

A Systemic Performance Audit of the

Tooele County School District

Key Changes for Improved Student
Achievement, Governance, Policy
Adherence, and Department Coordination

Office of the Legislative
Auditor General

Report to the UTAH LEGISLATURE



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June 18, 2025

TO: THE UTAH STATE LEGISLATURE

Transmitted herewith is our report:

“A Systemic Performance Audit of the Tooele County School District” [Report #2025-10].

An audit summary is found at the front of the report. The scope and objectives of the audit are included in the audit summary. In addition, each chapter has a corresponding chapter summary found at its beginning.

[Utah Code 36-12-15.3\(2\)](#) requires the Office of the Legislative Auditor General to designate an audited entity’s chief officer. Therefore, the designated chief officer for Tooele County School District is Superintendent Mark Ernst. Dr. Ernst has been notified that they must comply with the audit response and reporting requirements as outlined in this section of *Utah Code*.

We will be happy to meet with appropriate legislative committees, individual legislators, and other state officials to discuss any item contained in the report in order to facilitate the implementation of the recommendations.

Sincerely,

Kade R. Minchey, CIA, CFE

Auditor General

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Table of Contents

Chapter 1 Tooele County School District Needs to Significantly Improve Student Achievement	3
1.1 Tooele County School District Is Performing Below Most State Targets and Peer Districts	3
1.2 Inconsistencies Within Instructional Delivery May Contribute to Poor Student Achievement.....	7
Chapter 2 Tooele County School District Needs to Enhance Governance to Better Target Accountability and Student Achievement	15
2.1 The Tooele County School District Board Can Significantly Improve Prioritizing Student Achievement.....	15
2.2 Low Morale and Inadequate Accountability Created Policy Inefficiencies and Noncompliance	16
Chapter 3 Tooele County School District Needs to Better Address Poor Student Performance Through Quality Principalship and Key Department Coordination.....	23
3.1 Tooele County School District’s Principal Development and Coaching System Needs Improvement	23
3.2 Tooele County School District’s Key Departments Can Better Coordinate to Its Strategic Model	29
Chapter 4 Tooele County School District and Other Local Education Agencies Need to Separately Account for Education Service Provider Funds.....	37
4.1 Insufficient Separation of Accounts and Inaccurate Communication Led to Tooele County School District’s Budget Deficits	37
Complete List of Audit Recommendations	43
Appendices	49
A. TCSD Student Achievement in Depth.....	51
B. TCSD’s Strategic Model and Plan	57
C. Teaching and Learning Annual High Leverage Practices	61
D. Forensic Accounting Consultant Report	65
Agency Response Plan	97





OVERVIEW

Tooele County School District (TCSD) is a geographically large district located in the western part of northern Utah. Its strategic model and plan focuses on ensuring that all focus areas, activities, and initiatives are purpose driven and aligned with the district's overarching goals for student success. Below are key statistics about the district, pulled from the district's fiscal year 2024 Superintendent's Annual Report, USBE enrollment data, and USBE's annual report card for TCSD.

15,588

STUDENTS



27

SCHOOLS

17 Elementary,
3 Middle, 5 High,
and 2 Other



917

TEACHERS

2,274 total employees,
with a 16% turnover
rate



91.8%

**AVERAGE
ATTENDANCE**



25%

**ECONOMICALLY
DISADVANTAGED
STUDENTS**



6,941

**SQUARE
MILES**



TCSD's peers are Iron District, Cache District, and Box Elder District. This means those three districts are similar enough in demographics for fair comparison. Below are additional key metrics for TCSD from the 2024 school year. We include Iron, Cache, and Box Elder Districts' data next to TCSD's data for comparison.

57%**AVERAGE K-3
PROFICIENCY**

66% Iron District
72% Cache District
75% Box Elder District

34%**AVERAGE 3-10
PROFICIENCY**

49% Iron District
55% Cache District
41% Box Elder District

56%**18+ COMPOSITE
ACT SCORE**

67% Iron District
71% Cache District
58% Box Elder District

79%**GRADUATION
RATE**

91% Iron District
95% Cache District
87% Box Elder District

\$7,498**INSTRUCTION
SPENDING PER
PUPIL**

\$6,220 Iron District
\$7,293 Cache District
\$7,722 Box Elder District

2 of 7**LEGISLATIVE
PERFORMANCE
METRICS MET**



SYSTEMIC PERFORMANCE AUDIT

TOOELE COUNTY SCHOOL DISTRICT



KEY FINDINGS

- ✓ **1.2** Inconsistencies Within Instructional Delivery May Have Contributed to Poor Student Achievement
- ✓ **2.1** The Tooele County School District Board Can Significantly Improve Prioritizing Student Achievement
- ✓ **2.2** Low Morale and Inadequate Accountability Created Policy Inefficiencies and Noncompliance
- ✓ **3.1** Tooele County School District's Principal Development and Coaching System Needs Improvement
- ✓ **3.2** Tooele County School District's Key Departments Can Better Coordinate to Its Strategic Model
- ✓ **4.1** Tooele County School District and Other Local Education Agencies Need to Separately Account for Education Service Provider Funds



RECOMMENDATIONS

- ✓ **1.1** Tooele County School District should establish an assistant superintendent devoted to academics who will centralize the approach to improving student outcomes in the district.
- ✓ **2.2** The Tooele County School District Board should maintain a standing agenda item on all school board meetings that addresses the district's progress on student achievement.
- ✓ **2.4** The human resources department should implement systems for ensuring consistency across the district with human resources policies and procedures.
- ✓ **3.3** Tooele County School District should assess the area director role to create guiding documents for instructional leadership.
- ✓ **3.5** Tooele County School District should coordinate the work of the Departments of Teaching and Learning, Special Education, and Student Services.
- ✓ **4.1** Tooele County School District should separately account for funds received from specific contracts based on student enrollment.

AUDIT REQUEST

The Legislative Audit Subcommittee requested and prioritized a systemic performance audit of Tooele County School District (TCSD). This is the seventh audit of local education agencies (LEAs). This type of audit has an initially large scope that is reduced as risks are identified.

BACKGROUND

TCSD is located in the western part of northern Utah. TCSD has 27 schools across approximately 6,941 square miles, with 15,588 students. The district's student achievement has typically been below state goals and peer districts. TCSD has made many efforts to address this significant achievement gap, but more strategic change and accountability at every level of the district is needed to improve the existing achievement gap.

REPORT SUMMARY

Tooele County School District Board Needs to Significantly Improve Prioritizing Student Achievement

Best practice shows that a lack of board governance contributes to inefficient policies and procedures, which hinders district-wide goals, increases risk, and results in poor processes. The TCSD board lacks focus on student achievement and district goals, due to both being insufficiently outlined in policy.

Low Morale and Inadequate Accountability Created Policy Inefficiencies and Noncompliance

We found that TCSD generally lacks coordination between the board and leadership down through the organization. TCSD also lacks consistency and compliance in some policy areas. In our view, this noncompliance has combined with low employee morale, evidenced in our TCSD culture survey, to create an ineffective culture.

Tooele County School District's Quality Principalships and Key Departments Coordination Needs Improvement

TCSD's leadership training and coaching system for principals should better reflect school governance best practices, allowing principals to significantly impact student outcomes.

Effective districts strategically coordinate department initiatives throughout the district to improve student outcomes. TCSD has not prioritized the coordination of training, implementing, and calibrating of initiatives among academic departments.

Separate Accounting Measures and Inaccurate Communication Regarding OpenEd Led to Budget Deficits

Financial mismanagement by a school district can harm student outcomes. TCSD should ensure that the district separately accounts for funds received from contracts and that those revenues are not used for ongoing funds.

Tooele County School District Needs to Significantly Improve Student Achievement

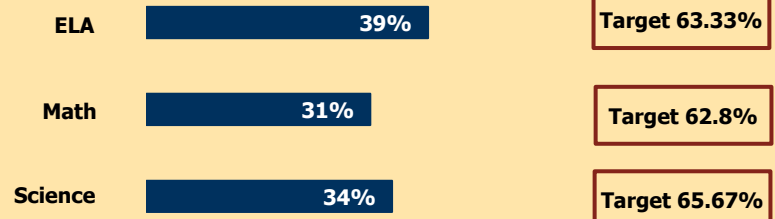
Regardless of assessment type, subject, or grade, TCSD's students are performing lower than most state targets and peer districts.

Acadience Proficiency



Met Target of 60%

RISE Proficiency



ACT



Graduation Rate





BACKGROUND

Tooele County School District (TCSD), located in the western part of northern Utah, has 27 schools and over 15,000 students. TCSD has performed below state targets and peer districts in most standardized state tests and graduation rates.

FINDING 1.1

**Tooele County School District Is
Performing Below Most State Targets
and Peer Districts**

NO RECOMMENDATION

FINDING 1.2

**Inconsistencies Within Instructional Delivery May Contribute to Poor Student
Achievement**

RECOMMENDATION 1.1

Tooele County School District should prioritize student achievement by establishing an assistant superintendent devoted to academics, who will have the direct authority to centralize the approach to improving student outcomes in the district.

RECOMMENDATION 1.2

The Tooele County School District Board should consider ways to improve student achievement, including adjusting policy to allow for an additional assistant superintendent.

RECOMMENDATION 1.3

Tooele County School District's assistant superintendent devoted to academics, as recommended in Recommendation 1.1 of this report, should establish excellence plans for each grade and subject content area that establishes curriculum standards and performance goals to improve student outcomes across the district and effectively monitor those goals.

RECOMMENDATION 1.4

The Tooele County School District Board should develop a plan for tracking and monitoring performance goals established by the district.



CONCLUSION

Overall inconsistency within districtwide standardization has contributed to poor student achievement for TCSD. Adjustments in strategic board governance, implementation of district policies and initiatives, and overall organizational alignment could develop a greater focus on district-wide goals of high-quality tier 1 instruction, resulting in improved student outcomes.





Chapter 1

Tooele County School District Needs to Significantly Improve Student Achievement

Tooele County School District (TCSD), located in the western part of northern Utah, has 27 schools and over 15,000 students. This chapter provides an overview of TCSD's assessment performance compared to state performance targets as well as peer school districts and focuses on TCSD's poor proficiency. Overall inconsistency within districtwide standardization has contributed to poor student achievement for TCSD. The remainder of the report shows that adjustments in strategic board governance, implementation of district policies and initiatives, and overall organizational alignment could also help TCSD develop a greater focus on district-wide goals of high-quality tier 1 instruction¹, resulting in improved student outcomes.

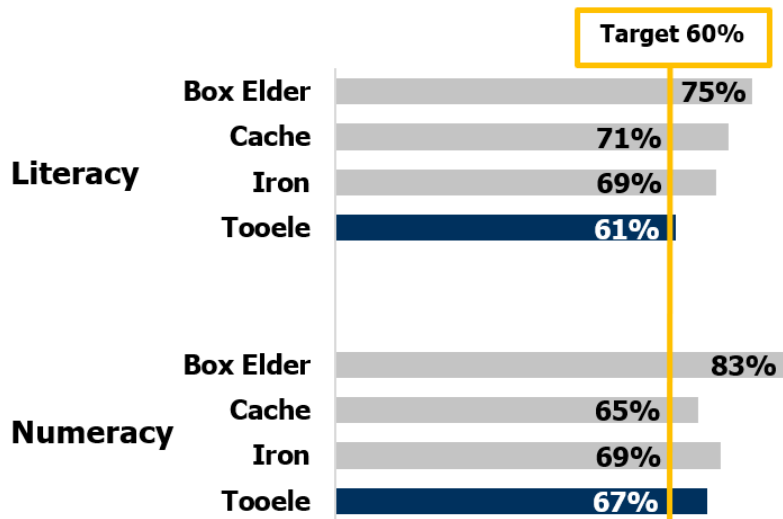
1.1 Tooele County School District Is Performing Below Most State Targets and Peer Districts

House Bill (HB) 1 Public Education Base Budget Amendments (2024) established state assessment performance targets for all major student assessments. The state target for the Acadience assessment, an assessment for grades K–3, is set at 60 percent of students who should be “typical or better”. The following Figure 1.1 shows TCSD's performance for Acadience in 2024 (see Figure 1 in Appendix A for performance over time). Notably, TCSD performed below its peer districts in literacy and most of its peer districts in numeracy.

¹Response to Intervention (RTI) is a multi-tiered system of support designed to provide comprehensive support to students. In this framework there are three tiers of education. Tier 1 instruction is research-based core instruction that students receive in the general education classroom. As students need additional support, they move to tier 2 or 3.



Figure 1.1 TCSD Performed Below Most Peer Districts for Acadience Assessment (Grades 1–3) for School Year 2024. While below peer districts, TCSD did perform above the legislatively mandated target of 60% of students who should be at “typical or better” for Acadience testing in literacy by 1 percentage point and numeracy by 7 percentage points.

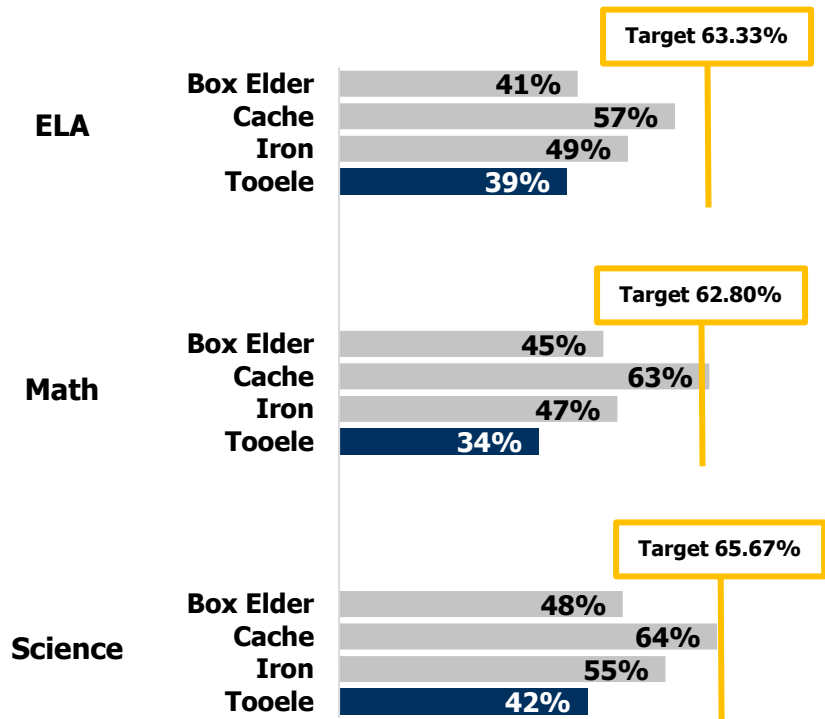


Source: USBE Acadience data.



HB 1 also set percentage targets of “proficient” or higher for the Readiness Improvement Success Empowerment (RISE) assessment, an assessment for grades 3–8 in English Language Arts (ELA) and Math, and grades 4-8 in Science. TCSD performed significantly below state targets and peer districts in the 2024 school year. This data is shown in Figure 1.2.

Figure 1.2 TCSD RISE Assessment (Grades 3–8*) for School Year 2024 is Consistently Inadequate Compared to Its Peer Districts. TCSD is about 29 percentage points behind statewide targets for ELA, about 31 percentage points behind targets for math, and 26 percentage points behind statewide targets for science.

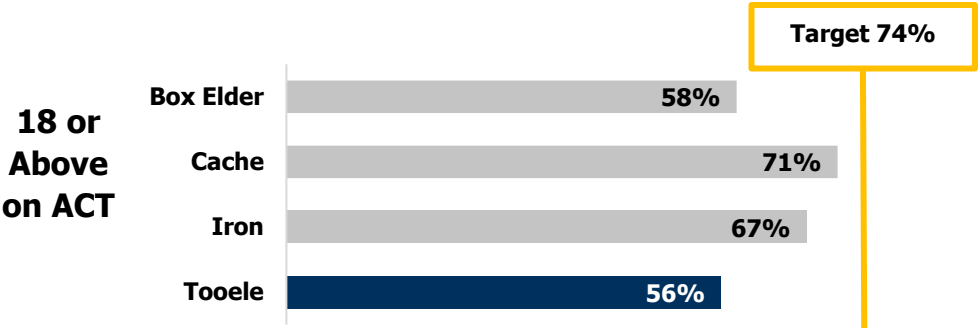


Source: USBE RISE data.
*Grades 4–8 for science



The state target for the American College Testing (ACT), an assessment for grade 11, is set at 74 percent of students testing above a score of 18. TCSD needs to improve, as students are 18 percentage points below the state target. TCSD also performed below the state average of 61 percent for ACT. This data is shown in Figure 1.3.

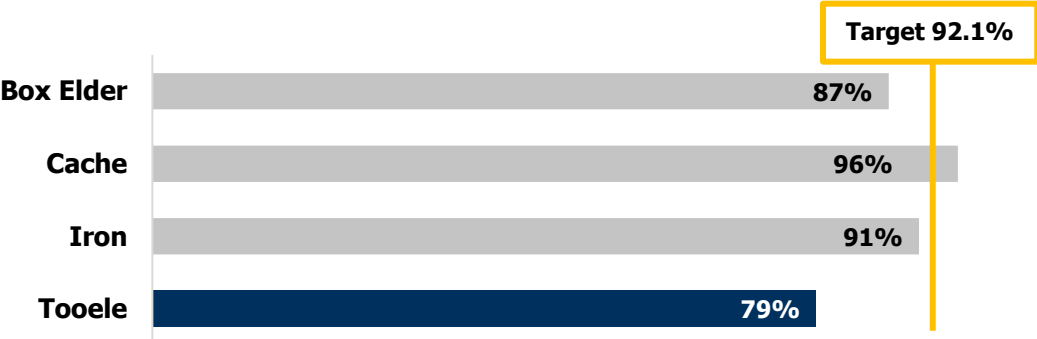
Figure 1.3 TCSD ACT (Grade 11) Assessment for School Year 2024 Falls Below Its Peer Districts. Scores are 18 percentage points below the statewide target.



Source: USBE ACT data.

The state target for graduation is 92.1 percent. TCSD needs to improve graduation rates, as they are 13 percentage points below the state target. TCSD's graduation rate is also below the state average by 10 percentage points. This data is shown in Figure 1.4.

Figure 1.4 TCSD Graduation Rates for 2024. TCSD students graduated well below peer districts and 13 points below the state target.



Source: USBE graduation data.



TCSD is performing generally lower than state averages, state targets, and peer districts.

Regardless of assessment type, subject, or grade, TCSD's students are generally performing lower than the state targets and peer districts, and have done so since 2019, where we began our analysis (see Appendix A). TCSD needs to prioritize student achievement and take strategic steps to improve the

district's quality of education. The rest of this chapter highlights actions that both TCSD and the audit team determined could have positive impacts on student achievement.

1.2 Inconsistencies Within Instructional Delivery May Contribute to Poor Student Achievement

As previously discussed TCSD's student achievement is typically below state targets and peer districts. TCSD and the audit team identified that the quality of tier 1 instruction needs significant improvement. TCSD has not previously held teachers accountable to a high standard of instruction, but TCSD is currently implementing initiatives that should positively impact student achievement. The district needs to address the lack of comprehensive analysis of student data, inconsistent use of primary instructional materials, and absence of goals and plans for all grade levels. The TCSD school board has not prioritized student achievement. The board has rarely engaged in discussions about district strategic goals and student achievement. Because of this, TCSD has not prioritized centralizing analysis and goal setting for academic achievement. TCSD should create an assistant superintendent devoted to academics, where that individual would take ownership of student performance goals and data.

TCSD Needs a Position Responsible for Creating a Centralized Focus on Academics

Ineffective approaches to instruction and inconsistent use of primary instructional materials by teachers have contributed to TCSD's poor performance. District leaders are aware of poor academic performance and are actively implementing new initiatives to support teachers in delivering a higher standard of instruction. But TCSD lacks a leadership position that streamlines academic performance and metrics in order to hold administrators and teachers accountable to this higher standard of education. The TCSD school board has not been focused on student achievement and has not recognized the importance of having a member of leadership devoted to aligning academic analysis and goals. Therefore, TCSD should create an assistant superintendent devoted to academics with the authority to oversee and implement academic initiatives and report directly to the superintendent and TCSD school board.



The district is in the process of implementing a Strategic Model (see Appendix B) that seeks to improve student outcomes through the development of Annual High Leverage Practices (AHLPS). These AHLPS are yearly initiatives intended to systematically establish practices that are fundamental to a high functioning education system. TCSD is in the early implementation stages of this model, so the potential impacts to student achievement have not been seen.

TCSD Needs Better Strategic Focus and More Urgency for Academic Achievement

Instruction needs significant improvement because of a lack of long-term strategic focus on academics. During visits to 15 low performing² TCSD schools, the audit team observed widely varied approaches to instructional delivery. There were multiple curriculums for tier 2 instruction³, inconsistent structures and schedules for interventions, and varied professional learning community (PLC) structure and accountability. The lack of academic strategy has contributed to poor student achievement, with TCSD students typically performing below state averages, targets, and peer districts.



The 15 low performing schools we observed had varied approaches to instruction.

There has been a lack of strategic focus and urgency regarding academic achievement in TCSD. TCSD has not held its teachers accountable for high quality education. In TCSD, there is no specific employee dedicated to developing standards and comprehensively analyzing student performance. There are multiple departments assessing various aspects of student performance and setting goals, but these efforts are not centralized. Ensuring that there is a centralized approach to assessing student performance would strategically improve student outcomes in the district. Therefore, TCSD should create an assistant superintendent devoted to academics that would be

RECOMMENDATION 1.2

The Tooele County School District Board should consider ways to improve student achievement, including adjusting policy to allow for an additional assistant superintendent.

² The audit team identified 19 low-performing schools. Schools were identified as low performing if they scored 5th or 6th in any assessment when compared to peer schools. Peer schools were determined using the formula established by USBE. The audit team were able to observe 15 of the 19 schools.

³ Tier 2 instruction is additional targeted small group instruction as part of general education. Tier 3 education refers to intensive focused interventions based on problem solving models.



responsible for centralizing the approach to improving student outcomes within TCSD. TCSD policy says that the district shall have one assistant superintendent. The TCSD School Board should consider ways to improve student achievement, including adjusting policy to allow for more than one assistant superintendent.

RECOMMENDATION 1.1

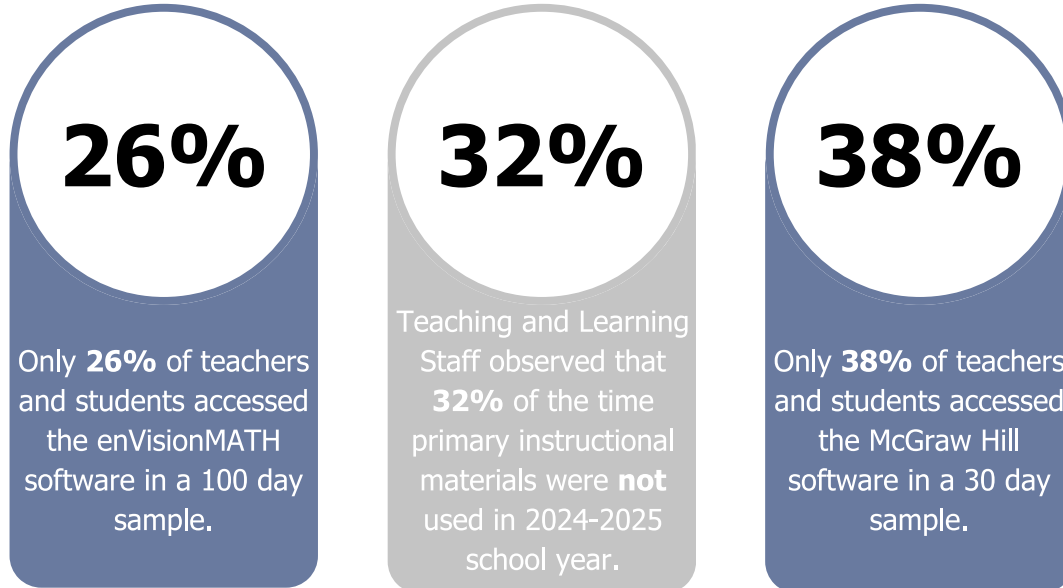
Tooele County School District should prioritize student achievement by establishing an assistant superintendent devoted to academics, who will have the direct authority to centralize the approach to improving student outcomes in the district.

Instruction is Inconsistent Among TCSD Schools

The audit team observed inconsistent implementation of instruction in TCSD schools. For example, in an observation at one school, the audit team found two classes that were supposed to be teaching similar material but were discussing vastly different topics. TCSD leaders are aware of this and recognized that teachers have not been held accountable to a high standard of instruction. There are existing concerns about teachers not using board-approved primary instructional material for classroom instruction. The figure on the following page shows a sample of the teacher's use of primary instructional materials.



Observed Use of Primary Instructional Materials¹



Source: Teaching and learning staff, survey, and software.

¹Primary instructional materials are the district selected, board-approved core resources a teacher uses to deliver lessons and support student learning. Online software data is not completely reliable but is the best data available to track teachers using primary instructional materials.

These percentages are troubling because they demonstrate the lack of use of board-approved, district-provided primary instructional material. A case study of a school district in Texas recognized the importance of consistent classroom instruction. In its new education system, each high-quality lesson delivered by teachers is pre-written using its curriculum map and learning objectives, creating consistency in using classroom primary instructional materials. TCSD should create a system of accountability to ensure that teachers are using primary instructional materials through rigorous goals and curriculum planning. TCSD has already seen some success in its student growth by establishing effective curriculum and goals in its kindergarten excellence plan.

TCSD Teachers and Students Need to Be Held Accountable Through Excellence Plans

TCSD implemented a kindergarten excellence plan to implement the science of reading practices in classrooms and improve student learning in kindergarten literacy. The plan was implemented during this 2023–2024 school year. The kindergarten excellence plan uses Letter-A-Day as well as blending and segmenting routines to meet the following goals:

1. Students will know all uppercase and lowercase letters and all letter sounds by December 1st.



2. Students will be able to read eight whole words on the end of year nonsense word fluency assessment.

These objectives should help TCSD achieve the following goal in its early learning plan:

Increase the percentage of kindergarten students at or above benchmark on the Acadience Reading composite from beginning of year to end of year by 21 percentage points.

This plan details the expectations of key stakeholders: the ELA curriculum director, area directors, principals, literacy coaches, and teachers. Each stakeholder has specific roles they play in accomplishing these goals. TCSD has seen great success in growth from the beginning of the 2024-2025 school year to the middle of the year.

At the beginning of the school year, 50 percent of kindergarten students were proficient or above in Acadience, but by the middle of the year 74 percent of kindergarten students were proficient or above. This demonstrates that when TCSD teachers are held accountable for their teaching with clear curriculum and goals, students' achievement can improve.

