

# Land Trust Funds



# Overview of Land Trust Funds

- Utah State Board of Education Land Trust Website
  - Shortened
    - <https://tinyurl.com/4p6djufp>
  - QR Code
    -



# Summary

- **At Statehood** In 1896, Congress granted land, called trust lands, to the new state of Utah with the provision that revenue earned from the sale or lease of the land be placed into permanent endowments for 12 specific institutions.
  - Public education being one of the 12
- **Funding Distribution**
  - First 10% even distributed between all the school districts in our state
  - Remaining 90% distributed solely per pupil
  - Districts receive their 10% cut plus their per pupil cut
  - Each school then receives their per pupil amount based on student enrollment
- **School Community Council**
  - SCC is elected and must have a two parent majority
  - SCC is expected to develop a school plan and determine how Land Trust money is spent
  - SCC is expected to monitor the plan and expenditures throughout the year



# Appropriate Expenditures

- School Land Trust Plan should align with the school's TSSA Plan (Teacher and Student Success Act Plan)
- SCC should **look at data, evaluate student success, and create goals** for academic improvement in:
  - English/Language Arts
  - Mathematics
  - Science and
  - Other Local Education Agency (LEA) governing board priorities.
    - \*In addition, High Schools can create goals to increase graduation rates and promote college and career readiness.
- Plans are developed to improve student academic performance in the identified areas with the annual School LAND Trust program funds. *The plans are approved by the council, submitted on state & school websites, and approved by the local school board.*



# Evaluation of Plan and Amending

- Councils are encouraged to regularly review current school plans in comparison to the approved budget to ensure the plan is being implemented as approved.
- When councils see that the plan will not be implemented as approved, or that budgets will not be spent as planned, the council should consider amending the plan.
- This will make goals more achievable, ensure that students are having their academic needs met, and prevent excessive carryover from one year to the next.
- Must spend down to less than 10% of allocation
  - Cannot overspend



## Other Points of Clarification

- Plans are created and developed by the SCC for the following year in March and April.
  - Plans due April 17
  - Base expenditures on previous allocations
  - Final allocations can be higher or lower than projection
  - Once final allocations are received, the SCC should reevaluate and make any necessary adjustments
- “Soft Money”
  - Meaning it is something allocated to us each year and it isn’t a pot of money that has unlimited funds
  - “When it is gone it is gone.”



## Willow Canyon's Funding Distribution History

	<b>LAND Trust Funds</b>	<b>TSSA Funds</b>
2022-2023	\$50,535	\$62,844
2021-2022	\$62,471	\$85,789
2020-2021	\$58,555	\$64,672
2019-2020	\$49,133	
2018-2019	\$42,797	
2017-2018	\$37,345	
2016-2017	\$26,726	

- Reminder that funding is based on per pupil numbers
- Student enrollment across the district and at Willow Canyon has only gone down
- All interventionists throughout the district received a pay raise



# August Report

3frbud12.p 76-4  
05.22.10.00.00

## Canyons School District Land Trust Summary - Single School (Date: 8/2022)

02/06/23

Fd	T	Loc	Prog	Func	Obj	Account Level Description	2022-23 Revised Budge	Encumbered Amount	August 2022-23 Monthly Activity	2022-23 FYTD Activity	Unencumbered Balance	2022-23 FYTD %
174						WILLOW CANYON ELEMENTARY						
10	E	174	4174	1073	132	SUB TEACHERS	1,600.00	0.00	0.00	0.00	1,600.00	0.00
10	E	174	4174	1073	220		99.00	0.00	0.00	0.00	99.00	0.00
10	E	174	4174	1073	221		23.00	0.00	0.00	0.00	23.00	0.00
10	E	174	4174	1073	270		12.00	0.00	0.00	0.00	12.00	0.00
10	E	174	4174	1084	165	ASSISTANTS	49,802.29	0.00	1,085.55	1,085.55	48,716.74	2.18
10	E	174	4174	1084	220	FICA TAXES	3,091.00	0.00	67.29	67.29	3,023.71	2.18
10	E	174	4174	1084	221	MEDICARE TAXES	723.00	0.00	15.75	15.75	707.25	2.18
10	E	174	4174	1084	270	WORKER'S COMPENSATION	257.00	0.00	6.52	6.52	250.48	2.54
10	E	174	----	----	---		55,607.29	0.00	1,175.11	1,175.11	54,432.18	2.11



