

REFERENCE TITLE: school transparency portal; reporting; requirements

State of Arizona
Senate
Fifty-seventh Legislature
First Regular Session
2025

SB 1625

Introduced by
Senators Werner: Angius, Bolick, Carroll, Farnsworth, Gowan, Shope

AN ACT

AMENDING SECTION 15-747, ARIZONA REVISED STATUTES; RELATING TO SCHOOL
ASSESSMENT AND ACCOUNTABILITY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 15-747, Arizona Revised Statutes, is amended to read:

15-747. School financial transparency; portal; required information; third-party contractor

A. ~~Beginning in fiscal year 2021-2022,~~ The department of administration shall develop a transparent and easily accessible school financial transparency portal that includes the following ~~school-level~~ SCHOOL-LEVEL data for charter schools, individual schools operated by a school district and school districts:

1. The detailed total revenues generated by weighted student count.
2. The total allocated federal, state and local revenues.
3. The allocation of classroom site fund monies.
4. The amounts allocated for teacher pay and benefits, classroom supplies, student support and other expenditures.
5. EACH ENTRY INTO THE SCHOOL DISTRICT'S OR CHARTER SCHOOL'S GENERAL LEDGER, INCLUDING RECEIPTS OF REVENUES, EXPENDITURES AND DISBURSEMENTS, EXCEPT THAT THE SCHOOL FINANCIAL TRANSPARENCY PORTAL MAY NOT INCLUDE INFORMATION LISTED IN SECTION 41-725, SUBSECTION E. EXPENDITURE DATA INCLUDED PURSUANT TO THIS PARAGRAPH SHALL LIST:
 - (a) THE MANNER OF PAYMENT, INCLUDING CHECK OR WARRANT OR CREDIT, DEBIT OR OTHER PURCHASE CARD.
 - (b) THE FUNDING SOURCE, INCLUDING CATEGORICAL CODES AND THE ACCOUNTS FROM WHICH THE EXPENDITURE IS APPROPRIATED.
 - (c) A DESCRIPTION OF THE TYPE AND PURPOSE OF THE TRANSACTION.
 - (d) THE DATE AND AMOUNT OF EACH PAYMENT.
 - (e) THE NAME OF THE PERSON OR ENTITY RECEIVING THE PAYMENT, INCLUDING TO THE EXTENT PRACTICABLE A PARENT ENTITY OF THE RECIPIENT IF THE RECIPIENT IS OWNED BY ANOTHER ENTITY.

~~5-~~ 6. A comparison of the funding information for each school in relation to the funding information for other schools in the same local education agency.

~~6-~~ 7. Any other information that is necessary for a transparent comparison between schools with respect to their revenues, expenditures, student demographics or academic achievement.

B. The department of education and the state board for charter schools shall provide and assist with any necessary data or financial information the department of administration or the contractor selected pursuant to subsection C of this section requests to comply with and implement subsection A of this section. The auditor general may provide assistance related to this section.

C. The department of administration shall contract with a third party to develop the portal prescribed in subsection A of this section. The third party selected by the department must meet all of the following:

- 1 1. Have experience in building education finance platforms to show
2 school financial information in a transparent and easily understandable
3 format.
- 4 2. Be incorporated for at least five years.
- 5 3. Have an exclusive focus on K-12 education finance technology.
- 6 4. Have at least five years of experience building cloud-hosted
7 education finance software.
- 8 5. Have experience integrating with the uniform system of financial
9 records.