

MEMORANDUM

TO: Members, Utah State Board of Education

FROM: Natalie Grange, CPA CFE
School Finance Director

DATE: April 14-15, 2016

INFORMATION: Correction of the Enhancement for At Risk Students (EARS)
Formula and Data

Background:

As part of determining the total budget allocations for the upcoming school year by LEAs, School Finance staff continued reviewing MSP formulas by programs to ensure that allocation methodology complies with the stipulations of applicable statute and board rule.

Issues were noted with both the source of data and filters applied to data used in the Enhancement for At Risk Students (EARS) calculations. Issues were also noted in the base allocation methodology. See details in the attached document and a listing by LEA of the FY2016 allocation and the FY2017 allocation which illustrates the impact of the correction of the EARS formula.

Board Strategic Plan:

This item supports the following imperative(s) and strategies in the Board's Strategic Plan:

- Educational Equity
- System Values

Anticipated Action:

No action anticipated, information only.

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Jaime Barrett, MSP Coordinator, 801-538-7667

Enhancement for At-Risk Students (EARS) funding formula

The total appropriation for FY2017 is \$25,339,500. The board rule indicates the formula allocation should be done in three parts, as follows:

- 1- **Base** - 4 percent of the total appropriation (\$1,013,580) is divided between all LEAs, resulting in a base amount of \$6,712 for each LEA. No changes or issues noted.
- 2- **High Poverty Schools** - 20 percent of the total appropriation (\$5,067,900) is to be **divided among eligible LEAs based on the number of traditional schools with at least 75 percent poverty within the LEA. R277-708.**

Concerns regarding step 2:

- In the prior year, poverty schools were identified through the Utah Consolidated Application (UCA), where schools are allowed to alter their data throughout the year. R277-708-1(J) states that poverty data is obtained from the official October 1 enrollment count from the previous school year. **We made this change in the base data we collected, getting the economic disadvantaged count from the Oct. 1, 2015 report.**
 - In the prior year, alternative schools were excluded from the poverty calculation as R277-708-3(2) states that traditional schools with at least 75 percent poverty within the LEA qualify. EARS staff believe that alternative schools should be included in the poverty calculation, because they serve the same population of at-risk students. **We included eligible alternative schools in the FY2017 calculation. (BOARD RULE CHANGE NEEDED)**
 - In the prior year, schools with an economic disadvantaged count of 10 or less were excluded from the poverty calculation, and thus received no funds from this line item. This is not provided for in statute or rule. **We did not exclude them in the FY2017 calculation.**
 - In the prior year, the total number of eligible schools was divided by the amount to allocate from this poverty line item. This resulted in a "base" per school. The total eligible schools per LEA were then multiplied by the base amount. However, this methodology does not take into account the number of economically disadvantaged students in each school, which the funds are intended to serve. A school with 20 economically disadvantaged students received a \$52,285 base, as did a school with 400 economically disadvantaged students. We modified the base to be calculated on the total number of eligible economic disadvantaged students to prorate the poverty allocation. In FY2017, there are 33,418 economically disadvantaged eligible students, which would result in a "base" per student of \$152. Allocating on a per student basis will provide funding to LEAs with the greatest number of eligible students to be served. **We allocated poverty funding on a per student basis in the FY2017 calculation.**
- 3- **At-Risk Factors**- The remaining appropriation is to be allocated to K-12 LEAs who have one or more of the at-risk factors. At-Risk factors are mobility, poverty, low performance on UPASS test, or limited English proficiency.

Concerns regarding step 3:

- The risk factor query did not include the proper filters that are included in our enrollment counts. In the prior year preschool students, students without any membership days, or students who are not Utah residents (paying tuition) were included in the counts. **We asked Data and Statistics to apply these filters for the data set used in the FY2017 calculation.**
- In the prior years, the query counted the same student in each risk factor that applied, thus counting the same student up to four times. **We only counted a student once if they met any of the four risk factors in the FY2017 calculation.**

Impacts of the modification of the formula

- 1) No impact on the 4 percent Base Allocation.
- 2) 75 percent poverty - By using the correct data to determine eligibility of an individual school, including alternative schools, and not excluding schools with less than 10 students; more schools are considered for eligibility. By allocating the 20 percent "poverty base" by eligible students, funds are directed at the schools/LEAs where the largest number of students are identified. This method redistributes the base funds away from schools that have a smaller population of economically disadvantaged, and towards schools with a larger eligible population.
- 3) By filtering out preschool and non-resident students and only counting students once for all at-risk factors, the at-risk factors have decreased overall for all LEAs. This also redistributes funds between LEAs.

