School Finance At-a-Glance

ARIZONA DEPARTMENT OF EDUCATION

The intention of this document is informational in nature only, not to provide guidelines or policy.

School Finance Student Data Abbreviations, Acronyms, & Terminology

15-915: A correction of prior year student or financial data that may impact budget limits and Basic State Aid (BSA) funding.

Arizona Online Instruction (AOI): Schools approved to provide on-line instruction.

Average Daily Attendance (ADA): Membership days, minus absences, divided by days in the reporting period. Not used for funding.

Average Daily Membership (ADM): The basis for state aid funding based on membership days, FTE, and reporting period as defined in A.R.S. § 15-901.

ADM Calculation Engine (ACE): The calculation of student membership data submitted through AzEDS into Average Daily Membership (ADM).

Arizona Education Data Standards (AzEDS): An ADE application used to collect data through approved student information systems.

Autism- Resource (A-R)[1]: A special education (SPED) ADM type for students with autism and who are enrolled in resource programs.

Autism- Self-Contained (A-SC)[1]: A special education (SPED) ADM type for students with autism and who are enrolled in self-contained programs.

Brick-and-Mortar: Traditional schools where students attend classroom instruction in-person.

Calendar: The instructional calendar(s) submitted to AzEDS used for the reporting interval.

Certificate of Educational Convenience (CEC): An approved application by a county superintendent to provide a student residing in an unorganized territory, or who is precluded by distance, lack of adequate transportation, or a parent/guardian's employment from attending a school within the school district or county of residence.

Charter Estimated Counts: Student data submitted by a charter that estimates registration for students before the beginning of the fiscal year and utilized for the first and second Basic State Aid (BSA) payments for a fiscal year.

Chronic Illness: Chronic Illness is a support need to AzEDS to indicate a period of chronic health problem as defined in A.R.S. § 15-346.

Concurrent Enrollment/Concurrency: Student with simultaneous memberships in two or more public educational entities.

Data Capture: A static copy of ADM captured monthly on the data capture schedule used for payments.

Data Recapture / Relock: A static copy of ADM captured outside of the set data capture schedule.

Developmental Delays (DD)[1]: A special education (SPED) ADM type for students with developmental delays who are at least three years of age but under the age of ten.

District of Attendance (DOA): The educational entity a student attends.

District of Residence (DOR): The public educational entity funded for a student's membership.

Dropout Recovery Program (DRP): A program offered by brick-and-mortar alternative schools to provide instruction to high school students who are not currently enrolled in a charter or school district and who have been withdrawn from a charter or school district for at least 10 days.

Emotional Disability (ED)[1]: A special education (SPED) ADM type for students with emotional disabilities.

Emotional Disabilities- Private Education (ED-P)[1]: A special education (SPED) ADM type for students with multiple disabilities who are enrolled in a private SPED or an intensive school district program.

English Language (EL): An ADM type for English learners who do not speak English and who are not currently able to perform ordinary classroom work in English; students must be enrolled in English language education program; formerly ELL.

Fiscal Year (FY): The fiscal year for ADE begins July 1 and ends June 30.

Free-Reduced Priced Lunch (FRPL): An ADM type for students who meet the eligibility requirements established under the National School Lunch and Child Nutrition Acts for free or reduced-priced lunches.

Full-Time Equivalence (FTE): Indicates a student's membership as full or part-time. FTE is reported in quarter-time increments.

Gifted (G): An ADM type for students enrolled in a designated gifted educational program and who score at or above the 97th percentile, based on national norms, on a test adopted by the Arizona State Board of Education (SBE).

Hearing Impaired (HI)[1]: A special education (SPED) ADM type for students with a hearing impairment.

Homebound: Designation for a student capable of benefiting from academic instruction but unable to attend school due to illness, disease, accident, or other health conditions. Chronic.

Integrity Process: AzEDS data validation against ADE business rules. Integrity runs daily beginning at 6 pm.

