



State of Arizona  
Department of Education

SCHOOL FINANCE MEMORANDUM 14-028

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

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

**DATE:** January 2, 2014

**SUBJECT:** January 2, 2014 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 January 2, 2014 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.ade.az.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 January 1st, 2014 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 November 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>.
- **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:** DSCS student counts are based on 40<sup>th</sup> day data submitted by November 1, 2013.
- **Transportation Support Level (TSL):** Route miles from FY2013 were reflected in the January 1, 2014 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.
- **Additional State-Aid (Secure Payment):** Updated Additional State Aid figures for FY2014 from the Department of Revenue have been included in the December equalization calculation.



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- **SRP Voluntary Contributions:** SRP amounts reflect the updated FY2014 voluntary contribution figures from SRP.

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)