

**BEGINNING IN 2020, ARIZONA LEA'S AND  
CHARTER SCHOOLS MUST SHARE:**



# PER PUPIL EXPENDITURES

Under federal law, Arizona and its LEAs must annually report per-pupil expenditures that will be featured at:  
[azreportcards.azed.gov](http://azreportcards.azed.gov)

## EXPENDITURE REPORTING MUST:

- Include federal, state & local funds
- Be disaggregated by source of funds
- Include actual personnel and non-personnel expenditures
- Include per-pupil expenditures for the whole LEA and each school served by the LEA

**Questions regarding content within Arizona School Report Cards:  
[Achieve@azed.gov](mailto:Achieve@azed.gov)**

**Questions regarding the calculations of per-pupil expenditures:  
[SchoolFinance@azed.gov](mailto:SchoolFinance@azed.gov)**