50%

Beginning of Year
Kindergarten Proficiency

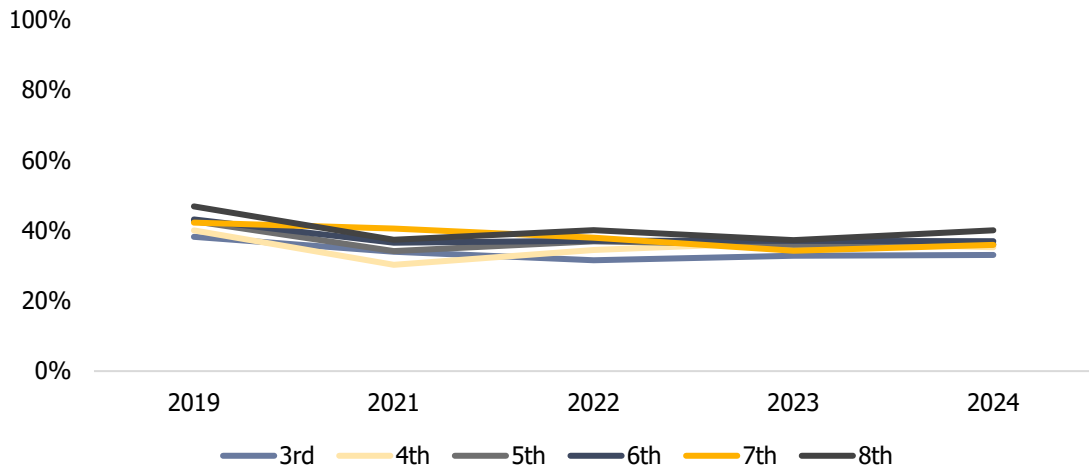
74%

Middle of Year
Kindergarten Proficiency

In contrast, other grades where excellence plans with performance metrics have not been established have not shown significant growth. From the beginning of the 2024-2025 school year to the middle of the year in Acadience literacy proficiency, Grade 1 grew six percent, Grade 2 had no growth, and Grade 3 had decreased by one percent. Additionally, on RISE in grades 3–8 the scores have not increased. This is shown in Figure 1.5.



Figure 1.5 TCSD Grades Without an Excellence Plan (Grades 3–8) Have Not Improved Over Time. This reinforces that district instruction needs to change.



Source: USBE RISE data.

The success in mid-year growth from the kindergarten excellence plan shows that holding teachers to a high standard of education positively impacts student growth. TCSD needs to hold all teachers to a high standard of education through excellence plans, which includes establishing clear standards for curriculum and goals. The assistant superintendent devoted to academics should establish curriculum standards and performance goals through excellence plans for each grade and subject content area. The TCSD school board can also play an active role in excellence plans by developing a plan for tracking and reviewing the performance goals established through excellence plans.

RECOMMENDATION 1.3

Tooele County School District's assistant superintendent devoted to academics, as recommended in Recommendation 1.1 of this report, should establish excellence plans for each grade and subject content area that establishes curriculum standards and performance goals to improve student outcomes across the district and effectively monitor those goals.

RECOMMENDATION 1.4

The Tooele County School District Board should establish a plan for tracking and monitoring the performance goals established by the district.



BACKGROUND

Tooele County School District (TCSD) would benefit from better board alignment with district goals. The board should ensure its work prioritizes student achievement and strategic planning. TCSD needs more efficient policy review and implementation processes to decrease risk of policy noncompliance.

FINDING 2.1

The Tooele County School District Board Can Significantly Improve Prioritizing Student Achievement

RECOMMENDATION 2.1

The Tooele County School District Board should prioritize student achievement in its current policies on board power and duties, as well as mission statement and district goals.

RECOMMENDATION 2.2

The Tooele County School District Board should maintain a standing agenda item on all school board meetings that addresses the district's progress on student achievement.

FINDING 2.2

Low Morale and Inadequate Accountability Created Policy Inefficiencies and Noncompliance

RECOMMENDATION 2.3

Tooele County School District should align its policies and goals to unify its governance message by creating a job description for the director of policy that includes clear authority for ensuring policies are unified and consistently updated and created.

RECOMMENDATION 2.4

The human resources department should implement systems for ensuring consistency across the district with human resources policies and procedures, including proper documentation acquisition and maintenance being met.

RECOMMENDATION 2.5

The human resources department should develop an accountability report to ensure administrators adhere to the district hiring policies, specifically related to verifying documentation of eligibility for hired individuals.

RECOMMENDATION 2.6

The Tooele County School District Board and its superintendent should develop an implementation plan and system of accountability for all departments to reverse the culture of policy noncompliance.



CONCLUSION

The Tooele County School District Board should realign its priorities to student achievement, governance, and oversight on policy implementation.





Chapter 2

Tooele County School District Needs to Enhance Governance to Better Target Accountability and Student Achievement

Chapter 1 of this report demonstrates the need to improve student achievement in Tooele County School District (TCSD). This chapter documents that TCSD has, to some extent, a combination of 1) policy noncompliance and 2) low morale. In our experience, the combination of these two issues results in a culture of noncompliance that weakens the mission of an organization. In the case of school districts, the mission or vision being student growth and achievement. To improve, TCSD board governance must clearly align around unified goals and values. These should be implemented by district leadership, who will then report back to the board. Specifically, the board should evaluate policy efficiency, policy noncompliance, and the board's role in fostering a culture that aligns with its policies.

2.1 The Tooele County School District Board Can Significantly Improve Prioritizing Student Achievement

TCSD's schools are not performing well, and student achievement is suffering (see Chapter 1 of this report). The school board needs to prioritize student achievement. Best practices show that a lack of board governance contributes to inefficient policies and procedures, which hinders district-wide goals, increases risk, and results in poor processes. Board activities should focus on student achievement and governance. The TCSD board lacks focus on student achievement and district goals, due to being insufficiently outlined in policy. Therefore, we recommend TCSD's board prioritizes student achievement and the district's vision.

The fundamental role of school boards is to improve student achievement. The board's policies state its first duty is to "promote education." A school board that does not prioritize student achievement cannot fulfill public education's core mission. School board beliefs, decisions, and actions impact school environments, which can affect student achievement. A successful board focuses on student achievement by adopting clear and effective policies, allocating resources based on the district's strategic plan, and fostering communication regarding that plan. Day-to-day tasks of running the district fall to the superintendent and district staff.



Research shows an effective board is correlated with better student outcomes, so the school board must be deliberate in every action to improve learning outcomes. TCSD policy assigns the duties of promoting education and supporting the strategic plan and model to the board. Both duties aim to improve student achievement, though the policy never explicitly states this.

A review of all 2024 board meetings and work sessions found that the TCSD board rarely engages in discussions about district strategic goals or student achievement. The lack of meaningful dialogue during public meetings suggests the board has not intentionally prioritized strategic planning and student achievement. Therefore, the TCSD board should maintain a standing agenda item in all school board meetings that address strategic planning and student achievement.

RECOMMENDATION 2.1

The Tooele County School District Board should prioritize student achievement in its current policies on board power and duties, as well as mission statement and district goals.

RECOMMENDATION 2.2

The Tooele County School District Board should maintain a standing agenda item on all school board meetings that addresses the district's progress on student achievement.

2.2 Low Morale and Inadequate Accountability Created Policy Inefficiencies and Noncompliance

Overcoming issues of policy noncompliance could improve quality education and student achievement. The school district has relatively new leaders in key areas that are at the start of working towards strategic goals. We found that TCSD generally lacks coordination between the board and leadership down through the organization, as well as inconsistency and noncompliance in some policy areas. The effect being student achievement has not progressed for several years. In our view, this policy noncompliance has combined with the low employee morale as evident in our TCSD culture survey to create an ineffective culture.



In a culture of noncompliance, employees may be less likely to comply with policies, which can result in inadequate daily operations within schools. In organizations, a culture of noncompliance can arise for various reasons, such as a lack of leadership, lack of accountability, lack of training, lack of understanding or ownership for the rules, or a sense that the rules are arbitrary or unfair.

We are encouraged that TCSD's current leadership is committed to improving the district and has developed a strategic model and plan. This is commendable. However, despite leadership's efforts, employee morale for the district is low and policy noncompliance continues to be an issue. Governance at TCSD must be unified around accountability and have clear strategies that can be measured to correct aspects of a culture of noncompliance. The governance starts with the board and then with district leadership.

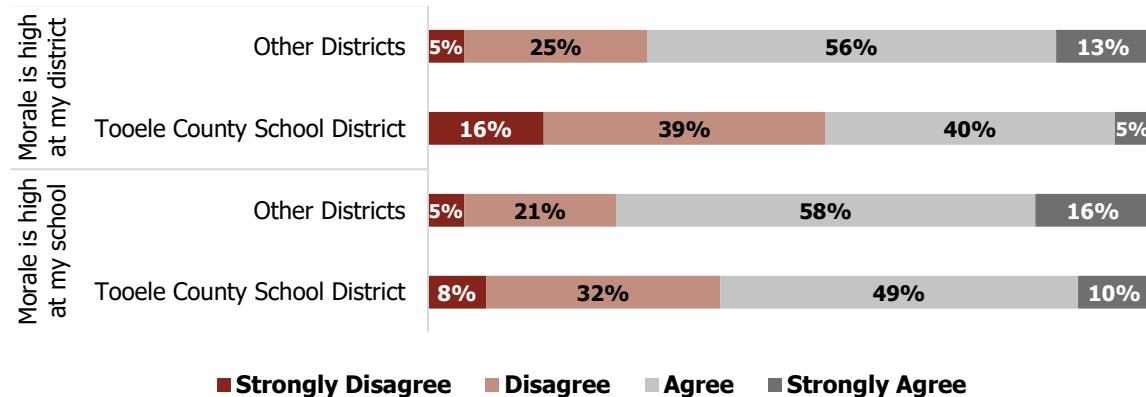
Improved governance and culture can result in increased student achievement. This section of the chapter documents the weaknesses within the district's policy review and implementation to encourage a system of accountability.

Low Morale Can Affect Policy Compliance

Interviews with district employees found that individuals across departments do not always adhere to policy. Policies and procedures can affect district climate or morale, which can subsequently harm school and district environments. A culture survey of TCSD employees found that less than 50 percent believed morale was high in the district. At the school level, TCSD employees agreed 15 percent less than those in other previously surveyed Utah school districts about having high morale. TCSD leadership believes that new initiatives from the district and accountability for those initiatives have led to low morale.



Figure 2.1 Employee Perception of Morale in TCSD. Morale is lower in TCSD compared to other previously surveyed Utah school districts.



Source: Auditor generated from OLAG's Tooele County School District culture survey.

School district culture is essential for overall improvement, and a culture of trust is necessary for a district to thrive. A successful school board should model and set clear expectations that address tone, morale, and overall culture. Culture determines the norms and attitudes that drive employee behavior. In our experience, employees with low morale may have less confidence in initiatives and may be less inspired to adhere to policy.

Lack of Policy Review Can Lead to Liabilities and Inefficient Procedures

The Director of Policy, Property, and Legal Affairs oversees all policies and the review process, which includes coordinating with relevant departments. However, the director does not have a formal job description or any document defining the position's authority to review and assign policy tasks or establish a system of accountability. This type of documentation was something the audit team expected. Even with a longer policy review timeline than peer districts, TCSD struggles to update policies. The director noted that departments do not prioritize policy review assignments.

Reviews and changes are delayed because district employees have little incentive to prioritize policy reviews over other responsibilities. Outdated policy can impact daily operations, increases risks, and makes the district noncompliant with state code. Clarifying the responsibilities and authority for the director of policy could improve TCSD policy maintenance and adherence. That authority and responsibility should include effective policy management. Therefore, TCSD should create a job description for the Director of Policy, Property, and Legal



Affairs, granting the authority to develop a policy review plan with a system of accountability.

RECOMMENDATION 2.3

Tooele County School District should align its policies and goals to unify its governance message by creating a job description for the director of policy that includes clear authority for ensuring policies are unified and consistently updated and created.

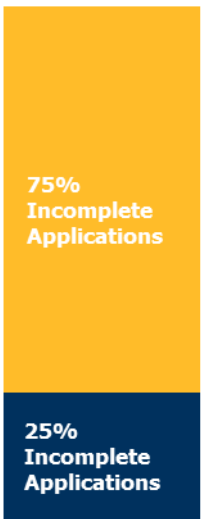
Policy Violations Occurred in Human Resources Decisions

Policy is established to create clear yet flexible guidance in daily operations, ensure alignment with district strategies, and mitigate risk. Due to this, the audit team believed that a review of policy implementation was necessary. The audit team could not review accountability measures for all policies but conducted a sample review to investigate compliance of Policy 4005: Recruitment and Selection. Policy 4005 requires specific information, depending on the job posting’s classification, for an application to be considered complete. While this review is a sample of one policy, it highlights the concern of potential insufficient implementation across all policies.

The audit team reviewed a random sample of 100 TCSD job positions filled between January 2019 to December 2024. Among these positions, 25 had completed applications per policy requirements, while 75 had incomplete applications, as shown in the adjacent infographic. These applications were missing documentation or verification of minimum qualifications for the specific job posting. A few examples from the sample include paraprofessionals within both general and special education. Incomplete applications typically lacked proof of high school graduation or an equivalent diploma, food handler’s permits, and higher education degree transcripts. This is concerning because the district may not fully verify an applicant’s qualifications before hiring, as policy dictates.

TCSD’s human resources department does not require applicants to submit their high school diplomas or equivalent degree, instead relying on inconsistent verbal verification that is not

Hiring Application Data Completion Status



Source: Auditor generated from TCSD hiring data.



properly documented. Though human resources employees assured us that the process has revealed applicants who lied on their application, the lack of verifiable documentation as required by policy is concerning. Applicants may submit supplementary information later in the interview process, which school administrators then compile into a “due diligence packet” for the human resources department for record keeping. However, these packets are sometimes incomplete, submitted late, or lost after being scanned into a human resources program, which suggests a lack of accountability over the packet’s completion or collection.

There is no formal process in the human resources department or within district policy that requires periodic reviews of the hiring process and employees. The lack of process is exacerbated because staff members are pulling data from three separate systems and performing manual updates. Given the high volume of applications and inefficient documentation, periodic reviews of hiring data should be considered to ensure compliance with district policy. While the human resources department can improve, it is the TCSD board who is responsible for creating policy and the superintendent for ensuring consistent implementation. Improvement is needed to address areas of policy noncompliance.

RECOMMENDATION 2.4

The human resources department should implement systems for ensuring consistency across the district with human resources policies and procedures, including proper documentation acquisition and maintenance being met.

RECOMMENDATION 2.5

The human resources department should develop an accountability report to ensure administrators adhere to the district hiring policies, specifically related to verifying documentation of eligibility for hired individuals.

RECOMMENDATION 2.6

The Tooele County School District Board and its superintendent should develop an implementation plan and system of accountability for all departments to reverse the culture of policy noncompliance.



BACKGROUND

Aligning of Tooele County School District's (TCSD) area directors and various district departments can lead to more focused efforts on improving student achievement. School districts should ensure that all central office work meaningfully contributes to the primary goal of improving classroom instruction, and ultimately student learning.

FINDING 3.1

Tooele County School District's Principal Development and Coaching System Needs Improvement

RECOMMENDATION 3.1

Tooele County School District should align the leadership academy training to school governance best practice.

RECOMMENDATION 3.2

Tooele County School District should ensure that area directors are better involved in the leadership academy training.

RECOMMENDATION 3.3

Tooele County School District should assess the area director role to create strategic guiding documents to focus and evaluate their work on principal's growth as instructional leaders.

RECOMMENDATION 3.4

After Tooele County School District creates guiding documents, the superintendent should ensure, through regular performance evaluations, that area directors prioritize growing principals into exceptional instructional leaders.

FINDING 3.2

Tooele County School District's Key Departments Can Better Coordinate to Its Strategic Model

RECOMMENDATION 3.5

Tooele County School District should coordinate the work of the Departments of Teaching and Learning, Special Education, and Student Services through the leadership of an assistant superintendent devoted to academics, who can ensure that each department's Annual High Leverage Practices are explicitly tied to the Strategic Model components and elements to improve classroom instruction and student outcomes.

RECOMMENDATION 3.6

The Tooele County School District Departments of Special Education and Student Services should adopt the same implementation strategy for their Annual High Leverage Practices as the Department of Teaching and Learning.



CONCLUSION

TCSD department-level employees' efforts can be better aligned with tiered instruction at the school level. Area directors and various district departments should ensure their priorities and efforts are aimed at improving student outcomes.





Chapter 3

Tooele County School District Needs to Better Address Poor Student Performance Through Quality Principalship and Key Department Coordination

Tooele County School District (TCSD) students are typically performing below state targets, state averages, and peer districts. TCSD must improve its principal support and ensure key departments' yearly initiatives are focused on improving student performance. This chapter outlines ways in which TCSD can accomplish these changes by refocusing its aspiring principal training, directing principal supervisors to the goal of instructional leadership coaching, and ensuring that key departments coordinate their work on annual initiatives to improve student outcomes.

3.1 Tooele County School District's Principal Development and Coaching System Needs Improvement

As discussed in Chapter 1 of this report, TCSD student performance falls mostly below state targets and peer districts. Principals have a significant impact on student achievement. An effective principal can raise typical student achievement by two or more months of extra learning, with ineffective principals lowering achievement by the same amount. TCSD's leadership training and coaching system for principals should better reflect school governance best practices, allowing principals to significantly impact student outcomes. Therefore, we recommend that TCSD strengthen its principal development and coaching system to reflect best practices.



TCSD Should Enhance Its Principal Development Program

TCSD currently develops its aspiring principals through a self-run leadership



TCSD develops aspiring principals through its leadership academy, consisting of an internship and training series.

academy.⁴ The training, administered monthly over the course of a school year includes hands-on experience through an internship and a training series from the district. We credit TCSD for this leadership academy. However, the training do not explicitly align to the *Utah State Standards for Educational Leadership* and should more directly align to overall school governance best practices.

TCSD's inconsistent development, mentoring, and coaching of school principals directly affects student achievement. A principal's influence is vital to a school's success. Our 2022 audit *A Performance Audit of Teacher and Principal Performance Within Utah's Public Education System* discussed research on principal impact: "Principals really matter . . . it is difficult to envision an investment with a higher ceiling on its potential return than a successful effort to improve principal leadership."⁵ TCSD must ensure that its principals are supported and prepared to be impactful instructional leaders in schools.

The *Utah State Standards for Educational Leadership* serve as important foundational standards for guiding administrator training and evaluation. Moreover, the next infographic briefly explains the best practices for school governance. These concepts are the result of our observations, engagements with stakeholders, and best practice research on quality principals. This is preliminary information but shows standards for school governance that will be discussed in greater detail in our upcoming publication, *Best Practices for Student Achievement in Public Education*, scheduled to be released later this year.

⁴ TCSD enrolls new principals in provisional administrator professional learning. New administrators are enrolled in this program for their first three years. TCSD believes this program aligns to the *Utah State Standards for Educational Leadership*.

⁵ *How Principals Affect Students and Schools*. (Wallace Foundation, 2021), 43.



Best Practices for School Governance

Visionary School Planner

Principals should strategically structure their various school plans to align with district initiatives. This process creates clarity on what the school hope to achieve and helps define the steps the school will take to realize their vision.

Effective Teacher Evaluator and Coach

The consistent approach to teacher evaluations outlined in *Utah Code* provides the foundation principals should build upon for effective management of teacher performance. Short and targeted instructional walkthroughs can provide staff with clear, actionable information on how they can improve.

Champion of Teacher Collaboration

Professional learning communities have a positive impact on teacher satisfaction, collaboration, and student achievement. This type of collaboration requires principals to intentionally support and monitor collaboration by creating protected time, development of clear protocols, and encouraging the use of student data.

Guides Tiered Intervention System

Schools need to have effective methods of providing support when students don't immediately grasp a concept or when students fall behind their classmates, especially when it comes to core subjects like basic literacy and numeracy. Principals must develop a clear referral process, identify the best resources for the student, and ensure that the many aspects of tiered intervention operate cohesively to support student achievement.

Source: Auditor generated from education best practices.

These best practices equip principals with skills to be effective instructional leaders. TCSD has not prioritized these best practices in their existing Leadership Academy. Some of these best practices are discussed in existing TCSD trainings, but we believe the *Utah State Standards for Educational Leadership* as well as these best practices should be the foundation of effective principal training. Topics like operations and information technology—covered in the TCSD Leadership Academy—may be important. But trainings like these can be strengthened to emphasize the above best practices. TCSD student achievement has struggled, and the district can ensure principals are prepared to improve student outcomes.

Additionally, the training program is not directly managed by the area directors. TCSD could develop more effective principals if the area directors, who are responsible for evaluating, coaching, and directing principal growth, were more involved in the leadership academy. Training aspiring principals in line with the best practices for school governance with involvement from area directors will better equip incoming TCSD principals with the necessary tools to guide schools toward academic success.

RECOMMENDATION 3.1

Tooele County School District should align the leadership academy training to school governance best practices.



RECOMMENDATION 3.2

Tooele County School District should ensure that area directors are better involved in the leadership academy training.

TCSD should strengthen its principal training program, but districts should not solely be responsible for principal development. Our 2022 audit made multiple recommendations regarding a principal preparation pipeline. A principal preparation pipeline is a collaborative effort of state and local education stakeholders to improve the preparation and support of the state's principals. Local control allows districts to determine the preparation, placement and training of principals within their district. This results in inequitable preparation and support of principals across the state. The establishment of a principal preparation pipeline could enhance the preparation, support, and success of school leaders. The audit team supports the implementation of a principal preparation pipeline.

Area Directors' Efforts Are Misaligned and Inconsistent



TCSD's area director role lacks internal guiding documents to provide principals with consistent support across the district.

While principals significantly impact student achievement, principal supervisors are strategically positioned to develop those impactful principals. Research suggests that principal supervisors should help principals develop high-quality teachers. In TCSD, three area directors act as principal supervisors. TCSD created area directors to supervise principals but never clearly defined area directors'

roles with regard to principal support and, in turn, on student growth. Area directors have focused more on day-to-day issues, rather than principal growth. Because area directors are not focused on principal growth, TCSD principals have not received adequate support in guiding their schools to academic success; as a result, student achievement has suffered.



Many of the principals that we interviewed identified the area directors as supportive, but both principals and area directors agree that most support is centered around day-to-day issues, such as student behaviors or human resource concerns. Notably, these issues are discussed rather than instructional leadership. The audit team also observed area director one-on-ones with principals, where conversations largely focused on these day-to-day issues. Area directors can better support principals by focusing on their growth as instructional leaders, engaging in modeling and other high-quality teaching techniques, and coordinating their efforts to help principals be effective instructional leaders.



Most support from area directors is centered on day-to-day issues rather than focused coaching on instructional leadership.

Prior to the audit, TCSD leadership has not recognized the gap in strategic instructional development of principals. To help principals succeed in improving student outcomes, TCSD area directors must focus on coaching principals on instructional leadership. To do this, TCSD can refocus the role's guiding documents. Each area director uses different documents to guide their one-on-one and group work with principals. This lack of strategic documentation and focus on instructional leadership contributes to inconsistent coaching and support across the district, ultimately affecting the quality of instruction delivered to students.

The Principal Supervisor Performance Standards established by the District Leadership Design Lab at the University of Washington provide standards with a strategic focus on instructional leadership coaching. These standards, shown in the next infographic, could be used to develop guiding documents for area directors.



Principal Supervisor Performance Standards

Standard 1

Dedicates their time to helping principals grow as instructional leaders.

Standard 2

Works intensively with principals to help them lead their own growth as instructional leaders.

Standard 3

Uses teaching-and-learning moves when working with principals one-on one to support principal's growth as instructional leaders.

Standard 4

Uses teaching-and-learning moves when leading principal communities of practice (e.g. professional learning communities, networks) to support principals' growth as instructional leaders.

Standard 5

Engages principals in the formal district principal evaluation process in ways that support principals' growth as instructional leaders.

Standard 6

Selectively and strategically participates in other central office work processes to maximize the extent to which they support principals' growth as instructional leaders.

Source: Auditor generated from the Principal Supervisor Performance Standards from the District Leadership Design Lab at the University of Washington.

TCSD should create guiding documents that focus the area director role on coaching principals on instructional leadership. Once created, these guiding documents can serve as a standard for evaluating area directors, ensuring that TCSD principals receive consistent and effective coaching on instructional leadership.

RECOMMENDATION 3.3

Tooele County School District should assess the area director role to create strategic guiding documents to focus and evaluate their work on principal's growth as instructional leaders.

RECOMMENDATION 3.4

After Tooele County School District creates guiding documents, the superintendent should ensure, through regular performance evaluations, that area directors prioritize growing principals into exceptional instructional leaders.



3.2 Tooele County School District's Key Departments Can Better Coordinate to Its Strategic Model

District-wide inconsistencies across different departments can negatively affect student achievement. Effective districts strategically coordinate department initiatives throughout the district to improve student outcomes. TCSD has not prioritized the coordination of training, implementing, and calibrating of initiatives among academic departments. This section of the chapter discusses ways in which an assistant superintendent of academics (recommended in Chapter 1 of this report) could prioritize academic coordination to improve student achievement.

Leadership Has Not Prioritized the Coordination Among Key Departments and the Strategic Model

Although TCSD has ongoing efforts to address district-wide inconsistencies in curriculum, instruction, and assessment, strategic efforts mainly come from the Department of Teaching and Learning. The department has aligned its annual initiatives to the Strategic Model (see Appendix B), and to teaching and learning best practices. The department has also created an implementation system, resulting in the execution of initiatives in schools. Other key departments have not implemented similar standards. The special education and student services departments have not clearly related their initiatives to the Strategic Model or to best practices.

TCSD leadership has not prioritized the coordination of academic departments to the Strategic Model. TCSD suggests it aims to have a broad impact on student achievement through Annual High Leverage Practices (AHLPS). These are yearly initiatives that principals receive monthly training on at leadership meetings from three key departments: teaching and learning, special education, and student services. TCSD's Departments of Teaching and Learning, Special Education, and Student Services need to collaboratively work to align their AHLPS to the Strategic Model with the goal of improving student learning.

Best practices suggest that in districts aligning to performance, leaders ensure all staff members contribute meaningfully to leadership, teaching, and learning. District leaders should align their work to supporting high-quality teaching and identify aspects of district work that does not support this goal. Once the departments' priorities are aligned, area directors can support these priorities. Research found that in districts aligned to improving student outcomes, to have



a positive impact, area directors must work in sync with the rest of the district, reaching across traditional silos to pursue deeper learning for all students.

In TCSD, each department trains on its separate priorities. Coordinating priorities among the Departments of Teaching and Learning, Special Education, and Student Services to improve classroom teaching and student learning could positively impact student outcomes. TCSD can coordinate these academic departments to improve instruction through an assistant superintendent for academics (as recommended in Chapter 1 of this report) and aligning efforts to the Strategic Model.



TCSD leadership has not prioritized coordinating academic departments.

Each teaching and learning AHLP is directly linked back to the curriculum, instruction, and assessment component of the TCSD Strategic Model, while the student services and special education departments have not explicitly tied their AHLPs to a component. This is demonstrated in the following graphic.

