

School Finance Potpourri



Kathy Hoffman
Superintendent of Public Instruction

January 26, 2022

Charlie Martin
Shyrene Gray
Kristen Ramsay
Brandon Sullivan
Barb Michlin

Agenda

- Website Resources
- Superintendent's Annual Report
- Transportation
- School District Employee Report
- Budget Reports
- Audit and Financial Compliance Reports
- Questions



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Welcome to School Finance

School Finance proactively partners with Arizona education organizations to facilitate timely, accurate data collection and precise, transparent payments. We support submittal of accurate student, staff, and transportation data, educate on data reconciliation reports and best practices, and assist with error correction as needed. We use the data collected and statutory formulas to precisely calculate and distribute state payments and publish corresponding data to enable stakeholders to understand and verify calculations. Additionally, School Finance collects and reports critical financial data to the public, education organizations, state leaders and the Federal government.

Stay Connected with School Finance

School Finance provides regular updates on requirements, processes, and deadlines by publishing Hot Topics. Please subscribe to School Finance emails to be notified when new Hot Topics are published. Additionally, it is possible to view all previously published Hot Topics by using the link below or view only Hot Topics related to budgets, data, or payments by using the dedicated links under Hot Topics.

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January Data Capture Reminder

WED, DEC 29 2021 • DATA HOT TOPICS

Please review this post for information on January's data capture date.

Read more

Submitting FY 2021 Financial and Compliance Audit Reports (ARS 15-914)

TUE, DEC 28 2021 • BUDGET HOT TOPICS | HOT TOPICS

School districts and charters are now able to submit financial and compliance audit report files to the Arizona Department of Education (ADE) to satisfy the new requirement in state law.

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Presentations

School Finance presents to various organizations across the state in an effort to provide updates and information. Below are presentations by fiscal year or organization.

For additional resources, you can view our [School Finance Training Videos](#) or our live training schedule on the [ADE events page](#) (search School Finance).

▶ **All FY21-22 Presentations**

▶ **All FY20-21 Presentations**

▶ **Arizona Association of School Business Officials (AASBO)**

▶ **Arizona Charter Schools Association (ACSA)**

▶ **Arizona School Computer Users' Support (ASCUS)**

▶ **Greater Phoenix Educational Management Council (GPEMC)**

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Training Videos

School Finance is committed to the ongoing training of our internal and external stakeholders. Our training videos will provide you with step-by-step instructions and guidance on how to locate, complete, submit, and understand School Finance reports and data.

In our efforts to provide the most valuable training to our stakeholders. If there is a training you would like to see, please let us know by emailing SchoolFinance@azed.gov.

For additional resources, you can view our [School Finance presentations page](#) or our live training schedule on the [ADE events page](#) (search School Finance).

▶ **Transportation Data Submission**

▶ **Small School Transportation Adjustment**

▶ **End of Year Checklist and 915 Guidance**

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HelpDesk Quick Guide

The HelpDesk ticketing system was deployed to allow greater external visibility into the status and ongoing communications related to requests submitted to particular ADE departments. This system allows School Finance to better track and monitor your requests which results in faster processing. The purpose of this page is to provide a resource to assist with successfully completing a HelpDesk request. Below you will find step-by-step instructions on completing a request template, a list of all available templates with their subcategories/items, and a video tutorial will be added soon. Completing the proper template and subcategory with all required fields will ensure your request is received with the information needed for processing.