Instructional Time Model (ITM): Adopted time model used to meet instructional time requirements through alternative teaching methods.

K-3: An ADM type for students enrolled in a kindergarten program or grades one through three.

K-3 Reading: An ADM type for students enrolled in a kindergarten program or grades one through three and is applied only after the Arizona State Board of Education (SBE) approves the K-3 Reading Program Plan for the school district or charter.

Key & Secret: Student Information System username and password to access AzEDS.

Membership Type: Required element in the AzEDS Student Enrollment. Values include Main, Ancillary, AOI, Concurrent Course Work, and Dropout Recovery.

Mild Intellectual Disabilities (MIID)[1]: A special education (SPED) ADM type for students with mild intellectual disabilities.

Moderate Intellectual Disabilities (MOID)[1]: A special education (SPED) ADM type for students with moderate intellectual disabilities.

Multiple Disabilities- Resource (MD-R)[1]: A special education (SPED) ADM type for students with multiple disabilities who are enrolled in resource programs.

Multiple Disabilities- Self-Contained (MD-SC)[1]: A special education (SPED) ADM type for students with multiple disabilities who are enrolled in self-contained programs.

Multiple Disabilities with Severe Sensory Impairment (MD-SSI)[1]: A special education (SPED) ADM type for students with multiple disabilities with severe sensory impairment.

Orthopedic Impairment- Resource (OI-R)[1]: A special education (SPED) ADM type for students with orthopedic impairments who are enrolled in resource programs.

Orthopedic Impairment- Self-Contained (OI-SC)[1]: A special education (SPED) ADM type for students with orthopedic impairments who are enrolled in self-contained programs.

Other Health Impairment (OHI)[1]: A special education (SPED) ADM type for students with other health impairments.

Open Enrollment: Designation for students attending a school district outside of their district of residence.

Preschool Delay (PSD): An ADM type for preschool students with certain disabilities.

Preschool Severe Delay (PS-D)[1]: A special education (SPED) ADM type for preschool students with certain disabilities.

Reporting Interval: The first 100 or 200 days in session used in ADM calculation.

Severe Intellectual Disability- Resource (SID-R)[1]: A special education (SPED) ADM type for students with severe intellectual disabilities and who are enrolled in resource programs.

Severe Intellectual Disability- Self-Contained (SID-SC)[1]: A special education (SPED) ADM type for students with severe intellectual disabilities and who are enrolled in self-contained programs.

Special Education (SPED): An ADM type for students with special education needs.

Specific Learning Disability (SLD)[1]: A special education (SPED) ADM type for students with a specific learning disability.

Speech/Language Impairment (SLI)[1]: A special education (SPED) ADM type for students with a speech and/or language disability.

Student Information System (SIS): The software used by a school or district to collect and manage student information and submit to AzEDS.

Subsequent Enrollment: Student membership ending at one school then subsequently enrolling in another educational entity within the same fiscal year.

Tuition-out Student: A student who would normally attend a public school enrolled in a private school; usually involves the need to provide special education (SPED) services.

Ungraded Elementary (UE): Grade-level designation. UE is only applicable to a student who is Kindergarten age, has one or more Group B disabilities, and receives full-day instruction.

Visual Impairment (VI)[1]: A special education (SPED) ADM type for students with visual impairments.

[1]*Expanded definitions can be found on the Arizona Department of Education's Exceptional Student Services' (ESS) Glossy of Acronyms and Terms on the following website: Resources | Department of Education.*

School Finance Transportation Abbreviations, Acronyms, & Terminology

Eligible Students: Students who are transported by or for a school district who live within a certain distance within their district boundaries.

Route Miles: The total number of miles driven by all buses of a school district or of a contracted entity while transporting eligible students to and from their school of attendance and their residence.

TRANS-03-1: Vehicle Inventory Report indicating each vehicle owned by the district to include details such as odometer readings and vehicle details for a given fiscal year.