Academic Departments Tied to the Strategic Model¹

DEPARTMENT	STRAND ²	ELEMENT ³	AHLP
Teaching and Learning	Curriculum, Instruction, Assessment	Credible and Consistently Implemented Curriculum Embedded Use of High Leverage Instructional Practices Strategic Use of Assessment Data-Informed Systems of Support	Guaranteed and Viable Curriculum Instructional Framework Common Formative Assessments Systems of Tiered Support
Student Services	Communication, Culture, Relationships	Clear, Accurate, and Timely Communication Responsive and Welcoming Atmosphere Professional, Engaging, and Inclusive Interactions	Structure for Success, Teach Expectations, Observe and Monitor, Interact positively, Correct Fluently
Special Education	?	?	?
			Student Achievement Teams

Source: Auditor generated from information provided by TCSD Strategic Model and key departments.

¹ A copy of the TCSD Strategic Model can be found in Appendix B.

² The model is made up of five components: teachers, leaders, support staff; safe and orderly environment; systems of operations; curriculum, instruction, assessment (seen in figure); and communication, culture, relationships (seen in figure).

³ Each component in the model is made up of several elements that describe the district's standards and goals.



As shown in the graphic, the Department of Teaching and Learning ties each AHLP to an element, but it is not clear how the Department of Student Services does that. Furthermore, the Department of Special Education has no documentation tying its AHLP to the Strategic Model. Without clarification and strategic focus, it is unclear if these departments have collaboratively worked to improve student outcomes. Aligning these key departments under the supervision of an assistant superintendent of academics, who could connect their work to components within the Strategic Model, would allow them to collaborate more effectively and would positively impact classroom teaching and student outcomes.

RECOMMENDATION 3.5

Tooele County School District should coordinate the work of the Departments of Teaching and Learning, Special Education, and Student Services through the leadership of an assistant superintendent devoted to academics, who can ensure that each department's Annual High Leverage Practices are explicitly tied to the Strategic Model components and elements to improve classroom instruction and student outcomes.

District Central Offices Should Create District-Wide Consistency

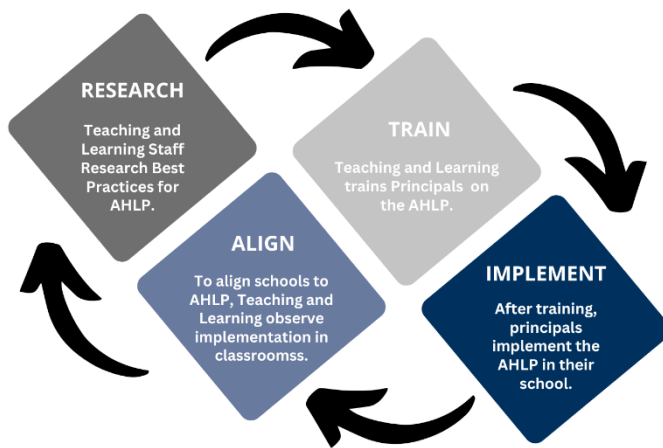
The audit team observed that not all AHLPs are being adequately implemented. To strategically impact poor student achievement, TCSD must ensure that all AHLPs are implemented. We observed that principals have a clear understanding and are implementing the Department of Teaching and Learning AHLPs. It is unclear whether the Departments of Special Education and Student Services' AHLPs are being implemented.

We observed that the Department of Teaching and Learning's AHLPs are being implemented and we believe this is because the department has established a system of researching, training, implementing, and aligning principals to AHLPs.

- **Research: The Department of Teaching and Learning researches best practices related to the identified AHLP.** This work is done the year before they introduce the AHLP to principals in leadership meetings.



Teaching and Learning AHLP System



Source: Auditor generated from TCSD's Department of Teaching and Learning materials.

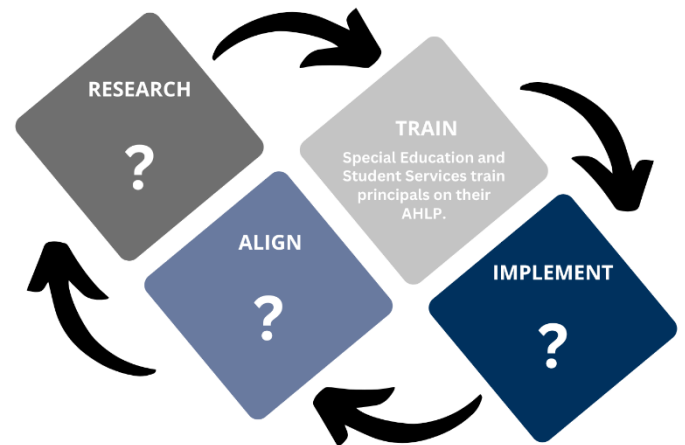
- **Train:** The teaching and learning department has a system of **spiraled training** on AHLPs. The department trains principals on AHLPs in a four-year cycle (see Appendix C for the department's AHLP cycle).
- **Implement:** The year after training, principals implement the AHLP in classrooms.
- **Align:** To align schools with the AHLPs standards,

staff from the Department of Teaching and Learning conduct calibration observations. Staff visit classrooms with principals to observe the school's understanding and use of AHLPs.

This system of researching, training, implementing, and aligning, as shown in the above infographic, has created a standard for AHLP implementation in the district. The Department of Teaching and Learning is only in the third year of its cycle, so the impact of AHLPs is not yet measurable. But the department's AHLPs reflect those best practices that suggest that, with time, student outcomes should improve.

In contrast, special education and student services departments have not established a system for implementing their AHLPs in schools and have not made it clear to the audit team which elements of the strategic model their AHLPs may reflect. The audit team did not observe their AHLPs being fully implemented in the schools. Most special education teachers we interviewed were unaware of district-wide special education goals, and many wanted more standardized direction. Additionally, six of the 15 principals we interviewed did not find the special education training helpful. Few principals

Special Education and Student Services AHLP System



Source: Auditor generated from TCSD's Departments of Student Services and Special Education materials.



identified the student services department's AHLP for the year during our interviews.

These AHLPs are TCSD's main strategy to improve student achievement; without significant focus on strategic implementation, these departments cannot positively impact student outcomes. The Department of Teaching and Learning has seen success in its AHLP implementation and, as such, the Departments of Student Services and Special Education can ensure AHLPs implementation by utilizing the same implementation strategy.

RECOMMENDATION 3.6

The Tooele County School District Departments of Special Education and Student Services should adopt the same implementation strategy for their Annual High Leverage Practices as the Department of Teaching and Learning.



CHAPTER 4 Summary

Tooele County School District and Other Local Education Agencies
Need to Separately Account for Education Service Provider Funds



BACKGROUND

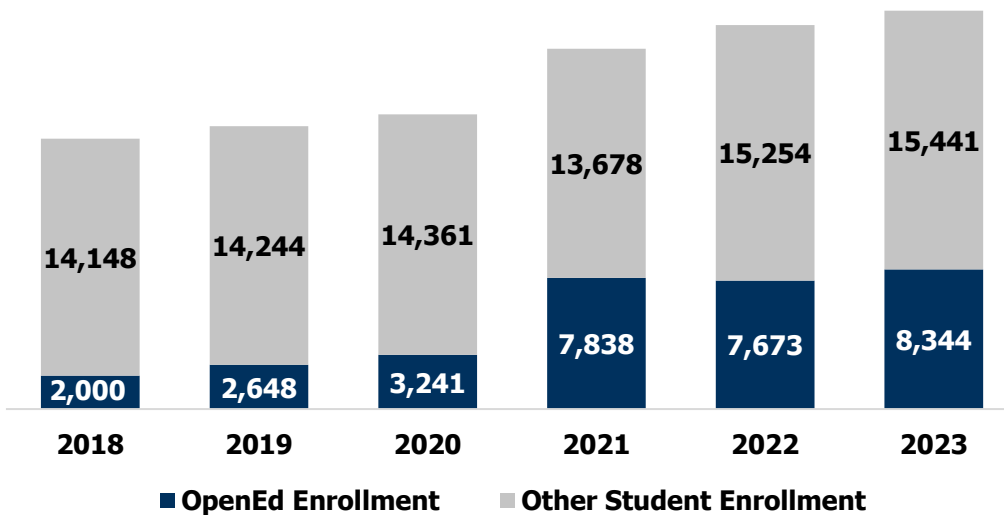
Tooele County School District (TCSD) contracted with OpenEd (formerly My Tech High) from 2017 to 2023, leading to significant financial issues. The unique funding and oversight structure of OpenEd, as described in OLAG's *A Performance Audit of the OpenEd Program*, has resulted in the inability to track revenues and expenses for Education Service Provider (ESP) contracts.

FINDING 4.1

Insufficient Separation of Accounts and Inaccurate Communication Led to Tooele County School District's Budget Deficits

RECOMMENDATION 4.1

Tooele County School District should separately account for funding received from specific contracts based on student enrollment and ensure funds are not utilized or encumbered for expenses that span longer than the length of the contract, including termination clauses.



OpenEd Expenditures

2018	\$5.3 M
2019	\$7.4 M
2020	\$8.7 M
2021	\$20.5 M
2022	\$21.6 M
2023	\$23.1 M



CONCLUSION

It is important for Local Education Agencies to account for all ESP contracted funding to avoid the risk of similar TCSD funding problems recurring. This accounting helps ensure that funds from ESP enrollment are not committed to ongoing funds.





Chapter 4

Tooele County School District and Other Local Education Agencies Need to Separately Account for Education Service Provider Funds

Financial mismanagement by a school district can harm student outcomes. Tooele County School District (TCSD) contracted with OpenEd (formerly My Tech High) from 2017 to 2023 for additional online education, but the canceled contract led to lost revenue and significant financial problems. The overall effect is the difficulty to accurately track incoming revenues, which we recommend be addressed by the current local education agencies (LEAs) using education service providers (ESPs) in conjunction with Utah State Board of Education (USBE). More specifically, we recommend that TCSD ensure that the district sufficiently accounts for funds received due to contracts and that those funds are not used for ongoing funds.

Our office conducted *A Performance Audit of the OpenEd Program* in 2024, which briefly discussed TCSD's contract with the organization and the concerns with the accounting. For the systemic audit of TCSD, our audit team retained a forensic accountant to further identify those accounting issues presented in the consultant's report (see Appendix D) and discussed in this chapter.

4.1 Insufficient Separation of Accounts and Inaccurate Communication Led to Tooele County School District's Budget Deficits

This chapter examines the rise in enrollment and revenue throughout the active years of the OpenEd contract, the absence of separate accounting for revenues, the communication breakdown regarding the contract's financial impact, and the consequences of its cancellation. Separate accounting generally defined is the practice of maintaining distinct financial records for different activities. Separate accounting allows for greater transparency, compliance, accountability, and performance reporting. While this chapter does not take issue with LEAs using ESPs, there are some concerns with ensuring appropriate, separate accounting of funds. Since the ESP funds in TCSD were not separately accounted for, our ability to review and assess the funds distinctly was limited.

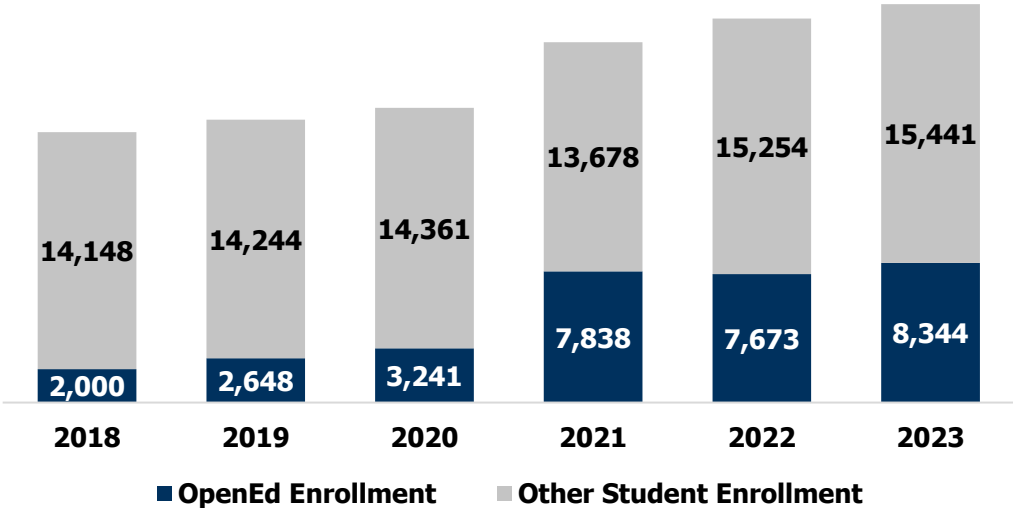


This chapter does not take issue with LEAs using ESPs, rather there are some concerns with ensuring compliance and appropriate separate accounting of funds.



In 2017, TCSD contracted with OpenEd, which is an ESP. This contract increased TCSD’s student enrollment by 2,000—reaching over 8,000 by 2023. Notably, online education grew significantly during this period due to the COVID–19 pandemic, as shown in Figure 4.1.

Figure 4.1 TCSD OpenEd Enrollment for Fiscal Years 2018 Through 2023. OpenEd enrollment drastically increased during TCSD’s contracted years.



Source: TCSD enrollment data for fiscal years 2018 through 2023.

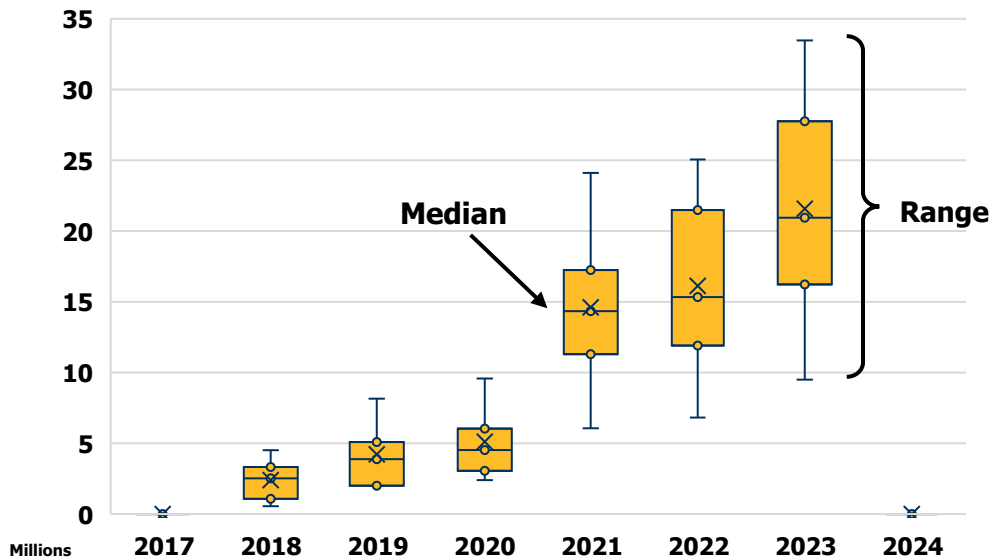
The increased enrollment boosted TCSD’s state portion of its revenue, with about half of the ESP revenue being spent on OpenEd services towards the end of the contract. TCSD’s OpenEd expenditures ranged from \$5.3 million in 2018 to \$23.1 million by 2023. These are the only direct expenditures we could observe from the OpenEd revenue.

The estimated state revenue TCSD retained was determined using OpenEd student enrollment data and TCSD audited expenditures. The audit team was only able to account for an estimate of the net OpenEd revenue due to the common difficulty LEAs experience when accounting for amounts allocated to ESP contract revenues. The following Figure 4.2 highlights the estimated amount TCSD retained after paying OpenEd the contracted amount.

OpenEd Expenditures	
2018	\$5.3 M
2019	\$7.4 M
2020	\$8.7 M
2021	\$20.5 M
2022	\$21.6 M
2023	\$23.1 M

Source: TCSD financial data for fiscal year 2019 through 2023.

Figure 4.2 There Is a Lack of Precise Accounting for TCSD Net OpenEd Revenues. LEAs struggles to account for this, which can create uncertainty and poor financial decisions. The box depicts the most likely OpenEd revenue amount, while the whiskers depict the full range of potential amounts.



Source: TCSD financial data for fiscal years 2019 through 2023.

Tooele County School District Lacked Separate Accounting and Had Incomplete Communication to the Board Regarding OpenEd

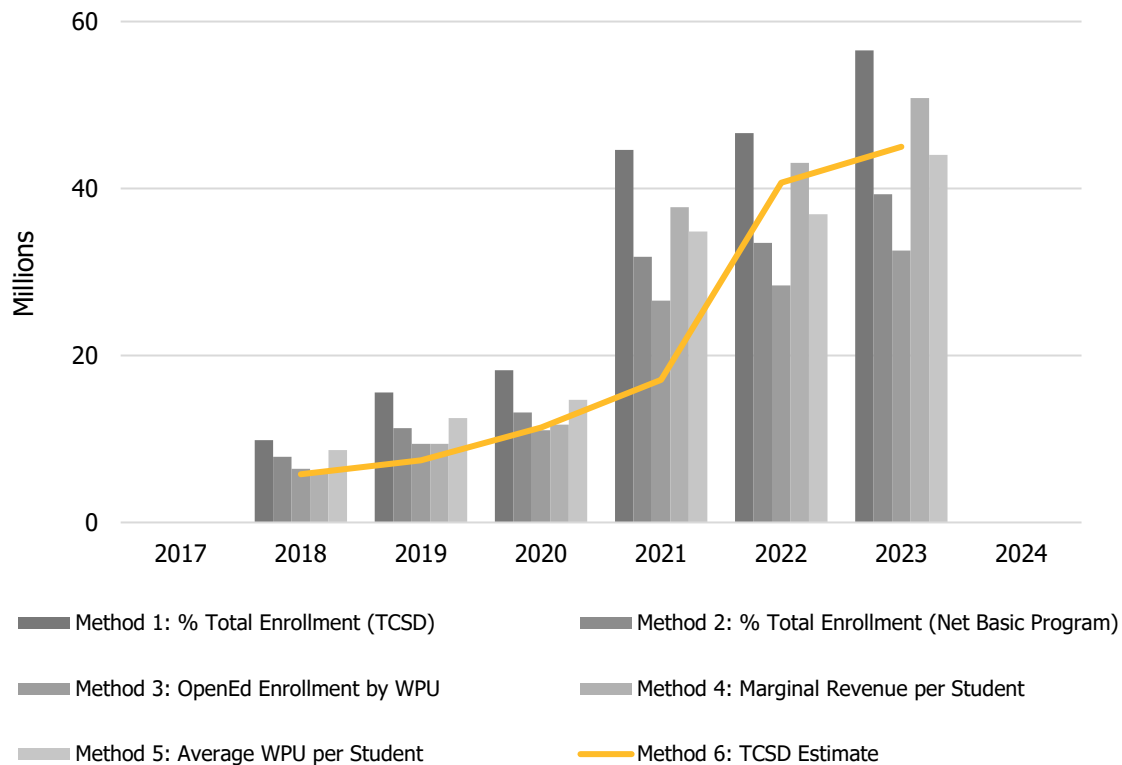
As discussed in *A Performance Audit of the OpenEd Program*, USBE found TCSD noncompliant with federal and state standards in its work with OpenEd, including monitoring and services for students with disabilities. In December 2022, TCSD employees presented ending the OpenEd contract to the board, presenting only the loss in base weighted pupil unit funding (nearly \$32 million), not additional add-ons⁶ (totaling just over \$50 million). The additional add-ons were not accounted for or communicated to the board, leading to an inaccurate understanding of the amount the district would lose in canceling the OpenEd contract.

⁶ Add-ons to the weighted pupil unit consist of additional funding for students who require additional special education resources. Add-ons maintain the special education needs of the district, this can vary based on the needs of the students they have each year.



Figure 4.3 compares our consultant's different OpenEd revenue estimates to a revenue estimate created by TCSD.

Figure 4.3 Range of Estimates Versus TCSD's Forecasted OpenEd Revenue. These ranges highlight the concern that accounting for ESP funds is difficult due to the different methods. Each method follows a similar increase in revenue, but they are all slightly different.



Source: TCSD financial data from fiscal years 2019 through 2023.

The TCSD board voted not to renew the OpenEd contract. The following year, TCSD used the same budgeting procedures, not accounting for the enrollment loss from ending the OpenEd program. **Utah Code** 53F-2-207 states that LEAs can be held harmless for enrollment declines outside their control. However, districts will be held responsible for enrollment declines within their control, such as ending a contract. In November 2023, USBE, the Governor's Office of Planning and Budget, and the Office of the Legislative Fiscal Analyst found discrepancies between TCSD enrollments used for funding and the updated enrollment figures. TCSD would have received just over \$50 million (roughly 25 percent of TCSD's previously approved budgeted state revenues for the year) for OpenEd students no longer enrolled in the district.

The Executive Appropriations Subcommittee voted, consistent with state statute, to hold TCSD responsible for those funds. This caused TCSD's budget concerns,



with cuts to programs, loss of opportunities for employee raises, and issues with funding of capital projects. A portion of those funds were dedicated to ongoing funds, which was concerning in that the OpenEd funds are not guaranteed. It also led to ongoing board discussions about pulling funding from reserves or needing to raise taxes to meet the budget shortfall. Expenditure decreases following the end of the OpenEd contract will be discussed in the following section. The Legislature directed USBE to provide \$10 million in state funding to mitigate TCSD’s financial issues.

The lack of separate accounting and the need for the Legislature to provide aid to a school district reinforces the need for accounting for contracted funds. TCSD’s use of contracted revenue on ongoing funds is concerning and negatively impacted the overall operations of the school district.

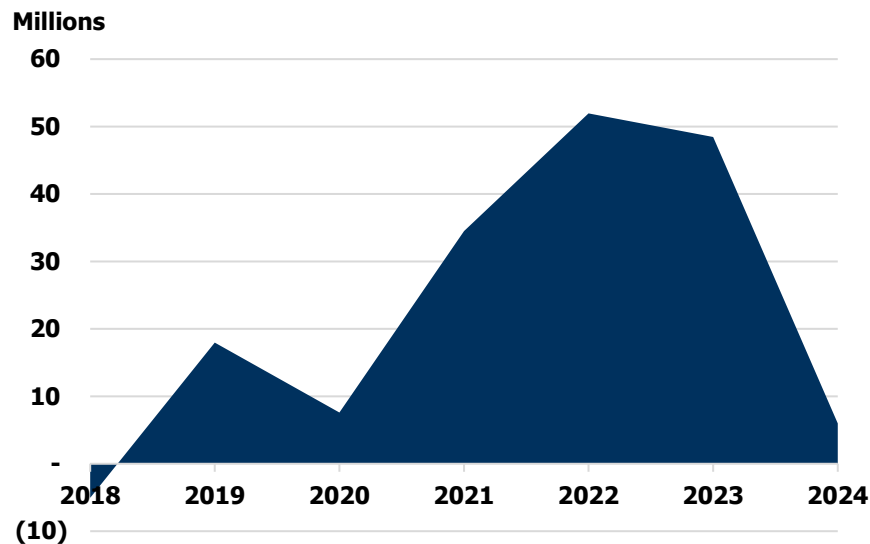
Local Education Agencies Do Not Separately Account for Education Service Providers’ State Revenues

It is concerning that LEAs do not separately account for ESP amounts received from state revenue. Since exact expenditure amounts for OpenEd revenues retained by the district could not be determined, Figure 4.4 shows overall expenditure changes for all funds. Despite a large decrease in expenditures in fiscal year 2024 due to the end of the OpenEd contract, overall expenditures still increased by \$6 million. The largest increase was in construction services, which rose by \$10.1 million. Notable decreases in fiscal year 2024 expenditures included technical services, technology equipment, and textbooks after TCSD ended the OpenEd contract (see Appendix D for all expenditure increases and decreases from fiscal years 2017 through 2024).

Largest TCSD Expenditure Decreases in FY2024	
Contracted Teacher Salaries	-\$23,105,134
Technical Services	-\$1,858,283
Technology Equipment	-\$1,438,873
Textbooks	-\$1,163,002



Figure 4.4 TCSD Estimated Overall Expenditure From Prior Year—All Funds. The decrease in overall expenditures from 2023 to 2024 demonstrates the impact and dependence TCSD had on the OpenEd revenue.



Source: TCSD financial data for fiscal years 2019 through 2023.

A 2021 USBE internal audit anticipated funding issues because ESP contracts affect LEAs' additional enrollment-based funding. It is important for LEAs to account for all ESP-contracted funding to avoid the risk of similar TCSD funding problems occurring. This accounting helps ensure that funds from ESP enrollment are not committed to ongoing expenditures. TCSD has expressed its intent to use these funds only for one-time expenditures. Following this practice can prevent budget shortfalls when a contract ends, as happened with TCSD. It also helps LEA staff better inform their school boards about the potential impact of starting, terminating, or not renewing an ESP contract. We reiterate that LEAs should track ESP funds, as recommended in *A Performance Audit the of OpenEd Program*. Furthermore, we also recommend that TCSD ensure proper, separate accounting of all funds received from all contracts the district enters in to.

RECOMMENDATION 4.1

Tooele County School District should separately account for funding received from specific contracts based on student enrollment and ensure funds are not utilized or encumbered for expenses that span longer than the length of the contract, including termination clauses.



Complete List of Audit Recommendations





Complete List of Audit Recommendations

This report made the following seventeen recommendations. The numbering convention assigned to each recommendation consists of its chapter followed by a period and recommendation number within that chapter.

Recommendation 1.1

We recommend that Tooele County School District should prioritize student achievement by establishing an assistant superintendent devoted to academics who will have the direct authority to centralize the approach to improving student outcomes in the district.

Recommendation 1.2

We recommend that the Tooele County School District Board should consider way to improve student achievement, including adjusting policy to allow for an additional assistant superintendent.

Recommendation 1.3

We recommend that Tooele County School District's assistant superintendent devoted to academics, as recommended in Recommendation 1.1 of this report, should establish Excellence Plans for each grade and subject content area that establishes curriculum standards and performance goals to improve student outcomes across the district and effectively monitor those goals.

Recommendation 1.4

We recommend that the Tooele County School District Board should develop a plan for tracking and monitoring performance goals established by the district.

Recommendation 2.1

We recommend that the Tooele County School District Board should prioritize student achievement in its current policies on board power and duties, as well as mission statement and district goals.

Recommendation 2.2

We recommend that the Tooele County School District Board should maintain a standing agenda item on all school board meetings that addresses the district's progress on student achievement.

Recommendation 2.3

We recommend that Tooele County School District should align its policies and goals to unify its governance message by creating a job description for the director of policy that includes clear authority for ensuring policies are unified and consistently updated and created.

Recommendation 2.4

We recommend that the human resources department should implement systems for ensuring consistency across the district with human resources policies and procedures, including proper documentation acquisition and maintenance being met.



Recommendation 2.5

We recommend that the human resources department should develop an accountability report to ensure administrators adhere to the district hiring policies, specifically related to verifying documentation of eligibility for hired individuals.

Recommendation 2.6

We recommend that the Tooele County School District Board and its superintendent should develop an implementation plan and system of accountability for all departments to reverse the culture of policy noncompliance.

Recommendation 3.1

We recommend that Tooele County School District should align the leadership academy training to school governance best practices.

Recommendation 3.2

We recommend that Tooele County School District should ensure that area directors are better involved in the leadership academy training.

