



PUBLIC EDUCATION APPROPRIATIONS SUBCOMMITTEE
STAFF: BEN LEISHMAN & THOMAS YOUNG

CHARTER SCHOOLS IN UTAH

ISSUE BRIEF

SUMMARY

The Legislature established charter schools in Utah approximately 14 years ago. Charter schools are public schools open to all resident students. As public schools, tuition is not charged and charter schools receive the majority of their funding from the state. Each charter school is an independent Local Education Agency (LEA), similar to a school district, and provides additional education options to Utah students.

This brief provides a brief history of the creation of charter schools in Utah, student enrollment, school formation, and state funding mechanisms. Specifically, the Minimum School Program (MSP) contains two categorical programs that provide supplementary funding to charter schools – the Local Replacement Formula and School Administrative Costs.

TIMELINE

The Charter School Legislative Timeline provides a brief history of significant changes impacting charter schools since 1997.

Charter schools began in Utah with the creation of the Centennial Charter Schools Task Force by the Legislature in 1997. Established in House Bill 389 (1997 General Session), the goal of the taskforce was to study the establishment of charter schools within the state system of public education, operation by private providers, funding through the weighted pupil unit, parental involvement, performance standards, and enrollment policies.

The year following the taskforce, the Legislature passed House Bill 145 “Schools for the 21st Century” (1998 General Session) which authorized a charter school pilot program. The pilot program included up to eight charter schools. Section 53A-1a-503 details the purpose of charter schools and remains largely the same as when originally passed in 1998.

The pilot status of charter schools was removed in 2001. Since then, charter schools have developed as a school choice component in Utah’s public education system. Program changes have occurred regularly since the pilot program. Many of these change will be discussed in later sections of this brief.

Charter School Legislative Timeline

- 1997** Centennial Charter Schools Task Force
- 1998** Charter School Pilot Program
- 1999** First Seven Charter Schools Opened
- 2001** Pilot Program Status Removed
Authorized 4 New Schools Annually
- 2002** First Start-up Funding
First Local Replacement Funding (LRF)
50% Resident District & 50% State
Based District Transfer Formula
State-Chartered "High Tech High Schools"
- 2003** Local Replacement Formula Created
Removed District 50% Responsibility
Established in Minimum School Program
Adopted Weighting Structure for WPU
- 2004** Required 10% LRF Expenditures on Facilities
State Charter School Board Created & Two FTE
- 2005** Application Deadline for New Charters
State Charter School Board Line-Item Created
Additional Two FTE Transferred from USOE
Federal Start-up Grant Approved
- 2006** First Funding of School Administrative Costs
In-depth Study by Legislature
- 2007** Revolving Loan Account Established
School Level Administration at \$62/Student
- 2008** New Charter School Local Replacement Formula
Reinstated District Responsibility of 25%
School Level Administration at \$100/Student
- 2011** Federal Start-up Grant not Renewed