[▶ Step-by-Step Instructions](#)

[▶ School Finance Templates, Categories, Subcategories, and Items](#)

[▶ What if I don't have a HelpDesk account?](#)

[▶ Video Tutorial](#)



Superintendent's Annual Report

Superintendent's Annual Report

- [ARS 15-255](#) requires ADE to submit a report to the governor and legislature each year and defines information that must be included
- The Superintendent's Annual Report largely compiles district and charter data from the School Finance budget and payment systems, but also includes information from other ADE departments

Superintendent's Annual Report

- The FY 2021 Superintendent's Annual Report can be accessed from the [School Finance website](#)

The screenshot displays the School Finance website interface. On the left is a navigation menu with the following items: School Finance Home, Local Education Agencies, Forms (with a dropdown arrow), Knowledge Center (with a dropdown arrow), Budget Forms and Resources (with a dropdown arrow), Memos, Reports (highlighted with a red box and a dropdown arrow), and External Resources (with a dropdown arrow). The main content area features a blue header for 'Superintendent's Annual Reports' containing three links: 'FY 2021 Superintendent's Annual Report', 'FY 2020 Superintendent's Annual Report', and 'FY 2019 Superintendent's Annual Report'. Below this is a dark blue header for 'SAFR Digital Data'. To the right is a preview of the 'Annual Report Of the Arizona Superintendent of Public Instruction' cover page. The cover page includes the Arizona Department of Education logo, the title 'Annual Report', the subtitle 'Of the Arizona Superintendent of Public Instruction', and the text 'Volume I', 'Fiscal Year 2020-2021', and a list of contents: 'Annual Financial Reports by District' and 'Annual Financial Reports by Charter'. At the bottom of the cover page, it lists 'Kathy Hoffman, Superintendent', 'January 2022', and 'In compliance with ARS §15-255'.

Superintendent's Annual Report

- In addition to the PDF report, School Finance publishes a database with the values used in the report.
 - The database can be used to quickly compare specific data points between individual districts and charters.



- [\(Database FY2006-2020\)](#)

- Examples:
 - Overall per pupil spending
 - Revenues from certain sources
 - Expenditures for certain uses

Superintendent's Annual Report

Arizona School District State Summary of Financial Data

Arizona

Finances by Fund	July 1, 2020 Balance	Revenues	Transfers	Expenditures		June 30, 2021 Balance
				Budget	Actual	
Maintenance & Operations (M&O)	\$827,918,446	\$6,415,228,754	(\$19,222,683)	\$6,914,807,850	\$6,156,476,916	\$1,067,447,601
Clstrm St-CSF & Ins Imp Funds-IIF	\$319,852,161	\$506,775,058	\$0	\$802,429,294	\$495,039,260	\$331,587,959
Unrestricted Capital Outlay	\$437,422,300	\$420,758,992	\$7,301,522	\$930,119,232	\$343,438,966	\$522,043,848
Emergency Deficiencies Correction	\$323,441	\$540,190	(\$23,376)	\$676,320	\$495,582	\$344,673
Building Renewal	(\$12,309,168)	\$117,259,610	\$152,217	\$172,047,596	\$117,171,212	(\$12,068,552)
New School Facilities	(\$1,859,692)	\$31,718,815	\$0	\$55,416,738	\$39,597,067	(\$9,737,943)
Adjacent Ways	\$68,350,218	\$29,723,456	(\$268)	\$78,874,490	\$24,070,462	\$74,002,944
Debt Service	\$321,047,675	\$793,666,388	\$15,451,125	\$2,771,854	\$811,361,804	\$318,803,383
School Plant	\$114,886,484	\$15,550,848	\$4,938,326	\$87,089,742	\$21,039,524	\$114,336,134
Federal Projects	\$391,950,357	\$1,496,924,582	(\$50,168,389)	\$2,345,977,785	\$1,490,037,819	\$348,668,730
State Projects	\$63,710,788	\$111,819,112	\$0	\$143,311,539	\$90,776,356	\$84,753,544
Food Services	\$113,998,376	\$402,020,691	(\$30,773,982)	\$491,587,655	\$340,093,040	\$145,152,045
Other	\$596,697,876	\$277,620,762	\$117,172,791	\$696,669,737	\$373,081,720	\$618,409,710
Bond Building	\$1,333,626,827	\$355,551	\$714,702,016	\$1,248,933,478	\$782,749,750	\$1,265,934,644
Deduction for Bond Principal	\$0	\$0	\$0	\$0	(\$611,585,829)	\$611,585,829
Total	\$4,575,616,088	\$10,619,962,809	\$759,529,299	\$13,970,713,309	\$10,473,843,648	\$5,481,264,548
Fiduciary & Internal Service Funds	\$322,969,161	\$403,336,587	\$59,007,595	\$440,257,060	\$400,029,272	\$385,284,072