Recommendation 3.3

We recommend that Tooele County School District should assess the area director role to create strategic guiding documents to focus and evaluate their work on principal's growth as instructional leaders.

Recommendation 3.4

We recommend that after Tooele County School District creates guiding documents, the superintendent should ensure through regular performance evaluations that area directors prioritize growing principals into exceptional instructional leaders.

Recommendation 3.5

We recommend that Tooele County School District should coordinate the work of the Departments of Teaching and Learning, Special Education, and Student Services through the leadership of an assistant superintendent devoted to academics, who can ensure that each department's Annual High Leverage Practices are explicitly tied to the Strategic Model components and elements to improve classroom instruction and student outcomes.

Recommendation 3.6

We recommend that the Tooele County School District Departments of Special Education, and Student Services should adopt the same implementation strategy for their Annual High Leverage Practices as the Department of Teaching and Learning.



Recommendation 4.1

We recommend that Tooele County School District should separately account for funding received from specific contracts based on student enrollment and ensure funds are not utilized or encumbered for expenses that span longer than the length of the contract, including termination clauses.





Appendices





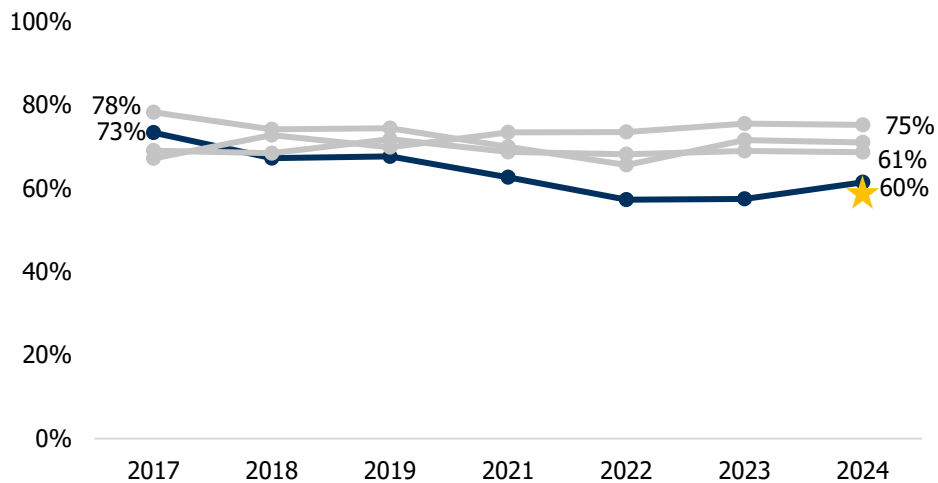
A. TCSD Student Achievement in Depth



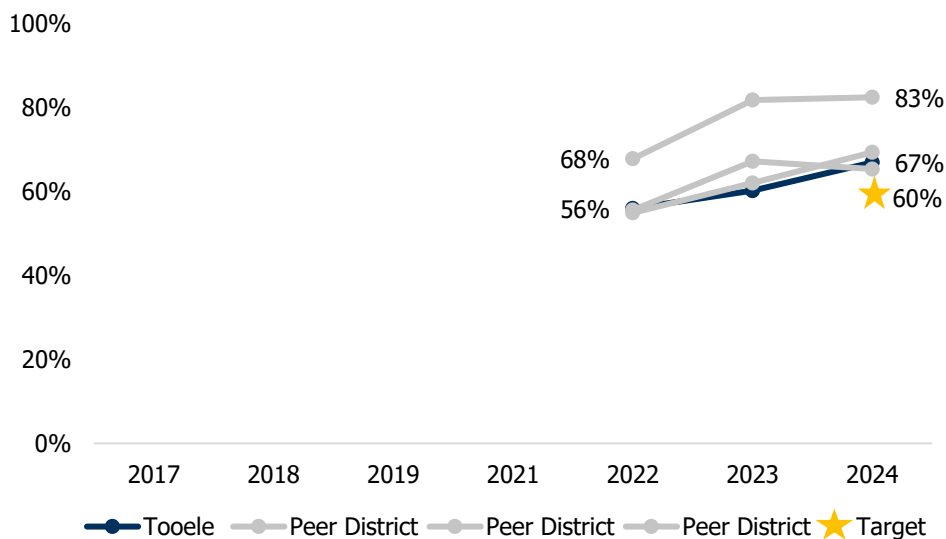


Figure A.1 TCSD Has Performed Below Most Peer Districts for Acadience Literacy and Numeracy. This figure shows average percent “typical or better” for TCSD and peer districts. The gold star shows the state target. TCSD has performed below most of its peer districts in both tests.

Literacy



Numeracy

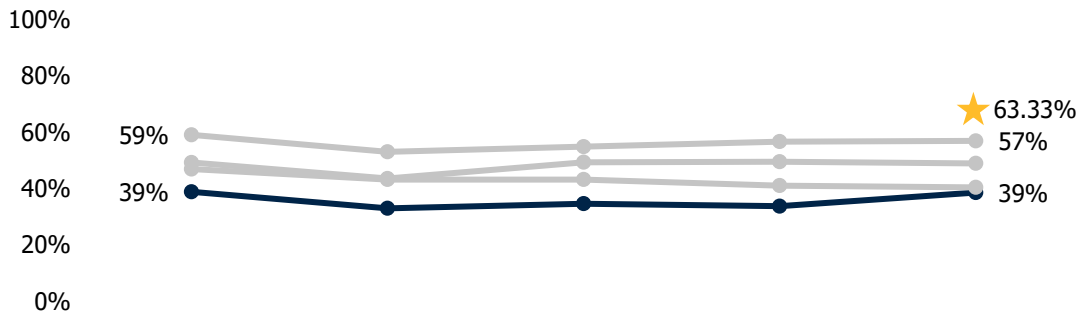


Source: USBE Acadience data.

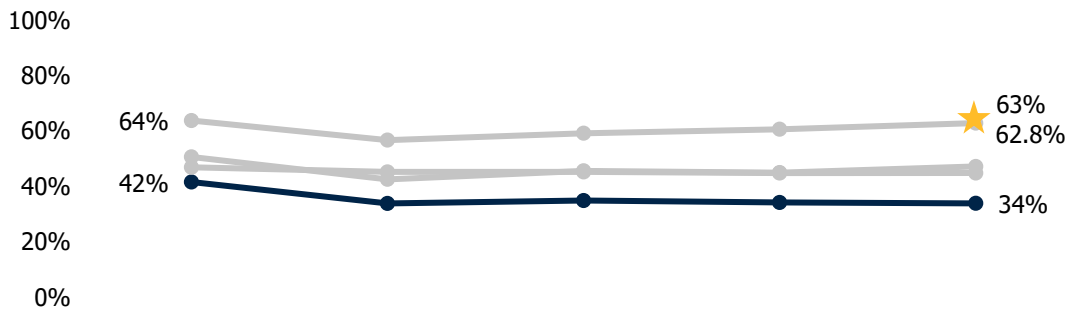


Figure A.2 TCSD Has Performed Below State Targets and Peer Districts in Readiness Improvement Success Empowerment (RISE) Testing since 2017. This figure shows each districts average percent proficient for English Language Arts (ELA), Math, and Science RISE Testing. The gold star represents the state target for the 2023-2024 school year. TCSD has performed below peer districts and the state target during this time period.

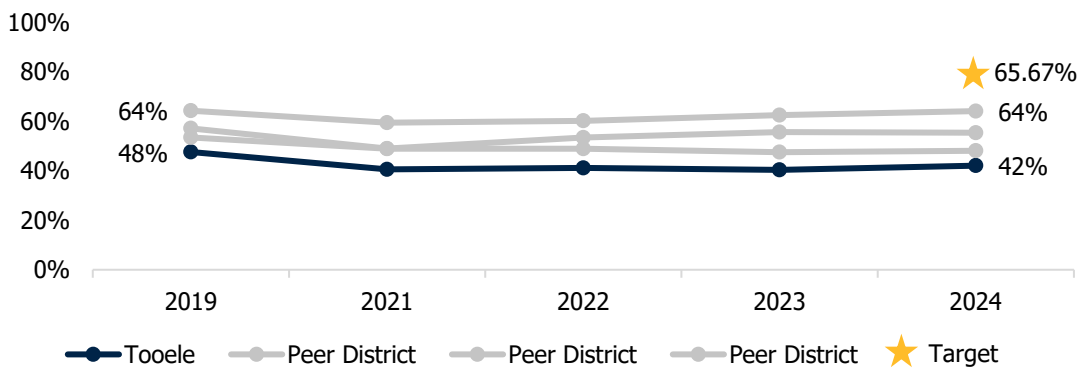
ELA



Math



Science

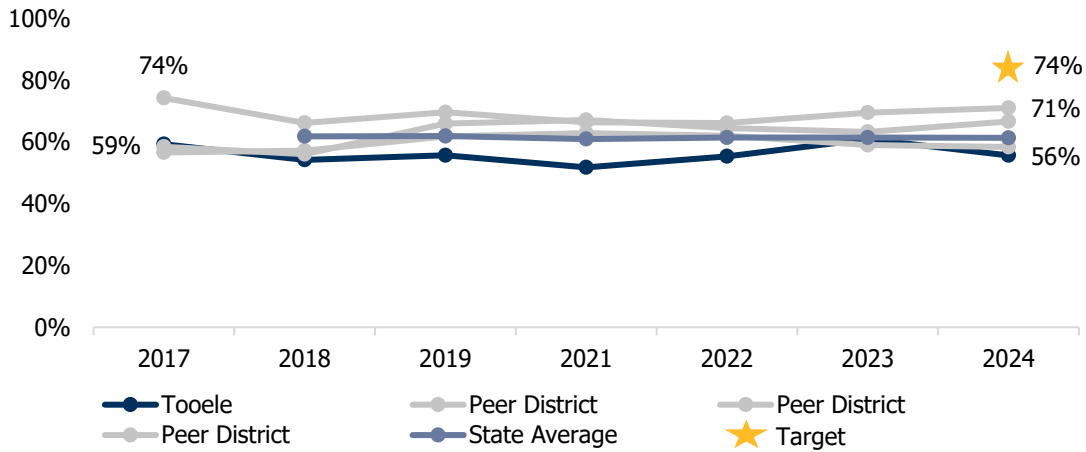


Source: USBE RISE data.



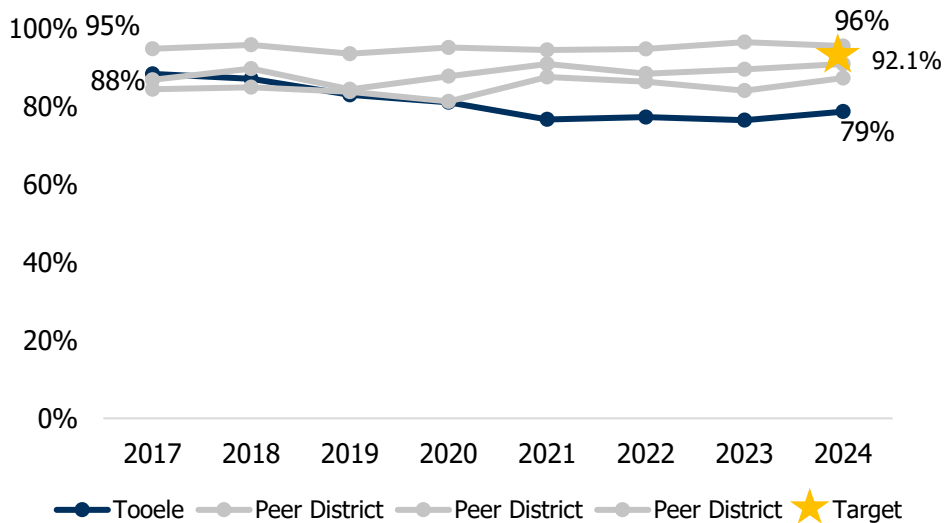
Figure A.3 TCSD Has Typically Performed Below Peer Districts on American College Testing (ACT). TCSD performed better than one peer district in 2017 and 2023, but in all other years TCSD performed below all peer districts. Additionally, TCSD has performed below the state averages for the ACT. The gold star represents the state target for the 2023-2024 school year and TCSD performed below that target.

18 or Above on ACT



Source: USBE ACT data.

Figure A.4 TCSD Graduation Rates Have Declined Over Time.* TCSD performed better than two peer districts in 2017, but its graduation rates have declined over time. Starting in 2021, TCSD always performed worse than peer districts. The gold star represents the state target for the 2023-2024 school year and TCSD performed below that target.



Source: USBE Graduation data.

*Graduation rates from 2018-2023 include OpenEd (formally My Tech High) students.





B. TCSD's Strategic Model and Plan








Tooele County School District STRATEGIC MODEL



2024/25 STRATEGIC PLAN



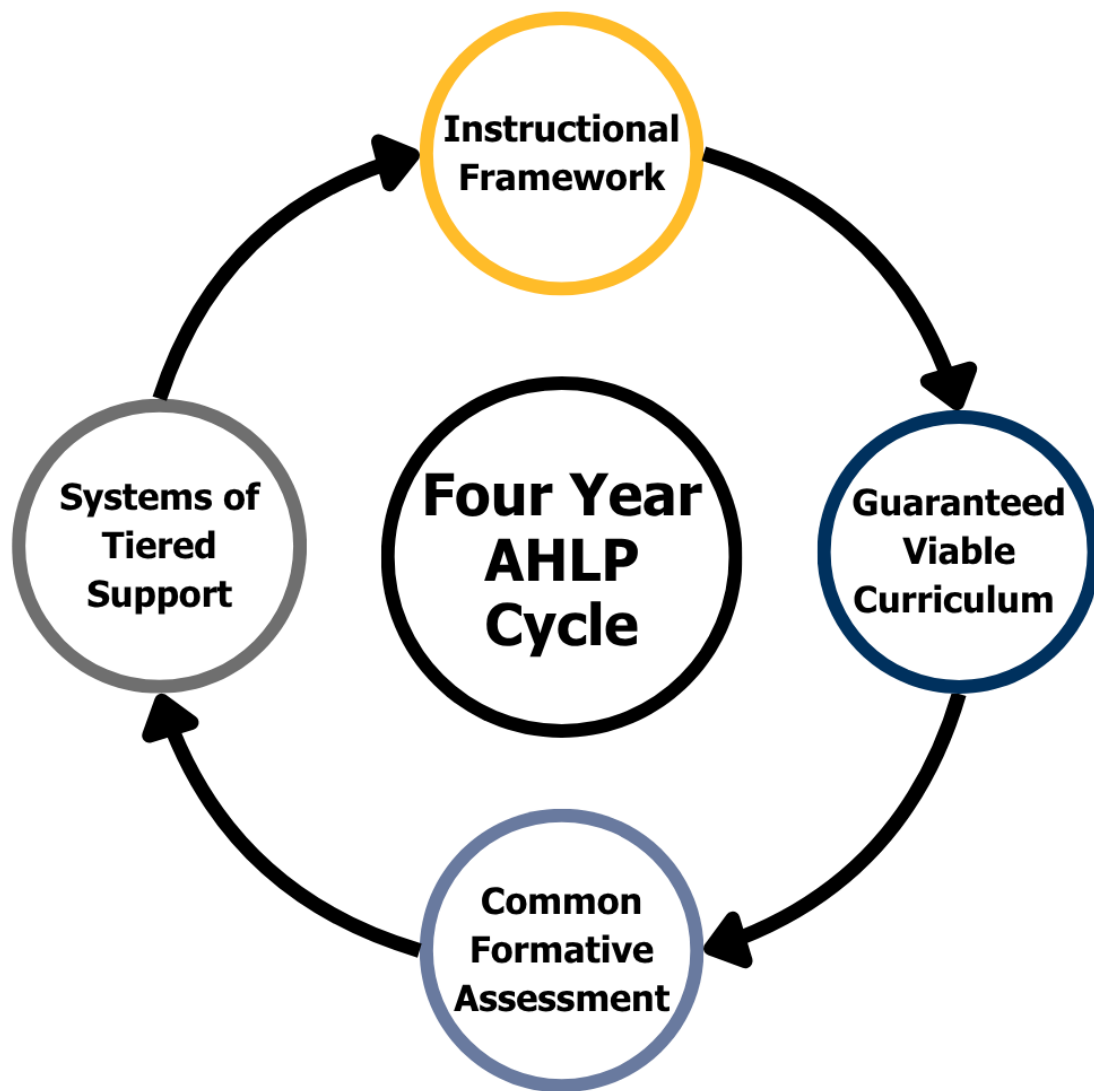
GOALS		IMPACT		ACTIONS	
	Tooele County School District, through networking and technology, will implement an improved process for having and utilizing an "employee handbook".	The ability to have a pertinent and accurate employee handbook will enhance efficiency, increase satisfaction, and improve informed decision-making for a more productive and engaged workforce.		The Teaching & Learning team will provide professional learning to principals on the TCSD CFA/common formative assessments philosophy, development process, and implementation process.	<ul style="list-style-type: none">• Work with IT and Communications to develop the platform• Establish an actionable timeline for the year to accomplish tasks necessary to implement this in the 24/25 school year• Utilize input from various stakeholders to ensure final product satisfaction
	The Communications team will establish a comprehensive monthly update encompassing significant events, policy and procedural updates, and other essential information for staff reference.	This high-level, consolidated update will serve as a centralized resource for important information, streamlining internal communication across the District with essential messages for staff.		The Tooele County School District will facilitate training for staff on the Emergent 3 platform and incorporate the platform into our Emergency Response drills for the year.	<ul style="list-style-type: none">• Completion of principal leadership lessons• Pre- and post-survey of principal perceptions of knowledge of CFA Cycle concepts
	Tooele County School District will improve system-to-system communication between various department software programs.	Improved system-to-system communication between department software programs will enhance efficiency, accuracy, and reliability of records, standardize structures, and reduce data duplication.			<ul style="list-style-type: none">• SES will share key updates with Communications• The compiled information will be posted following the monthly leadership meeting on the Staff Login portal under Communications• An all-staff email notice will be sent once posted• Archives of previous updates will be maintained in the same location
					<ul style="list-style-type: none">• Ensure all staff have access either through the mobile app or desktop software of the E3 emergency response system• Provide staff and administrators training on the use of Emergent 3 and how it functions• Conduct monthly drills using the Emergent 3 platform across the district• Continually evaluate the use and effectiveness of the software platform and make adjustments as necessary
					<ul style="list-style-type: none">• Create a direct connection between Active Directory, School ERP Pro, and Ed-Fi• Implement single sign-on with appropriate systems• Improve information system and data security





C. Teaching and Learning Annual High Leverage Practices









D. Forensic Accounting Consultant Report





Forensic Audit Report of Tooele County School District's Contract with OpenEd

Prepared for
The Office of the Legislative Auditor General

Prepared by
Zackery King CPA, CFE

March 8, 2025



Executive Summary

In accordance with the contract to provide a forensic accounting review of Tooele County School District's (TCSD) financial statements and revenues and expenditures from fiscal years 2017-2024, herein provided is an executive summary and report of the results of the forensic audit. In consultation with OLAG during the engagement, it was determined that this report would focus on the revenues and expenditures associated with OpenEd (formerly My Tech) at TCSD, through fiscal years 2017-2024. Namely, estimating the amount of revenue received by TCSD, from its OpenEd contract. As well as the amount of money TCSD passed through to OpenEd and the net revenue it kept within its budget, after the OpenEd pass-through. Also, if possible, determine how TCSD spent the net OpenEd revenue in its own budget; and if this is not possible, to carry out an analysis of what expenditures decreased after TCSD ended its OpenEd contract.

Methodology

OLAG provided a dataset of audited general ledger transactions for TCSD for fiscal years 2017-2024. This data is the primary input used to analyze TCSD financial statements and revenues and expenditures. Extensive data normalization and cleaning was required, due to the dataset's lack of a primary field to connect the eight years of data and inadequate data fields to interpret it. Thus, extra datasets were required in order to bring the general ledger data into an analyzable dataset. Additionally, not all expenditures were provided for the Student Activities Fund, Fund 21. Only adjustments to the fund were included that showed the final total. As a result, detailed analysis of this fund was not possible.

In addition to this general ledger data, audited financial statements for each year were reviewed and used as criteria to ensure the dataset provided is reliable for purposes of this forensic audit. Also, budgets from the Office of the State Auditor were reviewed, as well as budget and financial reports from the Utah State Board of Education (USBE), and performance audits of OpenEd from OLAG. Of note, the audited financial statements for TCSD were the only criteria that contained data for all fiscal years included in this audit, and to be consistent in analysis and estimates, these reports were relied on extensively to obtain key variables such as weighted pupil units (WPU), enrollment totals, and dollar value of the WPU.

Key Findings

1. ***With the current dataset, it is not possible to match revenues to the OpenEd program for fiscal years 2017-2024.***
 - a. Funding is appropriated to USBE based on TCSD WPUs across multiple programs, and the dollar value of the WPU that is set by the Legislature each general session. The processes of determining WPU totals, dollar values for the WPU, the Legislature's appropriation of funds to USBE, and USBEs distribution of the funds to TCSD are external to the procedures of this forensic audit. Understanding these processes would be necessary to testing and attempting to match revenues to OpenEd at TCSD.
 - b. With the conditions described in 1., this report estimates revenue TCSD received from OpenEd student enrollment. OpenEd revenue is estimated using student enrollment data for TCSD as a whole, in conjunction with OpenEd enrollment, WPU totals, and the dollar value of the WPU as reported by TCSD in its audited financial statements. These estimates are charted and shown in the body of the report. They are also compared to TCSD's internal forecasting for OpenEd revenue.



2. ***With the analysis of TCSD's audited financial data, coupled with reviewing audited financial statements and final budgets submitted by TCSD to the Office of the State Auditor, it is likely that the fiscal impact to TCSD of ending the OpenEd contract, at fiscal year-end 2023, reached losses between \$30-\$50 million.***
 - a. According to accounting transactions in its audited financial data, the face amount of bonds TCSD issued in fiscal years 2023 and 2024 was about \$38 and \$79 million, respectively. Based on a review of a TCSD business administrator report to the TCSD board, it appears that this bonding was carried out to cover planned capital expenditures that OpenEd funding would have been used for.
3. ***With the current dataset, only direct expenditures to OpenEd are observable within it, and it is not possible to determine TCSD expenditures of the OpenEd revenues it retained for its own budget.***
 - a. When controlling for OpenEd in TCSD expenditures, there is no change to expenditures, other than removing direct expenditures to OpenEd.
 - i. This condition indicates that TCSD does not separate OpenEd revenue from the rest of its budget, and it does not have any accounting codes to indicate the use of OpenEd revenue.
 - b. The amount of money passed through to OpenEd is charted in the body of the report and ranges from about \$5 - \$25 million from FY2018-2023.
 - c. With the condition in, a., expenditures were analyzed by fiscal year to determine the change in expenditures from year to year. At the end of the report, data tables showing the change in expenditures from 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023, and 2023-2024 are included. These changes are shown in detail by expenditure Object, Location, Function, and Program. These tables do not indicate TCSD spending of OpenEd revenue, but how expenditures changed during the years TCSD maintained the OpenEd contract.
 - i. Capital expenditures increased as OpenEd enrollment increased
 1. From \$561,606 in FY 2017, to \$65 million in FY2023
 2. These are the second-most expenditures, after spending on teachers
 - ii. In addition to the \$23 million decrease of direct expenditures to OpenEd, other notable FY2024 decreases in spending after the OpenEd contract was ended, include:
 1. Technical services, decreased by \$1.9 million
 2. Technology equipment, decreased by \$1.4 million
 3. Textbooks, decreased by \$1.2 million
 4. Furniture, decreased by \$610,584
 5. Extra Pay Certificated, decreased by \$529,370
4. ***Data is inconsistent between the various reports utilized in this audit; the result is low confidence in the available data.***
 - a. Student enrollment data is a key variable in the funding formula for a school district, it is important to ensure the student enrollment totals provided by OpenEd are reliable.



Recommendations

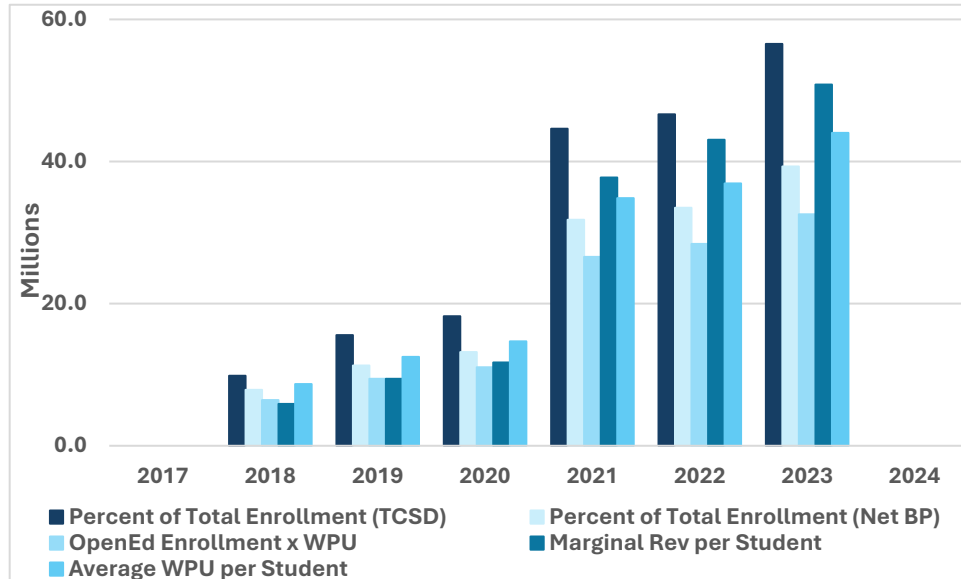
1. ***Require school districts with an OpenEd contract to provide detailed supplementary information in their annual audit reports, of OpenEd: revenues, expenditures, student enrollment. Require details on the use of the Net OpenEd Revenue they spent in their operations.***
 - a. Also consider requiring a SOC1 Type 2 report for OpenEd to ensure controls over reporting of student enrollment are effective.
2. ***Consider creating a restricted account in the USBE budget that OpenEd distributions will be appropriated to by the Legislature, and from which USBE will distribute to school districts.***
 - a. School districts could then more easily code the revenue in their state sources of funding at the object level as OpenEd revenue,
 - b. this could also facilitate school districts creating accounting codes that tie expenditures to this revenue source as a separate fund or restricted account of their General Fund.



OPENED REVENUE ESTIMATES.

Audited general ledger data from Tooele County School District (TCSD or the District) shows six years of direct funding impact from OpenEd student enrollment – fiscal years (FY) 2018 through 2023. Tying specific state funding amounts to ensuing expenditures by TCSD is not possible with the current data set provided and with current practices in accounting for state funding resources. Therefore, multiple methods are used to produce a range of estimated state funds TCSD received due to its 2017 OpenEd contract.