See the green columns on the attached spreadsheet for the FY2016 and FY2017 EARS allocation by LEA. The last two columns show the impact of the changes on each LEA.

Board rule will need to be modified to adjust the 75 percent poverty allocation base by student, rather than LEA.

Allocation methodology	FY16 Enhancement for At-Risk Students				FY17 Enhancement for At-Risk Students				Difference	% change
	20% of total appropriation	Remainder allocated on # of risk factors to total	4% of total appropriation		20% of total appropriation	Remainder allocated on # of risk factors to total	4% of total appropriation			
LEA	75% Poverty Schools	Risk Factors: LEA \$ Share	4% Base	FY16 Allocation	75% Poverty Schools	Risk Factors: LEA \$ Share	4% Base	FY17 Allocation - Revised		
01 ALPINE DISTRICT	\$ 104,570	\$ 1,774,778	\$ 6,595	\$ 1,885,942	\$ -	\$ 1,934,923	\$ 6,712	\$ 1,941,635	\$ 55,693	2.95%
02 BEAVER DISTRICT	-	52,170	6,595	58,765	-	52,857	6,712	59,570	805	1.37%
03 BOX ELDER DISTRICT	-	336,814	6,595	343,409	303	358,182	6,712	365,198	21,789	6.34%
04 CACHE DISTRICT	-	395,277	6,595	401,872	-	459,737	6,712	466,449	64,577	16.07%
05 CARBON DISTRICT	52,285	109,525	6,595	168,404	11,980	117,991	6,712	136,683	(31,721)	-18.84%
06 DAGGETT DISTRICT	-	5,544	6,595	12,139	-	5,123	6,712	11,836	(303)	-2.50%
07 DAVIS DISTRICT	-	1,545,450	6,595	1,552,045	-	1,740,842	6,712	1,747,554	195,509	12.60%
08 DUCHESNE DISTRICT	-	152,855	6,595	159,450	-	172,725	6,712	179,437	19,987	12.53%
09 EMERY DISTRICT	52,285	75,214	6,595	134,094	11,829	78,880	6,712	97,421	(36,673)	-27.35%
10 GARFIELD DISTRICT	52,285	28,527	6,595	87,407	2,123	31,907	6,712	40,743	(46,664)	-53.39%
11 GRAND DISTRICT	-	53,159	6,595	59,754	-	51,538	6,712	58,251	(1,503)	-2.52%
12 GRANITE DISTRICT	941,127	2,821,089	6,595	3,768,811	1,943,115	2,642,511	6,712	4,592,338	823,527	21.85%
13 IRON DISTRICT	52,285	298,518	6,595	357,398	13,649	304,665	6,712	325,026	(32,372)	-9.06%
14 JORDAN DISTRICT	52,285	1,429,753	6,595	1,488,632	39,581	1,431,814	6,712	1,478,108	(10,524)	-0.71%
15 JUAB DISTRICT	-	64,456	6,595	71,051	-	70,662	6,712	77,375	6,324	8.90%