TRANS-40-2: Comparative Miles Report that compares total vehicle inventory miles and route miles; negative values can result in Transportation Support Level (TSL) adjustments.

TRANS-55-1: Transportation Route Report that indicates a district's expected annual route miles and eligible students.

Transportation and Vehicle Inventory: An ADEConnect application that collects route mileage, eligible student count, and vehicle inventory mileage data from school districts.

Vehicle Inventory Miles: Mileage reported for each vehicle within a school district for a given fiscal year.

School Finance Entity Abbreviations, Acronyms, & Terminology

Career Technical Education District (CTED): A type of school district that provides career and technical education programs to students at central or satellite locations; these programs are taught by certified instructors with specialized equipment or material to teach students skills, knowledge, and competencies necessary to be successful in a vocation or industry.

Charter Network: A group of charters related to one another either through an organizational structure or management agreement, identical governing board membership, and/or a common parent company or charter holder; charters within a charter network will have their ADM combined to calculate appropriate support level weights.

CTDS: A number used to identify an educational entity by breaking down its county location, local education agency type, district number, and school/site number.

Education Organization System (EOS): An ADEConnect application that stores all entity profile data within Arizona.

Enrollment Cap: The maximum number of students a charter holder is allowed to enroll by contract; set by the charter sponsor. Charters will not be funded for regular education ADM that exceeds this.

Entity/Educational Entity: Any educational institution having administrative control and direction of a public elementary or secondary school; most common educational entities are local education agencies or school sites.

Entity ID: A unique number used to identify an entity/educational entity.

Local Educational Agency (LEA): A public board of education or other public authority legally constituted within Arizona for either administrative control or direction of, or to perform a service function for, public elementary or secondary schools in a city, county, township, school district, or other political subdivision of Arizona; most common LEAs are school districts and charters.

School District Employee Report (SDER): Employee information provided by school districts each fiscal year that is used to calculate the Teacher Experience Index (TEI) for the following fiscal year.

Isolated School District: A school district that contains no school that teaches one or more of the same grades that is operated by another Arizona school district and that is fewer than 30 miles by the most reasonable route from another school or that is fewer than 15 miles if the road conditions or terrain create hazardous or slow driving conditions.

Small School District: A school district that has a student count of fewer than 600 students in kindergarten programs and grades one through 12.

Type-03: An elementary school district not within the boundaries of a high school district; this type of school district often has unique tax implications and tuition expenditures.

School Finance Payment Abbreviations, Acronyms, & Terminology

Add-On/Group B ADM: ADM that generates additional BSA funding for EL, FRPL, G, K-3, K-3 Reading, and SPED ADM types.

Additional State Aid (ASA/ASEA): Funding paid monthly to reduce residents' property tax burden (Homeowner Rebate), with annual amounts calculated by county Board of Supervisors and DOR.

Base Level Amount (BLA): The annual legislatively established amount per WSC in the BSA calculation.

Base Support Level (BSL): A component of the BSA calculation that is calculated from WSC, the TEI, and applicable adjustments; it supports unrestricted budget capacity under A.R.S. §15-943.

Basic State Aid (BSA): Unrestricted state equalization funding for districts and charters under A.R.S. §15-971 and paid in 12 monthly installments.

Cash Advance: An advance of expected annual BSA funding available through the ninth payment; it adds no annual funding and requires approval from three state officials.

Charter Additional Assistance (CAA): The portion of charter BSA calculated using CY regular education ADM and annual per-pupil amounts by grade range.

Classroom Site Fund (CSF/Prop301): Restricted monthly funding based on WSC and an annual JLBC rate for eligible education agencies, to supplement qualifying expenditures under A.R.S. §15-977.

Current Month Payment (CM): The funding an LEA receives for a specific month, generally referring to BSA or CSF/Prop301 payments.