Superintendent's Annual Report

Summary of Current Expenditures by Type of District

District Type	Classroom Instruction	Classroom Supplies	Administration	Student Support Services	Other Support Services and Operations	Total Current Expenditures
Accommodation Districts (Based on attending ADM of 1,402.671)	\$12,365,663	\$610,103	\$4,204,524	\$2,244,315	\$6,556,644	\$25,981,248
Per Student Amounts:	\$8,816	\$435	\$2,998	\$1,600	\$4,674	\$18,523
Common Districts Not Within H.S. District (Based on attending ADM of 7,828.400)	\$42,379,786	\$2,002,667	\$13,214,732	\$4,343,745	\$21,544,223	\$83,485,153
Per Student Amounts:	\$5,414	\$256	\$1,688	\$555	\$2,752	\$10,664
Common Districts Within H.S. District (Based on attending ADM of 200,780.229)	\$1,079,326,311	\$56,120,409	\$265,285,275	\$185,963,959	\$538,420,022	\$2,125,115,975
Per Student Amounts:	\$5,376	\$280	\$1,321	\$926	\$2,682	\$10,584
High School Districts (Based on attending ADM of 98,907.339)	\$520,796,684	\$17,001,999	\$121,775,983	\$89,539,311	\$261,094,482	\$1,010,208,460
Per Student Amounts:	\$5,266	\$172	\$1,231	\$905	\$2,640	\$10,214
Joint Technological Education Districts (Based on attending ADM of 30,379.289)	\$67,220,084	\$2,055,845	\$17,154,686	\$4,637,995	\$11,964,321	\$103,032,932
Per Student Amounts:	\$2,213	\$68	\$565	\$153	\$394	\$3,392
Unified Districts (Based on attending ADM of 531,379.076)	\$2,830,650,891	\$110,488,032	\$534,353,692	\$478,418,126	\$1,322,741,425	\$5,276,652,166
Per Student Amounts:	\$5,327	\$208	\$1,006	\$900	\$2,489	\$9,930
Charter Schools (Based on attending ADM of 207,329.164)	\$998,951,140	\$56,859,883	\$387,254,778	\$107,343,797	\$356,918,404	\$1,907,328,002
Per Student Amounts:	\$4,818	\$274	\$1,868	\$518	\$1,722	\$9,200

Superintendent's Annual Report

Current Expenditures for Districts		Classroom Instruction	Classroom Supplies	Administration	Student Support Services	Other Support Services	Total Current Expenditures
Maricopa County							
Agua Fria Union High School District	070516000	\$43,406,146	\$1,030,532	\$7,981,269	\$7,378,046	\$20,745,207	\$80,541,200
Total ADM: 8,405.744	Per ADM Amounts:	\$5,164	\$123	\$950	\$878	\$2,468	\$9,582
Aguila Elementary District	070363000	\$806,602	\$24,783	\$240,452	\$46,959	\$352,051	\$1,470,847
Total ADM: 181.319	Per ADM Amounts:	\$4,449	\$137	\$1,326	\$259	\$1,942	\$8,112
Alhambra Elementary District	070468000	\$58,751,636	\$5,278,409	\$9,061,022	\$11,523,588	\$26,054,081	\$110,668,736
Total ADM: 10,154.311	Per ADM Amounts:	\$5,786	\$520	\$892	\$1,135	\$2,566	\$10,899
Arlington Elementary District	070447000	\$1,442,335	\$34,812	\$338,180	\$123,784	\$1,020,391	\$2,959,502
Total ADM: 256.712	Per ADM Amounts:	\$5,618	\$136	\$1,317	\$482	\$3,975	\$11,528
Avondale Elementary District	070444000	\$24,640,728	\$1,352,535	\$6,238,171	\$4,205,017	\$13,310,449	\$49,746,900
Total ADM: 5,377.838	Per ADM Amounts:	\$4,582	\$252	\$1,160	\$782	\$2,475	\$9,250