16 KANE DISTRICT	52,285	39,045	6,595	97,925	910	41,393	6,712	49,015	(48,910)	-49.95%
17 MILLARD DISTRICT	-	110,603	6,595	117,198	-	105,968	6,712	112,681	(4,517)	-3.85%
18 MORGAN DISTRICT	-	50,492	6,595	57,087	-	63,053	6,712	69,766	12,679	22.21%
19 NEBO DISTRICT	52,285	907,511	6,595	966,390	-	946,562	6,712	953,274	(13,116)	-1.36%
20 NORTH SANPETE DISTRICT	-	96,969	6,595	103,564	-	95,011	6,712	101,724	(1,840)	-1.78%
21 NORTH SUMMIT DISTRICT	-	29,276	6,595	35,871	-	31,856	6,712	38,569	2,698	7.52%
22 PARK CITY DISTRICT	-	108,596	6,595	115,191	-	101,504	6,712	108,217	(6,974)	-6.05%
23 PIUTE DISTRICT	104,570	14,234	6,595	125,398	18,653	12,935	6,712	38,301	(87,097)	-69.46%
24 RICH DISTRICT	52,285	14,593	6,595	73,473	-	14,609	6,712	21,322	(52,151)	-70.98%
25 SAN JUAN DISTRICT	313,709	157,410	6,595	477,714	451,164	157,202	6,712	615,079	137,365	28.75%
26 SEVIER DISTRICT	-	161,335	6,595	167,930	-	168,261	6,712	174,973	7,043	4.19%
27 SOUTH SANPETE DISTRICT	-	115,128	6,595	121,723	-	115,150	6,712	121,862	139	0.11%
28 SOUTH SUMMIT DISTRICT	-	30,715	6,595	37,310	-	33,277	6,712	39,989	2,679	7.18%
29 TINTIC DISTRICT	-	9,529	6,595	16,124	-	9,435	6,712	16,148	24	0.15%
30 TOOELE DISTRICT	156,854	459,734	6,595	623,183	74,309	471,404	6,712	552,426	(70,757)	-11.35%
31 Uintah DISTRICT	-	238,976	6,595	245,571	55,050	270,222	6,712	331,984	86,413	35.19%
32 WASATCH DISTRICT	-	175,419	6,595	182,014	-	170,087	6,712	176,799	(5,215)	-2.87%
33 WASHINGTON DISTRICT	209,139	879,253	6,595	1,094,987	126,781	885,030	6,712	1,018,524	(76,463)	-6.98%
34 WAYNE DISTRICT	52,285	16,002	6,595	74,881	2,123	17,196	6,712	26,032	(48,849)	-65.24%
35 WEBER DISTRICT	52,285	914,133	6,595	973,013	39,126	993,586	6,712	1,039,424	66,411	6.83%
36 SALT LAKE DISTRICT	1,097,981	1,144,809	6,595	2,249,385	853,800	900,045	6,712	1,760,558	(488,827)	-21.73%
37 OGDEN DISTRICT	522,848	648,068	6,595	1,177,511	896,717	557,082	6,712	1,460,511	283,000	24.03%
38 PROVO DISTRICT	209,139	573,513	6,595	789,247	148,619	496,717	6,712	652,048	(137,199)	-17.38%
39 LOGAN DISTRICT	156,854	232,624	6,595	396,073	43,069	227,408	6,712	277,190	(118,883)	-30.02%

