

# ADE School Finance

## Arizona Alternative Education Consortium

September 22, 2021

Charlie Martin

Deputy Associate Superintendent  
School Finance



Kathy Hoffman  
Superintendent of Public Instruction

# Agenda

- **Introduction to School Finance**
- **Average Daily Membership (ADM) Update**
- **Current Topics:**
  - **New Payment Reports**
  - **Instructional Time Models**
  - **School-Level Financial Data**



# Introduction to School Finance

- School Finance distributes about \$6B in state funding for education in accordance with formulas in state law
- 15 staff divided between two teams
- One team focuses on collecting the student data necessary to calculate payments and related reporting
  - Help Desk or (602) 542-5695
- One team uses the data to calculate and process payments and manages the collection of budgets/financial reports and corresponding state-level reporting
  - [SFBudgetTeam@azed.gov](mailto:SFBudgetTeam@azed.gov)
  - [SFPaymentTeam@azed.gov](mailto:SFPaymentTeam@azed.gov)



# School Finance 101

- **State funding is determined primarily by student enrollment**
  - **Average Daily Membership**
- **Student-specific, district-specific, and charter-specific factors affect funding:**
  - **Add-on funding for students with special education needs, English learners, and certain grades**
  - **Small districts/charters receive more per pupil**
  - **Additional property taxes vs formula funding**



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# ADM Update

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# ADM Update

## Average Daily Membership - Regular, SPED, ELL

	<b>FY 2022 9/7/2021</b>	<b>FY 2021 9/7/2020</b>	<b>% Change This Time Last Year</b>
<b>Regular ADM</b>	1,068,427	1,032,333	3.5%
<b>SPED ADM</b>	116,575	107,577	8.4%
<b>ELL ADM</b>	56,433	45,098	25.1%



# ADM Update

## Average Daily Membership - Regular, SPED, ELL

	<b>FY 2022 9/7/2021</b>	<b>FY 2021 Final</b>	<b>% Change Final FY 21</b>
<b>Regular ADM</b>	1,068,427	1,080,217	-1.1%
<b>SPED ADM</b>	116,575	130,559	-10.7%
<b>ELL ADM</b>	56,433	70,444	-19.9%



# ADM Update (Alt Schools Only)

## Average Daily Membership - Regular, SPED, ELL

	<b>FY 2022 9/7/2021</b>	<b>FY 2021 9/7/2020</b>	<b>% Change This Time Last Year</b>
<b>Regular ADM</b>	27,324	27,109	0.8%
<b>SPED ADM</b>	2,568	2,579	-0.4%
<b>ELL ADM</b>	853	798	6.9%







# Current Topics

# New Payment Reports

## ➤ **BSA 55-1: Equalization Report**

- APOR 55-1 is now BSA 55-1\_District
- CHAR 55-1 is now BSA 55-1\_Charter
- New Report Layout
- Additional Information for LEAs
- Interactive Links

## ➤ **BSA 64-1: Equalization Payment Schedule Detail**

- APOR 64-1 is now BSA 64-1\_District
- CHAR 64-1 is now BSA 64-1\_Charter
- New Report Layout
- Updated Terminology

Basic Calculations For Equalization Assistance

ADM value used: FY 2021 100th Day Membership

Is Small Isolated School District: Not Isolated

AzEDS Execution Date: 06/01/2021 9:51PM

Apportionment Date: 06/30/2021

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	355.6731	0.0000	0.0000	1.4500	515.7260	0.0000	0.0000
K-8,UE	36,175.8852	55.1803	46.0251	1.1580	41,891.6751	63.8988	53.2971
9-12	17,864.1799	97.0843	301.8133	1.2680	22,651.7801	123.1029	382.6993
Regular Education Unweighted ADM	54,395.7382	152.2646	347.8384				
Total of Unweighted ADM			54,895.8412				
Regular Education Weighted ADM					65,059.1812	187.0017	435.9963
Total of Weighted ADM							65,682.1792

