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Project Motivation

Each year, billions of dollars are spent educating over a half-million Utah children. While education spending consumes a high proportion of Utah’s state budget, these limited resources paired with the state’s large school-age population drives a need for decision-makers to spend strategically. However, local education agencies (LEAs) often struggle to track and assess the funding flow. This lack of clarity is partially due to the fact that education spending is prescribed at multiple levels: by federal, state, and local government. Various formulas allocate money to LEAs, but those allocations may be lost as money is spent on school-level activities. These vying priorities and spending earmarks muddle answering the questions: (1) Where does the money go in public education? and (2) How much does it cost to educate each student?

Project KIDS innovated a data system designed to bridge this gap. Project KIDS is a special performance audit of the Utah Office of the State Auditor that integrates financial, operational, and performance data to improve data-driven decision making in Utah K-12 public education. Project KIDS identifies resources down to the individual student level to understand how K-12 public education dollars are spent. By integrating student-level spending and performance, this methodology allows stakeholders to explore what resource allocations drive high student achievement. This framework enables stakeholders to ask deeper questions about effective spending practices.

Project Summary

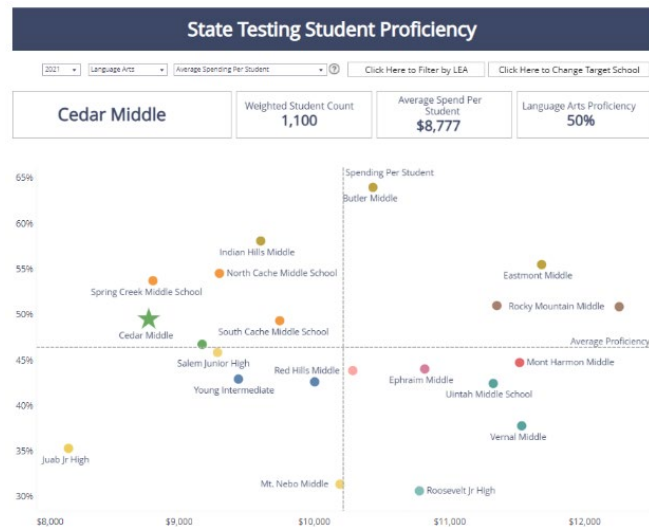
Project KIDS utilizes a bottom-up approach to calculate the costs of education rather than the top-down approach commonly used in education finance. The top-down approach (dividing costs by the total number of students) fails to differentiate between various student needs and consequent spending. The bottom-up approach addresses the reality that the cost to educate a student varies depending on demographic factors, course-taking patterns, attendance levels, among other characteristics.

Project KIDS builds resource profiles for each individual student to show which students consume which resources. These resource profiles effectively drive spending down to the student level. A simplified example of the student resource profiles is given in the figure below where each of the three fictitious students are allocated resources based on different characteristics. For example, only the student in the special education program receives special education spending allocation, and only students who are eligible to ride the bus receive transportation spending allocation. In reality there are approximately 200 unique spending categories for each student.

Category	Amount	Category	Amount	Category	Amount
Teacher Pay	\$ 5,530	Teacher Pay	\$ 3,550	Teacher Pay	\$ 7,100
Transportation	\$ 0	Transportation	\$ 800	Transportation	\$ 800
District Administration	\$ 1,100	District Administration	\$ 1,100	District Administration	\$ 1,100
English Language Learners	\$ 0	English Language Learners	\$ 0	English Language Learners	\$ 0
Athletics	\$ 500	Athletics	\$ 0	Athletics	\$ 0
Nutrition	\$ 850	Nutrition	\$ 150	Nutrition	\$ 500
Instructional Support	\$ 1,500	Instructional Support	\$ 1,295	Instructional Support	\$ 2,500
Special Education	\$ 0	Special Education	\$ 0	Special Education	\$ 3,000
Dual Language Immersion	\$ 0	Dual Language Immersion	\$ 1,250	Dual Language Immersion	\$ 0
Operational Expense	\$ 2,300	Operational Expense	\$ 2,300	Operational Expense	\$ 2,300
Total	\$ 11,780	Total	\$ 10,445	Total	\$ 17,300

Interactive visualizations are then created to show the resource allocation and performance outcomes for students in different demographic groups, taking different classes, paired with different teachers, attending different schools, and involved in different programs. This allows for detailed inquiries regarding spending allocation. These data dashboards enable users to analyze spending at several levels of granularity: the LEA, school, subject, teacher, classroom, and even the individual student level.

Project KIDS sends detailed LEA-specific dashboards to authorized LEA administrators and makes statewide visualizations available on the State Auditor’s website: auditor.utah.gov/kids.



Project Impact

Increasing the transparency and accessibility of education data incentivizes better data quality from the entities that report their financial and operational data to the state. Project KIDS analysts have engaged in extensive efforts to quality check the data received from LEAs, and have worked to improve their data quality. This project has also driven higher standards for what is considered a “complete” and “accurate” submission from LEAs to Utah’s financial transparency website (transparent.utah.gov).

The rich data resource compiled by Project KIDS has been used to advance research and evaluation efforts. State-level officials have explored the dashboards for opportunities to focus resource use within public education.

“I’ve wanted to see this kind of visibility into the spending of the Utah public education system for years. Project KIDS provides insights legislators and other policymakers can use to improve local control and increase accountability. It shows how spending reaches not only the classroom but each student and combines it with key performance metrics.” –J. Stuart Adams, Utah Senate President

“Project KIDS continues to be a transformational project. Project KIDS is a first of its kind project in the State of Utah that brought educational data out of obscurity to support systemic and sustainable change. It has greatly improved understanding and accountability among state policy makers, professional staff, and citizens across the state. We (the Office the Legislative Auditor General) greatly rely on the data from Project KIDS in conducting audits of public education. We frequently use the data in Project KIDS to conduct risk assessment in public education. We also use its framework and architecture when reporting the audits we conduct in public education. Simply put, in the two decades I have been auditing in the State of Utah, Project KIDS has been one of the most important developments for public education oversight in the state.” –Kade Minchey, Utah Legislative Auditor General

District and charter school administrators are issued more detailed dashboards with privileged access to student-level data for their specific LEA. This greater level of detail allows these administrators to better contextualize their own understanding of the operations at their schools, and to redirect resources to better align spending with their strategic objectives.

“Project KIDS has been instrumental in helping us understand how we allocate resources, analyzing the extent to which our budgeting processes are aligned to our priorities, and determining whether our intended student impact for those efforts has been realized.” –Dr. Rich Nye, Granite School District Superintendent and former Ogden School District Superintendent