District Additional Assistance (DAA): The portion of district BSA based on PY regular education ADM, annual grade-level per-pupil amounts, and growth; it also supports M&O and UNR/UCO budget limits under A.R.S. §15-961.

District Support Level (DSL): The sum of a district's BSL and TSL.

Equalization Assistance (EA): The annual BSA amount paid to a district or charter: generally EB minus QL for districts, and BSL plus CAA for charters.

Equalization Base (EB): The district BSA amount calculated for elementary and high school portions using the lesser of DSL or RCL, plus applicable DAA.

Government Property Lease Excise Tax (GPLET): Prior tax year assessed values for government-owned property leased to private entities, reported by county assessors to ADE, typically in February.

Instructional Improvement Fund (IIF): Restricted semi-annual funding from statewide tribal gaming tax revenue that supplements qualifying expenditures under A.R.S. §15-979.

Payment System: An ADEConnect application used to calculate most state aid payments and collect district Cash Advance and SST applications.

Primary Assessed Valuation (NAV): Prior tax year limited net assessed property values listed in the Arizona Department of Revenue's annual State and County Abstract of the Assessment Roll.

Qualifying Tax Rate (QTR): The rate established under A.R.S. §15-971 and applied to assessed valuations in the BSA calculation.

Qualifying Levy (QL): The combined NAV, GPLET, and SRP assessed valuations divided by 100 and multiplied by the annual QTR; it is deducted from a district's EB.

Regular Education ADM: ADM used in BSA that groups students by the following grade ranges: PSD, K-8/UE, and 9-12.

Revenue Control Limit (RCL): The sum of a district's BSL and TRCL, used in BSA and the M&O and UNR/UCO budget limits.

Salt River Project (SRP) Assessed Valuation: Assessed values tied to prior tax year SRP voluntary contributions made in lieu of property taxes, typically reported to ADE by early November.

Small School Transportation (SST)/Capital Transportation: An annual, application-based DAA increase that helps qualifying small districts purchase a transportation vehicle through the ADEConnect Payment System.

Support Level Weight: A statutory factor under A.R.S. §15-943 applied to ADM by type and/or isolation status to calculate WSC.

Transportation Support Level (TSL): The portion of BSA calculated using PY transportation mileage and annual legislative funding factors.

Transportation Revenue Control Limit (TRCL): A component of BSA-55 Report to calculate RCL.

Statewide Recalculation (SRC): The final BSA calculation for a fiscal year that adjusts the following year's funding for overpayments or underpayments.

Supplemental Payment: A legislatively authorized, CY funding source for designated LEAs, calculated as prescribed in session law.

Teacher Experience Index (TEI): A BSA factor used in BSL that increases district funding when average teacher experience exceeds the statewide average (a value of 1).

Weighted Student Count (WSC)/Weighted ADM: ADM multiplied by its Support Level Weight, used in BSA and CSF/Prop301 payment calculations.

School Finance Budget Abbreviations, Acronyms, & Terminology

Aggregate Expenditure (BUDG-AGD) Report: Annual report that determines whether statewide school district budgeted expenditures exceed the Arizona constitutional limit and by how much; published by November 1st.

Annual Financial Report (AFR): Annual financial data report containing district or charter financial information; due October 15th.

Annual Survey of School System Finances (F-33): Annual federal survey of district and charter financial data used for funding and statistical purposes; typically compiled in March.

BUDG-25 Report: Monthly report that calculates M&O and UNR/UCO budget limits using current financial data.

BUDG-25 Letter: Annual letter notifying districts whether M&O and UNR/UCO expenditures for the current fiscal year are within a 1% budget limit threshold; typically released in late October.

BUDG-75 Report: Annual report utilizing PY data that calculates final M&O and UNR/UCO budget limits and BBCF amounts.

BUDG-75 Letter: Annual letter notifying districts of PY M&O and UNR/UCO over- or under-expenditures; typically released in early February.