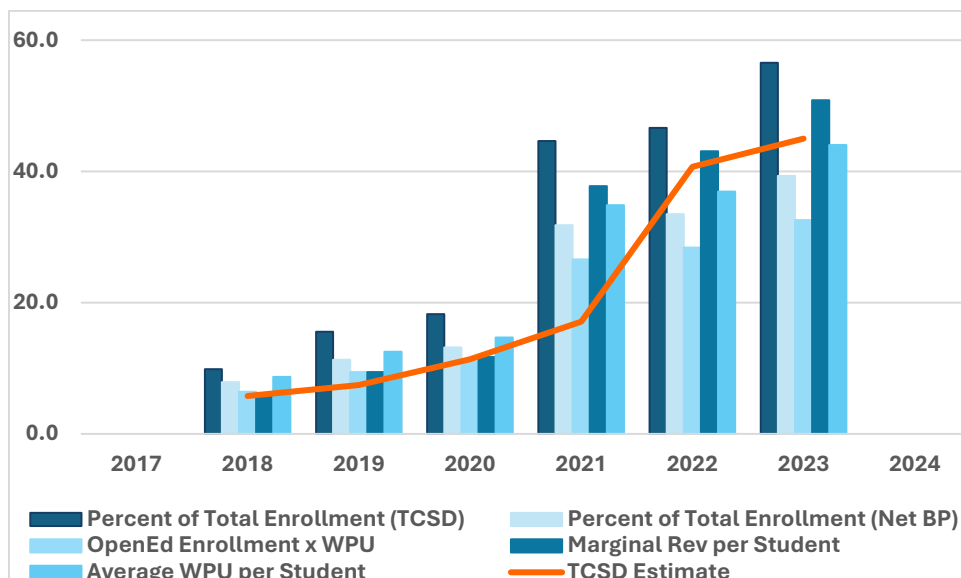
TCSD'S RANGE OF ESTIMATED REVENUE FROM OPENED STUDENT ENROLLMENT



**Multiple methods are used to estimate revenue in the chart; each method is represented by a different bar.*

As illustrated, estimated OpenEd revenue could be as low as about \$6.4 million in the initial year of the contract, to perhaps \$56.5 million in FY2023. FY2023 is the final year of OpenEd student enrollment at TCSD, and is the year that both OpenEd student enrollment and the value of the weighted pupil unit reached their peaks.

RANGE OF ESTIMATED VERSUS TCSD FORECASTED OPENED REVENUE



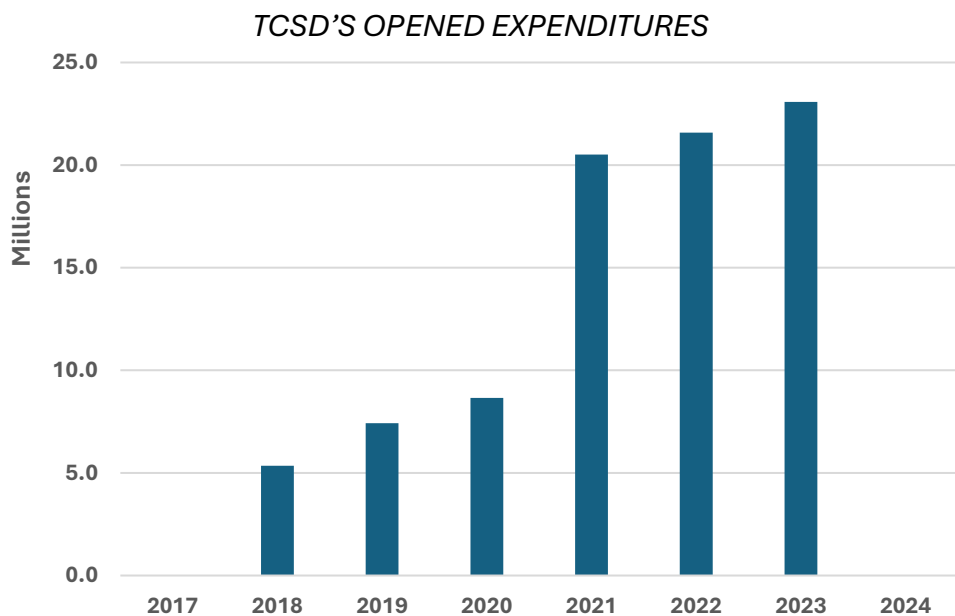


The chart above compares estimated TCSD revenue from OpenEd student enrollment, to TCSD’s internal forecasting. TCSD performed an internal cost analysis of OpenEd for FY2018-2022. These cost analyses included estimating how much revenue the OpenEd program brought into the District. The orange line in the chart graphs these internal revenue estimates. Since no cost analysis was available for FY2023, the estimate is taken from a presentation given by the TCSD Business Manager to the TCSD Board.

TCSD uses a different approach for estimating revenue than that used by the CPA, and except for FY2021, its forecasts fall within the estimated range for each year in the chart.

TCSD EXPENDITURES AND NET OPENED REVENUE

As per the contract between OpenEd and TCSD, payments would be made each month on a per-OpenEd student basis. Using TCSD expenditure data it is possible to show the annual dollars the District passed through to OpenEd for the duration of the contract.

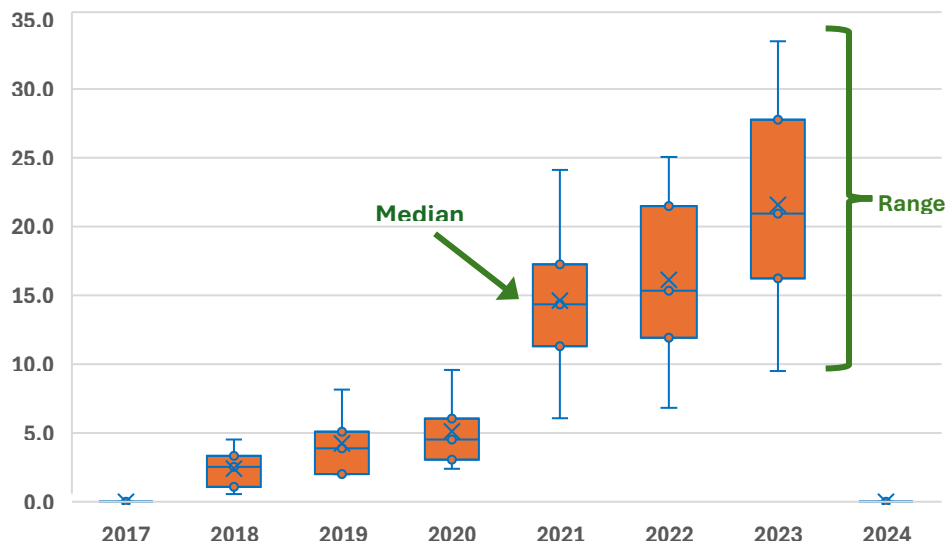


Audited expenditure data shows that TCSD’s remitted payments to OpenEd ranged from \$5.3 million in 2018, to \$23.1 million in 2023. These expenditures were coded as professional education services through Blue Peak High School in FY2018-2021 and then as contracted teacher salaries through the Digital Education Center in FY2022-2023. An audit of OpenEd spending would be necessary to learn how these funds were ultimately spent.



Utilizing estimated revenue from OpenEd student enrollment and TCSD audited expenditures, it is possible to estimate how much TCSD retained in its budget from state funding sources, after paying OpenEd its contracted dollars per student – this is referred to as Net OpenEd Revenue.

TCSD'S ESTIMATED NET OPENED REVENUE



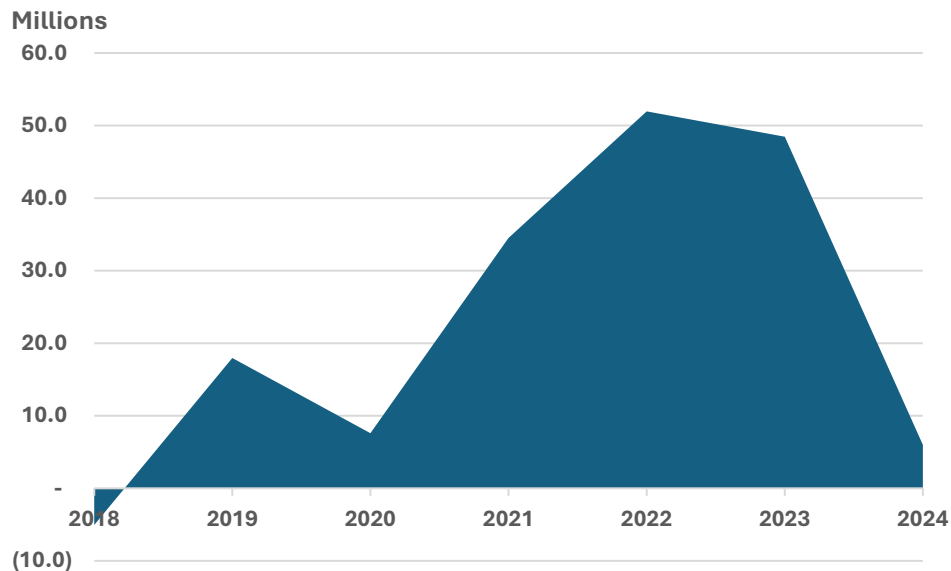
The chart above provides a range for estimated Net OpenEd revenue, retained by TCSD for each fiscal year it maintained OpenEd student enrollment. In FY2021, OpenEd student enrollment increased by 136 percent from FY2020. This drove the 21 percent increase in WPU for TCSD in FY2021, as OpenEd student enrollment increased by 4,262 students. Significantly, the rest of TCSD schools saw a combined decrease in student enrollment in FY2021. Another impact on the Net OpenEd Revenue is the increase in the value of the WPU per student. The largest increases in dollar per WPU occurred in 2022-2024, which drives the increases in revenue estimates for those years.



ANNUAL CHANGE IN OVERALL TCSD EXPENDITURES

With OpenEd revenue added to its budget, how did TCSD expenditures change over time? The pass-through expenditures to OpenEd, shown earlier, are the only direct expenditures of OpenEd revenue that can be observed in the current data set. It is not possible to determine TCSD’s direct expenditure of its Net OpenEd revenue with the current data set. Furthermore, it appears that changes to the accounting system, chart of accounts, and perhaps fund accounting processes would need to be made in order to track expenditures of OpenEd revenue.

ESTIMATED OVERALL EXPENDITURE INCREASE(DECREASE) FROM PRIOR YEAR – ALL FUNDS



In FY2018, TCSD had an overall reduction in expenditures from FY2017 of about \$5.1 million. This was largely driven by a \$23.0 million reduction in expenditures on what TCSD codes as Buildings. In FY2018, TCSD passed through about \$5.6 million to OpenEd. Without the OpenEd contract, expenditures would have decreased by about \$10.6 million in FY2018, instead of the \$5.1 million already noted. See the FY2018 data table for further detail.

In FY2024, TCSD’s direct OpenEd expenditures decreased by about \$23.1 million. Despite this large downturn, the District still had an increase in its expenditures of about \$6.0 million. The expenditure object with the largest increase was Construction Services, with a \$10.1 million increase. In addition, the largest increases in expenditures came in the 450 Construction Services object code. The 131 Teachers object code also saw consistent increases each year. Both of these had substantial increases in FY2024, the year after the OpenEd contract ended. Other than the direct expenditures of \$23 million to OpenEd, technical services, technology equipment, textbooks, furniture, extra pay certified, heating and air conditioning, supplies (Gen), and vehicles are all notable expenditures that decreased in FY2024, after the OpenEd contract was ended by TCSD. See the FY2024 data table for further detail.



EXPENDITURE TABLES

The expenditure tables that follow do not show the amount expended, but the change in expenditures from year to year.

FY2024

FY2024 saw an overall increase in expenditures of \$5,989,060.

Expenditure Object			
Decreases	Diff. 2023 to 2024	Increases	Diff. 2023 to 2024
338 CONTRACTED TEACHER SALARIES	(23,105,134.23)	450 CONSTRUCTION SERVICES	10,114,751.47
340 TECHNICAL SERVICES	(1,858,282.61)	131 TEACHERS	5,976,827.72
659 TECHNOLOGY EQUIPMENT	(1,438,872.78)	732 SCHOOL BUSES	1,971,634.00
641 TEXTBOOKS	(1,163,001.75)	210 RETIREMENT	1,877,263.37
320 PROF ED SERVICES	(676,657.08)	240 GROUP INSURANCE	1,506,183.62
733 FURNITURE	(610,584.26)	322 CONTRACTED SUB TEACHING SERVICES	1,352,056.34
133 EXTRA PAY CERTIFICATED	(529,370.06)	830 INTEREST	1,298,220.73
724 HEATING & AIR CONDITIONING	(460,025.16)	734 TECHNOLOGY UPGRADE	1,201,717.90
610 SUPPLIES (GEN)	(434,874.50)	670 SOFTWARE	1,045,777.00
735 VEHICLES	(284,103.15)	115 SAL-DIRECTOR	934,674.38
330 PROF NON ED SERVICES	(281,696.74)	840 REDEMPTION / PRINC	874,640.84
326 EMPLOYEE TRAINING AND DEVELOPMENT	(204,517.88)	161 SAL TEACH AIDE	849,857.83
580 EMPLOYEE TRAVEL	(183,525.28)	121 PRINCIPALS	793,665.13
625 NATURAL GAS	(171,577.47)	220 SOCIAL SECURITY	679,599.60
191 FOOD SERV SALARIES	(165,307.90)	890 MISC.	650,677.58
680 MAINTENANCE SUPPLIES AND MATERIALS	(133,398.64)	721 ROOFING	529,945.89
644 LIBRARY BOOKS	(130,444.40)	739 INSTRUCTIONAL EQUIPMENT	474,039.74
113 SAL ASST. SUPER.	(114,215.39)	685 MATLS BLDG / GRDS	442,004.44
738 CUSTODIAL EQUIPMENT	(72,101.32)	630 FOOD	413,961.35
725 CARPET & FLOORING	(66,766.62)	143 HEALTH SERVICES PERSONNEL	356,898.03
193 EXTRA FOOD SERVICE	(60,307.95)	845 DEBT ISSUANCE COSTS	353,040.82
517 STUDENT TRAVEL OVERNIGHT	(51,763.71)	182 SAL TECHNOLOGY PERSONNEL	348,937.56
142 GUIDANCE	(48,511.04)	141 SOCIAL WORKER	321,696.22
132 SUB TEACHERS	(43,457.36)	711 ASPHALT RECONDITION	274,188.05
112 SAL - SUPERINTENDENT	(43,245.06)	144 PSYCHOLOGIST	266,478.33



FY2024 CONTINUED...

Location	
Increases/Decreases	Diff. 2023 to 2024
30 DISTRICT OFFICE	20,386,822.79
712 TOOELE HIGH	1,775,825.57
720 STANSBURY HIGH	1,706,360.19
708 GRANTSVILLE HIGH	1,586,971.73
134 OVERLAKE ELEMENTARY	1,069,070.41
138 SETTLEMENT CANYON ELEMENTARY	874,019.12
152 OLD MILL ELEMENTARY	789,549.85
144 TWENTY WELLS ELEMENTARY	750,631.77
120 STANSBURY PARK ELEMENTARY	710,708.32
150 STERLING ELEMENTARY	693,291.01
404 TOOELE JR. HIGH	577,581.66
308 GRANTSVILLE JR. HIGH	529,063.43
146 WILLOW ELEMENTARY	507,530.99
740 BLUE PEAK HIGH	497,073.35
408 CLARKE N JOHNSEN JR HIGH	491,258.22
128 MIDDLE CANYON ELEMENTARY	487,425.29
108 GRANTSVILLE ELEMENTARY	482,959.01
102 COPPER CANYON ELEMENTARY	447,317.18
132 NORTHLAKE ELEMENTARY	375,355.06
545 MAINTENANCE	330,857.73
124 ROSE SPRINGS ELEMENTARY	302,097.27
714 WENDOVER HIGH	266,270.73
60 Youth and Family Resource Center	263,982.09
542 CHILD NUTRITION	253,972.05
710 DESERET PEAK HIGH SCHOOL	250,000.00
140 ANNA SMITH ELEMENTARY	151,460.30
600 DUGWAY SCHOOL	148,321.96
136 VERNON ELEMENTARY	64,572.21
890 DISTRICT HOUSING	245.54
525 ELECTRONIC MAINTENANCE	-
704 DUGWAY HIGH	-
40 OPHIR	(4,293.94)
806 EARLY LEARNING CENTER	(26,236.61)
142 WEST ELEMENTARY	(55,267.11)
116 IBAPAH ELEMENTARY	(589,296.23)
555 TRANSPORTATION	(5,395,438.47)
735 DIGITAL EDUCATION CENTER	(24,711,002.54)

FY2024 CONTINUED...



Function			
Decreases	Diff. 2023 to 2024	Increases	Diff. 2023 to 2024
1000 INSTRUCTION	(15,904,427.75)	4500 BLDG ACQUIS - CONSTRUCT SRVS	6,077,301.88
2610 SUPPORT SRVS - OPERATIONS / MAINT	(2,345,856.18)	2580 ADMINISTRATIVE TECHNOLOGY SERVICES	4,682,160.54
4501 CONSTRUCT SRVS - FF&E ORDERING ONLY	(231,598.92)	2710 SUPPORT SRVS - STD TRANSPORT	2,621,208.56
3100 NON-INSTRUCTIONAL SRVS - FOOD SERV	(132,007.19)	5100 DEBT SERVICE	1,638,393.98
4900 OTHER FACILITIES ACQUISITION & CONSTR SERVICES	(93,121.79)	4600 BUILDING IMPROVEMENTS	1,308,944.64
2211 SUPPORT SRVS - INSTRUCT STF	(47,701.68)	2410 SUPPORT SRVS - SCHOOL ADMIN	1,299,079.78
2110 Attendance and Social Work Services	(8,609.00)	2210 SUPPORT SRVS - INSTRUCT STF	1,001,737.37
7104 TEF - BARRICK FOUNDATION	(4,800.00)	5500 CAPITAL LEASE PROCEEDS	884,508.41
7121 TEF - WF & ANNA SMITH TRUST	(4,750.00)	3390 OTHER COMMUNITY SERVICES	790,858.97
7115 TEF - PURPLE SCHOLARSHIPS	(3,000.00)	2311 SUPPORT SRVS - GEN ADMIN	682,749.75
7102 TEF - AMERICAN WARRIORS	(3,000.00)	2150 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	588,685.85
2191 Adapted PE Services	(1,696.02)	4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	580,551.06
2100 SUPPORT SERVICES - STUDENTS	(1,425.27)	2120 SUPPORT SRVS - STUDENTS	407,399.14
7301 TEF - CARGILL TROUT	(1,301.43)	2140 PSYCHOLOGIST	368,318.39
7123 TEF - PLAY WELL PLAY SAFE FOUNDATION	(1,000.00)	2160 OCCUPATIONAL THERAPY-RELATED SERVICES	365,219.31
7108 TEF - DETROIT DIESEL	(1,000.00)	2510 SUPPORT SRVS - BUSINESS OFFICE	263,605.07
7113 TEF - KIWANIS	(1,000.00)	2570 PERSONNEL SERVICES	184,227.78
7116 TEF - RICHARD K. WARNER	(1,000.00)	2220 SUPPORT SRVS - INSTRUCT STF MEDIA	168,878.29
7128 TEF - JAYDEN DAVIS MEMORIAL	(1,000.00)	2660 SECURITY SERVICES	143,495.01
7124 TEF - GHS Valedictorian/Salutatorian Scholarship	(750.00)	2170 Physical Therapy-Related Services	110,901.56

Program			
Decreases	Diff. 2023 to 2024	Increases	Diff. 2023 to 2024
51 ON-LINE SCHOOLS	(24,102,995.54)	522 Future Junior High	23,921,754.88
511 Bus Garage & Facilities Offices	(8,110,500.87)	50 REGULAR SCHOOL	8,412,961.38
5455 VOTED LOCAL LEVY	(5,094,061.38)	5876 EDUCATOR SALARY ADJUSTMENTS	5,306,989.72
521 NEW HIGH SCHOOL	(4,823,996.87)	5360 EDUCATIONAL TECHNOLOGY INIT	2,574,933.25
523 Future Elementary	(4,239,008.67)	5315 TRANSPORTATION - TO & FROM	2,571,545.08
5653 PUBLIC EDUCATION CAPITAL & TECHNOLOGY	(3,361,094.61)	1000 CAPITAL OUTLAY	2,300,877.08
5230 CLASS SIZE REDUCTION	(2,257,352.73)	5390 Fiscal Flexibility - S.B.178	1,415,734.17
5460 BOARD LOCAL LEVY	(1,236,236.85)	1012 BONDED DEBT SERVICE	1,274,933.49
1052 TEXTBOOK REPLACEMENT	(830,042.37)	7530 MEDICAID	921,765.23
530 BOND 2015 (SMALL PROJECTS)	(473,440.40)	1001 BOARD OF EDUCATION	846,925.53
7230 GEERS II CARES Program	(269,136.01)	5336 ENHANCEMENT FOR AT-RISK STUDNETS	741,633.36
5679 Student Health and Counseling Support Program	(255,813.29)	1020 MAINTENANCE OF FACILITIES	726,369.07
7215 ESSER II CARES Program	(242,556.49)	9999 TAX INCREMENT FINANCING	724,982.47
320 PROFESSIONAL LEARNING COMMUNITIES	(221,189.91)	7685 SAMSHA AWARE	612,835.06
1024 District Warehouse	(204,118.75)	8070 FOOD SERVICE	495,888.85
5420 SCHOOL TRUST LANDS	(200,267.88)	7523 SPED IDEA ARP	461,035.97
5805 READING ACHIEVEMENT	(179,978.63)	7524 HANDICAPPED	415,437.36
7801 TITLE I	(179,647.67)	6900 Transportation, Distribution & Logistics	394,625.22
5608 School Mental Health Screening	(136,855.53)	5221 AT RISK - YOUTH IN CUSTODY	391,563.85
5610 DRIVER EDUCATION - BEHIND WHL	(110,841.14)	5652 Students Exp Homelessness Teen Cntrs	353,749.89
893 OPHIR ROPES COURSE	(110,273.40)	6500 Business, Marketing, Hospitality & Tourism	331,222.73
1205 SPECIAL ED - ADD ON	(105,321.17)	5618 ELEMENTARY LANGUAGE ARTS	296,550.22
5778 TSSA - School Allocation	(93,357.36)	5914 School Safety	295,757.22
5640 EARLY INTERVENTIONS	(80,559.11)	2435 DRILL TEAM	287,429.95
5654 Period Products in Schools	(73,447.92)	2340 FOOTBALL	266,271.94



FY2023

FY2023 saw an overall increase in expenditures of \$48,450,453

Expenditure Object			
Decreases	Diff. 2022 to 2023	Increases	Diff. 2022 to 2023
710 LAND / SITE IMPROVEMENT	(2,475,746.00)	450 CONSTRUCTION SERVICES	30,463,603.75
659 TECHNOLOGY EQUIPMENT	(2,010,608.73)	131 TEACHERS	6,876,897.57
340 TECHNICAL SERVICES	(1,760,706.38)	210 RETIREMENT	2,399,306.99
732 SCHOOL BUSES	(902,525.00)	830 INTEREST	1,685,667.49
670 SOFTWARE	(642,404.93)	338 CONTRACTED TEACHER SALARIES	1,527,051.64
840 REDEMPTION / PRINC	(468,782.89)	240 GROUP INSURANCE	1,406,250.34
720 BUILDINGS	(290,438.34)	161 SAL TEACH AIDE	946,892.68
642 e Textbooks or Online Curriculum	(204,481.42)	890 MISC.	938,830.34
711 ASPHALT RECONDITION	(174,298.20)	220 SOCIAL SECURITY	903,568.62
193 EXTRA FOOD SERVICE	(139,344.51)	735 VEHICLES	860,105.05
520 INSURANCE (OTHER THAN EMPLOYEE BENEFITS)	(122,152.91)	121 PRINCIPALS	743,986.25
630 FOOD	(118,907.61)	322 CONTRACTED SUB TEACHING SERVICES	670,964.94
533 COMMUNICATION SERVICES	(82,901.62)	182 SAL TECHNOLOGY PERSONNEL	636,354.26
721 ROOFING	(66,090.21)	724 HEATING & AIR CONDITIONING	579,022.00
518 STUDENT FIELD TRIPS	(59,765.55)	115 SAL-DIRECTOR	497,626.98
185 SAL EXTRA CUSTODIAL	(56,668.04)	152 SECRETARIAL	430,675.22
330 PROF NON ED SERVICES	(48,705.89)	733 FURNITURE	421,602.55
231 SICK LEAVE PAYOUT	(48,526.42)	320 PROF ED SERVICES	411,128.76
737 INTERCOM / SOUND SYSTEM	(33,815.24)	517 STUDENT TRAVEL OVERNIGHT	341,636.06
736 COPY MACHINES	(32,818.75)	133 EXTRA PAY CERTIFICATED	315,226.17
631 USDA	(28,969.63)	142 GUIDANCE	315,175.45
173 MECHANICS	(26,486.74)	326 EMPLOYEE TRAINING AND DEVELOPMENT	314,721.18
719 SPORTS TURF MAINTENANCE	(25,254.35)	625 NATURAL GAS	290,319.59
713 CONCRETE REPLACE	(23,029.68)	641 TEXTBOOKS	246,108.05
112 SAL - SUPERINTENDENT	(19,005.14)	870 INDIRECT COSTS-UNRESTRICTED	244,385.86

FY2023 CONTINUED...



Location	
Increases/Decreases	Diff. 2022 to 2023
30 DISTRICT OFFICE	31,317,050.11
144 TWENTY WELLS ELEMENTARY	4,353,774.02
555 TRANSPORTATION	3,259,498.64
735 DIGITAL EDUCATION CENTER	1,799,417.23
712 TOOEE HIGH	1,575,578.66
708 GRANTSVILLE HIGH	1,309,958.43
720 STANSBURY HIGH	1,222,069.31
120 STANSBURY PARK ELEMENTARY	1,013,291.56
408 CLARKE N JOHNSEN JR HIGH	742,862.34
150 STERLING ELEMENTARY	678,789.55
138 SETTLEMENT CANYON ELEMENTARY	659,469.37
132 NORTHLAKE ELEMENTARY	643,289.80
404 TOOEE JR. HIGH	607,050.88
545 MAINTENANCE	594,508.81
124 ROSE SPRINGS ELEMENTARY	500,368.65
134 OVERLAKE ELEMENTARY	453,172.91
128 MIDDLE CANYON ELEMENTARY	361,657.44
308 GRANTSVILLE JR. HIGH	356,222.90
140 ANNA SMITH ELEMENTARY	286,346.87
102 COPPER CANYON ELEMENTARY	256,000.31
740 BLUE PEAK HIGH	243,644.81
60 Youth and Family Resource Center	226,188.94
714 WENDOVER HIGH	221,712.00
152 OLD MILL ELEMENTARY	165,225.69
600 DUGWAY SCHOOL	108,977.81
136 VERNON ELEMENTARY	40,392.31
142 WEST ELEMENTARY	24,914.58
542 CHILD NUTRITION	24,736.68
40 OPHIR	4,036.59
710 DESERET PEAK HIGH SCHOOL	-
525 ELECTRONIC MAINTENANCE	-
704 DUGWAY HIGH	-
890 DISTRICT HOUSING	(714.46)
806 EARLY LEARNING CENTER	(15,231.03)
108 GRANTSVILLE ELEMENTARY	(543,024.86)
146 WILLOW ELEMENTARY	(1,036,171.58)
116 IBAPAH ELEMENTARY	(3,004,612.55)



FY2023 CONTINUED...

