



State of Arizona  
Department of Education

SCHOOL FINANCE MEMORANDUM 14-012

**TO:** District Superintendents, District Managers,  
Joint Technological Education District Business Managers and Superintendents

**FROM:** Lyle Friesen, Director of School Finance

**DATE:** September 3, 2013

**SUBJECT:** September 3, 2013 Basic calculations for Equalization Assistance Report (APOR 55-1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64-1)

Please be advised that the September 3, 2013 apportionment has been completed. The apportionment reports applicable to the FY2014 equalization payment for your school district are posted on your district's home page on the ADE web site (<http://www.azed.gov/districts/default.asp>). If you need help finding or viewing these reports please contact ADE/ IT Technology support team at 602-542-7378 or toll free at (866) 577-9636.

**The following items have been included in September 1st, 2013 APOR calculations:**

- **Student Counts:** Student counts reflect the results of the FY2013 processing of student detail submitted by June 30, 2013. If you have questions or concerns regarding the student counts, please contact your Account Analyst directly. The following link takes you to the account analysts list where you can find your account analyst contact information:  
<https://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>.  
FY 2013 ADMS46-1, SPED28, and ELLS28-1 reports, based on the FY 2013 statewide recalculations are available for your review by August 1<sup>st</sup>.
- **State Aid Rollover:** For FY 2014, the rollover will be spread across all 12 scheduled payments. Each school district's portion of the rollover will be based on its annual Net State Aid (APOR64-1, page 1) and Additional State Aid (APOR64-1, Page 2), rather than the payment amounts for specific months. Adjustments for legislated reductions (lump sum reductions to District Additional Assistance and caps on state aid to JTEDs) will also be considered. The FY 2014 rollover, \$930,727,700, will be allocated to Basic State Aid and Additional State Aid based on statewide totals prior to the allocation to individual school districts.
- **District Additional Assistance:** The Capital Outlay Revenue Limit (CORL) calculation factors have been updated to reflect the combination of CORL and the Soft Capital Allocation (SCA), pursuant to A.R.S §15-961 as amended by Laws 2013, 1<sup>st</sup> Special Session, Chapter 3, Section 27. SCA Factors, except for Charter Additional Assistance, have been set to zero.
- **District Sponsored Charter School ADMS:** These student counts are based on FY2014 estimated ADMS data successfully submitted by August 15, 2013. The Estimated Counts Application will be open August 5<sup>th</sup> through August 15<sup>th</sup> for updating estimated counts.
- **Transportation Support Level (TSL):** Route miles from FY2013 are reflected in the September 3, 2013 equalization calculation. Please check your comparative miles report (TRAN40-2) if your route miles do not match your route report. Please email your account analyst if you have any questions or concerns regarding this report.



State of Arizona  
Department of Education

- **Additional State-Aid (Secure Payment):** The FY2013 Additional State Aid amounts have been used in lieu of FY2014 amounts. These amounts will be updated once we receive the updated Additional State Aid figures for FY2014 from the Department of Revenue, which we expect to receive by the end of October 2013.
- **Assessed Valuations:** Tax Year 2013 values by district and county are used in the calculation of state aid in FY2014 for the August 1, 2013 apportionment. These values are provided by the AZ Department of Revenue.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2013; these amounts will be updated once we receive the updated FY2014 voluntary contribution figures from SRP, which we expect to receive by the end of October 2013.
- **GPLET Value:** Tax Year 2012 values by district are used in the calculation of state aid in FY2014 for the August 1, 2013 apportionment). These amounts will be updated once we receive the updated figures for FY2014 from the Counties.
- **County Equalization Rate:** The county equalization rate established pursuant to A.R.S. § 15-994 is in effect for FY2014, and has been included in the APOR 59-1 and APOR 64-1 calculations beginning with the August 1, 2013 apportionment payment.
- **Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments have been included on your September 1, 2013 apportionment based on your submitted adopted budget as of July 15, 2013. The chart below outlines the locations in which reporting by the District may have been required:

Adjustment	Source	Type	Location
Audit Expense	2014 Expenditure Budget	2	O20
	2014 Budget Worksheet	C	J49
	2012 Annual Financial Report	8	O20
Type 03 Tuition	2014 Budget Worksheet	E	K12
	2014 Budget Worksheet	E	K20
	2014 Budget Worksheet	G	J37

If you have any questions regarding the content of your APOR reports, please contact the Payment Team, via email at [SFPaymentTeam@ade.az.gov](mailto:SFPaymentTeam@ade.az.gov)