-Contained:** Students with disabilities requiring specialized instruction and related services for 180 minutes or more per day, no matter where those services are provided.

**Significant Expansion:** Significant expansion means a substantial increase in the number of students attending a charter school due to a significant event, such as the addition of two or more new grade levels, 20% or more new students projected for the following school year (compared with actual Fall Enrollment of the current year), additions of sites, or other circumstances by the explicit direction of the charter school authorizer as recorded in public meeting, that is unlikely to occur on a regular basis.

**Special Education Enrollment:** The enrollment of all students with disabilities in the LEA.

**Student with a Disability:** A student who meets eligibility criteria for special education and related services, as defined in the Utah State Board of Education Special Education Rules.

**Total Enrollment:** The enrollment of all students in the LEA, including students with and without disabilities.

**USBE:** Utah State Board of Education

**Voted & Board Leeway Programs:** State-supported property tax guarantee programs in which a school district levies a property tax and the state guarantees that the district will receive a certain amount of revenue per WPU. Funding supplements school districts with lower per-student property tax collections due to having lower property values and not lower taxing effort.

**WPU:** Weighted Pupil Unit, a unit used to assign funding after the formula for each funding category is applied. Determines the cost and allocates funding for categorical programs in the Basic School Program on a uniform basis for each student. One WPU represents one pupil in average daily membership (ADM). WPUs for each program are determined by statutory formula. The dollar amount for each Basic School Program is determined by multiplying the total number of WPUs by the WPU Value. The WPU Value is established by the Legislature for each fiscal year. Positive or negative adjustments to the WPU Value will increase or decrease the cost of all Basic School Programs.

## ACRONYMS

APR	Annual Performance Report
	Annual Program Report (Fiscal Expenditures)
CAP	Corrective Action Plan
CEIS	Coordinated Early Intervening Services
CFR	Code of Federal Regulations
CPA	Certified Public Accountant
EDGAR	Education Department General Administrative Regulations
ESSA	Elementary and Secondary Education Act
FAPE	Free Appropriate Public Education
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
ISP	Individual Services Plan
LEA	Local Educational Agency
MOE	Maintenance of Effort
MFS	State Maintenance of Financial Support
OMB	Office of Management and Budget
OSEP	Office of Special Education Programs
PAR	Personnel Activity Report
PSPS	Private School Proportionate Share
SEA	State Educational Agency
SES	Special Education Services
SPP	State Performance Plan
PIP	Program Improvement Plan
RICR	Restricted Indirect Cost Rate
UCA	Utah Code Annotated
	Utah Consolidated Application
USBE	Utah State Board of Education
USBE SER	Utah State Board of Education Special Education Rules
UPIPS	Utah State Program Improvement Planning System