ENROLLMENTS

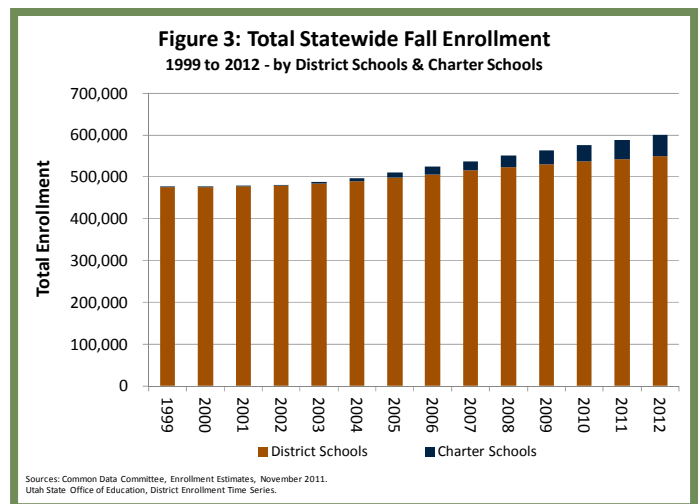
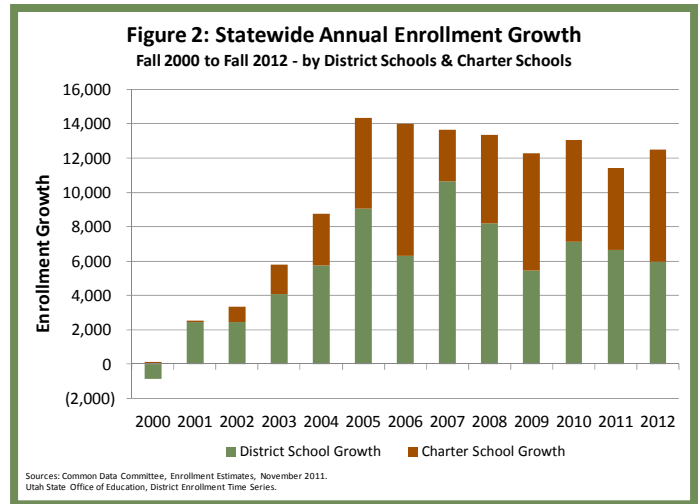
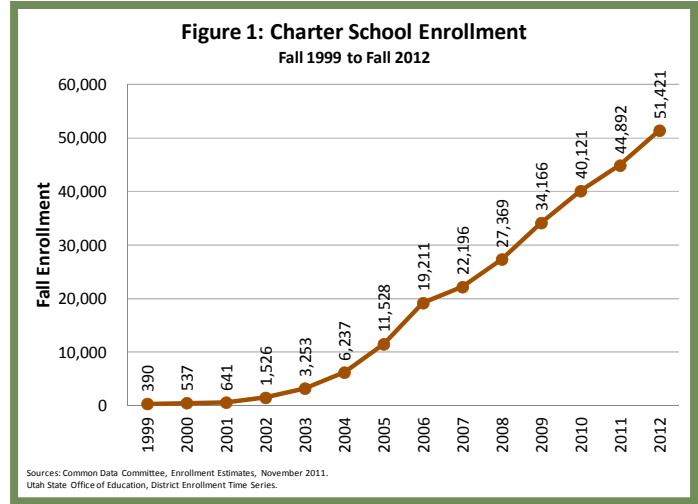
In fall 2011, charter schools enrolled 51,421 students. Since the opening of the first group of charter schools in 1999, total enrollment has increased by more than 51,000 students. Figure 1 shows the growth in charter school enrollment since 1999.

The year over year increase in students attending charter schools has ranged from 11.9 percent to 138.1 percent. Figure 2 highlights Statewide Annual Enrollment Growth since 2000, divided between district schools and charter schools.

In 2000, enrollment in district schools decreased while charter school enrollment increased. However, there was a net enrollment decrease in the state of 315 students. Beginning in 2001 enrollments in both district schools and charter schools began to increase, with a dramatic increase in 2005 of 14,330 new students. Since fall of 2005 the annual increase in students has slightly tapered off, with increases ranging from 11,410 to 13,991 each year.

In 2000, 2006, 2009, and 2012 new student enrollment in charter schools exceeded that of district schools.

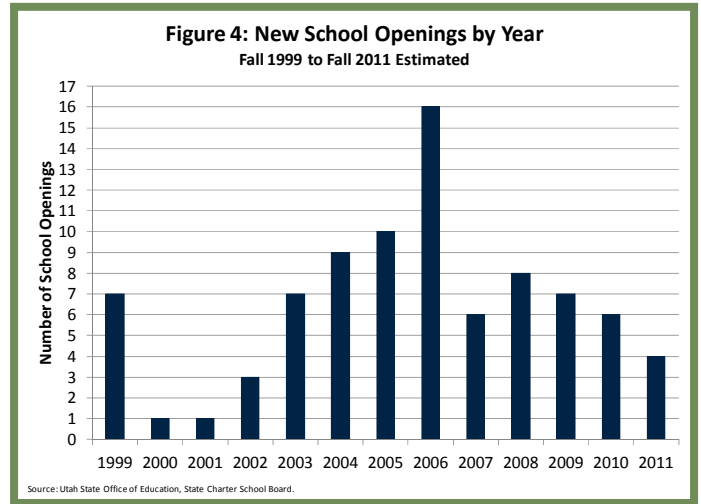
Figure 3, Total Statewide Fall Enrollment shows what portion of total students charter schools enroll. Currently, charter schools enroll approximately nine percent of all public school students in the state.



SCHOOLS

Approximately 85 charter schools have opened in Utah since 1999. In most cases, multiple schools have opened each school year, with the highest in fall 2006 with 16 new schools opening. Four new schools opened this fall.

Five charter schools have closed in the past 14 years. Three of these schools were started by school districts to serve specific student groups and were eventually folded back into district operations. One school, the Jean Massieu School was reassigned by the State Board of Education to the Utah Schools for the Deaf and the Blind. Finally, Success School returned its charter to the State Charter School Board.