Function			
Decreases	Diff. 2022 to 2023	Increases	Diff. 2022 to 2023
4600 BUILDING IMPROVEMENTS	(2,190,281.75)	4500 BLDG ACQUIS - CONSTRUCT SRVS	26,721,134.91
2120 SUPPORT SRVS - STUDENTS	(246,372.30)	1000 INSTRUCTION	12,472,707.53
2311 SUPPORT SRVS - GEN ADMIN	(46,541.20)	2610 SUPPORT SRVS - OPERATIONS / MAINT	3,072,734.88
2170 Physical Therapy-Related Services	(30,188.89)	2210 SUPPORT SRVS - INSTRUCT STF	2,046,967.10
1001 SCHOOL STUDENT REVENUES	(27,431.67)	2410 SUPPORT SRVS - SCHOOL ADMIN	1,323,180.30
7109 TEF - FFA	(5,000.00)	5100 DEBT SERVICE	1,204,742.72
7309 TEF - CARGILL OCEC WEATHER RESEARCH STATION	(4,586.16)	3390 OTHER COMMUNITY SERVICES	1,113,072.70
3310 NON-INSTRUCTIONAL SRVS - REC	(3,075.93)	2140 PSYCHOLOGIST	430,238.53
7306 TEF - CARGILL CHICKS	(2,887.68)	4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	373,243.58
7105 TEF - BIRCH FAMILY	(1,500.00)	2710 SUPPORT SRVS - STD TRANSPORT	336,044.99
7107 TEF - DISABLED AMER VET #20	(1,400.00)	2312 SUPPORT SRVS - ASSISTANT SUPER	203,389.89
7504 TEF - HUNTER SCHOLARSHIP	(1,000.00)	2131 SUPPORT SRVS - STDS SCHL NURSE	192,561.53
7118 TEF - TOOELE CITY MAYOR	(1,000.00)	4501 CONSTRUCT SRVS - FF&E ORDERING ONLY	191,767.83
7301 TEF - CARGILL TROUT	(933.27)	2510 SUPPORT SRVS - BUSINESS OFFICE	180,939.57
7106 TEF - DALTON DONATE 4 LIFE	(500.00)	2560 PUBLIC INFORMATION SERVICES	152,838.84
7111 TEF - JORDAN M. BYRD	(500.00)	2660 SECURITY SERVICES	147,575.34
2130 Health Services	(256.75)	2214 SUPPORT SRVS - INSTRUCT STF	144,366.76
7102 TEF - AMERICAN WARRIORS	-	2150 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	135,339.05
2230 INSTRUCTION RELATED TECHNOLOGY	-	4900 OTHER FACILITIES ACQUISITION & CONSTR SERVICES	93,121.79

Program			
Decreases	Diff. 2022 to 2023	Increases	Diff. 2022 to 2023
523 Future Elementary	(11,353,925.42)	521 NEW HIGH SCHOOL	37,654,409.80
1000 CAPITAL OUTLAY	(2,789,026.63)	522 Future Junior High	4,190,481.39
530 BOND 2015 (SMALL PROJECTS)	(2,734,757.00)	5653 PUBLIC EDUCATION CAPITAL & TECHNOLOGY	3,361,094.61
7215 ESSER II CARES Program	(1,424,036.15)	50 REGULAR SCHOOL	2,904,325.81
511 Bus Garage & Facilities Offices	(1,340,682.41)	5455 VOTED LOCAL LEVY	2,464,611.00
1040 STUDENT SERVICES	(367,211.16)	5315 TRANSPORTATION - TO & FROM	2,238,411.13
5360 EDUCATIONAL TECHNOLOGY INIT	(345,306.36)	51 ON-LINE SCHOOLS	1,670,737.90
7225 ESSER III ARP Program	(259,646.33)	5651 EDUCATOR PROFESSIONAL TIME	1,611,677.81
1013 MBA DEBT SERVICE	(231,185.81)	1205 SPECIAL ED - ADD ON	1,313,785.38
5778 TSSA - School Allocation	(210,742.02)	1012 BONDED DEBT SERVICE	1,157,296.18
5420 SCHOOL TRUST LANDS	(209,355.58)	9999 TAX INCREMENT FINANCING	991,531.00
5655 DIGITAL TEACHING & LEARNING	(141,649.02)	5678 Teacher and Student Success Program	974,443.62
5608 School Mental Health Screening	(134,143.66)	5230 CLASS SIZE REDUCTION	681,565.22
5805 READING ACHIEVEMENT	(105,946.94)	5460 BOARD LOCAL LEVY	616,152.74
8080 ELEVATED EATS	(84,606.47)	1020 MAINTENANCE OF FACILITIES	603,695.71
1210 SPECIAL ED SELF-CONTAINED	(68,409.84)	5635 CRITICAL LANGUAGES	431,286.08
5601 STEM GRANT-NEW TEACHER PD	(65,000.00)	8070 FOOD SERVICE	386,615.01
5668 Effective Teachers in High Poverty Schools	(52,748.50)	5336 ENHANCEMENT FOR AT-RISK STUDNETS	384,714.57
5910 STEM ACTION CENTER GRANT	(51,724.00)	1052 TEXTBOOK REPLACEMENT	358,384.34
5687 School Turnaround Program	(49,714.92)	7350 HQSR - HIGH-QUALITY SCHOOL READINESS	342,235.59
7323 UTAH RUSSIAN STARTALK	(32,216.98)	590 TEACHING AND LEARNING	288,210.12
7525 Results Driven Accountability (RDA)	(18,867.10)	6300 Health Sci, Human Services & Public Safety	274,266.62
5603 STEM GRANT-MATH PD	(14,933.00)	1024 District Warehouse	272,608.93
8081 School Nutrition Association	(14,418.11)	5679 Student Health and Counseling Support Program	270,044.15
6001 CTSO Special Project Grant	(13,751.00)	7230 GEERS II CARES Program	263,220.99

FY2022



FY2022 saw an overall increase in expenditures of \$51,953,002

Expenditure Object			
Decreases	Diff. 2021 to 2022	Increases	Diff. 2021 to 2022
680 MAINTENANCE SUPPLIES AND MATERIALS	(1,200,336.25)	450 CONSTRUCTION SERVICES	28,510,194.61
734 TECHNOLOGY UPGRADE	(968,089.51)	340 TECHNICAL SERVICES	4,795,527.91
732 SCHOOL BUSES	(402,692.00)	131 TEACHERS	4,181,617.74
738 CUSTODIAL EQUIPMENT	(193,934.30)	210 RETIREMENT	1,542,631.64
533 COMMUNICATION SERVICES	(149,726.39)	338 CONTRACTED TEACHER SALARIES	1,067,235.39
343 A&E REIMBURSABLE	(140,488.29)	710 LAND / SITE IMPROVEMENT	982,963.03
644 LIBRARY BOOKS	(98,067.36)	830 INTEREST	930,978.33
626 ELECTRICITY	(92,482.12)	610 SUPPLIES (GEN)	895,579.81
430 REPAIRS & MAINTENANCE SERVICES	(92,449.96)	641 TEXTBOOKS	890,311.95
232 EARLY RETIREMENT	(82,500.00)	133 EXTRA PAY CERTIFICATED	764,153.34
722 PORTABLES	(77,062.61)	220 SOCIAL SECURITY	637,240.75
609 In-Kind Supplies Consumed	(50,069.35)	322 CONTRACTED SUB TEACHING SERVICES	548,906.08
231 SICK LEAVE PAYOUT	(50,017.40)	161 SAL TEACH AIDE	534,182.19
242 RETIREES PRESCRIPTION PLAN	(34,963.79)	320 PROF ED SERVICES	491,966.80
845 DEBT ISSUANCE COSTS	(33,504.70)	580 EMPLOYEE TRAVEL	433,834.87
717 SECURITY CAMERA SYSTEM	(29,834.17)	191 FOOD SERV SALARIES	355,488.32
718 CONTINGENCY	(29,463.76)	182 SAL TECHNOLOGY PERSONNEL	354,886.54
727 PAINTING	(19,811.00)	142 GUIDANCE	347,076.46
280 UNEMPLOYMENT INS.	(17,519.61)	143 HEALTH SERVICES PERSONNEL	340,962.44
370 LEGAL SERVICES	(14,671.44)	670 SOFTWARE	334,935.83
270 INDUSTRIAL INSURANCE	(14,090.00)	733 FURNITURE	321,270.70
441 EQUIPMENT REPAIR	(12,547.88)	624 MOTOR FUEL	313,673.78
729 LIGHTING UPGRADE	(10,628.74)	630 FOOD	306,111.76
145 MEDIA CERTIFICATED	(10,180.70)	739 INSTRUCTIONAL EQUIPMENT	304,199.86
360 AUDITOR SERVICES	(9,697.00)	611 UNIFORMS	302,147.22



FY2022 CONTINUED...

Location	
Increases/Decreases	Diff. 2021 to 2022
30 DISTRICT OFFICE	33,496,364.99
735 DIGITAL EDUCATION CENTER	25,659,231.55
555 TRANSPORTATION	5,500,205.72
116 IBAPAH ELEMENTARY	1,541,882.76
720 STANSBURY HIGH	1,526,766.56
542 CHILD NUTRITION	1,210,628.67
708 GRANTSVILLE HIGH	1,160,310.31
124 ROSE SPRINGS ELEMENTARY	656,323.45
408 CLARKE N JOHNSEN JR HIGH	607,928.54
404 TOOEELE JR. HIGH	556,613.80
134 OVERLAKE ELEMENTARY	492,847.54
308 GRANTSVILLE JR. HIGH	477,680.28
142 WEST ELEMENTARY	469,417.18
152 OLD MILL ELEMENTARY	468,572.47
150 STERLING ELEMENTARY	467,990.02
132 NORTHLAKE ELEMENTARY	457,657.21
128 MIDDLE CANYON ELEMENTARY	431,469.09
146 WILLOW ELEMENTARY	423,842.13
108 GRANTSVILLE ELEMENTARY	362,862.96
102 COPPER CANYON ELEMENTARY	337,094.55
600 DUGWAY SCHOOL	316,025.81
120 STANSBURY PARK ELEMENTARY	293,356.97
545 MAINTENANCE	291,582.36
714 WENDOVER HIGH	281,316.92
60 Youth and Family Resource Center	253,641.45
140 ANNA SMITH ELEMENTARY	191,699.46
138 SETTLEMENT CANYON ELEMENTARY	175,983.02
890 DISTRICT HOUSING	4,930.70
144 TWENTY WELLS ELEMENTARY	-
710 DESERET PEAK HIGH SCHOOL	-
704 DUGWAY HIGH	-
525 ELECTRONIC MAINTENANCE	(602.60)
40 OPHIR	(39,482.13)
712 TOOEELE HIGH	(910,465.00)
806 EARLY LEARNING CENTER	(1,059,996.75)
136 VERNON ELEMENTARY	(1,120,505.16)
740 BLUE PEAK HIGH	(23,030,172.93)

FY 2022 CONTINUED...



Function			
Decreases	Diff. 2021 to 2022	Increases	Diff. 2021 to 2022
2610 SUPPORT SRVS - OPERATIONS / MAINT	(1,836,985.61)	4500 BLDG ACQUIS - CONSTRUCT SRVS	36,316,425.01
2160 OCCUPATIONAL THERAPY-RELATED SERVICES	(234,861.25)	1000 INSTRUCTION	9,463,029.71
2211 SUPPORT SRVS - INSTRUCT STF	(194,880.86)	3100 NON-INSTRUCTIONAL SRVS - FOOD SERV	1,574,440.23
2170 Physical Therapy-Related Services	(14,422.75)	2210 SUPPORT SRVS - INSTRUCT STF	1,188,658.08
3310 NON-INSTRUCTIONAL SRVS - REC	(8,470.50)	2710 SUPPORT SRVS - STD TRANSPORT	1,101,537.75
7501 TEF - HUNTER OPHIR CANYON ED CTR	(8,112.62)	4600 BUILDING IMPROVEMENTS	1,018,857.96
7104 TEF - BARRICK FOUNDATION	(5,000.00)	2120 SUPPORT SRVS - STUDENTS	928,086.41
7301 TEF - CARGILL TROUT	(2,804.33)	5100 DEBT SERVICE	822,318.13
7108 TEF - DETROIT DIESEL	(2,000.00)	2410 SUPPORT SRVS - SCHOOL ADMIN	447,577.61
7122 TEF - HAUNTED ACRES OF ERDA	(2,000.00)	2131 SUPPORT SRVS - STDS SCHL NURSE	353,241.03
7503 TEF - HUNTER PTA REFLECTIONS	(1,550.00)	5500 CAPITAL LEASE PROCEEDS	263,860.85
7115 TEF - PURPLE SCHOLARSHIPS	(1,500.00)	2313 SUPPORT SRVS - ASSOCIATE SUPER	170,242.17
7120 TEF - TOOELE ROTARY	(1,000.00)	3390 OTHER COMMUNITY SERVICES	169,225.53
7102 TEF - AMERICAN WARRIORS	(1,000.00)	2510 SUPPORT SRVS - BUSINESS OFFICE	110,980.29
7121 TEF - WF & ANNA SMITH TRUST	(500.00)	2220 SUPPORT SRVS - INSTRUCT STF MEDIA	59,340.45
7504 TEF - HUNTER SCHOLARSHIP	(500.00)	2660 SECURITY SERVICES	48,645.00
2140 PSYCHOLOGIST	(55.41)	4501 CONSTRUCT SRVS - FF&E ORDERING ONLY	39,831.09
4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES	-	2312 SUPPORT SRVS - ASSISTANT SUPER	31,120.91
4900 OTHER FACILITIES ACQUISITION & CONSTR SERVICES	-	1001 SCHOOL STUDENT REVENUES	27,717.28

Program			
Decreases	Diff. 2021 to 2022	Increases	Diff. 2021 to 2022
5360 EDUCATIONAL TECHNOLOGY INIT	(2,827,115.03)	523 Future Elementary	14,197,930.19
5658 Supplemental Educator COVID-19 Stipend	(2,314,036.19)	521 NEW HIGH SCHOOL	12,941,211.05
7211 ESSER CARES FROM OTHER ENTITIES	(1,894,273.20)	511 Bus Garage & Facilities Offices	9,521,914.86
5315 TRANSPORTATION - TO & FROM	(1,473,645.43)	50 REGULAR SCHOOL	4,315,560.86
7280 Other USBE CARES Programs	(885,805.49)	1000 CAPITAL OUTLAY	3,187,866.94
7210 ESSER CARES Program	(778,592.21)	7225 ESSER III ARP Program	2,573,623.69
7220 GEERS CARES Program	(758,518.31)	5778 TSSA - School Allocation	2,546,105.48
5678 Teacher and Student Success Program	(572,323.98)	51 ON-LINE SCHOOLS	1,745,627.71
522 Future Junior High	(562,323.50)	1020 MAINTENANCE OF FACILITIES	1,537,910.41
6900 Transportation, Distribution & Logistics	(425,896.64)	8070 FOOD SERVICE	1,450,166.84
520 FUTURE SCHOOL SITE	(241,191.71)	1205 SPECIAL ED - ADD ON	1,350,339.26
5642 ELEMENTARY SCHOOL COUNSELOR	(207,522.54)	5420 SCHOOL TRUST LANDS	1,307,002.81
5635 CRITICAL LANGUAGES	(199,883.30)	5455 VOTED LOCAL LEVY	1,263,909.42
5390 Fiscal Flexibility - S.B.178	(134,240.34)	1040 STUDENT SERVICES	714,983.53
5890 BUS REPLACEMENT GRANT	(129,881.00)	7524 HANDICAPPED	696,216.37
5695 EARLY INTERVENTIONS GENERAL	(126,835.57)	5220 NESS - NECESSARILY EXISTENT SMALL SCHOOLS	583,474.58
7801 TITLE I	(109,406.52)	1012 BONDED DEBT SERVICE	555,585.71
1024 District Warehouse	(85,507.83)	5230 CLASS SIZE REDUCTION	467,124.51
800 TEF PROGRAMS	(77,476.53)	5655 DIGITAL TEACHING & LEARNING	433,009.95
5332 Advanced Placement	(73,442.53)	5368 SCHOOL NURSE PROGRAM	378,889.39
6400 Audio/Visual Tech & Communications	(71,916.83)	5460 BOARD LOCAL LEVY	315,977.36
5336 ENHANCEMENT FOR AT-RISK STUDNETS	(67,656.29)	5640 EARLY INTERVENTIONS	309,290.48
1045 TESTING	(66,560.76)	7350 HQSR - HIGH-QUALITY SCHOOL READINESS	286,597.36
6800 Engineering & Manufacturing Technology	(52,206.97)	1002 OFFICE OF THE SUPERINTENDENT	269,453.46
5221 AT RISK - YOUTH IN CUSTODY	(45,128.87)	1013 MBA DEBT SERVICE	266,415.62



FY2021

FY2021 saw an overall increase in expenditures of \$34,511,948

Expenditure Object			
Decreases	Diff. 2020 to 2021	Increases	Diff. 2020 to 2021
320 PROF ED SERVICES	(7,468,926.47)	338 CONTRACTED TEACHER SALARIES	20,510,847.20
720 BUILDINGS	(3,588,859.65)	131 TEACHERS	5,440,018.39
241 INSURANCE	(382,096.91)	659 TECHNOLOGY EQUIPMENT	3,586,899.62
711 ASPHALT RECONDITION	(354,907.76)	450 CONSTRUCTION SERVICES	2,410,272.13
340 TECHNICAL SERVICES	(350,192.98)	210 RETIREMENT	1,624,184.85
580 EMPLOYEE TRAVEL	(292,466.82)	732 SCHOOL BUSES	1,305,217.00
144 PSYCHOLOGIST	(255,585.33)	680 MAINTENANCE SUPPLIES AND MATERIALS	1,169,124.33
830 INTEREST	(245,583.94)	710 LAND / SITE IMPROVEMENT	1,140,295.78
322 CONTRACTED SUB TEACHING SERVICES	(240,879.59)	734 TECHNOLOGY UPGRADE	968,089.51
721 ROOFING	(133,129.30)	161 SAL TEACH AIDE	834,516.42
719 SPORTS TURF MAINTENANCE	(116,344.43)	641 TEXTBOOKS	808,444.67
517 STUDENT TRAVEL OVERNIGHT	(113,855.95)	220 SOCIAL SECURITY	673,182.93
739 INSTRUCTIONAL EQUIPMENT	(103,900.63)	240 GROUP INSURANCE	640,165.57
716 FENCING	(94,845.61)	670 SOFTWARE	537,713.93
725 CARPET & FLOORING	(70,289.37)	152 SECRETARIAL	502,061.27
624 MOTOR FUEL	(69,121.77)	115 SAL-DIRECTOR	485,783.94
441 EQUIPMENT REPAIR	(62,025.95)	182 SAL TECHNOLOGY PERSONNEL	469,471.95
518 STUDENT FIELD TRIPS	(56,404.49)	121 PRINCIPALS	443,965.32
630 FOOD	(44,246.85)	184 SAL CUSTODIAL	421,337.94
722 PORTABLES	(42,318.00)	142 GUIDANCE	335,029.96
143 HEALTH SERVICES PERSONNEL	(37,657.33)	735 VEHICLES	329,748.36
185 SAL EXTRA CUSTODIAL	(36,196.61)	626 ELECTRICITY	293,477.93
870 INDIRECT COSTS-UNRESTRICTED	(32,610.47)	533 COMMUNICATION SERVICES	292,290.18
280 UNEMPLOYMENT INS.	(25,470.51)	642 e Textbooks or Online Curriculum	281,732.65
187 SUMMER MAINTENANCE	(22,186.80)	610 SUPPLIES (GEN)	263,018.35



FY2021 CONTINUED...

Location	
Increases/Decreases	Diff. 2020 to 2021
740 BLUE PEAK HIGH	13,669,929.71
30 DISTRICT OFFICE	9,396,217.21
712 TOOEE HIGH	2,823,512.91
116 IBAPAH ELEMENTARY	2,168,734.52
720 STANSBURY HIGH	1,024,728.08
555 TRANSPORTATION	1,023,959.12
404 TOOEE JR. HIGH	706,817.55
708 GRANTSVILLE HIGH	602,656.86
108 GRANTSVILLE ELEMENTARY	569,046.37
600 DUGWAY SCHOOL	554,145.02
140 ANNA SMITH ELEMENTARY	485,832.34
152 OLD MILL ELEMENTARY	444,000.35
408 CLARKE N JOHNSEN JR HIGH	389,179.44
150 STERLING ELEMENTARY	379,819.50
146 WILLOW ELEMENTARY	256,703.29
120 STANSBURY PARK ELEMENTARY	245,785.93
102 COPPER CANYON ELEMENTARY	235,367.67
60 Youth and Family Resource Center	228,002.14
714 WENDOVER HIGH	227,068.98
132 NORTHLAKE ELEMENTARY	225,235.24
134 OVERLAKE ELEMENTARY	183,469.78
545 MAINTENANCE	138,332.95
128 MIDDLE CANYON ELEMENTARY	137,049.01
124 ROSE SPRINGS ELEMENTARY	96,486.14
542 CHILD NUTRITION	76,978.80
40 OPHIR	23,286.62
890 DISTRICT HOUSING	8,195.55
735 DIGITAL EDUCATION CENTER	-
144 TWENTY WELLS ELEMENTARY	-
710 DESERET PEAK HIGH SCHOOL	-
704 DUGWAY HIGH	-
525 ELECTRONIC MAINTENANCE	(404.06)
138 SETTLEMENT CANYON ELEMENTARY	(45,474.33)
142 WEST ELEMENTARY	(56,734.77)
806 EARLY LEARNING CENTER	(85,531.23)
308 GRANTSVILLE JR. HIGH	(123,042.15)
136 VERNON ELEMENTARY	(1,497,406.25)



FY2021 CONTINUED

Function			
Decreases	Diff. 2020 to 2021	Increases	Diff. 2020 to 2021
4500 BLDG ACQUIS - CONSTRUCT SRVS	(1,768,778.09)	1000 INSTRUCTION	23,457,991.73
2140 PSYCHOLOGIST	(335,589.25)	2610 SUPPORT SRVS - OPERATIONS / MAINT	5,262,862.59
2214 SUPPORT SRVS - INSTRUCT STF	(136,409.92)	2210 SUPPORT SRVS - INSTRUCT STF	1,761,013.54
2131 SUPPORT SRVS - STDS SCHL NURSE	(121,791.00)	4600 BUILDING IMPROVEMENTS	1,344,882.44
2130 Health Services	(61,298.19)	2410 SUPPORT SRVS - SCHOOL ADMIN	1,074,469.47
7305 TEF - CARGILL FRUITS FOR KIDS	(11,903.52)	2120 SUPPORT SRVS - STUDENTS	1,048,992.03
4700 BUILDING IMPROVEMENT	(8,773.09)	2710 SUPPORT SRVS - STD TRANSPORT	978,737.67
7108 TEF - DETROIT DIESEL	(7,500.00)	3100 NON-INSTRUCTIONAL SRVS - FOOD SERV	415,602.33
7109 TEF - FFA	(5,500.00)	3390 OTHER COMMUNITY SERVICES	401,320.08
7501 TEF - HUNTER OPHIR CANYON ED CTR	(5,403.42)	2160 OCCUPATIONAL THERAPY-RELATED SERVICES	243,438.94
7302 TEF - CARGILL ROPES CHALLENGE COURSE	(3,000.00)	2211 SUPPORT SRVS - INSTRUCT STF	167,026.94
7306 TEF - CARGILL CHICKS	(2,048.75)	2570 PERSONNEL SERVICES	144,801.80
7103 TEF - ARTHUR W. BROTHERS	(2,000.00)	5500 CAPITAL LEASE PROCEEDS	130,975.81
7107 TEF - DISABLED AMER VET #20	(1,500.00)	2220 SUPPORT SRVS - INSTRUCT STF MEDIA	118,816.56
7118 TEF - TOOELE CITY MAYOR	(1,500.00)	5100 DEBT SERVICE	118,056.20
7105 TEF - BIRCH FAMILY	(1,000.00)	2510 SUPPORT SRVS - BUSINESS OFFICE	105,353.27
7119 TEF - TOOELE MOTOR COMPANY	(1,000.00)	2311 SUPPORT SRVS - GEN ADMIN	49,925.57
7104 TEF - BARRICK FOUNDATION	(900.00)	2170 Physical Therapy-Related Services	45,553.77
7113 TEF - KIWANIS	(750.00)	2150 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	40,619.03

Program			
Decreases	Diff. 2020 to 2021	Increases	Diff. 2020 to 2021
50 REGULAR SCHOOL	(16,281,363.86)	5455 VOTED LOCAL LEVY	13,105,931.76
1205 SPECIAL ED - ADD ON	(970,897.12)	51 ON-LINE SCHOOLS	12,736,606.58
521 NEW HIGH SCHOOL	(697,250.25)	5460 BOARD LOCAL LEVY	3,276,482.94
538 TJHS BUILDING PROJECT	(688,427.19)	5360 EDUCATIONAL TECHNOLOGY INIT	2,446,710.86
255 RETIREES BENEFITS	(388,399.37)	5658 Supplemental Educator COVID-19 Stipend	2,314,036.19
6900 Transportation, Distribution & Logistics	(317,022.77)	7211 ESSER CARES FROM OTHER ENTITIES	1,894,273.20
5336 ENHANCEMENT FOR AT-RISK STUDNETS	(262,670.24)	523 Future Elementary	1,501,102.54
5881 USTAR Center	(223,993.91)	7215 ESSER II CARES Program	1,461,367.42
1012 BONDED DEBT SERVICE	(180,369.40)	522 Future Junior High	1,325,148.50
7803 TITLE I IMPROVEMENT GRANT	(136,059.30)	5230 CLASS SIZE REDUCTION	1,260,522.18
5330 ACCELERATED LEARNING BLOCK	(59,929.39)	1020 MAINTENANCE OF FACILITIES	1,183,014.15
7860 IMPROVING TEACHER QUALITY	(55,678.44)	1000 CAPITAL OUTLAY	1,167,872.20
7891 SCHOOL CLIMATE PROJECT	(50,426.79)	1210 SPECIAL ED SELF-CONTAINED	1,029,694.61
6600 Architecture & Construction	(35,580.10)	5315 TRANSPORTATION - TO & FROM	897,820.87
890 TEF - OPHIR COMMUNITY ED CENTER	(30,939.61)	5220 NESS - NECESSARILY EXISTENT SMALL SCHOOLS	887,373.24
5213 CONCURRENT ENROLLMENT	(29,383.25)	7280 Other USBE CARES Programs	885,805.49
1021 UTILITY MANAGEMENT	(25,092.19)	7220 GEERS CARES Program	758,518.31
840 TEF - SCHOLARSHIPS	(19,650.00)	1052 TEXTBOOK REPLACEMENT	743,375.01
1514 HOMEBOUND	(17,812.76)	7210 ESSER CARES Program	723,830.90
5605 STATE STEM GRANTS	(17,557.20)	5679 Student Health and Counseling Support Program	298,507.44
320 PROFESSIONAL LEARNING COMMUNITIES	(16,402.49)	7390 UNIQUE FEDERAL DIRECT RESTRICTED PROGRAMS	298,425.60
7330 INDIAN EDUCATION	(16,348.39)	7801 TITLE I	289,636.75
5603 STEM GRANT-MATH PD	(14,933.00)	1023 DISTRICT CUSTODIAL	260,421.43
5618 ELEMENTARY LANGUAGE ARTS	(11,660.46)	5910 STEM ACTION CENTER GRANT	231,718.00
7905 TITLE IVA - STD SUPPORT & ACADEMIC ENRIC	(10,846.65)	530 BOND 2015 (SMALL PROJECTS)	227,214.20

FY2020



FY2020 saw an overall increase in expenditures of \$7,589,211

Expenditure Object			
Decreases	Diff. 2019 to 2020	Increases	Diff. 2019 to 2020
450 CONSTRUCTION SERVICES	(3,103,032.87)	720 BUILDINGS	3,544,865.10
610 SUPPLIES (GEN)	(1,193,025.21)	131 TEACHERS	2,379,327.91
710 LAND / SITE IMPROVEMENT	(1,082,234.12)	320 PROF ED SERVICES	1,541,496.72
132 SUB TEACHERS	(1,001,768.67)	322 CONTRACTED SUB TEACHING SERVICES	1,355,041.20
870 INDIRECT COSTS-UNRESTRICTED	(901,620.77)	340 TECHNICAL SERVICES	1,031,877.84
732 SCHOOL BUSES	(577,835.00)	240 GROUP INSURANCE	942,490.74
735 VEHICLES	(445,597.49)	860 INDIRECT COSTS-RESTRICTED	850,027.70
517 STUDENT TRAVEL OVERNIGHT	(406,616.51)	210 RETIREMENT	806,097.15
830 INTEREST	(388,429.62)	143 HEALTH SERVICES PERSONNEL	711,796.09
641 TEXTBOOKS	(267,898.90)	161 SAL TEACH AIDE	660,491.06
580 EMPLOYEE TRAVEL	(228,921.24)	840 REDEMPTION / PRINC	539,387.19
133 EXTRA PAY CERTIFICATED	(190,937.56)	711 ASPHALT RECONDITION	343,848.85
232 EARLY RETIREMENT	(160,300.00)	670 SOFTWARE	323,857.06
625 NATURAL GAS	(132,629.57)	630 FOOD	323,408.23
626 ELECTRICITY	(116,705.26)	220 SOCIAL SECURITY	282,327.76
631 USDA	(115,217.98)	152 SECRETARIAL	242,426.32
624 MOTOR FUEL	(95,152.88)	142 GUIDANCE	235,212.27
175 ACTIVITY RUNS	(69,409.57)	121 PRINCIPALS	211,847.91
724 HEATING & AIR CONDITIONING	(58,385.42)	184 SAL CUSTODIAL	197,973.80
733 FURNITURE	(51,304.58)	609 In-Kind Supplies Consumed	174,116.09
734 TECHNOLOGY UPGRADE	(46,135.00)	182 SAL TECHNOLOGY PERSONNEL	159,544.00
728 ELECTRICAL	(46,095.49)	659 TECHNOLOGY EQUIPMENT	138,752.53
717 SECURITY CAMERA SYSTEM	(39,791.02)	721 ROOFING	131,689.62
270 INDUSTRIAL INSURANCE	(37,520.00)	890 MISC.	125,526.01
185 SAL EXTRA CUSTODIAL	(36,898.01)	172 BUS DRIVERS	113,149.83



FY2020 CONTINUED...

