



State of Arizona  
Department of Education

**SCHOOL FINANCE MEMORANDUM 14-0xx**

**TO:** Charter School Administrators, Directors, and Principals

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

**DATE:** October 1, 2013

**SUBJECT:** 10/01/13 Basic Calculation for Equalization Assistance Report (CHAR 55-1) and Equalization Assistance Detail Report (CHAR 64-1)

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The October 1, 2013 charter apportionment is complete. The CHAR55-1 and the CHAR64-1 equalization assistance reports for charters are posted on each charter school's home page of the Arizona Department of Education (ADE) School Finance website at <http://www.ade.az.gov/districts>. If assistance is required for finding or viewing these reports, please contact the ADE IT Technology Support team at (602) 542-7378 or toll free at (866) 577-9636.

All eligible charters were paid based on the estimated student counts data submitted by the cutoff time of 4:30 p.m. on September 12, 2013. The student enrollment summary reports related to this payment cycle are available for download and review from the School Finance website. If the charter has any concerns or questions regarding the estimated enrollment data or report, please contact the assigned account analyst for the charter. A list of account analysts is located at: <https://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>

Important Notes

Charter Statewide Recalculation: The FY2013 statewide recalculation payment is complete. Positive adjustments will be included as a current month adjustment (full payment on October 1) and negative adjustments will be included in the November payment as an above the line adjustment. (For negative adjustments, 4/12ths of the adjustment will be taken back on the November payment and the balance of 8/12 will be taken back equally from December to June 30 payments. You may request the adjustment be split between 2014 and 2015 in the case of hardship (A.R.S. 15-915). The hardship application for the negative adjustment is available. Please email the signed resolution form to [Xin.Liu@azed.gov](mailto:Xin.Liu@azed.gov) in School Finance by October 20, 2013. The resolution form can be found in the following website: <http://www.azed.gov/finance/files/2011/11/statewide-recalc-resolution-form.pdf>



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- [Laws 2013, 1st Special Session, Chapter 3, Section 3 \(HB2003\)](#) increased as permanent law, the Additional Assistance per pupil amount by 1.8%. The new additional assistance per student will be:  
For students in grades K-8 \$1,684.19  
For students in grades 9-12 \$1,962.90
- Charter audit expense adjustments are included in your October 1, 2013 charter apportionment based on the submitted adopted budget as of July 15, 2013. The chart below outlines the locations in which a value must have been present in order to receive the adjustment. If you have any questions related to budget submissions, please contact the budget team by email at [SFBudgetTeam@azed.gov](mailto:SFBudgetTeam@azed.gov).

Group	Budget Type Description	Page	Cell Reference
Audit Expense	FY2014 Charter Expenditure Budget	2	034
Audit Expense	FY2014 Charter Budget Worksheets	Worksheet C	F15
Audit Expense	FY2012 Charter Annual Financial Report	7	G16

- The preliminary Additional Assistance reduction amount, pursuant to [Laws 2013, 1st Special Session, Chapter 3, Section 54 \(HB2003\)](#) can be found on the last page of the CHAR 64-1 report. One-twelfth (1/12) of the amount was taken in the August 1 payment and the balance of the 11/12 amount will be taken equally from September to June 30 payment. \*\*Please note: This is just the preliminary number; the amount will be recalculated once the 40th day and 100<sup>th</sup> ADM is available for all schools.

For any questions regarding the October 1, 2013 charter equalization calculation please call or email Barbara Axe, 602-542-8248, [Barbara.Axe@azed.gov](mailto:Barbara.Axe@azed.gov). Please contact your Account Analyst if you have any questions about your student count data or other required student information. You can find your Account Analyst at <https://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>.