FUNDING

As mentioned earlier, one of the main tasks of the Centennial Charter Schools Task Force was to study how to integrate charter schools into the state’s primary funding formula, namely, the Minimum School Program. For the most part, charter schools participate in state funding on the same basis as traditional district schools, assuming they meet all participation requirements.

The Basic School Program in the Minimum School Program provides most operating revenue to public schools through the Weighted Pupil Unit. The program does not differentiate if a student attends a charter school or a traditional district school.

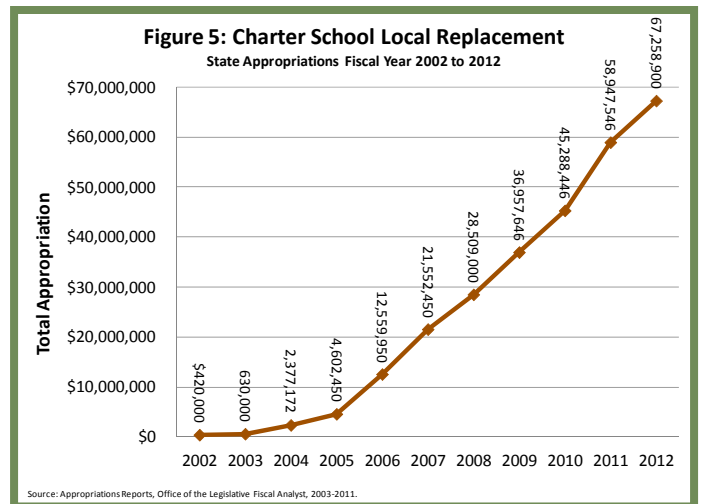
For all other categorical programs in the MSP, participation is based on meeting defined statutory criteria. However, charter schools are exempted by statute from receiving state funding dedicated for student transportation.

The Minimum School Program also contains two restricted categorical programs that provide funding to charter schools: the Local Replacement Formula and School Administrative Costs.

LOCAL REPLACEMENT FORMULA

The Local Replacement Formula was established to provide revenue to charter schools to assist in school operations and capital facility needs. Unlike school districts, charter schools do not have bonding authority or the ability to tax their patrons to cover facility costs. The Legislature created a statutory formula that provides an equalized per pupil state appropriation to each charter school to replace some of the locally generated property-tax revenue not available charter schools.

Figure 5 provides an appropriations history for the Local Replacement Formula. Significant formula changes occurred in FY 2002, FY 2003, and FY 2009.



In FY 2012, a total of \$67,258,900 was appropriated from the education fund to support the program. However, the total cost of the program is just over \$78 million. School districts are required to pay a portion of the total cost. The district contribution is estimated at \$10.2 million for FY 2012, approximately 13 percent of the total. The original appropriation in FY 2002 was \$420,000.

The formula produces a local replacement rate that each charter school receives per enrolled student. In FY 2012, this rate is \$1,687 and captures per-student local property tax revenue increases in the school districts. Figure 6 shows the annual increases in the local replacement rate since 2005.

Figure 6: Local Replacement Rate History
FY 2005 to FY 2012 Estimated

Fiscal Year	Rate	Change in Dollars	Percent Change
2005	\$1,006		
2006	1,051	\$45	4.5%
2007	1,142	91	8.7%
2008	1,184	42	3.7%
2009	1,427	243	20.5%
2010	1,427	0	0.0%
2011	1,607	180	12.6%
2012	1,687	80	5.0%

Due to a lag in school district financial reporting, the local replacement formula is calculated on the most recent school district property tax revenue data available. The formula estimate for FY 2012 is based on FY 2010 school district property tax revenues reported in the Superintendent’s Annual Financial Report.

Program Origins

The Charter School Local Replacement Formula (CSLRF) program began with the local school districts and the state sharing the costs of the program. The state provided half the per pupil revenue generated in the districts through property tax assessments. School districts in turn transferred the corresponding half to a charter school when a student enrolled. This program resulted in funding inequities among the different charter schools, because only half the revenue was equalized with state funds. Revenue transfers also fostered tensions between districts and charter schools.

During the 2003 General Session, the Legislature developed a formula that allowed the local school districts to retain all locally generated property tax revenue. The state began providing an equalized average per student amount to charter schools to replace some of the locally generated revenues.

