

**MEMORANDUM**

**TO:** Members, Utah State Board of Education

**FROM:** Natalie Grange, CPA CFE  
Director of School Finance

**DATE:** November 5-6, 2015

**ACTION:** Noncompliance with R277-484 *Data Standards* LEA AFR/APR  
Reporting Deadlines

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**Background:**

Board Rule R277-484-3 *Data Standards – Deadlines for Data Submission* requires all LEAs to submit the Annual Financial Report (AFR) and the Annual Program Report (APR) by October 1.

**Key Points:**

Some LEAs submitted information, but it was not certified until after October 1. As of October 16, 2015 some LEAs had not submitted any of the required reports. These reports are submitted electronically using the Utah Public Education Financial Systems (UPEFS). The data from these reports is used in numerous budgetary calculations and in reports to the legislature with due dates beginning November 1 of each year.

**Anticipated Action:**

An updated list of late submitters and non-submitters will be provided to the Finance Committee. The Finance Committee will consider and recommend corrective action pursuant to R277-114.

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