**CANYONS**  
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10 YEARS



# September Report

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05.22.10.00.00

## Canyons School District Land Trust Summary - Single School (Date: 9/2022)

02/06/23

Account Level						2022-23	Encumbered	September 2022-23	2022-23	Unencumbered	2022-23	
Fd	T	Loc	Prog	Func	Obj	Description	Revised Budge	Amount	Monthly Activity	FYTD Activity	Balance	FYTD %
174						WILLOW CANYON ELEMENTARY						
10	E	174	4174	1073	132	SUB TEACHERS	1,600.00	0.00	0.00	0.00	1,600.00	0.00
10	E	174	4174	1073	220		99.00	0.00	0.00	0.00	99.00	0.00
10	E	174	4174	1073	221		23.00	0.00	0.00	0.00	23.00	0.00
10	E	174	4174	1073	270		12.00	0.00	0.00	0.00	12.00	0.00
10	E	174	4174	1084	165	ASSISTANTS	49,802.29	0.00	8,207.23	9,292.78	40,509.51	18.66
10	E	174	4174	1084	220	FICA TAXES	3,091.00	0.00	508.83	576.12	2,514.88	18.64
10	E	174	4174	1084	221	MEDICARE TAXES	723.00	0.00	119.00	134.75	588.25	18.64
10	E	174	4174	1084	270	WORKER'S COMPENSATION	257.00	0.00	49.23	55.75	201.25	21.69
10	E	174	----	----	---		55,607.29	0.00	8,884.29	10,059.40	45,547.89	18.09



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# October Report

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05.22.10.00.00

## Canyons School District Land Trust Summary - Single School (Date: 10/2022)

02/06/23

Fd	T	Loc	Prog	Func	Obj	Account Level Description	2022-23 Revised Budge	Encumbered Amount	October 2022-23 Monthly Activity	2022-23 FYTD Activity	Unencumbered Balance	2022-23 FYTD %
174						WILLOW CANYON ELEMENTARY						
10	E	174	4174	1073	132	SUB TEACHERS	1,600.00	0.00	0.00	0.00	1,600.00	0.00
10	E	174	4174	1073	220		99.00	0.00	0.00	0.00	99.00	0.00
10	E	174	4174	1073	221		23.00	0.00	0.00	0.00	23.00	0.00
10	E	174	4174	1073	270		12.00	0.00	0.00	0.00	12.00	0.00
10	E	174	4174	1084	165	ASSISTANTS	49,802.29	0.00	8,456.43	17,749.21	32,053.08	35.64
10	E	174	4174	1084	220	FICA TAXES	3,091.00	0.00	524.32	1,100.44	1,990.56	35.60
10	E	174	4174	1084	221	MEDICARE TAXES	723.00	0.00	122.62	257.37	465.63	35.60
10	E	174	4174	1084	270	WORKER'S COMPENSATION	257.00	0.00	50.71	106.46	150.54	41.42
10	E	174	----	----	---		55,607.29	0.00	9,154.08	19,213.48	36,393.81	34.55