Since 2003, the CSLRF has been modified several times. Each iteration attempts to reach a level of funding parity of per-student revenues in school districts and charter schools. However, per-student revenue parity has not fully been defined or universally accepted. The latest version of the CSLRF was approved by the Legislature during the 2008 General Session and took effect in FY 2009

Current Statutory Formula

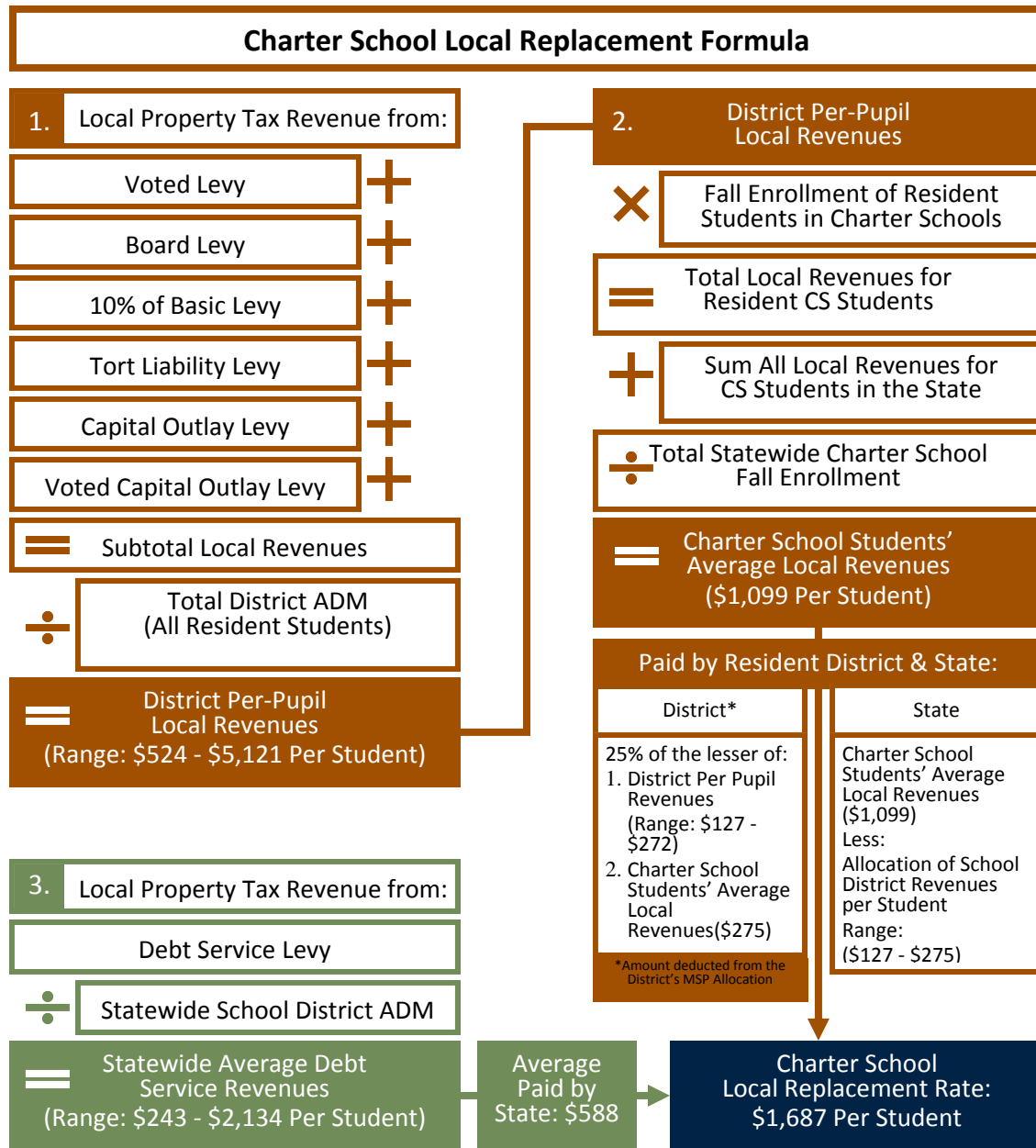
The CSLRF passed during the 2008 General Session maintains some of the same concepts of the earlier versions, but alters slightly the payment of costs by reinstating a cost sharing mechanism between the state and local school districts. Detail on this formula may be found in the UCA 53A-1a-513. The diagram below shows the current formula process.

Statute establishes a "District Average Per Pupil Revenue" rate (step #1 below). This rate is based on the total revenues generated by property taxes in the school districts divided by the total ADM of the school district (including district students attending a charter school). Property taxes included in the formula are the Voted Leeway, Board Leeway, 10 Percent of Basic, Tort Liability, Capital Outlay and Voted Capital levies. Originally, the proposal for this new formula included state guarantee revenues supporting the Voted, Board, and Capital Outlay programs, but these items were excluded from the final formula.