Current Expenditures for Charter Schools		Classroom Instruction	Classroom Supplies	Administration	Student Support Services	Other Support Services	Total Current Expenditures
Maricopa County							
American Charter Schools Foundation d.b.a. Sun	078953000	\$1,384,717	\$1,901	\$686,651	\$291,692	\$1,383,106	\$3,748,067
Total Attending ADM: 355.485	Per ADM Amounts:	\$3,895	\$5	\$1,932	\$821	\$3,891	\$10,544
American Charter Schools Foundation d.b.a. West	078956000	\$1,371,480	\$37,568	\$860,900	\$216,075	\$1,498,011	\$3,984,034
Total Attending ADM: 378.436	Per ADM Amounts:	\$3,624	\$99	\$2,275	\$571	\$3,958	\$10,528
American Leadership Academy, Inc.	078725000	\$39,813,705	\$1,182,299	\$17,091,284	\$4,153,291	\$12,006,272	\$74,246,851
Total Attending ADM: 10,249.207	Per ADM Amounts:	\$3,885	\$115	\$1,668	\$405	\$1,171	\$7,244
American Virtual Academy	078926000	\$38,871,227	\$272,796	\$7,110,164	\$3,143,874	\$1,584,132	\$50,982,193
Total Attending ADM: 5,992.382	Per ADM Amounts:	\$6,487	\$46	\$1,187	\$525	\$264	\$8,508
Anthem Preparatory Academy	078525000	\$4,069,542	\$212,310	\$1,513,494	\$265,711	\$994,035	\$7,055,092
Total Attending ADM: 738.452	Per ADM Amounts:	\$5,511	\$288	\$2,050	\$360	\$1,346	\$9,554

Superintendent's Annual Report

Arlington Elementary District

070447000

Maricopa

Finances by Fund	July 1, 2020 Balance	Revenues	Transfers	Expenditures		June 30, 2021 Balance
				Budget	Actual	
Maintenance & Operations (M&O)	\$200,745	\$2,860,183	\$0	\$2,790,167	\$2,289,347	\$771,581
Clsmr St-CSF & Ins Imp Funds-IIF	\$128,161	\$152,847	\$0	\$341,489	\$163,724	\$117,284
Unrestricted Capital Outlay	\$291,273	\$310,616	\$0	\$619,562	\$114,247	\$487,642
Emergency Deficiencies Correction	\$0	\$0	\$0	\$0	\$0	\$0
Building Renewal	\$97	\$20	\$0	\$2,071	\$0	\$117
New School Facilities	\$2,191	\$21	\$0	\$2,201	\$0	\$2,212
Adjacent Ways	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	(\$242,756)	\$189,054	(\$195,284)	\$0	\$0	(\$248,986)
School Plant	\$20,988	\$781	\$3,000	\$3,077	\$0	\$24,769
Federal Projects	\$16,661	\$414,593	(\$11,215)	\$523,320	\$384,571	\$35,468
State Projects	\$53,117	\$469	\$0	\$26	\$0	\$53,586
Food Services	\$181,749	\$162,432	\$0	\$150,454	\$162,153	\$182,028
Other	\$231,405	\$105,785	\$11,243	\$288,380	\$35,910	\$312,523
Bond Building	\$0	\$0	\$535,489	\$0	\$274,732	\$260,757
Deduction for Bond Principal	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$883,631	\$4,196,801	\$343,233	\$4,720,747	\$3,424,684	\$1,998,981
Fiduciary & Internal Service Funds	\$8,092	\$849	\$0	\$0	\$0	\$8,941

