

## Policy on Pupil Accounting

The Minimum School Program (MSP) funds are allocated primarily according to “prior year” plus “growth” subject to a “hold harmless” provision. “Prior year” refers to the average daily membership collected in the prior year’s Year-End Clearinghouse submission. “Growth” is the percentage difference between the fall enrollment derived from the October Clearinghouse of the current year and the fall enrollment derived from the October Clearinghouse of the prior year. The “hold harmless” provision is when growth is negative, prior year ADM is not reduced.

Because most MSP funds are based on data received through the clearinghouse submissions, it is important that this data and all pupil accounting be correct. The State Board Rule that specifies pupil accounting procedures used in apportioning and distributing state funds is R277-419.

### (R277-419-4) School Calendars and School Days

School calendars should have at least 990 instructional hours and 180 school days each school year. A school year is the 12-month period beginning July 1 and ending June 30. A school day should be at least two hours per day per session in kindergarten and at least four hours per day in grades one through twelve. These required school days and hours may be offered at any time during the school year.

All school day calculations should exclude lunch periods and time passed between classes but may include recess periods that include organization or instruction from school staff. Each day that satisfies the hourly instruction time can count as a school day on the calendar regardless of the number or length of class periods or whether or not particular classes met. Total instructional time and school calendars need to be approved by local boards in an open meeting.

Exceptions to the school calendar and school days minimum standards are as follows:

1. The State Board of Education or the State Superintendent, under the direction of the State Board, may issue a waiver for the school day and hour requirement in extreme circumstances such as a Health Department emergency or pandemic. See R277-419-12 for further information regarding waivers.
2. A local school board can make an exception for school attendance for students with compelling circumstances. This exception should be established by the

student's IEP (Individualized Learning Plan) or SEOP/plan for college and career readiness.

3. Local school boards should plan in their calendar for emergency/activity/weather-related days where school may need to be cancelled. If school is closed for any reason, the instructional time missed must be made up in order to qualify for full MSP funding.
4. State Board Rule R277-419-4(6)(c) allows schools to conduct parent-teacher and student education plan conferences during the school day. Such conferences may only be held for a total of the equivalent of three full school days or a maximum of 16.5 hours for the school year. Student membership for these days should be counted as that of the previous school day.
5. LEAs (Local Education Agencies including local school boards, public school districts, and charter schools) can designate no more than 12 instructional days at the beginning or end of the school year or both to conduct assessments to kindergarten students. See R277-419-4(6)(f) for more information regarding the assessment requirements.
6. If a school is using a modified 45-day 15-day year-round schedule and it was initiated prior to July 1, 1995, they are considered to be in compliance with the minimum school days standard if the school's schedule includes a minimum of 990 hours of instruction time and 172 days.

Due to school activities that may require a schedule or program modification during the first and last days of the school year, for the first five school days an LEA may report aggregate days of membership equal to the number recorded for the second five-day period of the school year. For the last five five-day period of a school year, and LEA may report aggregate days of membership equal to the number recorded for the immediately preceding five-day period. Schools should continue instructional activities throughout the required calendared instruction days.

#### (R277-419-5) Student Membership Eligibility

Student membership means that a public school student is enrolled and on the current roll of a public school class or public school as of a given date. It does not mean the student is in attendance on a given date, only that they are on the roll. Students generate funding by being in membership. In order to be eligible to generate funding, the student must meet the following requirements:

1. They cannot have previously earned a basic high school diploma or certificate of completion.
2. They cannot be enrolled in a Youth in Care (YIC) program with a YIC time code other than ISI- 1 or ISI-2. "ISI-1" is a student who receives 1 to 59 minutes of YIC

related services during a typical school day. "ISI-2" is a student who receives 60 to 179 minutes of YIC related services during a typical school day.

3. They cannot have ten consecutive unexcused absences. Membership should stop generating on the 11<sup>th</sup> day after the consecutive absences and may begin generating as soon as the student returns to school or has an excused absence. This is called the "Ten Day Rule."
4. They must be a resident of Utah as defined under Sections 53G-6-302 of the Utah State Code.
5. They must be of compulsory school age or a retained senior.
  - "Compulsory school age" means the student is at least 5 years old and no more than 18 years old on or before September 1. If the student is in special education, they are at least three years old and no more than 21 years old on or before September 1. If a student is in a YIC program, they are at least five years old and no more than 21 years old on or before September 1.
  - A "retained senior" is a student who is beyond the regular compulsory education age but who has been authorized by their Local Education Agency (LEA) to remain enrolled as a high school senior after their class has graduated due to sickness, hospitalization, pending court investigation or action or other extenuating circumstances beyond the control of the student.
6. They must be expected to attend a regular learning facility operated or recognized by the LEA on each regularly scheduled school day.