A second component to the formula requires the state to provide a replacement for revenues generated by school districts for debt service (step #3 below). The CSLRF provides the state-average per student Debt Service Revenues for each student enrolled in a charter school.

School districts must also contribute to the cost of the CSLRF based on the new formula. Districts must contribute 25 percent of the lesser of their "District Average Per Pupil Revenue" or "charter school students' average local revenues" (step #2 below). One primary difference between this formula and the original cost-sharing formula used in 2002-03 is that school districts do not directly transfer funding to the charter schools. The USOE is required to deduct from the school district's Minimum School Program allocation funds equal to the qualifying 25 percent.

When all formula components are added together, charter schools are qualified to receive a Local Replacement of \$1,687 per enrolled student in FY 2012. The FY 2012 formula is detailed in Appendix A.



SCHOOL ADMINISTRATIVE COST

Since FY 2006, the Legislature has appropriated additional funding to support school-level administrative costs for all charter schools in the state. Charter schools have many of the same administrative and data reporting requirements of school districts, but lack the student numbers to offset the cost of these functions. Schools receive funding based on the number of students they enroll. Originally the amount was \$62 per student; it has since increased to \$100 per student. In FY 2012, a total of \$4,627,800 was appropriated to support the program.

FUNDING DISTRIBUTION

The following table “Charter Schools: FY 2012 Program Funding Distribution” shows the amount received from the Local Replacement Formula and Administrative Cost program for each charter school in the state.

Charter Schools: FY 2012 Program Funding Distribution		
Local Replacement Formula & Administrative Costs		
Charter School	Local Replacement	Administrative Costs
1 Ogden Preparatory Academy	\$1,687,000	\$100,000
2 American Preparatory Acad.	3,137,820	186,000
3 Walden School	759,150	45,000
4 Freedom Academy	1,180,900	70,000
5 AMES	843,500	50,000
6 Pinnacle Canyon Academy	843,500	50,000
7 City Academy	388,010	23,000
8 Soldier Hollow School	401,506	23,800
9 Tuacahn Performing Arts	590,450	35,000
10 Uintah River High	101,220	6,000
11 John Hancock	320,530	19,000
12 Thomas Edison	2,051,392	121,600
13 Timpanogos Academy	742,280	44,000
14 Salt Lake Arts Academy	506,100	30,000
15 Fast Forward High	359,331	21,300
16 NUAMES	792,890	47,000
17 Ranches	614,068	36,400
18 DaVinci Academy	1,518,300	90,000
19 Summit Academy	1,687,000	100,000
20 Itineris Early College	430,185	25,500
21 North Davis Prep. Acad.	1,784,846	105,800
22 Moab Community School	136,647	8,100
23 East Hollywood	534,779	31,700
24 SUCCESS Academy	609,007	36,100
25 UCAS	624,190	37,000
26 Lincoln Academy	1,079,680	64,000
27 Beehive Sci & Tech	463,925	27,500
28 Wasatch Peak Academy	632,625	37,500
29 North Star Academy	856,996	50,800
30 Reagan Academy	1,138,725	67,500
31 American Leadership Acad	2,581,110	153,000
32 Navigator Pointe Academy	894,110	53,000
33 Odyssey	843,500	50,000
34 Intech Collegiate High School	286,790	17,000