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	20% of total appropriation	Remainder allocated on # of risk factors to total	4% of total appropriation		20% of total appropriation	Remainder allocated on # of risk factors to total	4% of total appropriation			
LEA	75% Poverty Schools	Risk Factors: LEA \$ Share	4% Base	FY16 Allocation	75% Poverty Schools	Risk Factors: LEA \$ Share	4% Base	FY17 Allocation - Revised		
40 MURRAY DISTRICT	-	196,125	6,595	202,724	-	198,748	6,712	205,460	2,736	1.35%
42 CANYONS DISTRICT	156,854	1,007,776	6,595	1,171,225	147,557	932,308	6,712	1,086,577	(84,648)	-7.23%
68 Ogden Preparatory Academy	-	35,659	6,595	42,254	-	40,328	6,712	47,040	4,786	11.33%
74 American Preparatory Acad.	52,285	119,174	6,595	178,053	-	115,809	6,712	122,522	(55,531)	-31.19%
81 Walden School	-	9,889	6,595	16,484	-	12,276	6,712	18,988	2,504	15.19%
82 Freedom Academy	-	24,152	6,595	30,747	-	34,342	6,712	41,054	10,307	33.52%
83 AMES	-	11,387	6,595	17,982	-	13,290	6,712	20,003	2,021	11.24%
86 Pinnacle Canyon Academy	-	19,148	6,595	25,743	-	22,979	6,712	29,692	3,949	15.34%
87 City Academy	-	6,533	6,595	13,127	-	9,080	6,712	15,793	2,666	20.31%
89 Soldier Hollow School	-	2,667	6,595	9,262	-	5,326	6,712	12,039	2,777	29.98%
90 Tuacahn Performing Arts	-	6,712	6,595	13,307	-	11,160	6,712	17,872	4,565	34.31%
92 Uintah River High	-	2,457	6,595	9,052	-	3,247	6,712	9,959	907	10.02%
93 John Hancock	-	2,697	6,595	9,292	-	4,058	6,712	10,771	1,479	15.92%
94 Thomas Edison	-	13,724	6,595	20,319	-	30,588	6,712	37,301	16,982	83.58%
95 Timpanogos Academy	-	5,244	6,595	11,839	-	6,341	6,712	13,053	1,214	10.25%
97 Salt Lake Arts Academy	-	7,342	6,595	13,936	-	9,942	6,712	16,655	2,719	19.51%
98 Fast Forward High	-	7,342	6,595	13,936	-	11,464	6,712	18,177	4,241	30.43%
A1 NUAMES	-	5,424	6,595	12,019	-	9,537	6,712	16,249	4,230	35.19%
A2 Ranches	-	4,015	6,595	10,610	-	6,341	6,712	13,053	2,443	23.03%
A3 DaVinci Academy	-	19,987	6,595	26,582	-	37,994	6,712	44,707	18,125	68.19%
A4 Summit Academy	-	11,357	6,595	17,952	-	33,480	6,712	40,192	22,240	123.89%
A5 Itineris Early College	-	3,836	6,595	10,430	-	8,015	6,712	14,727	4,297	41.20%
A6 North Davis Prep. Acad.	-	18,699	6,595	25,293	-	28,153	6,712	34,866	9,573	37.85%
A7 Moab Community School	-	2,277	6,595	8,872	-	4,007	6,712	10,720	1,848	20.83%
A8 East Hollywood	-	7,222	6,595	13,817	-	13,747	6,712	20,459	6,642	48.07%
A9 SUCCESS Academy	-	6,443	6,595	13,038	-	8,015	6,712	14,727	1,689	12.95%
1B UCAS	-	4,465	6,595	11,060	-	7,254	6,712	13,966	2,906	26.27%
2B Lincoln Academy	-	10,967	6,595	17,562	-	19,885	6,712	26,597	9,035	51.45%
3B Beehive Sci & Tech	-	7,372	6,595	13,966	-	9,942	6,712	16,655	2,689	19.25%
4B Wasatch Peak Academy	-	4,705	6,595	11,299	-	8,167	6,712	14,879	3,580	31.68%
5B North Star Academy	-	5,813	6,595	12,408	-	8,624	6,712	15,336	2,928	23.60%
7B Reagan Academy	-	12,076	6,595	18,671	-	20,139	6,712	26,851	8,180	43.81%
8B American Leadership Acad	-	43,061	6,595	49,656	-	58,234	6,712	64,947	15,291	30.79%
9B Navigator Pointe Academy	-	9,080	6,595	15,674	-	10,856	6,712	17,568	1,894	12.08%
1C Odyssey	-	6,323	6,595	12,918	-	11,211	6,712	17,923	5,005	38.74%
2C Intech Collegiate High School	-	2,727	6,595	9,322	-	3,855	6,712	10,568	1,246	13.37%
3C Entheos	-	32,153	6,595	38,748	-	40,581	6,712	47,294	8,546	22.06%
4C Lakeview Academy	-	16,271	6,595	22,866	-	25,718	6,712	32,431	9,565	41.83%
5C Legacy Prep Academy	-	15,942	6,595	22,537	-	24,450	6,712	31,163	8,626	38.27%

