

ARIZONA DEPARTMENT OF EDUCATION

Tom Horne
Superintendent of
Public Instruction



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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 08-037

TO: District Superintendents, District Business Managers, and County School Superintendents

FROM: Philip Williams, Deputy Associate Superintendent

DATE: December 15, 2007

SUBJECT: December 15, 2007 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The December 15, 2007 apportionment reports applicable to the FY2008 equalization payment for your school district are posted on your district's home page on the ADE web site (<http://www.ade.az.gov/districts/default.asp>). If you need help finding or viewing these reports please contact the ADE Training and Support Group at 602.542.7378 or toll free at 866.577.9636.

The following items have been included in the December 15, 2007 APOR calculations:

- **Comparative Miles Adjustment - Vehicle Inventory vs. Route Miles:** The FY2007 comparative miles adjustment is included in the December 15 apportionment. Please review the district's Comparative Miles Report (TRAN40-2) which can be viewed on the district/charter home page at <http://www.ade.az.gov/Districts/EntitySelection.asp>. If you have any questions or concerns regarding the TRAN40-2 report or the decrease reflected in the TSL please contact Shirley Willis by phone at (602) 542-8245 or via email at Shirley.Willis@azed.gov.
- **Type 03 Tuition:** The December 15 apportionment includes Type 03 Tuition Adjustments down to reflect the district's FY2007 budgeted amount being greater than the actual amount spent on tuition in FY2007.
- **Assessed Valuations:** TY2007 data by district and county have been revised to reflect final approved TY2007 assessed values from the county Board of Supervisors as of August 2007. TY2007 figures are used in the calculation of state aid in FY2008.
- **SRP Voluntary Contributions:** TY2007 data by district and county have been revised to reflect final FY2007 figures. TY2007 figures are used in the calculation of state aid in FY2008.
- **Additional State-Aid (Secure Payment):** The TY2008 Additional State Aid amounts have been revised to reflect the FY2007 data reported by the Department of Revenue in October.
- **ADMS data:** These student counts reflect the results of the FY2007 processing of student detail data as of June 30, 2007, as well as any additional 15-915 corrections through November 30, 2007. Contact the Data Analysis team at 602.542.5695 or by email at (SchoolFinance@azed.gov) if you have questions or concerns regarding the student counts. If you require SAIS technical assistance, please complete the request form available on the System Training and Response (STaR) Team webpage at: <http://www.ade.az.gov/schoolfinance/STaR/>.

- **Rapid Decline, Audit Expense Adjustment, and Type 03 HS Tuition:** All adjustments are included based on your submitted adopted budget as of July 15, 2007. Any changes to these amounts reflected on your adopted budget successfully submitted to ADE as of November 30, 2007 will be included on the districts' December 15, 2007 equalization calculation. Please check the submission status of your budgets and budget worksheets. Per A.R.S. 15-905 (E), FY2007 adopted budgets should have been submitted electronically to the Arizona Department of Education by July 18, 2007. Instructions for checking the submission status can be located at <http://www.azed.gov/schoolfinance/FAQs/Default.asp>. If you have questions related to budget submission, please contact the budget team at SFBudgetTeam@azed.gov.
- **Base Level Amount:** For FY2008, the Base Level Amount has been increased to \$3,226.88 per weighted student count. \$30.68 of this amount is designated for non administrative salary and benefit increases.

If you have any questions regarding the content of your reports please contact Jill Heikkila at 602.542.3303 or by email at Jill.Heikkila@azed.gov. Any questions or concerns may also be emailed to the School Finance Inbox at SchoolFinance@azed.gov.