Charter Schools: FY 2012 Program Funding Distribution

Local Replacement Formula & Administrative Costs

Charter School	Local Replacement	Administrative Costs
35 Entheos	877,240	52,000
36 Lakeview Academy	1,223,075	72,500
37 Legacy Prep Academy	1,660,008	98,400
38 Liberty Academy	1,138,725	67,500
39 Monticello Academy	1,265,250	75,000
40 Mountainville Academy	1,265,250	75,000
41 Paradigm High School	927,850	55,000
42 Renaissance Academy	1,160,656	68,800
43 Channing Hall	1,113,420	66,000
44 Spectrum Academy	668,052	39,600
45 Syracuse Arts	1,729,175	102,500
46 George Washington Acad	1,518,300	90,000
47 Noah Webster Academy	995,330	59,000
48 Salt Lake SPA	354,270	21,000
49 Open Classroom	700,105	40,000
50 Canyon Rim	885,675	52,500
51 Guadalupe Schools	210,875	12,500
52 Karl G. Maeser	1,054,375	62,500
53 C.S. Lewis Academy	590,450	35,000
54 Dual Immersion Academy	801,325	47,500
55 Edith Bowen	506,100	30,000
56 Gateway Preparatory	919,415	54,500
57 Merit College Preparatory	716,975	42,500
58 Providence Hall	2,277,450	135,000
59 Quest Academy	1,307,425	77,500
60 Rockwell HS	843,500	50,000
61 Venture	843,500	50,000
62 Center for Science Ed.	590,450	35,000
63 Utah Virtual Academy	3,458,350	205,000
64 Early Light Academy at Daybreak	1,265,250	75,000
65 Excelsior Academy	1,138,725	67,500
66 Hawthorn Academy	1,366,470	81,000
67 Open High School of Utah	674,800	40,000
68 Oquirrh Mountain Charter School	1,298,990	77,000
69 Vista at Entrada	1,476,125	87,500
70 Bear River	303,660	18,000
71 Montessori	826,630	49,000
72 Quail Run	1,093,176	64,800
73 Weilenmann	970,025	57,500
74 Summit Academy High School	674,800	40,000
75 Good Foundations	716,975	42,500
76 Alianza Academy	674,800	40,000
77 Baer Canyon High School	0	0
78 Utah Connections Academy	590,450	35,000
79 Endeavor Hall	1,093,176	64,800
Total Distribution	\$77,188,685	\$4,574,000

Source: Utah State Office of Education, School Finance Distribution Tables.

APPENDIX A

Charter School Local Replacement Formula Detail

School Districts	Student Data								
	FY 2010 Average Daily Membership			Fall 2010 (FY 2011) Actual Fall Enrollment			Fall 2011 (FY 2011) Projected Fall Enrollment		
	School Districts	Charter Schools	Total	School Districts	Charter Schools	Total	School Districts	Charter Schools	Total
Alpine	63,747	5,708	69,455	66,044	6,935	72,979	68,206	7,290	75,496
Beaver	1,578	4	1,582	1,566	5	1,571	1,505	7	1,512
Box Elder	11,020	121	11,141	11,187	203	11,390	11,314	242	11,556
Cache	14,868	1,076	15,945	15,409	1,276	16,685	15,925	1,369	17,294
Carbon	3,477	397	3,875	3,458	456	3,914	3,478	467	3,945
Daggett	147		147	168	0	168	214	0	214
Davis	65,135	4,202	69,337	66,019	4,927	70,946	66,579	6,233	72,812
Duchesne	4,380	11	4,391	4,448	21	4,469	4,478	25	4,503
Emery	2,294	68	2,362	2,359	68	2,427	2,409	71	2,480
Garfield	911	9	920	925	15	940	930	16	946
Grand	1,511	65	1,575	1,510	92	1,602	1,545	106	1,651
Granite	66,761	2,900	69,661	68,573	3,805	72,378	68,922	4,791	73,713
Iron	8,338	706	9,044	8,483	740	9,223	8,527	805	9,332
Jordan	48,364	4,440	52,804	49,729	5,008	54,737	49,661	6,085	55,746
Juab	2,232	26	2,258	2,286	13	2,299	2,323	14	2,337
Kane	1,181	5	1,186	1,176	14	1,190	1,162	14	1,176
Millard	2,794	3	2,797	2,826	9	2,835	2,840	9	2,849
Morgan	2,335	22	2,357	2,437	28	2,465	2,542	33	2,575
Nebo	28,189	3,040	31,229	29,136	3,252	32,388	30,186	3,318	33,504
North Sanpete	2,312	7	2,318	2,419	20	2,439	2,501	23	2,524
North Summit	1,000	1	1,001	978	35	1,013	1,007	37	1,044
Park City	4,584	15	4,599	4,351	429	4,780	4,453	475	4,928
Piute	319	11	330	305	12	317	295	12	307
Rich	457	1	458	484	10	494	528	11	539
San Juan	2,918	12	2,930	2,912	15	2,927	2,871	24	2,895
Sevier	4,513	12	4,525	4,533	27	4,560	4,614	27	4,641
South Sanpete	2,990	12	3,002	3,038	51	3,089	3,137	60	3,197
South Summit	1,428	1	1,429	1,433	31	1,464	1,483	26	1,509
Tropic	225	1	226	220	8	228	222	10	232
Tooele	13,148	720	13,867	13,439	782	14,221	13,713	835	14,548
Uintah	6,403	77	6,480	6,683	72	6,755	6,922	99	7,021
Wasatch	4,923	218	5,141	5,089	277	5,366	5,181	359	5,540
Washington	25,218	1,547	26,765	25,671	2,061	27,732	26,254	2,689	28,943
Wayne	560	1	561	567	3	570	586	3	589
Weber	30,245	1,099	31,344	30,347	1,989	32,336	30,927	2,255	33,182
Salt Lake	23,588	1,872	25,460	23,960	1,781	25,741	24,280	1,936	26,216
Ogden	12,427	891	13,318	12,568	1,397	13,965	12,650	1,681	14,331
Provo	13,082	999	14,081	13,376	1,122	14,498	13,829	1,169	14,998
Logan	6,089	621	6,710	6,133	747	6,880	6,336	795	7,131
Murray	6,477	87	6,564	6,500	136	6,636	6,602	156	6,758
Canyons	33,202	2,084	35,286	33,469	2,249	35,718	33,676	2,701	36,377
State Total	525,368	33,091	558,459	536,214	40,121	576,335	544,813	46,278	591,091