Location	
Increases/Decreases	Diff. 2019 to 2020
136 VERNON ELEMENTARY	2,936,386.17
740 BLUE PEAK HIGH	1,781,119.26
720 STANSBURY HIGH	747,169.57
712 TOOEELE HIGH	558,133.77
108 GRANTSVILLE ELEMENTARY	475,246.20
132 NORTHLAKE ELEMENTARY	464,698.54
152 OLD MILL ELEMENTARY	441,203.13
138 SETTLEMENT CANYON ELEMENTARY	424,025.16
404 TOOEELE JR. HIGH	413,053.63
308 GRANTSVILLE JR. HIGH	373,270.25
128 MIDDLE CANYON ELEMENTARY	330,742.12
146 WILLOW ELEMENTARY	327,500.55
134 OVERLAKE ELEMENTARY	306,397.18
142 WEST ELEMENTARY	296,621.91
140 ANNA SMITH ELEMENTARY	266,955.64
408 CLARKE N JOHNSEN JR HIGH	261,965.91
102 COPPER CANYON ELEMENTARY	236,128.96
600 DUGWAY SCHOOL	204,676.97
150 STERLING ELEMENTARY	161,857.70
116 IBAPAH ELEMENTARY	159,874.94
714 WENDOVER HIGH	128,464.92
542 CHILD NUTRITION	106,025.13
120 STANSBURY PARK ELEMENTARY	104,723.17
806 EARLY LEARNING CENTER	102,099.37
545 MAINTENANCE	78,359.04
555 TRANSPORTATION	993.74
525 ELECTRONIC MAINTENANCE	31.18
144 TWENTY WELLS ELEMENTARY	-
60 Youth and Family Resource Center	-
704 DUGWAY HIGH	-
710 DESERET PEAK HIGH SCHOOL	-
735 DIGITAL EDUCATION CENTER	-
890 DISTRICT HOUSING	-
40 OPHIR	(30,776.65)
124 ROSE SPRINGS ELEMENTARY	(74,448.13)
708 GRANTSVILLE HIGH	(1,494,823.30)
30 DISTRICT OFFICE	(2,498,464.80)

FY2020 CONTINUED...



Function			
Decreases	Diff. 2019 to 2020	Increases	Diff. 2019 to 2020
4600 BUILDING IMPROVEMENTS	(4,097,626.43)	4500 BLDG ACQUIS - CONSTRUCT SRVS	3,257,369.68
2710 SUPPORT SRVS - STD TRANSPORT	(1,106,009.19)	1000 INSTRUCTION	3,042,834.27
3390 OTHER COMMUNITY SERVICES	(262,660.02)	2610 SUPPORT SRVS - OPERATIONS / MAINT	2,302,229.48
4700 BUILDING IMPROVEMENT	(175,478.22)	2210 SUPPORT SRVS - INSTRUCT STF	1,497,331.98
2160 OCCUPATIONAL THERAPY-RELATED SERVICES	(112,988.68)	2150 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	1,015,401.58
2570 PERSONNEL SERVICES	(65,664.69)	2410 SUPPORT SRVS - SCHOOL ADMIN	608,110.16
2213 SUPPORT SRVS - INSTRUCT STF	(37,950.52)	2120 SUPPORT SRVS - STUDENTS	477,842.78
3310 NON-INSTRUCTIONAL SRVS - REC	(27,865.09)	2510 SUPPORT SRVS - BUSINESS OFFICE	424,938.66
5100 DEBT SERVICE	(14,892.78)	3100 NON-INSTRUCTIONAL SRVS - FOOD SERV	260,497.21
2215 SUPPORT SRVS - INSTRUCT STF	(12,834.89)	5500 CAPITAL LEASE PROCEEDS	160,850.35
2130 Health Services	(5,545.09)	2220 SUPPORT SRVS - INSTRUCT STF MEDIA	91,998.01
2311 SUPPORT SRVS - GEN ADMIN	(5,331.87)	2660 SECURITY SERVICES	85,000.00
2170 Physical Therapy-Related Services	(3,008.54)	2140 PSYCHOLOGIST	84,168.75
2500 INSTRUCTION	(1,024.62)	2214 SUPPORT SRVS - INSTRUCT STF	47,937.77
2500 SUPPORT SERVICES - CENTRAL	-	7305 TEF - CARGILL FRUITS FOR KIDS	25,098.45
7301 TEF - CARGILL TROUT	-	2131 SUPPORT SRVS - STDS SCHL NURSE	24,194.00
7122 TEF - HAUNTED ACRES OF ERDA	-	2212 SUPPORT SRVS - INSTRUCT STF	14,115.94
7504 TEF - HUNTER SCHOLARSHIP	-	7501 TEF - HUNTER OPHIR CANYON ED CTR	13,516.04
2313 SUPPORT SRVS - ASSOCIATE SUPER	-	7108 TEF - DETROIT DIESEL	13,500.00

Program			
Decreases	Diff. 2019 to 2020	Increases	Diff. 2019 to 2020
5455 VOTED LOCAL LEVY	(8,360,460.87)	50 REGULAR SCHOOL	13,142,469.63
538 TJHS BUILDING PROJECT	(3,907,460.71)	5678 Teacher and Student Success Program	2,474,614.79
5460 BOARD LOCAL LEVY	(2,090,115.20)	5360 EDUCATIONAL TECHNOLOGY INIT	2,145,811.06
5310 FLEXIBLE ALLOCATION	(1,873,535.74)	5220 NESS - NECESSARILY EXISTENT SMALL SCHOOLS	1,943,479.68
6600 Architecture & Construction	(1,684,926.13)	51 ON-LINE SCHOOLS	1,518,531.88
1000 CAPITAL OUTLAY	(991,496.89)	5315 TRANSPORTATION - TO & FROM	1,061,084.25
100 FOUNDATION	(681,948.00)	1205 SPECIAL ED - ADD ON	989,924.71
530 BOND 2015 (SMALL PROJECTS)	(494,955.27)	521 NEW HIGH SCHOOL	699,241.08
7891 SCHOOL CLIMATE PROJECT	(443,256.58)	6500 Business, Marketing, Hospitality & Tourism	676,642.51
6400 Audio/Visual Tech & Communications	(385,187.58)	5336 ENHANCEMENT FOR AT-RISK STUDNETS	673,893.62
520 FUTURE SCHOOL SITE	(305,799.50)	6800 Engineering & Manufacturing Technology	583,697.89
7390 UNIQUE FEDERAL DIRECT RESTRICTED PROG	(297,158.40)	1003 BUSINESS OFFICE OPERATIONS	424,938.66
1052 TEXTBOOK REPLACEMENT	(194,931.56)	6900 Transportation, Distribution & Logistics	420,964.00
5604 STATE STEM GRANTS	(132,349.44)	6300 Health Sci, Human Services & Public Safety	394,089.61
5890 BUS REPLACEMENT GRANT	(127,289.00)	5679 Student Health and Counseling Support Program	366,249.08
5655 DIGITAL TEACHING & LEARNING	(115,030.09)	5230 CLASS SIZE REDUCTION	323,951.58
7602 AMERICORPS	(98,798.28)	1012 BONDED DEBT SERVICE	282,265.62
7801 TITLE I	(88,426.79)	8070 FOOD SERVICE	253,723.95
6100 Agriculture Food & Natural Resources	(85,532.31)	6700 INFORMATION TECHNOLOGY	231,296.48
5635 CRITICAL LANGUAGES	(73,698.96)	5221 AT RISK - YOUTH IN CUSTODY	228,269.39
7803 TITLE I IMPROVEMENT GRANT	(68,510.14)	800 TEF PROGRAMS	186,738.53
1030 HUMAN RESOURCES	(65,664.69)	590 TEACHING AND LEARNING	169,295.25
522 Future Junior High	(58,575.00)	5687 School Turnaround Program	120,104.43
7860 IMPROVING TEACHER QUALITY	(36,706.65)	7524 HANDICAPPED	101,038.19
1001 BOARD OF EDUCATION	(35,994.04)	5876 EDUCATOR SALARY ADJUSTMENTS	85,129.56



FY2019

FY2019 saw an overall increase in expenditures of \$17,961,338

Expenditure Object			
Decreases	Diff. 2018 to 2019	Increases	Diff. 2018 to 2019
860 INDIRECT COSTS-RESTRICTED	(1,220,601.66)	131 TEACHERS	5,358,490.26
735 VEHICLES	(773,339.72)	240 GROUP INSURANCE	1,962,949.87
733 FURNITURE	(678,599.27)	210 RETIREMENT	1,887,167.60
580 EMPLOYEE TRAVEL	(501,975.71)	320 PROF ED SERVICES	1,818,801.73
830 INTEREST	(253,996.52)	870 INDIRECT COSTS-UNRESTRICTED	1,390,052.77
450 CONSTRUCTION SERVICES	(179,136.80)	710 LAND / SITE IMPROVEMENT	1,157,267.31
644 LIBRARY BOOKS	(173,276.24)	161 SAL TEACH AIDE	913,322.75
739 INSTRUCTIONAL EQUIPMENT	(148,516.60)	220 SOCIAL SECURITY	762,476.39
734 TECHNOLOGY UPGRADE	(143,154.00)	517 STUDENT TRAVEL OVERNIGHT	677,078.61
845 DEBT ISSUANCE COSTS	(140,464.20)	121 PRINCIPALS	546,253.36
720 BUILDINGS	(120,767.08)	142 GUIDANCE	468,081.01
718 CONTINGENCY	(120,081.29)	115 SAL-DIRECTOR	461,685.10
670 SOFTWARE	(109,222.93)	840 REDEMPTION / PRINC	443,129.02
162 AIDE SUBSTITUTE	(99,009.63)	152 SECRETARIAL	397,141.07
530 POSTAGE	(90,987.83)	631 USDA	370,940.42
711 ASPHALT RECONDITION	(58,807.80)	132 SUB TEACHERS	298,111.62
738 CUSTODIAL EQUIPMENT	(34,069.03)	133 EXTRA PAY CERTIFICATED	275,197.98
442 VEHICLE REPAIR	(25,944.74)	191 FOOD SERV SALARIES	266,584.55
626 ELECTRICITY	(23,789.91)	890 MISC.	240,298.79
174 SAL EXTRA RUNS	(20,978.96)	184 SAL CUSTODIAL	237,190.93
344 BUILDING CODE & INSPECTIONS	(19,128.00)	340 TECHNICAL SERVICES	232,765.65
610 SUPPLIES (GEN)	(15,357.95)	182 SAL TECHNOLOGY PERSONNEL	222,159.95
470 LEASES / MAINT. AGMNT.	(14,289.71)	611 UNIFORMS	219,896.91
242 RETIREES PRESCRIPTION PLAN	(13,592.20)	330 PROF NON ED SERVICES	182,582.90
241 INSURANCE	(12,970.58)	518 STUDENT FIELD TRIPS	138,816.52

FY2019 CONTINUED...



Location	
Increases/Decreases	Diff. 2018 to 2019
740 BLUE PEAK HIGH	3,060,277.04
30 DISTRICT OFFICE	2,851,942.67
708 GRANTSVILLE HIGH	1,960,610.39
720 STANSBURY HIGH	1,219,516.98
150 STERLING ELEMENTARY	1,082,733.62
308 GRANTSVILLE JR. HIGH	897,680.95
542 CHILD NUTRITION	766,179.06
108 GRANTSVILLE ELEMENTARY	622,789.90
124 ROSE SPRINGS ELEMENTARY	594,673.92
146 WILLOW ELEMENTARY	549,153.80
404 TOOELE JR. HIGH	501,185.79
152 OLD MILL ELEMENTARY	499,425.60
142 WEST ELEMENTARY	429,209.77
408 CLARKE N JOHNSEN JR HIGH	403,031.20
132 NORTHLAKE ELEMENTARY	364,654.01
134 OVERLAKE ELEMENTARY	352,253.08
128 MIDDLE CANYON ELEMENTARY	351,131.76
600 DUGWAY SCHOOL	323,890.51
102 COPPER CANYON ELEMENTARY	240,567.03
140 ANNA SMITH ELEMENTARY	217,241.27
120 STANSBURY PARK ELEMENTARY	157,966.72
116 IBAPAH ELEMENTARY	157,336.41
714 WENDOVER HIGH	128,869.47
806 EARLY LEARNING CENTER	100,095.74
136 VERNON ELEMENTARY	79,288.10
545 MAINTENANCE	41,862.68
40 OPHIR	38,325.85
138 SETTLEMENT CANYON ELEMENTARY	35,222.16
525 ELECTRONIC MAINTENANCE	544.74
60 Youth and Family Resource Center	-
890 DISTRICT HOUSING	-
735 DIGITAL EDUCATION CENTER	-
144 TWENTY WELLS ELEMENTARY	-
710 DESERET PEAK HIGH SCHOOL	-
704 DUGWAY HIGH	(255.00)
555 TRANSPORTATION	(14,230.77)
712 TOOELE HIGH	(51,836.43)



FY2019 CONTINUED...

Function			
Decreases	Diff. 2018 to 2019	Increases	Diff. 2018 to 2019
4600 BUILDING IMPROVEMENTS	(4,821,942.69)	1000 INSTRUCTION	10,173,666.40
5100 DEBT SERVICE	(160,238.07)	4500 BLDG ACQUIS - CONSTRUCT SRVS	4,506,530.46
2230 INSTRUCTION RELATED TECHNOLOGY	(39,056.87)	2710 SUPPORT SRVS - STD TRANSPORT	1,167,780.33
2500 Support Services - Central	(8,931.52)	2410 SUPPORT SRVS - SCHOOL ADMIN	1,151,119.58
7305 TEF - CARGILL FRUITS FOR KIDS	-	3100 NON-INSTRUCTIONAL SRVS - FOOD SERV	1,116,141.24
7501 TEF - HUNTER OPHIR CANYON ED CTR	-	2210 SUPPORT SRVS - INSTRUCT STF	1,009,860.22
7108 TEF - DETROIT DIESEL	-	2120 SUPPORT SRVS - STUDENTS	870,428.32
7104 TEF - BARRICK FOUNDATION	-	3390 OTHER COMMUNITY SERVICES	534,678.00
7109 TEF - FFA	-	2160 OCCUPATIONAL THERAPY-RELATED SERVICES	331,699.72
7306 TEF - CARGILL CHICKS	-	2140 PSYCHOLOGIST	269,845.19
7115 TEF - PURPLE SCHOLARSHIPS	-	5500 CAPITAL LEASE PROCEEDS	210,156.37
7105 TEF - BIRCH FAMILY	-	2610 SUPPORT SRVS - OPERATIONS / MAINT	199,576.02
7102 TEF - AMERICAN WARRIORS	-	2211 SUPPORT SRVS - INSTRUCT STF	187,234.67
7106 TEF - DALTON DONATE 4 LIFE	-	2570 PERSONNEL SERVICES	182,108.73
7119 TEF - TOOELE MOTOR COMPANY	-	2220 SUPPORT SRVS - INSTRUCT STF MEDIA	173,151.93
7118 TEF - TOOELE CITY MAYOR	-	2215 SUPPORT SRVS - INSTRUCT STF	165,290.22
7103 TEF - ARTHUR W. BROTHERS	-	2213 SUPPORT SRVS - INSTRUCT STF	133,349.98
7302 TEF - CARGILL ROPES CHALLENGE COURSE	-	2510 SUPPORT SRVS - BUSINESS OFFICE	105,172.65
7111 TEF - JORDAN M. BYRD	-	2212 SUPPORT SRVS - INSTRUCT STF	93,564.79
7121 TEF - WF & ANNA SMITH TRUST	-	2214 SUPPORT SRVS - INSTRUCT STF	88,472.15

Program			
Decreases	Diff. 2018 to 2019	Increases	Diff. 2018 to 2019
540 BUILDING ASSESSMENT	(4,914,771.42)	5455 VOTED LOCAL LEVY	8,360,460.87
5315 TRANSPORTATION - TO & FROM	(1,183,014.95)	538 TJHS BUILDING PROJECT	4,287,780.51
535 OLD MILL ELEMENTARY	(1,140,433.53)	51 ON-LINE SCHOOLS	2,196,697.03
50 REGULAR SCHOOL	(785,867.33)	5460 BOARD LOCAL LEVY	2,090,115.20
5360 EDUCATIONAL TECHNOLOGY INIT	(684,121.57)	5310 FLEXIBLE ALLOCATION	1,873,535.74
6900 Transportation, Distribution & Logistics	(600,138.12)	1000 CAPITAL OUTLAY	1,158,440.35
1012 BONDED DEBT SERVICE	(457,396.47)	8070 FOOD SERVICE	1,116,141.24
7801 TITLE I	(168,401.33)	1020 MAINTENANCE OF FACILITIES	942,920.37
5330 ACCELERATED LEARNING BLOCK	(167,464.97)	530 BOND 2015 (SMALL PROJECTS)	505,408.07
7803 TITLE I IMPROVEMENT GRANT	(89,420.46)	1205 SPECIAL ED - ADD ON	495,303.11
1215 SPECIAL ED PRE-SCHOOL	(82,221.38)	5420 SCHOOL TRUST LANDS	435,675.39
7891 SCHOOL CLIMATE PROJECT	(74,020.52)	3010 COMMUNITY RECREATION	395,004.23
5890 BUS REPLACEMENT GRANT	(51,648.00)	5635 CRITICAL LANGUAGES	318,280.21
390 GEAR-UP	(44,646.26)	7390 UNIQUE FEDERAL DIRECT RESTRICTED PROGRAMS	297,158.40
1514 HOMEBOUND	(34,391.05)	100 FOUNDATION	294,099.84
7802 TITLE I IMPROVEMENT GRANT	(22,832.78)	6300 Health Sci, Human Services & Public Safety	273,812.60
6903 COMP GUIDANCE	(22,052.75)	5230 CLASS SIZE REDUCTION	251,948.09
5213 CONCURRENT ENROLLMENT	(19,432.08)	7524 HANDICAPPED	247,463.22
7602 AMERICORPS	(15,731.72)	5875 TSSP	237,949.04
7880 ENG LANGUAGE ACQ	(9,496.02)	6600 Architecture & Construction	194,442.01
7720 TANF GRANT	(6,264.37)	1030 HUMAN RESOURCES	182,108.73
5674 YOUTH SUICIDE PREVENTION	(5,690.67)	5336 ENHANCEMENT FOR AT-RISK STUDNETS	167,890.22
7830 MIGRANT CHILDREN	(5,049.50)	5910 STEM ACTION CENTER GRANT	157,126.01
7351 SCHOOL READINESS	(4,258.88)	5642 ELEMENTARY SCHOOL COUNSELOR	150,000.00
5808 CIVICS EDUCATION STATE CAP FIELD TRIPS	(3,200.00)	590 TEACHING AND LEARNING	147,999.15

FY2018



FY2018 saw an overall decrease in expenditures of \$5,049,960

Expenditure Object			
Decreases	Diff. 2017 to 2018	Increases	Diff. 2017 to 2018
720 BUILDINGS	(23,041,385.97)	450 CONSTRUCTION SERVICES	6,351,183.43
890 MISC.	(2,267,354.79)	320 PROF ED SERVICES	5,572,813.49
641 TEXTBOOKS	(431,465.16)	131 TEACHERS	2,886,887.43
659 TECHNOLOGY EQUIPMENT	(410,044.41)	240 GROUP INSURANCE	1,448,342.04
330 PROF NON ED SERVICES	(302,050.10)	735 VEHICLES	1,314,419.74
630 FOOD	(288,083.45)	733 FURNITURE	833,144.48
531 TELEPHONE	(172,300.42)	210 RETIREMENT	777,569.43
840 REDEMPTION / PRINC	(150,503.60)	115 SAL-DIRECTOR	488,079.45
845 DEBT ISSUANCE COSTS	(140,946.67)	830 INTEREST	397,403.18
631 USDA	(113,664.50)	220 SOCIAL SECURITY	333,623.71
710 LAND / SITE IMPROVEMENT	(99,297.44)	161 SAL TEACH AIDE	329,991.09
344 BUILDING CODE & INSPECTIONS	(86,320.00)	711 ASPHALT RECONDITION	236,535.61
670 SOFTWARE	(85,446.40)	610 SUPPLIES (GEN)	232,396.81
721 ROOFING	(81,450.72)	121 PRINCIPALS	206,400.25
187 SUMMER MAINTENANCE	(74,408.06)	644 LIBRARY BOOKS	186,758.00
737 INTERCOM / SOUND SYSTEM	(73,921.79)	340 TECHNICAL SERVICES	180,351.87
132 SUB TEACHERS	(65,069.48)	680 MAINTENANCE SUPPLIES AND MATERIALS	164,255.68
193 EXTRA FOOD SERVICE	(61,349.15)	152 SECRETARIAL	162,843.52
242 RETIREES PRESCRIPTION PLAN	(56,020.00)	182 SAL TECHNOLOGY PERSONNEL	98,687.90
712 UTILITIES	(53,998.65)	191 FOOD SERV SALARIES	84,328.61
717 SECURITY CAMERA SYSTEM	(40,789.61)	624 MOTOR FUEL	80,072.69
860 INDIRECT COSTS-RESTRICTED	(40,692.43)	738 CUSTODIAL EQUIPMENT	78,926.23
421 WATER / SEWER	(39,513.09)	732 SCHOOL BUSES	68,209.03
270 INDUSTRIAL INSURANCE	(30,502.00)	241 INSURANCE	64,359.21
611 UNIFORMS	(30,422.19)	580 EMPLOYEE TRAVEL	57,627.67



FY2018 CONTINUED...

Location	
Increases/Decreases	Diff. 2017 to 2018
740 BLUE PEAK HIGH	6,117,640.15
152 OLD MILL ELEMENTARY	2,341,479.76
712 TOOEE HIGH	2,193,435.36
708 GRANTSVILLE HIGH	1,784,037.49
720 STANSBURY HIGH	655,689.04
408 CLARKE N JOHNSEN JR HIGH	481,942.58
132 NORTHLAKE ELEMENTARY	401,471.75
404 TOOEE JR. HIGH	337,245.80
806 EARLY LEARNING CENTER	312,770.07
146 WILLOW ELEMENTARY	301,579.40
134 OVERLAKE ELEMENTARY	296,657.13
308 GRANTSVILLE JR. HIGH	290,084.39
108 GRANTSVILLE ELEMENTARY	252,104.23
138 SETTLEMENT CANYON ELEMENTARY	234,868.37
600 DUGWAY SCHOOL	217,554.03
714 WENDOVER HIGH	210,496.47
128 MIDDLE CANYON ELEMENTARY	198,883.70
140 ANNA SMITH ELEMENTARY	122,846.35
142 WEST ELEMENTARY	66,342.19
136 VERNON ELEMENTARY	36,770.27
40 OPHIR	15,707.94
545 MAINTENANCE	12,692.86
704 DUGWAY HIGH	255.00
60 Youth and Family Resource Center	-
735 DIGITAL EDUCATION CENTER	-
144 TWENTY WELLS ELEMENTARY	-
710 DESERET PEAK HIGH SCHOOL	-
890 DISTRICT HOUSING	(262.55)
525 ELECTRONIC MAINTENANCE	(6,846.01)
116 IBAPAH ELEMENTARY	(10,439.39)
555 TRANSPORTATION	(38,810.38)
102 COPPER CANYON ELEMENTARY	(110,424.03)
120 STANSBURY PARK ELEMENTARY	(257,329.77)
150 STERLING ELEMENTARY	(262,180.45)
542 CHILD NUTRITION	(496,172.20)
124 ROSE SPRINGS ELEMENTARY	(704,941.82)
30 DISTRICT OFFICE	(20,045,107.88)

FY2018 CONTINUED...