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	3,760.2617	0.0000	0.0000	0.1150	432.4301	0.0000	0.0000
K-3	13,992.4080	0.0000	0.0000	0.0600	839.5445	0.0000	0.0000
K-3 (Reading)	13,992.4080	0.0000	0.0000	0.0400	559.6963	0.0000	0.0000
HI	90.2209	0.0000	0.1591	4.7710	430.4439	0.0000	0.7591
MD-R,A-R,SID-R	665.2479	2.8459	3.9311	6.0240	4,007.4533	17.1437	23.6809
MD-SC,A-SC,SID-SC	620.4831	0.0000	0.0000	5.8330	3,619.2779	0.0000	0.0000
MD-SSI	44.2525	0.0000	0.0000	7.9470	351.6746	0.0000	0.0000
OI-R	55.2561	0.0000	0.0228	3.1580	174.4988	0.0000	0.0720
OI-SC	50.7873	0.0000	0.0000	6.7730	343.9824	0.0000	0.0000
P-SD	76.9231	0.0000	0.0000	3.5950	276.5385	0.0000	0.0000
DD,ED,MIID,SLD,SLI,OHI	7,046.8905	5.0720	16.4767	0.0030	21.1407	0.0152	0.0494
ED-P	138.5268	0.0000	0.0000	4.8220	667.9762	0.0000	0.0000
MOID	109.9179	0.0000	0.0000	4.4210	485.9470	0.0000	0.0000
VI	38.9315	0.3836	0.2299	4.8060	187.1048	1.8436	1.1049
Group B - Add On Unweighted ADM	40,682.5153	8.3015	20.8196				
Total Unweighted Group B Add On			40,711.6364				
Group B - Add On Weighted ADM					12,397.7091	19.0025	25.6663
Total Weighted Group B Add On							12,442.3780

Actual 1-100th Day ADM							
Grade	NON AOI ADM	AOI Full-Time ADM	AOI Part-Time ADM	Dropout Recovery Program ADM	Grand Canyon Diploma Program ADM	Total	
						ADM	Cumulative
PS	355.6731					355.6731	
KG	1,835.9008					1,835.9008	1,835.9008
1	4,027.7386					4,027.7386	5,863.6394
2	4,052.2393					4,052.2393	9,915.8787
3	4,076.5293					4,076.5293	13,992.4080
<b>K-3</b>	<b>13,992.4080</b>					<b>13,992.4080</b>	
4	4,090.0727					4,090.0727	18,082.4807
5	4,219.2524	4.4521	0.1443			4,223.8488	22,306.3295
6	4,473.9457	7.8645	0.3656			4,482.1758	26,788.5053
7	4,640.7418	16.3615	31.7312			4,688.8345	31,477.3398
8	4,680.6841	26.5022	13.7840			4,720.9703	36,198.3101
UE	78.7805					78.7805	36,277.0906
<b>K-8,UE</b>	<b>36,175.8852</b>	<b>55.1803</b>	<b>46.0251</b>			<b>36,277.0906</b>	
9	5,333.2760	26.8102	51.1335			5,411.2197	41,688.3103
10	4,971.2870	20.3952	61.1501			5,052.8323	46,741.1426
11	3,776.8893	17.8739	84.9920			3,879.7552	50,620.8978
12	3,782.7276	32.0050	104.5377			3,919.2703	54,540.1681
<b>9-12</b>	<b>17,864.1799</b>	<b>97.0843</b>	<b>301.8133</b>			<b>18,263.0775</b>	
<b>Grand Total</b>	<b>54,395.7382</b>	<b>152.2646</b>	<b>347.8384</b>			<b>54,895.8412</b>	

Note: For Type 03 School Districts, SPED and ELL counts on BSA55 and AzEDS reports may not reconcile.