Prepared by: Office of the Legislative Fiscal Analyst

School Districts	10		11		12		13		14		15		16		17		18		19		20	
	Leeway	Board Leeway	10% of Basic	Tort Liability	Capital Outlay	Capital Outlay	Voted Capital Outlay	District Total	All Students	Districts with Charters	Debt Service	Per Student Debt Service										
Alpine	\$22,136,702	\$5,534,175	\$10,279,731	\$276,709	\$8,165,528	\$0	\$46,392,845	\$668	\$668	\$45,789,401	\$718											
Beaver	1,052,122	0	321,080	5,511	307,300	0	1,686,013	1,066	1,066	1,353,907	858											
Box Elder	1,765,474	1,179,010	2,956,143	176,244	5,068,522	0	11,145,393	1,000	1,000	6,764,107	614											
CACHE	5,398,932	1,346,015	602,360	0	777,119	0	8,124,426	510	510	8,856,926	596											
Carbon	2,512,819	431,764	1,403,346	55,509	3,629,145	0	8,032,583	2,073	2,073	1,690,926	486											
Daggett	0	0	124,866	0	252,285	0	377,151	2,569	0	153,075	1,043											
Davis	26,695,536	6,669,472	11,486,314	1,041,003	1,217,443	0	47,109,768	679	679	45,363,002	696											
Duchesne	2,046,118	737,799	1,619,595	39,136	4,440,973	0	8,883,621	2,023	2,023	1,062,837	243											
Emery	2,826,664	704,670	1,032,291	38,958	1,225,623	0	5,828,206	2,467	2,467	0	0											
Garfield	0	0	0	0	1,150,052	0	1,150,052	1,250	1,250	1,186,350	1,302											
Grand	0	297,391	1,221,647	51,016	1,108,630	0	2,678,684	1,700	1,700	3,223,401	2,134											
Granite	35,743,060	7,439,028	22,518,126	603,169	29,625,299	0	95,928,682	1,377	1,377	0	0											
Iron	2,266,102	1,131,089	0	39,401	3,330,184	0	6,766,776	748	748	8,079,152	969											
Jordan	23,332,451	5,904,018	1,971,394	14,760	41,798,371	0	73,020,994	1,383	1,383	18,305,765	378											
Juab	318,269	318,269	322,247	59,676	1,906,433	0	2,924,894	1,295	1,295	1,756,846	787											
Kane	0	732,028	668,597	3,429	1,116,043	0	2,520,097	2,125	2,125	853,747	723											
Millard	1,600,632	402,376	1,080,007	120,247	4,008,315	0	7,211,577	2,579	2,579	0	0											
Morgan	0	360,361	736,933	19,479	888,241	0	2,005,014	851	851	1,919,998	822											
Nebo	7,505,766	2,501,921	6,273,568	200,154	2,996,051	0	19,477,460	624	624	23,342,929	828											
North Sanpete	983,918	245,814	231,975	0	1,051,796	0	2,513,503	1,084	1,084	529,852	229											
North Summit	0	492,254	744,123	36,849	1,538,556	0	2,811,782	2,809	2,809	874,469	875											
Park City	16,065,235	0	1,528,951	37,043	5,921,484	0	23,552,713	5,121	5,121	6,481,121	1,414											
Plute	31,823	31,823	96,959	0	36,543	0	197,148	598	598	627	2											
Rich	652,373	107,641	256,056	6,524	327,818	0	1,350,412	2,946	2,946	410,179	897											
San Juan	1,354,063	338,434	1,354,444	84,613	1,891,966	0	5,023,520	1,715	1,715	0	0											
Sevier	823,348	548,898	1,193,185	35,658	1,387,844	0	3,988,933	882	882	1,989,445	441											
South Sanpete	859,461	215,015	200,083	53,754	1,289,491	0	2,617,804	872	872	1,153,315	386											
South Summit	1,091,844	668,753	614,754	40,579	3,364,923	0	5,780,853	4,047	4,047	10,145	7											
Tintic	75,178	14,347	0	0	29,101	0	118,626	524	524	130,037	577											
Tooele	1,865,182	1,235,220	3,647,037	311,893	361,251	0	7,420,583	535	535	13,145,825	1,000											
Utah	0	0	4,043,298	313,620	11,357,855	0	15,714,773	2,425	2,425	3,734,476	583											
Wasatch	4,789,114	1,676,861	2,454,924	67,074	3,456,569	0	12,444,542	2,421	2,421	6,457,032	1,311											
Washington	12,207,701	5,664,574	7,973,406	281,248	2,990,045	0	29,116,974	1,088	1,088	32,999,653	1,309											
Wayne	0	45,905	82,243	0	467,405	0	595,553	1,062	1,062	0	0											
Weber	8,278,122	3,204,151	3,783,532	316,026	6,996,462	0	22,578,293	720	720	11,789,521	390											
Salt Lake	30,058,001	3,178,756	2,924,599	374,166	14,727,494	0	51,263,016	2,013	2,013	16,491,142	699											
Ogden	4,134,651	1,333,103	2,747,411	0	5,119,251	0	13,334,416	1,001	1,001	7,041,086	567											
Provo	6,636,468	1,313,481	4,708,422	308,050	4,457,372	0	17,423,793	1,237	1,237	6,432,102	492											
Logan	1,737,908	817,839	2,220,433	57,249	3,299,981	0	8,133,410	1,212	1,212	1,876,941	308											
Murray	5,311,797	0	1,085,994	53,576	3,054,358	0	9,505,725	1,448	1,448	2,309,057	356											
Canyons	26,053,767	6,513,443	0	358,239	31,091,296	0	64,016,745	1,814	1,814	25,279,390	761											
State Total	\$258,210,601	\$63,335,698	\$106,510,074	\$5,480,562	\$217,230,418	\$0	\$650,767,353	\$1,165	\$1,165	\$308,837,784	\$588											