Function			
Decreases	Diff. 2017 to 2018	Increases	Diff. 2017 to 2018
4600 BUILDING IMPROVEMENTS	(14,407,020.57)	1000 INSTRUCTION	7,742,740.82
3390 OTHER COMMUNITY SERVICES	(1,810,325.87)	2210 SUPPORT SRVS - INSTRUCT STF	2,226,779.19
3100 NON-INSTRUCTIONAL SRVS - FOOD SERV	(401,305.13)	2610 SUPPORT SRVS - OPERATIONS / MAINT	539,686.05
(blank)	(302,301.00)	2410 SUPPORT SRVS - SCHOOL ADMIN	470,993.29
2220 SUPPORT SRVS - INSTRUCT STF MEDIA	(181,666.58)	2660 SECURITY SERVICES	249,090.00
5100 DEBT SERVICE	(142,501.95)	5500 CAPITAL LEASE PROCEEDS	240,779.49
2120 SUPPORT SRVS - STUDENTS	(111,608.75)	2710 SUPPORT SRVS - STD TRANSPORT	237,205.07
2500 SUPPORT SERVICES - CENTRAL	(4,659.53)	4700 BUILDING IMPROVEMENT	159,546.15
3220 NON-INSTRUCTIONAL SRVS - HOUSING	(262.55)	2140 PSYCHOLOGIST	107,265.48
2160 OCCUPATIONAL THERAPY-RELATED SERVICES	-	2311 SUPPORT SRVS - GEN ADMIN	107,127.72
2211 SUPPORT SRVS - INSTRUCT STF	-	2570 PERSONNEL SERVICES	63,078.31
2215 SUPPORT SRVS - INSTRUCT STF	-	2510 SUPPORT SRVS - BUSINESS OFFICE	45,255.18
2213 SUPPORT SRVS - INSTRUCT STF	-	2230 INSTRUCTION RELATED TECHNOLOGY	39,056.87
2212 SUPPORT SRVS - INSTRUCT STF	-	4500 BLDG ACQUIS - CONSTRUCT SRVS	21,402.97
2214 SUPPORT SRVS - INSTRUCT STF	-	2131 SUPPORT SRVS - STDS SCHL NURSE	19,995.00
2130 Health Services	-	2150 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	14,675.08
2170 Physical Therapy-Related Services	-	2560 PUBLIC INFORMATION SERVICES	13,739.01
2500 INSTRUCTION	-	2500 Support Services - Central	8,931.52
7305 TEF - CARGILL FRUITS FOR KIDS	-	3310 NON-INSTRUCTIONAL SRVS - REC	4,344.58
7501 TEF - HUNTER OPHIR CANYON ED CTR	-	2160 OCCUPATIONAL THERAPY-RELATED SERVICES	-

Program			
Decreases	Diff. 2017 to 2018	Increases	Diff. 2017 to 2018
535 OLD MILL ELEMENTARY	(11,262,806.17)	51 ON-LINE SCHOOLS	5,627,566.91
540 BUILDING ASSESSMENT	(7,146,209.58)	50 REGULAR SCHOOL	3,604,952.56
9999 TAX INCREMENT FINANCING	(2,201,198.72)	530 BOND 2015 (SMALL PROJECTS)	2,296,722.81
6900 Transportation, Distribution & Logistics	(490,350.00)	1000 CAPITAL OUTLAY	1,914,233.84
8070 FOOD SERVICE	(401,305.13)	3010 COMMUNITY RECREATION	654,329.32
1052 TEXTBOOK REPLACEMENT	(308,491.70)	5230 CLASS SIZE REDUCTION	445,864.16
7350 HQSR - HIGH-QUALITY SCHOOL READINESS	(258,628.00)	5420 SCHOOL TRUST LANDS	385,714.54
6300 Health Sci, Human Services & Public Safety	(237,625.90)	5910 STEM ACTION CENTER GRANT	371,197.99
1012 BONDED DEBT SERVICE	(136,576.58)	538 TJHS BUILDING PROJECT	308,107.39
555 DUGWAY HIGH PROPOSAL	(128,412.27)	5655 DIGITAL TEACHING & LEARNING	266,050.03
510 DISTRICT OFFICE REMODEL	(123,835.84)	6500 Business, Marketing, Hospitality & Tourism	246,597.75
5336 ENHANCEMENT FOR AT-RISK STUDNETS	(116,618.55)	5360 EDUCATIONAL TECHNOLOGY INIT	223,718.75
255 RETIREES BENEFITS	(56,139.60)	5635 CRITICAL LANGUAGES	216,035.31
520 FUTURE SCHOOL SITE	(51,174.00)	5890 BUS REPLACEMENT GRANT	178,937.00
5315 TRANSPORTATION - TO & FROM	(48,533.70)	6100 Agriculture Food & Natural Resources	155,550.43
5211 UMTSS	(47,984.07)	5330 ACCELERATED LEARNING BLOCK	144,531.84
7323 UTAH RUSSIAN STARTALK	(46,031.70)	6600 Architecture & Construction	120,776.77
5604 STATE STEM GRANTS	(41,799.45)	1045 TESTING	111,243.34
5699 UPASS ONLINE TESTING	(40,406.03)	7801 TITLE I	97,632.84
5618 ELEMENTARY LANGUAGE ARTS	(26,249.55)	5882 BEVERLY TAYLOR SORENSON ARTS	79,209.52
5616 T&L - Professional Development	(25,000.00)	6400 Audio/Visual Tech & Communications	71,916.77
7860 IMPROVING TEACHER QUALITY	(24,772.25)	1002 OFFICE OF THE SUPERINTENDENT	69,559.77
7583 ADULT ED BASIC	(20,329.00)	5213 CONCURRENT ENROLLMENT	69,489.00
7830 MIGRANT CHILDREN	(20,003.61)	1030 HUMAN RESOURCES	63,078.31
5685 TITLE I PARA EDUCATOR	(20,000.00)	1001 BOARD OF EDUCATION	57,313.62





Agency Response Plan





June 10, 2025

Kade R. Minchey, CIA, CFE, Auditor General
Office of the Legislative Auditor General
Utah State Capitol Complex
Rebecca Lockhart House Building, Suite W315

PO Box 145315
Salt Lake City, UT 84114-5315

Dear Mr. Minchey,

We appreciate the opportunity to respond to the recommendations from A Systemic Performance Audit of the Tooele County School District. The professionalism, trust, and collaborative spirit demonstrated by the audit team resulted in a positive experience. We welcomed the opportunity for an external review of the Tooele County School District and embraced this audit with full cooperation, transparency, and humility. We are committed to continuous learning and improvement to ensure the Tooele County School District students have the knowledge, skills, and dispositions they need to achieve their potential.

We agree with the recommendations presented by the audit team and commit to implementing them. The following pages contain our specific responses to each recommendation, the primary contact for implementation, as well as what our plan is, how we will take steps to accomplish the plan, the documentation we will produce to show progress, and when we desire to have full implementation of the recommendation. I am confident in the capacity of our organization and those assigned to these efforts to implement the audit recommendations successfully.

The Tooele County School District embraces continuous improvement for our employees and students. We value feedback and growth opportunities to improve our practice. This audit serves as a valuable assessment of our work, giving actionable insights into the efforts we should continue and areas in which we can learn and improve.

Dr. Mark Ernst, Superintendent

Melissa Rich, Board President

92 Lodestone Way Tooele, Utah 84074-8050 435.833.1900 FAX 435.833.1912 www.tooeleschools.org

BOARD OF EDUCATION

Melissa Rich, President Robert Gowans, Vice President

Members: Todd Thompson, Scott Bryan, ValaRee Shields, Emily Syphus, Elizabeth Smith

Dr. Mark Ernst, Superintendent Lark Reynolds, Business Administrator



Chapter 1

Recommendation 1.1: The Tooele County School District should prioritize student achievement by establishing an assistant superintendent devoted to academics, who will have the direct authority to centralize the approach to improving student outcomes in the district.

District Response: The district concurs.

Contact: Dr. Mark Ernst, Superintendent, mernst@tooeleschools.org, (435) 833-1900.

What: TCSD will recommend the establishment of an assistant superintendent devoted to academics to the Board of Education. This assistant superintendent will be responsible for centralizing our academic approach and improving student academic performance.

How: The assistant superintendent devoted to academics will oversee the Academic Strategy Team (AST). Members of the AST include the Superintendency, Area Directors, Director of Special Education, Director of Student Services, Director of Assessment, and the Assistant Director of Teaching and Learning. The AST will work in concert to establish the academic approach for TCSD.

Documentation: Minutes from TCSD Board Meeting will document the discussion and decision of an assistant superintendent devoted to academics. Agendas from AST meetings will document the district's approach to academics. The AST will identify assessment data to track the effectiveness of the TCSD academic approach and make necessary adjustments.

When: The TCSD Board of Education will discuss and decide on an assistant superintendent devoted to Academics no later than the September 9, 2025, board meeting. The assistant superintendent devoted to academics and the AST will establish the TCSD academic approach and identify relevant assessment data no later than January 2026.

Recommendation 1.2: Tooele County School District School Board should consider ways to improve student achievement, including adjusting policy to allow for an additional assistant superintendent.

District Response: The district concurs

Contact: Melissa Rich, President of the Tooele County School District Board of Education, mrich@tooeleschools.org, (702) 622-5186.

What: The TCSD will recommend to the Board of Education a change in policy to allow for an additional assistant superintendent. The Board of Education will work with the Superintendency to improve student academic performance.

How: The TCSD will recommend The Board of Education change policy 2002 to allow for more than one assistant superintendent. The Board of Education will ask for regular academic updates from a superintendency member and consider additional implementation strategies that will directly impact student academic performance.



Documentation: Minutes from board meetings will show the discussion and decision to change policy 2002. Additionally, the minutes will reflect the academic updates the TCSD staff gives to the Board of Education. TCSD's response to Recommendation 1.4 addresses additional documentation.

When: The recommendation of an additional assistant superintendent to the Board of Education change policy 2002 no later than the September 9, 2025 board meeting and establish a timeline for regular academic updates from TCSD staff. TCSD will fully implement this recommendation by October 2025.

Recommendation 1.3: Tooele County School District's assistant superintendent devoted to academics should establish excellence plans for each grade and subject content area that establishes curriculum standards and performance goals to improve student outcomes across the district.

District Response: The district concurs.

Contact: Dr. Cody Reutzel, Executive Director of Teaching & Learning, creutzel@tooeleschools.org, (435) 833-1900.

What: Excellence plans to improve student outcomes for each grade level will be established.

How: The assistant superintendent devoted to academics will work collaboratively with other district leaders to establish plans that detail specific strategies and performance goals to improve student outcomes. In conjunction with area directors, school leaders, and other relevant personnel, the assistant superintendent devoted to academics will lead and manage the execution of each plan throughout each year.

Documentation: The assistant superintendent devoted to academics will publish each excellence plan annually.

When: All excellence plans for the respective school year will be completed and published to the district website no later than October 1st.

Recommendation 1.4: Tooele County School District's Board should establish a plan for tracking and monitoring performance goals established by the district.

District Response: The district concurs.

Contact: Melissa Rich, President of the Tooele County School District Board of Education, mrich@tooeleschools.org, (702) 622-5186.

What: The Board of Education will track the performance goals established by the district throughout each school year.

How: The assistant superintendent devoted to academics will present the excellence plans (referenced in recommendation 1.3) for initial review by the Board of Education in September. In February and June, the assistant superintendent devoted to academics will provide an update to the Board of Education on the progress of each excellence plan. The Board of Education will discuss the progress and provide recommendations and further direction as appropriate.



Documentation: Board meetings in September, February, and June will contain an agenda item for the presentation or review of excellence plans.

When: Presentation and review of excellence plans as described will commence during the 2025-2026 school year.

Chapter 2

Recommendation 2.1: The Tooele County School District Board should prioritize student achievement in its current policies on board power and duties, as well as mission statement and district goals.

District Response: The district concurs.

Contact: Melissa Rich, President of the Tooele County School District Board of Education, mrich@tooeleschools.org, (702) 622-5186.

What: The Board of Education will more intentionally prioritize student achievement policy and district goals.

How: Tooele County School District will recommend to the Board of Education to modify policy 1001 to emphasize student achievement. District goals and key actions for improvement will also emphasize student achievement.

Documentation: Minutes from board meetings will reflect recommended modifications to policy 1001. Minutes will also reflect annual review of the district mission and goals to ensure alignment with desired academic outcomes.

When: Changes to policy 1001, if approved, will occur no later than the September 9, 2025 board meeting. The board will then establish a timeline for the annual review of mission and goals. Implementation is ongoing based on the schedule established.

Recommendation 2.2: The Tooele County School District Board should maintain a standing agenda item on all school board meetings that addresses the district's progress on student achievement.

District Response: The district concurs.

Contact: Melissa Rich, President of the Tooele County School District Board of Education, mrich@tooeleschools.org, (702) 622-5186.

What: The TCSD Board of Education will create a standing agenda item for each board meeting to address the district's progress on student achievement.

How: The TCSD Board of Education President will create a standing agenda item about student academic achievement. The Board President will work with the superintendency to establish criteria for executive staff members to brief the board during board meetings. This agenda item will be in harmony with the implementation of recommendation 1.4.

Documentation: The board meeting agenda and minutes will reflect this recommendation's implementation.

When: The board president will establish the standing agenda item during the August 12, 2025 board meeting.



Recommendation 2.3: The Tooele County School District should align its policies and goals to unify its governance message by creating a job description for the director of policy that includes clear authority for ensuring policies are unified and consistently updated and created.

District Response: The district concurs.

Contact: Dr. Mark Ernst, Superintendent, mernst@tooeleschools.org, (435) 833-1900

What: TCSD will create a job description for the director of policy with clear authority for ensuring unification of and the consistent updating of policy.

How: The Superintendent will work with the Directors of Policy and Human Resources to create a job description for the Director of Policy.

Documentation: The creation of the job description will serve as documentation.

When: The responsible parties will complete the job description creation no later than September 24, 2025. The policy director will begin immediately implementing the duties therein.

Recommendation 2.4: The human resources department should implement systems for ensuring consistency across the district with human resources policies and procedures, including proper documentation acquisition and maintenance being met.

District Response: The district concurs

Contact: Dr. Mark Ernst, Superintendent, mernst@tooeleschools.org, (435) 833-1900

What: TCSD will review policies and procedures, then implement systems to ensure consistency with human resource practices. These systems will include proper documentation acquisition and maintenance.

How: The Superintendent will meet with the Human Resources Director and team to determine the best course of action to fulfill this recommendation. The review of current policy and procedures will focus on determining what systems need changing and what new measures need to be instituted.

Documentation: The systems put in place, the training modules for the systems, the proper documentation acquisition of human resources materials, and the maintenance of the materials will serve as evidence.

When: The Superintendent and Human Resources team will meet no later than September 30, 2025 to establish a strategy and timeline to meet this recommendation. The review of current policy and procedures will impact the timeline and implementation. Our initial target is to have systems in place and training complete by March 31, before the hiring season for the 2026-2027 school year.

Recommendation 2.5: The human resources department should develop an accountability report to ensure administrators adhere to the district hiring policies, specifically related to verifying documentation of eligibility for hired individuals.

District Response: The district concurs.

Contact: Dr. Mark Ernst, Superintendent, mernst@tooeleschools.org, (435) 833-1900



What: The Superintendent, Director of Human Resources, and Assistant Director of Human Resources will create an accountability report around the verification of documents of eligibility for new hires. The report will adhere to current policy and allow the human resources directors to hold administrators accountable for properly verifying potential employees.

How: The Superintendent will meet with the Human Resources team to determine the best course of action to fulfill this recommendation. The review of current policy and procedures will focus on determining what systems need changing and what new measures need to be instituted.

Documentation: The systems put in place, the training modules for the systems, and the proper verification of eligibility documents will serve as evidence.

When: The Superintendent and Human Resources team will meet no later than September 30, 2025 to establish a strategy and timeline to meet this recommendation. The review of current policy and procedures will impact the timeline and implementation. Our initial target is to have systems in place and training complete by March 31, before the hiring season for the 2026-2027 school year.

Recommendation 2.6: The Tooele County School Board and its superintendent should develop an implementation plan and system of accountability for all departments to reverse the culture of policy noncompliance.

District Response: The district concurs that policy compliance among some employees can improve.

Contact: Melissa Rich, President of the Tooele County School District Board of Education, mrich@tooeleschools.org, (702) 622-5186 & Dr. Mark Ernst, Superintendent, mernst@tooeleschools.org, (435) 833-1900

What: A district wide implementation plan and system of accountability will be put in place to ensure all employees are aware of their responsibilities as employees of Tooele County School District. The plan will follow current TCSD policies and procedures. If, during the development of the plan and system, there is a determination that a policy change must occur, these changes will follow current procedures for policy changes. The implementation plan and accountability system will maintain employee rights outlined in Federal, State, and District policies, codes, and regulations.

How: The Board of Education and Superintendent will determine the best course of action to fulfill this recommendation. The review of current policy and procedures will focus on determining what systems need changing and what new measures need to be instituted.

Documentation: The implementation plan and system of accountability will act as documentation for applying this recommendation. In addition to the execution of the plan and system, training materials and other training items will serve to show the measures taken by TCSD to fulfill the recommendation.

When: Board Leadership and the Superintendent will meet no later than September 16, 2025, to determine a timeline and course of action to meet the requirements of this recommendation. Once this project's scope is determined, a concrete date for full implementation will be set. However, an initial target date of April 1, 2026, is in place.



Chapter 3

Recommendation 3.1: Tooele County School District should align the leadership academy training to school governance best practices.

District Response: The district concurs.

Contact: Dr. Jeffrey D. Hamm, Assistant Superintendent, jhamm@tooeleschools.org, (435) 833-1900.

What: We are already in the process of aligning next year's leadership academy schedule with Utah's leadership standards. In addition, we will emphasize and highlight how our leadership topics align with the leadership standards each month.

How: As indicated above, we are currently refining next year's leadership academy curriculum to align with Utah's Standards for Educational Leadership. The assistant superintendents will continue attending the area directors' principal trainings at our monthly leadership meetings, as well as their monthly provisional principals' meetings and collaboration meetings with the Superintendent.

Documentation: An annual schedule that accounts for all eight months of leadership academy will be provided to all participants, including dates, presenters, curriculum, and the leadership standard(s), covered during each session. In addition, a library of the monthly presentations will be maintained that can be accessed throughout the year.

When: The practices and procedures will be in place by August 1, 2025.

Recommendation 3.2: Tooele County School District should ensure that area directors are better involved in the leadership training academy.

District Response: The district concurs.

Contact: Dr. Jeffrey D. Hamm, Assistant Superintendent, jhamm@tooeleschools.org, (435) 833-1900.

What: The superintendency will collaborate and coordinate with the area directors and their various principal trainings (e.g., monthly district leadership meetings, provisional principal meetings, and area director meetings with the superintendent).

How: The superintendency will continue attending the area directors' principal trainings at our monthly leadership meetings.

Documentation: The superintendency and the area directors will create an annual schedule accounting for all eight months of leadership academy, including dates, presenters, curriculum, and the leadership standard(s), covered during each session. In addition, a library of the monthly presentations will be maintained that can be accessed throughout the year.

When: The practices and procedures will be in place by August 1, 2025.



Recommendation 3.3: Tooele County School District should assess the area director role to create strategic guiding documents to focus and evaluate their work on principal’s growth as instructional leaders.

District Response: The district concurs.

Contact: Dr. Sarah Jarnagin, Area Director – Stansbury, sjarnagin@tooeleschools.org, (435) 833-1900

What: District leadership affirms a commitment to aligning practices with the Principal Supervisor Performance Standards, as established by the District Leadership Design Lab at the University of Washington and cited by OLAG. Our leadership team including area directors, the superintendent, and the assistant superintendent began this effort in Fall 2023 by attending an AASA institute focused on these standards. However, because of the budget shortfall in December, priorities shifted to immediate, necessary changes, and we ceased our participation. Despite leadership transitions, we have strengthened our alignment efforts this year. The recommended actions in this assessment were already planned for summer, reinforcing our commitment to continuous improvement.

How: Area Directors have established their purpose with the assistance of the superintendent. Collective expertise among area directors and aligned with Utah’s Educational Leadership Standards was leveraged to develop a plan to strategically guide and cultivate knowledgeable, confident, and capable school leaders. The next steps will include aligning practices to the purpose. Area directors will use time in the summer to synthesize strategies and create new ones to meet the elements of the purpose statement.

Documentation: All area directors will utilize common documents to ensure consistency in school visits, provisional and lead principal meetings, guiding documents, timelines, and goal setting. These records will provide valuable data on visit frequency, discussion topics, and coaching time focused on Utah’s Leadership Standards, supporting informed decision-making and continuous improvement.

When: Research and development of common systems and a theory of action based on the Principal Supervisor Performance Standards will take place in June and July 2025, with implementation beginning in August of the same year. Monthly informal self-evaluations will track progress, culminating in a formal evaluation with the Superintendent in May 2026.

Recommendation 3.4: After Tooele County School District creates guiding documents, the superintendent should ensure, through regular performance evaluations, that area directors prioritize growing principals into exceptional instructional leaders.

District Response: The district concurs

Contact: Dr. Mark Ernst, Superintendent, mernst@tooeleschools.org, (435) 833-1900

What: The superintendent will strengthen the leadership capacity of principals by embedding robust evaluation processes for area directors and engaging in the work they are doing as described in recommendation 3.3, ensuring their focus on instructional leadership.

How: Collaboratively creating comprehensive guiding documents, continuing superintendent-led feedback sessions and evaluations, providing professional development related to the Principal Supervisor Performance Standards, monitoring progress, and adjusting strategies and ensuring accountability.



Documentation: The superintendent will establish an evaluation process that includes monthly one-on-one feedback with a formal evaluation tool based on the Principal Supervisor Performance Standards to be used to review area director performance at the end of the school year. The tool will also include principal feedback. Ensuring alignment between the evaluation tools and leadership development actions in the Principal Supervisor Performance Standards will help maintain consistency and accountability.

When:

Implementation of Principal Supervisor Performance Standards:

- By August 2025, the finalized elements reflecting the Principal Supervisor Performance Standards (as described in recommendation 3.3) will be integrated into area director practices.

Ongoing Monitoring & Alignment:

- The superintendent will incorporate these elements into already scheduled weekly meetings with area directors.
- Monthly individual meetings will be conducted with each area director to review their actions and ensure alignment with the Principal Supervisor Performance Standards.

Evaluation & Accountability:

- A formal evaluation tool, based on the Principal Supervisor Performance Standards and aligned with the elements in section 3.3, will be developed by September 30, 2025.
- This tool will be shared with area directors to facilitate consistent assessment and accountability.

Completing the first full cycle by May 2026 will provide valuable insights into the effectiveness of the process and allow for adjustments based on performance.

Recommendation 3.5: Tooele County School District should coordinate the work of the Departments of Teaching and Learning, Special Education, and Student Services through the leadership of an assistant superintendent devoted to academics, who can ensure that each department's Annual High Leverage Practices are explicitly tied to the Strategic Model components and elements to improve classroom instruction and student outcomes.

District Response: The district concurs.

Contact: Dr. Jeffrey D. Hamm, Assistant Superintendent, jhamm@tooeleschools.org, (435) 833-1900; Dr. Cody Reutzel, Executive Director of Teaching & Learning, creutzel@tooeleschools.org, (435) 833-1900.

What: The assistant superintendents will work collaboratively with executive staff members to develop each of the Annual High Leverage Practices to ensure that each aligns explicitly to specific elements of the Strategic Model. Final approval of the Annual High Leverage Practices, including assurance of alignment to the Strategic Model, will be provided by the superintendent and assistant superintendents.

Documentation: A document recording the Annual High Leverage Practices, accompanying implementation strategies, and the explicit alignment to the Strategic Model for the next three years will be published and maintained by the assistant superintendents.

When: Annual High Leverage Practices, the accompanying implementation strategies, and the explicit alignment to the Strategic Model for the next three years will be developed by October 1, 2025.



Recommendation 3.6: The Tooele County School District Departments of Special Education and Student Services should adopt the same implementation strategy for their Annual High Leverage Practices as the Department of Teaching and Learning.

District Response: The district concurs.

Contact: Dr. Jeffrey D. Hamm, Assistant Superintendent, jhamm@tooeleschools.org, (435) 833-1900; Dr. Cody Reutzel, Executive Director of Teaching & Learning, creutzel@tooeleschools.org, (435) 833-1900.

What: The departments of Special Education and Student Services will adopt an implementation approach for the Annual High Leverage Practices that mirror the principles that guide the Teaching & Learning Department's strategy.

How: The superintendency will work collaboratively with executive staff members to develop each of the Annual High Leverage Practices and accompanying implementation strategies. Final approval of the Annual High Leverage Practices, including assurance of high-quality implementation plans, will be provided by the superintendency.

Documentation: A document recording the Annual High Leverage Practices and the accompanying implementation strategies for the next three years will be published and maintained by the superintendency.

When: Annual High Leverage Practices and the accompanying implementation strategies for the next three years will be developed by October 1st, 2025.

Recommendation 4.1: Tooele County School District should separately account for funding received from specific contracts based on student enrollment and ensure funds are not utilized or encumbered for expenses that span longer than the length of the contract, including termination clauses.

District Response: The district agrees with the finding and will comply if it enters another contract with another Education Service Provider (ESP). While the recommendation is sound in principle, it is important to note that, in practice, achieving different outcomes may not be feasible unless revenue data is disaggregated by location—which it currently is not. It is recommended that the USBE assist LEAs in breaking out revenue by location. This would enhance transparency and enable more accurate financial assessments. However, as was noted in the audit, “ability to review and assess the funds distinctly was limited.” It should be clarified that this limitation was not due to an inability to track expenditures by location, but rather because revenue data is not disaggregated. Additionally, LEAs do not have access to the funding formulas necessary to model revenue scenarios for individual schools.

Contact: Lark Reynolds, Business Administrator, lreynolds@tooeleschools.org, (435) 833-1900.

What: The district is committed to navigating current financial challenges and is implementing necessary changes over several years to adapt to reduced revenues following the departure of online students. As noted during the audit process, our beginning teacher salary increased significantly—from \$33,142 in FY17 to \$61,200 in FY24. Because much of the surplus between revenues and expenditures in previous years was allocated to salary increases, the district anticipates that it will take multiple years to fully adjust to the new financial reality.



How: The district plans to strategically utilize reserves to manage ongoing costs until state and local revenues increase sufficiently. Our goal is to maintain staffing levels and avoid unnecessary disruptions. Concurrently, the district will continue to evaluate program efficiencies annually as part of the budgeting process to ensure long-term sustainability.

Documentation: There is nothing to document for this finding.

When: This finding is complete as we no longer have any open contracts with ESPs.







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