SPED 20

Disability Category	SPED Weight	Actual 1-40th Day ADM		Actual 1-100th Day ADM	
		Self-Contained	Resource	Self-Contained	Resource
Hearing Impairment	4.7710	5.2375	82.3791	4.9850	85.3950
<b>Subtotal</b>		<b>5.2375</b>	<b>82.3791</b>	<b>4.9850</b>	<b>85.3950</b>
Autism - R	6.0240		641.3247		643.4174
Multiple Disabilities - R			23.4688		24.0275
Severe Intellectual Disability - R			3.9500		4.5800
<b>Subtotal</b>			<b>668.7435</b>		<b>672.0249</b>
Autism - SC	5.8330	579.3069		578.3006	
Multiple Disabilities - SC		15.9938		16.1875	
Severe Intellectual Disability - SC		25.2625		25.9950	
<b>Subtotal</b>		<b>620.5632</b>		<b>620.4831</b>	
Multiple Disabilities - Severe Sensory Impairment	7.9470	42.3375	1.0000	42.0025	2.2500
<b>Subtotal</b>		<b>42.3375</b>	<b>1.0000</b>	<b>42.0025</b>	<b>2.2500</b>
Orthopedic Impairment - R	3.1580		55.4750		55.2789
<b>Subtotal</b>			<b>55.4750</b>		<b>55.2789</b>
Orthopedic Impairment - SC	6.7730	51.7188		50.7873	
<b>Subtotal</b>		<b>51.7188</b>		<b>50.7873</b>	
Preschool - Severe Delay	3.5950	56.3000	12.8375	62.9631	13.9600
<b>Subtotal</b>		<b>56.3000</b>	<b>12.8375</b>	<b>62.9631</b>	<b>13.9600</b>
Developmental Delay	0.0030	76.0395	617.9006	71.9258	604.1024
Emotional Disability		52.9698	319.7122	55.2241	319.0972
Mild Intellectual Disability		198.3192	94.4375	198.1248	101.6679
Other Health Impairment		53.8500	1124.0313	53.2400	1134.7605
Specific Learning Disability		43.5750	3314.4241	45.0075	3339.9002
Speech/Language Impairment		6.2375	1151.1209	6.8150	1141.0738
<b>Subtotal</b>		<b>430.9910</b>	<b>6621.6266</b>	<b>430.3372</b>	<b>6640.6020</b>
Emotional Disability (separate facility, private school)	4.8220	136.0472		138.5268	
<b>Subtotal</b>		<b>136.0472</b>		<b>138.5268</b>	
Moderate Intellectual Disability	4.4210	98.3063	8.0438	99.8804	10.0375
<b>Subtotal</b>		<b>98.3063</b>	<b>8.0438</b>	<b>99.8804</b>	<b>10.0375</b>
Visual Impairment	4.8060	8.2750	31.3499	8.5850	30.9600
<b>Subtotal</b>		<b>8.2750</b>	<b>31.3499</b>	<b>8.5850</b>	<b>30.9600</b>
<b>Total</b>		<b>1449.7765</b>	<b>7481.4554</b>	<b>1458.5504</b>	<b>7510.5083</b>

NOTES:  
Missing disability categories indicate that the district did not report data for that category.

Fiscal Year: 2021

ADM Summary Report

Page: 3 of 3

School Year: 2020 - 2021

Report Date: 06/28/2021 01:06 PM

Data Capture Date: 06/01/2021 9:51PM

AggregationExecutionID: 24593

IntegrityExecutionID: 24592

ELL 20

EL Program Services	Actual 1-40th Day EL ADM	Actual 1-100th Day EL ADM
A1 - Structured English Immersion (SEI) Pull-Out Model	2079.0880	2088.3593
A2 - Structured English Immersion (SEI) Two-Hour Model	1731.3053	1627.4524
A5 - 50-50 Dual Language Immersion (DLI) Model	50.3000	49.4500
B2 - Bilingual with Waiver 2	1.0000	1.0000
<b>Total</b>	<b>3861.6933</b>	<b>3766.2617</b>

NOTES:

Missing EL Program Services rows indicate that no data were available for this district.

**Calculation For Base Support Level**

	Non-AOI Weighted Student Count	AOI-FT Weighted Student Count	AOI-PT Weighted Student Count
Regular Education Weighted Student Count	507.2000	0.0000	0.0000
Group B - Add On Weighted Student Count	+ 7.1990	+ 0.0000	+ 0.0000
Total Student Count	= 514.3990	= 0.0000	= 0.0000
AOI Funding Factor	x 1.0000	x 0.9500	x 0.8500
Weighted Student Count	= 514.3990	= 0.0000	= 0.0000
<b>Total Weighted Student Count</b>			<b>514.3990</b>
Base Level Amount (FY22)			<b>\$4,390.65</b>
<b>Base Support Level</b>	514.3990	x \$4,390.65	<b>\$2,258,545.97</b>
<b>Base Support Level Adjustments</b>			
Audit Service Expense			<b>\$14,760.00</b>
<b>Adjusted Base Support Level</b>	<b>\$2,258,545.97</b>	<b>+ \$14,760.00</b>	<b>\$2,273,305.97</b>

International Commerce Secondary Schools, Inc. (4334)  
Basic Calculations For Equalization Assistance

**Calculation For CAA**

	PSD	K-8	9-12
Student Count	0.0000	0.0000	400.0000
Additional Assistance Per Student	x \$1,897.90	x \$1,897.90	x \$2,211.97
Additional Assistance	= \$0.00	= \$0.00	= \$884,788.00
Total Charter Additional Assistance			<b>\$884,788.00</b>

**Additional Assistance Adjustments**

**Adjusted Total Charter Additional Assistance** **\$884,788.00**

**Equalization Assistance**

Adjusted Base Support Level \$2,273,305.97  
 Adjusted Total Charter Additional Assistance + \$884,788.00  
 = \$3,158,093.97

**Equalization Assistance** **\$3,158,093.97**

**\$3,158,093.97**



# New Payment Reports

## ➤ BSA 55-1: Equalization Report

- APOR 55-1 is now BSA 55-1\_District
- CHAR 55-1 is now BSA 55-1\_Charter
- New Report Layout
- Additional Information for LEAs
- Interactive Links

