

# ARIZONA DEPARTMENT OF EDUCATION

**Tom Horne**  
Superintendent of  
Public Instruction



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## STATE OF ARIZONA

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### SCHOOL FINANCE MEMORANDUM 07-067

**TO:** District Superintendents, District Business Managers, and County School Superintendents  
**FROM:** Philip Williams, Deputy Associate Superintendent  
**DATE:** April 13, 2007  
**SUBJECT:** April 15, 2007 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The April 15, 2007 apportionment reports applicable to the FY2007 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 the ADE Training and Support Group at 602-542-7378 or toll free at (866) 577-9636.

The following items have been included in the April 15, 2007 APOR calculations:

- **ADMS data:** These student counts reflect the results of the FY2006 reprocessing of student detail data, unless the district has been working on 15-915 data corrections. Contact the Data Analysis team at (602) 542-5695 or by email at ([SchoolFinance@azed.gov](mailto:SchoolFinance@azed.gov)) if you have questions or concerns regarding the student counts. If you require SAIS technical assistance, please complete the request form available on the System Training and Response (STaR) Team webpage at: <http://www.ade.az.gov/schoolfinance/STaR/>.
- **District Sponsored Charter School ADMS:** Student Counts are based on Fiscal Year 2006-2007 100<sup>th</sup> day ADM, 100<sup>th</sup> day SPED and actual ELL data successfully submitted and processed by ADE as of 4:00 p.m. on Friday, March 30, 2007.
- **Rapid Decline and Audit Expense Adjustment:** Adjustments are based upon the data included in the district's adopted/revised budget successfully submitted to ADE as of March 30, 2007. The audit adjustment requires audit expenditures paid in FY 2004-2005 to have been appropriately reported on the FY 2004-2005 AFR also.
- **Transportation Support Level (TSL):** Revised Route and/or Vehicle Inventory Report adjustments submitted before March 30, 2007 are reflected in the April 15, 2007 equalization calculation. In December 2006, the FY2006 comparative miles adjustment that was included in the APOR55-1 calculation was incorrect. This adjustment was revised in this month's apportionment. Please review the district's Comparative Miles Report (TRAN40-2) which can be viewed on the district home page at <http://www.ade.az.gov/Districts/EntitySelection.asp>. If you have any questions or concerns regarding the TRAN40-2 report or the decrease reflected in the TSL calculation on the APOR55-1 report, please contact Shirley Willis at (602) 542-8245 or by email at [Shirley.Willis@azed.gov](mailto:Shirley.Willis@azed.gov).
- **Comparative Miles Adjustment - Vehicle Inventory vs. Route Miles:** The FY2006 comparative miles adjustment is included in this month's apportionment. Please review the district's Comparative Miles Report (TRAN40-2) which can be viewed on the district home page at <http://www.ade.az.gov/Districts/EntitySelection.asp>. If you have any questions or concerns regarding the TRAN40-2 report or the decrease reflected in the TSL calculation on the APOR55-1 report, please contact Shirley Willis at (602) 542-8245 or by email at [Shirley.Willis@azed.gov](mailto:Shirley.Willis@azed.gov).
- **Advance Based on 100<sup>th</sup> Day Growth:** Included for eligible districts submitting a signed growth request form found on ADE's web site at <http://www.ade.state.az.us/schoolfinance/Forms/GrowthForms/>. If the district submitted a form but did not receive growth reflected on page 2 of the APOR 55-1, it may be due to missing or late submission of student detail data. Some districts may see that the 100<sup>th</sup> day student counts included in the APOR55-2 growth calculation was entered as the districts 40<sup>th</sup> day counts. There were some issues with some of the 100<sup>th</sup> day student counts. If your district's 100<sup>th</sup> day counts are corrected in the April mid month run, you may request a preliminary May 15th APOR55-2 (report only) via email at [Lori.Damanti@azed.gov](mailto:Lori.Damanti@azed.gov).

Please check the submission status of your budgets, budget worksheets and budget revisions. Per A.R.S. 15-905 budgets must be submitted electronically to the Arizona Department of Education. Instructions for checking the submission status can be located at <http://www.ade.az.gov/schoolfinance/FAQs/Default.asp>. If you have questions related to budget submission, please contact the Budget Team via email at [SFBudgetTeam@azed.gov](mailto:SFBudgetTeam@azed.gov).

If you have any questions regarding the content of your reports please contact Lori Damanti at 602.542.3303 or by email at [Lori.Damanti@azed.gov](mailto:Lori.Damanti@azed.gov). Any questions or concerns may also be emailed to the School Finance Inbox at [SchoolFinance@azed.gov](mailto:SchoolFinance@azed.gov).