Allocation methodology	FY16 Enhancement for At-Risk Students				FY17 Enhancement for At-Risk Students				Difference	% change
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LEA	75% Poverty Schools	Risk Factors: LEA \$ Share	4% Base	FY16 Allocation	75% Poverty Schools	Risk Factors: LEA \$ Share	4% Base	FY17 Allocation - Revised		
6C Liberty Academy	-	9,259	6,595	15,854	-	14,812	6,712	21,525	5,671	35.77%
7C Monticello Academy	-	19,358	6,595	25,953	-	25,465	6,712	32,177	6,224	23.98%
8C Mountainville Academy	-	9,379	6,595	15,974	-	16,689	6,712	23,402	7,428	46.50%
9C Paradigm High School	-	11,717	6,595	18,311	-	15,522	6,712	22,235	3,924	21.43%
1D Renaissance Academy	-	9,559	6,595	16,154	-	13,443	6,712	20,155	4,001	24.77%
2D Channing Hall	-	9,169	6,595	15,764	-	14,051	6,712	20,764	5,000	31.72%
3D Spectrum Academy	-	10,308	6,595	16,903	-	31,907	6,712	38,620	21,717	128.48%
4D Syracuse Arts	-	14,803	6,595	21,398	-	21,001	6,712	27,713	6,315	29.51%
5D George Washington Acad	-	15,672	6,595	22,267	-	21,305	6,712	28,018	5,751	25.83%
6D Noah Webster Academy	-	10,908	6,595	17,502	-	16,334	6,712	23,046	5,544	31.68%
7D Salt Lake SPA	-	4,345	6,595	10,940	-	8,167	6,712	14,879	3,939	36.01%
8D Open Classroom	-	8,330	6,595	14,925	-	9,638	6,712	16,351	1,426	9.55%
9D Canyon Rim	-	5,873	6,595	12,468	-	8,674	6,712	15,387	2,919	23.41%
1E Guadalupe Schools	52,285	8,510	6,595	67,390	41,856	12,428	6,712	60,996	(6,394)	-9.49%
2E Karl G. Maeser	-	8,510	6,595	15,105	-	12,986	6,712	19,699	4,594	30.41%
3E C.S. Lewis Academy	-	7,162	6,595	13,757	-	9,182	6,712	15,894	2,137	15.53%
4E Dual Immersion Academy	52,285	22,354	6,595	81,234	63,845	22,726	6,712	93,283	12,049	14.83%
5E Edith Bowen	-	5,244	6,595	11,839	-	6,696	6,712	13,408	1,569	13.25%
7E Gateway Preparatory	-	18,818	6,595	25,413	-	25,313	6,712	32,025	6,612	26.02%
8E Merit College Preparatory	-	7,701	6,595	14,296	-	11,464	6,712	18,177	3,881	27.15%
9E Providence Hall	-	23,793	6,595	30,388	-	52,756	6,712	59,468	29,080	95.70%
1F Quest Academy	-	15,792	6,595	22,387	-	26,632	6,712	33,344	10,957	48.94%
2F Rockwell HS	-	13,155	6,595	19,750	-	15,928	6,712	22,641	2,891	14.64%
3F Venture	-	17,949	6,595	24,544	-	25,668	6,712	32,380	7,836	31.93%
4F Center for Science Ed.	-	11,866	6,595	18,461	-	12,732	6,712	19,445	984	5.33%
5F Utah Virtual Academy	-	44,469	6,595	51,064	-	81,214	6,712	87,926	36,862	72.19%
6F Early Light Academy at Daybreak	-	10,098	6,595	16,693	-	20,341	6,712	27,054	10,361	62.07%
7F Excelsior Academy	-	14,294	6,595	20,889	-	20,240	6,712	26,952	6,063	29.02%
8F Hawthorn Academy	-	14,893	6,595	21,488	-	22,624	6,712	29,337	7,849	36.53%
9F Open High School of Utah	-	6,503	6,595	13,097	-	15,675	6,712	22,387	9,290	70.93%
1G Jefferson Academy	-	10,698	6,595	17,293	-	10,754	6,712	17,467	174	1.01%
2G Vista at Entrada	-	20,317	6,595	26,912	-	26,378	6,712	33,090	6,178	22.96%
3G Bear River	-	2,247	6,595	8,842	-	3,957	6,712	10,669	1,827	20.66%
4G Montessori	-	8,870	6,595	15,465	-	16,740	6,712	23,452	7,987	51.65%
5G Quail Run	-	8,630	6,595	15,225	-	15,117	6,712	21,829	6,604	43.38%
6G Weilenmann	-	5,214	6,595	11,809	-	9,993	6,712	16,706	4,897	41.47%
7G Summit Academy High School	-	10,128	6,595	16,723	-	13,646	6,712	20,358	3,635	21.74%
8G Good Foundations	-	6,802	6,595	13,397	-	13,189	6,712	19,901	6,504	48.55%
2H Utah Connections Academy	-	19,238	6,595	25,833	-	37,132	6,712	43,844	18,011	69.72%