State Average (Above ^) Based on:

53A-1a-513

Prepared by: Office of the Legislative Fiscal Analyst

School Districts	School District Contribution				
	21	22	23	24	25
	Charter School Students' Total Local Revenues	Avg. Local Revenues	Formula Rate Per Student	District Cost Per Student at 25%	Total District Contribution
Alpine	\$4,632,295		\$668	\$167	\$1,217,355
Beaver	5,330		1,066	266	1,865
Box Elder	203,085		1,000	250	60,525
Cache	650,175		510	127	174,391
Carbon	945,339		1,099	275	128,284
Daggett	0		0	0	0
Davis	3,347,566		679	170	1,058,726
Duchesne	42,483		1,099	275	6,867
Emery	167,776		1,099	275	19,504
Garfield	18,749		1,099	275	4,395
Grand	156,421		1,099	275	29,118
Granite	5,239,769		1,099	275	1,316,075
Iron	553,697		748	187	150,583
Jordan	6,925,383		1,099	275	1,671,533
Juab	16,841		1,099	275	3,846
Kane	29,746		1,099	275	3,846
Millard	23,208		1,099	275	2,472
Morgan	23,819		851	213	7,018
Nebo	2,028,277		624	156	517,360
North Sanpete	21,683		1,084	271	6,234
North Summit	98,298		1,099	275	10,164
Park City	2,196,958		1,099	275	130,481
Piute	7,178		598	150	1,794
Rich	29,460		1,099	275	3,022
San Juan	25,722		1,099	275	6,593
Sevier	23,802		882	220	5,950
South Sanpete	44,477		872	218	13,082
South Summit	125,444		1,099	275	7,142
Tintic	4,193		524	131	1,310
Tooele	418,458		535	134	111,705
Uintah	174,603		1,099	275	27,195
Wasatch	670,522		1,099	275	98,616
Washington	2,242,107		1,088	272	731,323
Wayne	3,186		1,062	266	797
Weber	1,432,738		720	180	406,086
Salt Lake	3,585,986		1,099	275	531,814
Ogden	1,398,726		1,001	250	420,769
Provo	1,388,366		1,099	275	321,121
Logan	905,531		1,099	275	218,384
Murray	196,944		1,099	275	42,853
Canyons	4,080,184		1,099	275	741,957
State Total	\$44,084,525	\$1,099			\$10,212,157
				Local Replacement Rate per Student:	\$1,687