



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 14-022

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

FROM: Lyle Friesen, Director of School Finance

DATE: November 1, 2013

SUBJECT: November 1, 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 November 1, 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 November 1st, 2013 APOR calculations:

- **Student Counts:** Student counts reflect the results of the FY2013 processing of student detail submitted by June 30, 2013 and 915s completed by September 15, 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 1st.
- **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, 1st Special Session, Chapter 3, Section 27. SCA Factors, except for Charter Additional Assistance, have been set to zero.
- **District Sponsored Charter School ADMS:** All eligible charters were paid on the estimated student counts data submitted by the cutoff time of 4:30 p.m. on October 11, 2013 if they had not reached the 40th day. Eligible district reaching the 40th day by September 30, 2013 were paid on actual.
- **Transportation Support Level (TSL):** Route miles from FY2013 are reflected in the November 1, 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):** FY2014 Additional State Aid amount has been included by November 1st payment.
- **Assessed Valuations:** Tax Year 2013 values by district and county are used in the calculation of state aid in FY2014 for the October 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, in time for the December payment.
- **GPLET Value:** Tax Year 2013 values by districts provided by counties are used in the calculation of state aid in FY2014 beginning with the October 1, 2013 apportionment.
- **FY2013 State-wide Re-calculation:** The statewide re-calculation for FY2013 has been completed and all NEGATIVE adjustments have been included on the APOR 64-1 for your November 1, 2013 apportionment payment. These have been apportioned out the rest of the Fiscal Year. The POSITIVE adjustments were included in the October 1, 2013 payment as lump sum adjustments.

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