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LEA	75% Poverty Schools	Risk Factors: LEA \$ Share	4% Base	FY16 Allocation	75% Poverty Schools	Risk Factors: LEA \$ Share	4% Base	FY17 Allocation - Revised		
3H Endeavor Hall	-	19,598	6,595	26,192	-	22,726	6,712	29,438	3,246	12.39%
4H Aristotle Academy	-	4,914	6,595	11,509	-	5,732	6,712	12,445	936	8.13%
5H High Mark Charter School	-	11,777	6,595	18,371	-	18,667	6,712	25,380	7,009	38.15%
6H Promontory School of Expeditionary Learning	-	10,578	6,595	17,173	-	13,747	6,712	20,459	3,286	19.13%
7H Pacific Heritage Academy	-	12,945	6,595	19,540	-	16,689	6,712	23,402	3,862	19.76%
8H Valley Arts Academy	-	13,874	6,595	20,469	-	16,943	6,712	23,655	3,186	15.57%
9H Pioneer High School for the Performing Arts	-	2,277	6,595	8,872	-	8,370	6,712	15,082	6,210	70.00%
1I Utah International School	-	8,271	6,595	14,865	27,449	8,218	6,712	42,379	27,514	185.09%
2I Esperanza Elementary Charter School	-	-	6,595	6,595	-	18,465	6,712	25,177	18,582	281.76%
3I Leadership Learning Academy	-	7,491	6,595	14,086	-	15,472	6,712	22,184	8,098	57.49%
4I Mana Charter School	-	12,825	6,595	19,420	54,291	15,370	6,712	76,374	56,954	293.27%
5I Voyage Academy	-	9,889	6,595	16,484	-	16,030	6,712	22,742	6,258	37.96%
7I Weber State University Charter Academy	-	210	6,595	6,805	-	659	6,712	7,372	567	8.33%
8I Winter Sports School	-	-	6,595	6,595	-	5,073	6,712	11,785	5,190	78.70%
9I Utah Career Path High School	-	2,997	6,595	9,591	-	4,819	6,712	11,531	1,940	20.23%
1J American International	-	-	6,595	6,595	-	30,030	6,712	36,743	30,148	457.13%
2J Ascent Academies	-	-	6,595	6,595	-	29,624	6,712	36,337	29,742	450.98%
3J Dixie Montessori Academy	-	-	6,595	6,595	-	13,443	6,712	20,155	13,560	205.61%
4J Kairos Academy	-	-	6,595	6,595	-	2,283	6,712	8,995	2,400	36.39%
5J Mountain West Montessori	-	-	6,595	6,595	-	12,327	6,712	19,039	12,444	188.69%
6J Scholar Academy	-	-	6,595	6,595	-	13,341	6,712	20,054	13,459	204.08%
7J Greenwood	-	-	6,595	6,595	-	-	6,712	6,712	117	1.77%
8J Terra Academy	-	-	6,595	6,595	-	-	6,712	6,712	117	1.77%
9J Lumen Scholar Institute	-	-	6,595	6,595	-	-	6,712	6,712	117	1.77%
1K Vanguard Academy	-	-	6,595	6,595	-	-	6,712	6,712	117	1.77%
2K Utah Military Academy	-	-	6,595	6,595	-	12,631	6,712	19,343	12,748	193.30%
3K Roots Charter High School	-	-	6,595	6,595	-	-	6,712	6,712	117	1.77%
4K Athenian eAcademy	-	-	6,595	6,595	-	-	6,712	6,712	117	1.77%
5K Wasatch Waldorf Academy					-	-	6,712	6,712	6,712	#DIV/0!
6K Franklin Discovery Academy					-	-	6,712	6,712	6,712	#DIV/0!
7K Wallace Stegner Academy					-	-	6,712	6,712	6,712	#DIV/0!
8K American Academy of Innovation					-	-	6,712	6,712	6,712	#DIV/0!
9K St. George Academy					-	-	6,712	6,712	6,712	#DIV/0!
1L Athlos Academy					-	-	6,712	6,712	6,712	#DIV/0!
Total	\$ 4,653,348	\$ 18,598,920	\$ 956,258	\$ 24,208,527	\$ 5,067,900	\$ 19,258,020	\$ 1,013,580	\$25,339,493	\$1,130,966	