If the above requirement cannot be met the following exceptions apply:

- a. The student must have direct instructional contact with a licensed educator provided by the LEA at an LEA-sponsored center for tutorial assistance or at the student's place of residence or convalescence for at least 120 minutes each week during an expected period of absence due to injury, illness, surgery, suspension, pregnancy, or pending court investigation or action. The LEA must determine that home instruction is necessary and must keep records of the instruction time.
- b. Students can also participate in an LEA-sponsored or supported virtual education program. The program must be consistent with the student's SEOP/plan for college and career readiness and be approved by the students' counselor and includes regular face-to-face instruction or facilitation by a designated employee of the LEA.

#### (R277-419-6) Student Membership Calculations

Aggregate membership is calculated by adding up all the days in membership during a school year for the student, program, school, LEA or state. This calculation is done by the LEA (usually in a Student Information System) by using 180-day equivalents.

The calculation is as follows: number of days a student was in membership \* (180/number of days the school was in session).

For example, if a student was in membership for 164 days and the school was in session for 180 days, the LEA would report 164 days for that student.

$$\begin{aligned}\text{Aggregate membership} &= 164 * (180/180) \\ &= 164 * 1 \\ &= 164\end{aligned}$$

Another example is if an LEA receives a waiver from the State Board due to budget cuts and the number of days school is in session is reduced to 175 days. If a student was in membership for all 175 days, the LEA would report 180 days in membership.

$$\begin{aligned}\text{Aggregate membership} &= 175 * (180/175) \\ &= 175 * 1.029 \\ &= 180 \text{ (rounded)}\end{aligned}$$

If a student is enrolled for only part of the day or part of the school year, then their membership should be prorated to reflect the amount of time the student was actually enrolled in relation to what a full-time student normally would have been enrolled.

For example, if a student was enrolled for 4 periods each day in a 7-period school day for all 180 school days, the student's aggregate membership would be 4/7 of 180 days or 103 days.

If a student was enrolled for 7 periods each day in a 7-period day for 103 school days, the student's membership would also be 103 days.

The following constraints apply in calculating aggregate membership:

1. The sum of regular plus self-contained special education and self-contained YIC membership days may not exceed 180 days. Self-contained special education

students are public school students with an IEP or YIC, who receives 180 minutes or more of special education or YIC related services during a typical school day.

2. The sum of regular and resource special education membership days may not exceed 360 days. Resource special education students are students who receive 1 to 179 minutes of special education services during a typical school day consistent with the students' IEP provided for under the Individuals with Disabilities Education Act (IDEA), 20 U.S.C. Sec. 1400 et seq., amended in 2004.
3. Sum of regular, ISI-1 and ISI-2 YIC membership days may not exceed 360 days.

The following exceptions also apply to calculating students' aggregate membership:

1. LEAs may count a student in membership for the equivalent in hours up to one period each school day if the student:
  - a. has been released from school upon the parent's request during the school day for religious instruction or an individual learning activity consistent with the student's SEOP/plan for college and career readiness or
  - b. is exempted from school attendance under 53G-6-204 for home schooling and they participate in one more extracurricular activity under R277-438.
2. LEAs may count a student in membership for the equivalent in hours for all periods each school day if the student is enrolled in:
  - a. A concurrent enrollment program that satisfies all the criteria of R277-713
  - b. A private school without religious affiliation under a contract initiated by an LEA which directs that the instruction be paid by public funds. Contracts should be approved by the LEA board in an open meeting.
  - c. A foreign exchange student program under 53G-6-707.
  - d. Electronic high School or UCAT classes for credit which meet curriculum requirements, consistent with the student's SEOP/plan for college and career readiness and following written school counselor approval.
  - e. A school operated by an LEA under a Utah Schools for the Deaf and the Blind IEP. These students may only be counted in regular (S1 record) membership and should not have an S2 record (for special education).

Average daily membership (ADM) is calculated by dividing the aggregate membership by 180. ADM is converted to WPUs (Weighted Pupil Units) used in funding formulas.

#### (R277-419-9) High School Completion Status

The final status of all students who enter high school (grades 9-12) must be accounted for, whether they graduate or leave high school for other reasons. This is called their "high school completion status"

and is reported to the Utah State Office of Education (USBE) through the clearinghouse. Directions for doing so are specified in the Data Clearinghouse documentation.