## ➤ **BSA 64-1: Equalization Payment Schedule Detail**

- APOR 64-1 is now BSA 64-1\_District
- CHAR 64-1 is now BSA 64-1\_Charter
- New Report Layout
- Updated Terminology

Apportionment Date: 09/01/2021

Equalization Assistance	<b>\$3,158,093.97</b>
Adjustments to Equalization Assistance	
Net Basic State Aid	<b>\$3,158,093.97</b>

Payment	Payment Date	Description	Net CY Annual Basic State Aid	CY YTD BSA % Due	Unadjusted CY BSA Payment Due	Payment/Adjustment Amount	Current Payment	YTD Paid
1	08/02/2021	Annual BSA Due	\$3,158,093.97	8.3333 %	\$263,174.50		\$263,174.50	\$263,174.50
2	09/01/2021	Preliminary Annual BSA Due	\$3,158,093.97	16.6667 %	\$263,174.50			
		FY2021 Statewide Recalculation				\$17,423.49		
		Net Due					\$280,597.99	\$543,772.49
Fiscal Year Payment Summary			\$3,158,093.97		\$526,349.00	\$17,423.49		

# Reminder: New Payment Reports

There are video overviews of the BSA55 and BSA64 reports on our website:

<https://www.azed.gov/finance/training-videos>



# Viewing New Reports



## Information and Financial Services Student Counts Reports & Data

**Mesa Unified District**

[Switch to Budgets](#)

[Districts/Charters Home](#)

[Reports/Data](#)

[Submitted File Status](#)

[Upload](#)

[Districts/Charters Selection](#)

Fiscal Year:

System :

Include Edit/Update Reports

Go!

State aid/APOR and state aid/CHAR reports for fiscal year 2022 and later are now found at <https://schoolfinancereports.azed.gov/>.

**No Reports Exist for this year.**

# Viewing New Reports



## Local Education Agency Reports

Fiscal Year

Local Education Agency

View Reports



### ADM Reports



August  

September  



### Charter District Reports



#### BSA-55 Report:

September  

August  

#### BSA-64 Report:

September  

August  

# Instructional Time Models

- HB 2862 defined a school year as starting July 1 and ending June 30 with a school month of 20 school days or 4 weeks of 5 days.
- Allows local education agencies (LEAs) to adopt instructional time models (ITMs) to provide flexibility in how instructional hour requirements are met.
- Allows LEAs to meet hours through different modes of instruction, such as remote instruction, project-based learning, mastery-based learning, and weekend/evening courses.
- Requires LEAs to receive approval from its governing body through at least two public hearings in order to adopt an ITM.

# Instructional Time Models

Guidance and FAQ about Instructional Time Models:

<https://www.azed.gov/finance/instructional-time-model-itm-faq-and-template-updated-8202021>

ITM webinar from 8/12/21:

<https://register.gotowebinar.com/recording/8798977458176373505>

# School-Level Financial Data

- FY 2020 per-pupil spending data and certain other financial data currently published on school report cards
- Data is taken directly from FY 2020 School-Level Reporting
- A spreadsheet with all underlying data/calculations is on the [School Finance website](#)
- It is possible to submit corrected School-Level Reporting by emailing [SFBudgetTeam@azed.gov](mailto:SFBudgetTeam@azed.gov)



# School-Level Financial Data

International Commerce High School - Tempe

School Year  
2019-2020



## Revenue and Funds

Total student count generated revenues	Total allocated federal, state, and local revenues	Classroom site fund allocation
\$ 2,654,007	\$ 2,415	\$ 141,985

## Total Expenditures

Amounts for teacher pay and benefits	Amounts for classroom supplies	Amounts for student support	Amounts for other expenditures
\$ 1,239,166	\$ 38,516	\$ 0	\$ 1,108,585

## Per-Pupil Expenditure: 2020

Personnel Federal Expenditure	Personnel State & Local Expenditure	Non-Personnel Federal Expenditure	Non-Personnel State & Local Expenditure
\$ 0.00	\$ 4,172.04	\$ 0.00	\$ 2,806.64

# Questions?

## Operations Support Team

Account Analysts  
(602) 542-5695

## Finance Operations Team

Budgets  
[SFBudgetTeam@azed.gov](mailto:SFBudgetTeam@azed.gov)

Payments  
[SFPaymentTeam@azed.gov](mailto:SFPaymentTeam@azed.gov)

## [Submit a Help Desk Ticket:](#)

Analysts respond to all Help Desk tickets within 5 business days.

[www.azed.gov/finance](http://www.azed.gov/finance)