Revenues Received By Source	Local	County	State	Federal	Total Rev
Maintenance & Operations (M&O)	\$2,833,578	\$0	\$26,605	\$0	\$2,860,183
Unrestricted Capital Outlay	\$309,901	\$0	\$715	\$0	\$310,616
Classroom Site & Ins Improv Funds-CSF & IIF	\$1,468	\$0	\$151,379	\$0	\$152,847
School Facilities	\$0	\$0	\$41	\$0	\$41
Adjacent Ways	\$0	\$0	\$0	\$0	\$0
Debt Service	\$189,054	\$0	\$0	\$0	\$189,054
Other: See Definitions for Description	\$114,256	\$0	\$469	\$569,335	\$684,060
Total By Source	\$3,448,257	\$0	\$179,209	\$569,335	\$4,196,801
Percentage Of Total Revenues	82.16%	0.00%	4.27%	13.57%	100.00%

Superintendent's Annual Report

Special Education Expenditures	Budget	Actual
Total All Disability Classifications	\$217,662	\$172,784
Gifted Education	\$0	\$0
ELL Program (Incr. & Comp. Instr.)	\$0	\$0
Remedial Education	\$0	\$0
VoTech Education (Non-CTED)	\$0	\$0
Career Education	\$0	\$0
Career Technical Education (CTED)	\$0	\$0
Total	\$217,662	\$172,784

Capital Assets as of 6/30/2021	
Bonds Outstanding	\$1,155,000
Land & Improvements	\$39,320
Building & Improvements	\$78,666
Furniture, Equip, Vehicles	\$205,409
Construction in Progress	\$0

Gifted Program Duplicated Counts															
KG	1	2	3	4	5	6	7	8	K-8	9	10	11	12	9-12	K-12
0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	1

Avg Daily Membership	Total Resident	Attending Resident	Other Attending	Total Attending
18-19 Elem	234.565	234.565	0.000	234.565
18-19 HS	0.000	0.000	0.000	0.000
18-19 Total	234.565	234.565	0.000	234.565
19-20 Elem	244.924	244.924	0.000	244.924
19-20 HS	0.000	0.000	0.000	0.000
19-20 Total	244.924	244.924	0.000	244.924
20-21 Elem	256.692	256.692	0.020	256.712
20-21 HS	0.000	0.000	0.000	0.000
20-21 Total	256.692	256.692	0.020	256.712

Gifted Program Actual Expenditures		Tax Rates	Valuation
K-8	\$0	Primary 1.0949	\$235,676,981
9-12	\$0	Secondary 0.2083	\$247,157,492
		S.R.P. and/or GPLET	\$27,355,193

Certified Staff	Certified FTE	Students Per Staff	Classified Staff	Classified FTE	Students Per Staff
Admins	1.00	265.00	Managers	2.50	106.00
Teachers	13.00	20.38	Teacher Aides	13.25	20.00
Others	0.00	0.00	Others	6.75	39.26
Subtotal	14.00	18.93	Subtotal	22.50	11.78
Total FTE		36.50	Total Students Per Staff		7.26

Teacher Salary	Prior FY	Current FY	Change	Chg %
Year End FTE	26.00	30.00	4.00	15.38%
Year End Salary	\$972,600	\$966,741	(\$5,859)	(0.60%)
Average Salary	\$37,408	\$32,225	(\$5,183)	(13.85%)

Superintendent's Salary		\$129,400	
Fall 2020 Enrollment	265	Number of Schools	1

Superintendent's Annual Report

American Charter Schools Foundation d.b.a. West Phoenix

078956000

Maricopa

Finances by Project	Revenues	Expenditures	
		Budget	Actual
General Projects	\$3,003,918	\$3,104,892	\$2,934,503
Federal Projects	\$769,793	\$387,865	\$769,793
State Projects	\$103,471	\$72,600	\$103,471
Classroom Site & Instruction Improvement Projects	\$222,449	\$266,025	\$222,449
Schoolwide Project Total	\$4,099,631	\$3,831,382	\$4,030,216

