

# UTAH STATE BOARD OF EDUCATION

**Subject:**

ACTION: R277-419, Pupil Accounting (Amendment & Continuation)

**Agenda item type:**

Action Item

**Recommended Action:**

That the Committee approves R277-419, Pupil Accounting, Draft 1, on first reading and forward to the Board for approval on second and final reading.

**Purpose of Memo:**

Recommended through Audit Committee

**Background:****Summary of Changes and Purpose**

The proposed amendments are to align with SB 58 and HB 358, updating pupil accounting to reflect new statutory definitions and requirements related to student participation. The changes incorporate attendance-based, learner-based, and credit-based measurement models, and clarify how membership and WPU's are calculated across program types. The rule also updates data collection and reporting expectations to improve accuracy and align with new data quality and accountability requirements.

Staff will present R277-419, Pupil Accounting, Draft 1, for consideration and approval.

Authorizing, and Implemented or Interpreted Law: [Art X Sec 3](#); [53E-3-401\(4\)](#); [53F-2-102\(7\)](#); [53E-3-501\(1\)\(e\)](#); [53E-3-602\(2\)](#); [53E-3-301\(3\)\(d\)](#); [53G-4-404](#)

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**Attachments:**

1. R277-419 - Draft 1 - December 2025 Committee
2. R277-419 Reporting Burden and Fiscal Impact Estimate Form
3. R277-419 - Draft 1 - May 2026 Committee