Budget Balance Carryforward (BBCF): The remaining budget capacity in a budget-controlled fund after fund expenditures are subtracted from the budget limit. This amount can typically be rolled over for additional budget capacity in the following fiscal year.

Budget-Controlled Fund: A fund with expenditures limited by a budget limit rather than cash revenues..

Budget System: ADEConnect application used to submit and manage required financial files and contact information.

Cash-Controlled Fund: Funds that operate on a cash basis where spending limits equal the amount of cash received in revenues.

Function[2]: Identifies the purpose of an expenditure. Critical for recording financial data in the USFR.

Fund[2]: A fiscal and accounting entity separate from other funds used to track financial activities in accordance with regulations. Critical for recording financial data in the USFR

General Budget Limit (GBL): Total allowable M&O budget limit calculated by ADE using latest available financial data.

Maintenance and Operations Fund (M&O)[2]: Primary budget-controlled fund used for most district operating expenditures.

National Public Education Financial Survey (NPEFS): Annual federal survey of statewide school finance data; typically compiled by ADE in March.

Object[2]: Identifies the item or service purchased through an expenditure. Critical for recording financial data in the USFR.

Program[2]: Identifies the objective or activity supported by an expenditure. Critical for recording financial data in the USFR.

Restricted Fund: A fund whose expenditures are limited to specific purposes.

School-Level Annual Financial Report (SLAFR): Annual financial report containing school-level revenue and expenditure data; due October 15.

School-Level Finance Survey (SLFS): Annual federal survey of school-level financial data; typically compiled in March.

Special Election: Election held on the first Tuesday in November to approve or reject bonds and override measures.

Superintendent's Annual Financial Report (SAFR): Annual report summarizing district and charter financial data statewide; provided to the Governor and Legislature in January.

Truth in Taxation (TNT) Report: Annual report indicating whether a district must hold a Truth in Taxation meeting; typically released in late July.

Unrestricted Capital Budget Limit (UCBL): Total allowable UNR/UCO budget limit.

Unrestricted Capital Outlay (UNR/UCO)[2]: Budget-controlled fund used for district capital expenditures.

Uniform System of Financial Records (USFR)[2]: Financial reporting framework for school districts and charters.

Unit[2]: Identifies expenditures by school, instructional level, or other location.

Unrestricted Fund: A fund whose expenditures are not limited to a specific objective or purpose.

[2]*Expanded definitions can be found on the Arizona Office of the Auditor General's USFR website: USFR | Arizona Auditor General.*

School Finance Other Abbreviations & Acronyms

ADEConnect: Online platform for authorized personnel from educational entities to access ADE on-line applications.

ADE: Arizona Department of Education

ADOA: Arizona Department of Administration

API: Application Programming Interface

ARS: Arizona Revised Statutes

ASBCS: Arizona State Board for Charter Schools

CSV: Comma-Separated Value

CY: Current fiscal year

DOR: Arizona Department of Revenue

ESS: Exceptional Student Services unit within ADE.

IT: Information Technology

JLBC: Joint Legislative Budget Committee

MOWR: Move On When Reading; a unit within ADE and a set of policies regarding early childhood literacy.

OAG: Arizona Office of the Auditor General

PDF: Portable Document Format

PY: Prior fiscal year

SBE: Arizona State Board of Education

SF: School Finance

SFOB: State Facilities Oversight Board, formerly SFB

School Finance Supported AzEDS Reports

Student Detail

- ABSATT10
- DRP10
- INTEG15
- MEM10
- STUD10
- STUD15
- STUD25
- STUD35
- STUD72
- STUD74
- STUD78
- TRANS10
- TRANS15
- TRANS20

ADM Reports

- ADM15
- ADM15A
- ADM20
- ADM20A
- ADM30
- AOIADM15
- CTEDADM15
- EL20
- EL30
- FRPL20
- FRPL30
- GIFT20
- LMTADM25
- SPED20
- SPED30

Calendar Reports

- CAL10
- CAL15
- CAL20
- INTEG35