Revenues Received By Source	Local	Intermediate	State	Federal	Total Rev
Schoolwide Project	\$22,787	\$0	\$3,248,084	\$828,760	\$4,099,631
Percentage Of Total Revenues	0.56%	0.00%	79.23%	20.22%	100.00%

Capital Acquisitions		Special Education Expenditures	Budget	Actual
Land & Land Improvements	\$0	Total All Disability Classifications	\$218,171	\$219,792
Site Improvements	\$0	Gifted Education	\$0	\$0
Buildings & Building Improvements	\$0	ELL Program (Incr. Costs & Comp.)	\$0	\$0
Equipment	\$0	Remedial Education	\$0	\$0
Construction in Progress	\$0	VoTech Education	\$0	\$0
		Career Education	\$0	\$0
		Total	\$218,171	\$219,792

Superintendent's Annual Report

Capital Assets as of 6/30/2021	
Land & Land Improvements	\$0
Site Improvements	\$0
Buildings & Building Improvements	\$0
Equipment	\$968,124
Construction in Progress	\$0

Gifted Program Actual Expenditures	
K-8	\$0
9-12	\$0

Gifted Program Duplicated Counts															
KG	1	2	3	4	5	6	7	8	K-8	9	10	11	12	9-12	K-12
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Teacher Salary	Prior FY	Current FY	Change	Chg %
Year End FTE	13.00	15.00	2.00	15.38%
Year End Salary	\$600,120	\$697,210	\$97,090	16.18%
Average Salary	\$46,163	\$46,481	\$318	0.69%

Fall 2020 Enrollment	378	Number of Schools	1
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Average Daily Membership	Total Attending
2018-2019 Elementary	0.000
2018-2019 High School	390.306
2018-2019 Total	390.306
2019-2020 Elementary	0.000
2019-2020 High School	419.962
2019-2020 Total	419.962
2020-2021 Elementary	0.000
2020-2021 High School	378.436
2020-2021 Total	378.436



Transportation

Transportation

- The primary use of the reported transportation route and vehicle inventory data is to calculate Transportation Support Level (TSL) for districts per [ARS 15-922](#).
- School Finance provides districts with guidance to determine what data should be submitted for transportation funding according to statute and how to submit that data in the Transportation and Vehicle Inventory application in ADEConnect.
- Districts who fail to submit Vehicle Inventory will not have TSL calculated.

Transportation

- Transportation data is now collected in ADEConnect.
 - A user must be assigned the “TransportationInventory - LEA User” role to submit data via ADEConnect.
- The window to submit Route data will open from 1/15/22-3/15/22 and re-open from 5/1/22-7/15/22 for edits.
- The window for Vehicle Inventory will open from 5/1/22-7/15/22.

Transportation Resources

- A training video has been posted here:
https://www.youtube.com/watch?v=aFFBTbTm1_Q&feature=emb_imp_woyt
- The manual to help guide input of data is posted here:
<https://www.azed.gov/sites/default/files/2021/12/Transportation%20Manual%2012.2021.pdf>
- Our FAQ page that provides quick access to commonly asked questions is posted here:
<https://www.azed.gov/finance/transportation-faq>



School District Employee Report

SDER

- The primary use of School District Employee Report (SDER) data is to calculate your district's Teacher Experience Index (TEI) pursuant to [ARS 15-941](#).
- The TEI calculation may have the effect of increasing your budget limit and equalization assistance (state aid) in the subsequent year.
- Data for all full and part-time employees as of October 1 who are paid from the district budget must be submitted.

