

Senate Engrossed

school transparency portal; reporting; requirements

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

SENATE BILL 1625

AN ACT

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

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

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

4 15-747. School financial transparency; portal; required
5 information; school general ledger posting
6 requirements; third-party contractor

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

- 12 1. The detailed total revenues generated by weighted student count.
- 13 2. The total allocated federal, state and local revenues.
- 14 3. The allocation of classroom site fund monies.
- 15 4. The amounts allocated for teacher pay and benefits, classroom
16 supplies, student support and other expenditures.
- 17 5. A comparison of the funding information for each school in
18 relation to the funding information for other schools in the same local
19 education agency.
- 20 6. Any other information that is necessary for a transparent
21 comparison between schools with respect to their revenues, expenditures,
22 student demographics or academic achievement.

23 B. ON OR BEFORE OCTOBER 1 OF EACH YEAR, EACH SCHOOL DISTRICT AND
24 CHARTER SCHOOL SHALL POST ON THE SCHOOL DISTRICT'S OR CHARTER SCHOOL'S
25 WEBSITE A COPY OF THE SCHOOL DISTRICT'S OR CHARTER SCHOOL'S GENERAL LEDGER
26 FOR THE PREVIOUS FISCAL YEAR, INCLUDING RECEIPTS OF REVENUES, EXPENDITURES
27 AND DISBURSEMENTS. THE COPY OF THE GENERAL LEDGER THAT IS POSTED PURSUANT
28 TO THIS SUBSECTION MAY NOT INCLUDE INFORMATION LISTED IN SECTION 41-725,
29 SUBSECTION E AND SHALL LIST:

- 30 1. THE MANNER OF PAYMENT, INCLUDING CHECK OR WARRANT OR CREDIT,
31 DEBIT OR OTHER PURCHASE CARD.
- 32 2. THE FUNDING SOURCE, INCLUDING CATEGORICAL CODES AND THE ACCOUNTS
33 FROM WHICH THE EXPENDITURE IS APPROPRIATED.
- 34 3. A DESCRIPTION OF THE TYPE AND PURPOSE OF THE TRANSACTION.
- 35 4. THE DATE AND AMOUNT OF EACH PAYMENT.
- 36 5. THE NAME OF THE PERSON OR ENTITY RECEIVING THE PAYMENT,
37 INCLUDING TO THE EXTENT PRACTICABLE A PARENT ENTITY OF THE RECIPIENT IF
38 THE RECIPIENT IS OWNED BY ANOTHER ENTITY.

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

1 ~~C.~~ D. The department of administration shall contract with a third
2 party to develop the portal prescribed in subsection A of this section.
3 The third party selected by the department must meet all of the following:
4 1. Have experience in building education finance platforms to show
5 school financial information in a transparent and easily understandable
6 format.
7 2. Be incorporated for at least five years.
8 3. Have an exclusive focus on K-12 education finance technology.
9 4. Have at least five years of experience building cloud-hosted
10 education finance software.
11 5. Have experience integrating with the uniform system of financial
12 records.