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# November Report

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05.22.10.00.00

## Canyons School District Land Trust Summary - Single School (Date: 11/2022)

02/06/23

Account Level						2022-23	Encumbered	November 2022-23	2022-23	Unencumbered	2022-23	
Fd	T	Loc	Prog	Func	Obj	Description	Revised Budge	Amount	Monthly Activity	FYTD Activity	Balance	FYTD %
174					WILLOW	CANYON ELEMENTARY						
10	E	174	4174	1073	132	SUB TEACHERS	1,600.00	0.00	0.00	0.00	1,600.00	0.00
10	E	174	4174	1073	220		99.00	0.00	0.00	0.00	99.00	0.00
10	E	174	4174	1073	221		23.00	0.00	0.00	0.00	23.00	0.00
10	E	174	4174	1073	270		12.00	0.00	0.00	0.00	12.00	0.00
10	E	174	4174	1084	165	ASSISTANTS	49,802.29	0.00	7,616.58	25,365.79	24,436.50	50.93
10	E	174	4174	1084	220	FICA TAXES	3,091.00	0.00	472.22	1,572.66	1,518.34	50.88
10	E	174	4174	1084	221	MEDICARE TAXES	723.00	0.00	110.43	367.80	355.20	50.87
10	E	174	4174	1084	270	WORKER'S COMPENSATION	257.00	0.00	45.71	152.17	104.83	59.21
10	E	174	----	----	---		55,607.29	0.00	8,244.94	27,458.42	28,148.87	49.38



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# December Report

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05.22.10.00.00

## Canyons School District Land Trust Summary - Single School (Date: 12/2022)

02/06/23

Fd	T	Loc	Prog	Func	Obj	Account Level Description	2022-23 Revised Budge	Encumbered Amount	December 2022-23 Monthly Activity	2022-23 FYTD Activity	Unencumbered Balance	2022-23 FYTD %
174						WILLOW CANYON ELEMENTARY						
10	E	174	4174	1073	132	SUB TEACHERS	1,600.00	0.00	0.00	0.00	1,600.00	0.00
10	E	174	4174	1073	220		99.00	0.00	0.00	0.00	99.00	0.00
10	E	174	4174	1073	221		23.00	0.00	0.00	0.00	23.00	0.00
10	E	174	4174	1073	270		12.00	0.00	0.00	0.00	12.00	0.00
10	E	174	4174	1084	165	ASSISTANTS	49,802.29	0.00	7,031.50	32,397.29	17,405.00	65.05
10	E	174	4174	1084	220	FICA TAXES	3,091.00	0.00	435.95	2,008.61	1,082.39	64.98
10	E	174	4174	1084	221	MEDICARE TAXES	723.00	0.00	101.97	469.77	253.23	64.98
10	E	174	4174	1084	270	WORKER'S COMPENSATION	257.00	0.00	42.19	194.36	62.64	75.63
10	E	174	----	----	---		55,607.29	0.00	7,611.61	35,070.03	20,537.26	63.07



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# January Report

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05.22.10.00.00

## Canyons School District Land Trust Summary - Single School (Date: 1/2023)

02/06/23

Account Level						2022-23	Encumbered	January 2022-23	2022-23	Unencumbered	2022-23	
Fd	T	Loc	Prog	Func	Obj	Description	Revised Budge	Amount	Monthly Activity	FYTD Activity	Balance	FYTD %
174						WILLOW CANYON ELEMENTARY						
10	E	174	4174	1073	132	SUB TEACHERS	1,600.00	0.00	0.00	0.00	1,600.00	0.00
10	E	174	4174	1073	220		99.00	0.00	0.00	0.00	99.00	0.00
10	E	174	4174	1073	221		23.00	0.00	0.00	0.00	23.00	0.00
10	E	174	4174	1073	270		12.00	0.00	0.00	0.00	12.00	0.00
10	E	174	4174	1084	165	ASSISTANTS	49,802.29	0.00	4,795.87	37,193.16	12,609.13	74.68
10	E	174	4174	1084	220	FICA TAXES	3,091.00	0.00	297.35	2,305.96	785.04	74.60
10	E	174	4174	1084	221	MEDICARE TAXES	723.00	0.00	69.53	539.30	183.70	74.59
10	E	174	4174	1084	270	WORKER'S COMPENSATION	257.00	0.00	28.76	223.12	33.88	86.82
10	E	174	----	----	---		55,607.29	0.00	5,191.51	40,261.54	15,345.75	72.40

\*If current expenditures continued the year would end between \$20,000 and \$25,000 in the hole (red)



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# Questions?