SDER

- SDER data is now being captured in ADEConnect.
 - A user must be assigned the “SDER - LEA User” role to submit data via ADEConnect.
- The window to update SDER data for this year will be open from 2/1/22-3/1/22.
- Final TEI reports will be available on or before 3/15/22.

SDER Resources

- A training video on how to use the new application can be found here:
<https://youtu.be/RkyRCAeO2VY>
- A user manual to navigate the new application is posted here:
<https://www.azed.gov/sites/default/files/2021/10/SDER%20Manual%20Revised%2010.7.21.pdf>
- TEI reports are posted here:
<https://schoolfinancereports.azed.gov/>
- Report showing date of submission is posted here: <https://www.azed.gov/finance/reports>



Budget Reports

BUDG-75

BUDG-75 Reports

- BUDG-75 reports are published in November of the next fiscal year. This is the first notification of over expenditure for districts
- Compares Districts Actual Expenditures from the AFR to ADE calculated actual expenditure limits for the district

BUDG-75 Letters

- BUDG-75 Letters are published in early February and notify districts of over/under of actual expenditures
- If AFR Corrections are needed, please reach out to the SF Budget Team: SFBudgetTeam@azed.gov
- Reduction in current year
- Hardship Application:
<https://www.azed.gov/sites/default/files/2021/07/hardship-application1.pdf>
- Helpful Hot Topic on Correcting AFRs and School Level Reports:
<https://www.azed.gov/finance/correcting-afrs-and-school-level-reports>

BUDG75 Report

Description	ADE Calculated	District Amount	Applied Capacity	Difference
Maintenance and Operations (M&O) - GBL Budget Capacity				
Adjusted RCL (M&O)	136,169,696	137,226,081	136,169,696	(1,056,385)
Adjusted DAA (M&O)	1,200,000	1,200,000	1,200,000	0
Maintenance and Operations Override	21,690,358	21,684,328	21,684,328	6,030
Special Program Override (M&O)	0	0	0	0
Small School Adjustment (M&O)	0	0	0	0
Tuition Individuals and Other Private Sources (M&O)		0		
Tuition Other Arizona Districts (M&O)		707,546		
Tuition Out-of-State Districts and Other Governments (M&O)		0		
Tuition Revenue Total (M&O)	707,546	707,546	707,546	0
Certificates of Educational Convenience (M&O)	0	0	0	0
State Assistance - A.R.S. §15-976 (M&O)	0	0	0	0
Increase for Accommodation Schools	0	0	0	0
Desegregation Expenditures (M&O)	0	0	0	0
Tuition Out Debt Service (M&O)	0	0	0	0
<small>Value from FY21 budget, page 7</small>				
Budget Balance Carry Forward (M&O)	9,475,176	9,475,176	9,475,176	0
Dropout Prevention Programs (M&O)	0	0	0	0

Unrestricted Capital (UNR) Budget Capacity Limit

Unexpended Budget Balance for Unrestricted Capital or (Over Expenditure)

5,777,649

If the value in the above row is a negative value, UNR has been over expended and FY22 budget capacity must be reduced.

BUDG-25

BUDG-25 Reports

- To comply with A.R.S. 15-905
- First report is published in October, then will be updated monthly after each state aid payment cycle
- BUDG-25 reports Compares Districts Budgeted Expenditures to ADE calculated expenditure limits for the district
- The BSA 55-1 report can be used to assist districts in aligning their student counts, TRCL, Type 03 Tuition, and RCL to ADE calculated values.