The following are the possible high school completion or exit statuses a student leaving the Utah public education system can have:

1. Dropped out. This is used when no other status legitimately represents the reason for departure or absence from school.
2. Graduated with a high school diploma. They satisfied one of the options specified in R277-705- 4(2) or if the student is an out-of-school youth of school age, they completed an adult education secondary diploma, or they received a Utah high school completion diploma as defined in R277- 733.
3. Received a certificate of completion. To qualify for a certificate, a student must be in membership in twelfth grade on the last day of the school year and meet any additional criteria that the LEA establishes consistent with its authority under R277-705-4.
4. Transferred out of state, out of the country, to a private school, to home schooling, or to an adult education program.
5. Transferred to higher education but did not first obtain a diploma or certificate of completion.
6. Aged out of special education.
7. They are a U.S citizen who enrolled in another country as a foreign exchange student. If a non-U.S. citizen enrolls in a Utah public school as a foreign exchange student under Section 53G-6- 707 the student should be identified by their resident status in an LEA's Student Information System (J for those with a J-1 visa, F for all others). These students should not be identified by an exit code.
8. Withdrawn due to a situation so serious that educational services cannot continue even under conditions described in R277-419-5(3)(f)(ii). This status should rarely be used.
9. Died.

#### (R277-419-10) Student Identification and Tracking

State Code Section 53E-4-308 requires that all LEAs use the Statewide Student Identifier (SSID) system maintained by the USBE to assign every public school student a unique student identifier. The SSID is an arbitrary number that does not contain any personally identifying information about the student and should be displayed on student transcripts.

In order to ensure that the correct SSID follows students who transfer from one LEA to another, an LEA should require proof of identity from the student such as a birth certificate or other reliable proof of the student's identity and age, consistent with 53G-6-

603. The LEA should transcribe the student's name exactly the way it appears on the proof of identity. This name will be the student's legal name for purposes of maintaining school records.

LEAs may modify a student's name (give a nickname, allow for different surnames, consistent with court documents or parent preferences) so long as the legal name is maintained on the student's records used to transmit student information to the USBE. If there is a compelling need to protect a student by using an alias, the LEA should exercise discretion in recording the name of the student.

#### (R277-419-8) Official Records and Reporting

In order to determine student membership, LEAs must keep records of daily student attendance. These records are maintained in each school and should clearly show the following for every student:

1. Entry date
2. Exit date
3. Exit or high school completion status
4. Whether or not an absence was excused
5. Disability status (resource or self-contained, if applicable)
6. YIC status (ISI-1, IS-2, self-contained, if applicable)

Computerized or manually produced records for Career and Technical Education (CTE) programs should be kept by teacher, class, and Classification of Instructional Program (CIP) code. They should clearly and accurately show for each student in a CTE class the following:

1. Entry date
2. Exit date
3. Excused or unexcused status of absence.

Attendance should be checked at least once each day by each public school. An unexcused absence is charged to a student when the student was not physically present at school at any of the times attendance was taken and the student's absence could not be accounted for by evidence of a legitimate or valid excuse in accordance with local board policy on truancy as defined in Section 53G-6-201(9).

The Data Clearinghouse is the electronic data collection system used by the USBE to collect information required by law from LEAs about individual students at certain points

throughout the school year to support the allocation of funds and accountability reporting.

The number of students enrolled on October 1 is reported through the Fall Clearinghouse upload. This upload is due October 10.

Aggregate membership for each student is reported in days and is submitted via the Year End upload of the Data Clearinghouse file. This upload is due July 7. LEAs should report aggregate membership in the following records:

1. The School Membership field of the S1 record for regular education membership
2. The SCRAM (Self-Contained Resource Attendance Management) Membership field in the S2 record for special education membership
3. The S3 record for YIC membership

#### (R277-419-8) Audits

Each LEA is required to contract with an independent auditor to audit its student accounting records

annually and report the findings to the LEA board of education and the School Finance Section of the USBE. Reporting dates, forms, and procedures can be found in the State of Utah Legal Compliance Audit Guide. The guide is provided to LEAs by the USBE in cooperation with the State Auditor's Office. Each year the guide is updated and published on the Office of the State Auditor's website.

The USBE will review the student membership and fall enrollment audits as they relate to the allocation of state funds. The policies and procedures for such reviews is found in R277-484-7 and 8.