



OIE Policy & Program Updates for Indigenous Stakeholders

ADE School Finance

12/19/2022

Agenda

- Introduction to School Finance
- School Finance Reports
- Superintendent's Annual Report



Introduction to School Finance

School Finance distributes about \$6B in state funding for education each year in accordance with formulas in state law

- 15 staff divided between two teams
- One team focuses on collecting the 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 reporting
 - SFBudgetTeam@azed.gov
 - SFPaymentTeam@azed.gov

Introduction to School Finance

- State funding is determined primarily by current year student enrollment
- 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
 - TEI, base level adjustments (teacher compensation, 200 day calendar)

ADE SCHOOL FINANCE



SECTION 2

School Finance Reports

School Finance Reports

- All School Finance reports are available from our website
- azed.gov/finance



SY 2022-2023 Students & Families Educators Administrators
Programs & Supports About ADE ADEConnect 

Home / School Finance / Welcome to School Finance

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, 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.

School Finance Home

Forms

Knowledge Center ▾

Memos

Reports

External Resources

School Finance Reports

Reports

School Finance regularly publishes reports to detail payment collections and summarize data submitted by Local Education Agencies (LEAs). Please contact SchoolFinance@azed.gov if you need assistance finding a specific report.

▼ Budget Reports and Submitted Files

View and/or download budgets and other reports submitted by any school district or charter. Instructions for navigating submitted files can be found on the [LEA Budget Resources page](#).

- [Budget Reports and Submitted Files](#)

▶ Classroom Site Fund Reports (CSF)

▶ County Apportionment Reports

▶ Current Fundable Local Education Agencies (LEAs)

▶ Financial and Compliance Audit Reports

School Finance Reports

▶ **Financial and Compliance Audit Reports**

▶ **Instructional Improvement Fund Reports (IIF)**

▶ **October Enrollment Counts**

▼ **School District Employee Reports (SDER)**

School District Employee Report (SDER) data is used to calculate Teacher Experience Index (TEI) pursuant to A.R.S. § 15-941. The TEI calculation may have the effect of increasing budget limits and equalization assistance (state aid) in the subsequent year.

- SDER reports for FY21 and prior are publicly available [here](#). SDER reports for FY22 and beyond are available [here](#).
- SDER data submission dates by fiscal year: [OCT FY2021](#) | [MAR FY2021](#) | [OCT FY2022](#) | [MAR FY2022](#) | [OCT FY2023](#)

▶ **SFOB Attending Average Daily Membership by School**

School Finance Reports

▶ Student Counts and State Aid Reports

▶ Submitted Annual Financial Reports

▼ Superintendent's Annual Reports



The Superintendent's Annual Report contains a broad summary of statewide financial and student data pursuant to [ARS 15-255](#). Earlier versions of the Superintendent's Annual Report are available online through the [State Library](#).

- FY 2021 Superintendent's Annual Report [Vol. 1](#) | [Vol. 2](#)
- FY 2020 Superintendent's Annual Report [Vol. 1](#) | [Vol. 2](#)
- FY 2019 Superintendent's Annual Report [Vol. 1](#) | [Vol. 2](#)
- FY 2018 Superintendent's Annual Report [Vol. 1](#) | [Vol. 2](#)



SECTION 3

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 compiles a wide range of district and charter financial and other data.
 - Volume 1 summarizes statewide data
 - Volume 2 has one page dedicated to each district and charter in the state (over 700 pages total)

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
Clstrm 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)		\$2,860,183	\$0	\$28,665	\$0	\$2,888,848
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	Gifted Program Actual Expenditures		Tax Rates		Valuation	
							Primary	Secondary	S.R.P. and/or GPLET	
18-19 Elem	234.565	234.565	0.000	234.565	K-8	\$0		1.0949		\$235,676,981
18-19 HS	0.000	0.000	0.000	0.000	9-12	\$0		0.2083		\$247,157,492
18-19 Total	234.565	234.565	0.000	234.565						\$27,355,193
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						

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



Thank You

Charlie Martin
Deputy Associate Superintendent, School Finance