BUDG-25 Letters

- BUDG-25 Letters are published in October and notify of over/under budgeted expenditures

BUDG25 Report

Description	ADE Calculated	District Amount	Applied Capacity	Difference
Budget Version (Most Recently Processed):	Revised #1			
Budget Date:	12/8/2021			
RCL & DAA Allocation - Details				
Base Support Level:	139,150,009	140,021,219		
Transportation Revenue Control Limit	6,880,708	6,880,708		
Type 03 Tuition	0	0		
<small>ADE value from BSAS5 Report, page 3. District value from Budget APOR Tab page 4.</small>				
Revenue Control Limit (RCL):	146,030,717	146,901,927	146,030,717	(871,210)
<small>Applied Capacity for RCL equals the lesser of the ADE value or the District's value as reported on page 7.</small>				
RCL in Maintenance and Operations (M&O)	146,030,717	146,901,927	146,030,717	(871,210)
RCL in Unrestricted Capital (UNR)	0	0	0	0
Total DAA Allocation (after reduction):	10,799,772	10,799,772	10,799,772	0
<small>ADE Calculated Reduction, refer to BSAS5 Report, page 4.</small>				
DAA (M&O)	1,700,000	1,700,000	1,700,000	0
DAA (UNR)	9,099,772	9,099,772		0
Maintenance and Operations (M&O) - GBL Budget Capacity				
RCL (M&O)	146,030,717	146,901,927	146,030,717	(871,210)
DAA (M&O)	1,700,000	1,700,000	1,700,000	0
Maintenance and Operations Override	21,180,753	21,180,753	21,180,753	0
Special Program (M&O)	0	0	0	0
Small School Adjustment (M&O)	0	0	0	0
Tuition Individuals and Other Private Sources (M&O)*	0	0	0	0
Tuition Other Arizona Districts (M&O)*	637,493	637,493	637,493	0
Tuition Out-of-State Districts and Other Governments (M&O)*	0	0	0	0
Certificates of Educational Convenience (M&O)*	0	0	0	0
State Assistance - A.R.S. §15-976 (M&O)*	0	0	0	0
Increase for Accommodation Schools	0	0	0	0
Desegregation Expenditures (M&O)	0	0	0	0
Tuition Out Debt Service (M&O)	0	0	0	0
Budget Balance Carry Forward	7,099,475	7,099,475	7,099,475	0

Description	ADE Calculated	District Amount	Applied Capacity	Difference
The Unrestricted Capital (UNR) Carry Forward - Details section has been removed from the BUDG25 report. Please refer to the FY 21 BUDG75 to reconcile the ADE and District amounts for the unexpended budget balance for the UNR fund.				
Unrestricted Capital (UNR) Budget Capacity Limit				
Unexpended Unrestricted Budget Balance	5,777,649	5,777,649	5,777,649	0

Applied Capacity uses District Amount for budget balance from District's page 8 until the FY21 BUDG75.

Quick Reminder

BUDG 75 Letter will be issued in early February

- Pay attention to over expenditures
- If a revision is needed, please reach out to the SF Budget Team: SFBudgetTeam@azed.gov
- Helpful Hot Topic on Correcting AFRs and School Level Reports: <https://www.azed.gov/finance/correcting-afrs-and-school-level-reports>

Financial and Compliance Audit

- Laws 2021, Chapter 7 revised ARS 15-914 and requires that financial and compliance audit reports be submitted to the Arizona Department of Education and that the department make the reports available on its website.
- Helpful hot topic for details:

<https://www.azed.gov/finance/submitting-fy-2021-financial-and-compliance-audit-reports-ars-15-914>

Submitting Financial and Compliance Audits

Dysart Unified District

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Contact Us

School Finance

- (602) 542-5695
- SchoolFinance@azed.gov
- <http://www.azed.gov/finance/>

SF Account
Analysts
Phone Option 3

- <http://helpdeskexternal.azed.gov>
 - Student Data
 - School District Employee Report
 - Instructional Calendars
 - Transportation Reporting
 - 915s

SF Payments Team
Phone Option 1

- SFPaymentTeam@azed.gov
 - BSA District
 - BSA Charter
 - CSF
 - IIF

SF Budget Team
Phone Option 2

- SFBudgetTeam@azed.gov
 - Expenditure Budgets
 - Annual Financial Reports
 - BUDG25, BUDG75, BUDGAGD