



State of Arizona  
Department of Education

SCHOOL FINANCE MEMORANDUM 17-024

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

**FROM:** Lyle Friesen, Deputy Associate Superintendent of School Finance

**DATE:** November 1, 2016

**SUBJECT:** November 1, 2016 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, 2016 apportionment has been completed. The apportionment reports applicable to the FY2017 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 November 1, 2016 APOR calculations:**

- **K-3 Funding:** The funding has been released to eligible district/charter starting in the August 1st payment through equalization payment report (APOR55-1). To be eligible: must be either letter A or B district/charter **and** the 3<sup>rd</sup> grade far below reading level is less than 10%.
- **Student Counts:** Please see the updated ADM, SPED and ELL counts for November 1<sup>st</sup> payment, for indication of current year or prior year BSL basis. This can be found at the following link:  
<http://www.azed.gov/finance/2016/10/11/updated-adm-sped-and-ell-counts-for-november-1-payment/>

Please contact your Account Analyst directly if there is any question or concern. 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 of Arizona  
Department of Education

- **Transportation Support Level (TSL):** Route miles from FY2016 were reflected in the November 1, 2016 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:** The Additional State Aid amounts have been updated to reflect the new FY2017 amounts. These amounts were received from the Department of Revenue.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from Tax Year 2015; these amounts will be updated once we receive the Tax Year 2016 voluntary contribution figures from SRP, which we expect to receive by the beginning of November 2016.
- **GPLET Value:** Tax Year 2015 values by district were used in the calculation of state aid in FY2017 for the November 1, 2016 apportionment. These values will be updated when the Tax Year 2016 values are provided by the Counties. We expect these to be included in the January 1, 2017 apportionment.
- **Fiscal Year 2016 Statewide Recalculation:** The Fiscal Year 2016 Statewide Recalculation has been completed. Both positive and negative adjustments have been included in the November 1st payment on the APOR64-1 report. However, the positive adjustment will be included as lump sum adjustment; whereas the negative adjustment will be taken over the entire fiscal year, 4/12ths taken in November and 1/12th each payment thereafter.

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