

ARIZONA DEPARTMENT OF EDUCATION

Tom Horne
Superintendent of
Public Instruction



School Finance
1535 West Jefferson
Phoenix, Arizona
85007
(602) 542-5695
(602) 542-3099 Fax

STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 08-023

TO: District Superintendents, District Business Managers, and County School Superintendents

FROM: Philip Williams, Deputy Associate Superintendent

DATE: September 15, 2007

SUBJECT: September 15, 2007 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The September 15, 2007 apportionment reports applicable to the FY2008 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 September 15, 2007 APOR calculations:

- **FY2007 Growth Correction:** FY2007 Sudden Growth has been recalculated based on the ADM, SPED, and ELL data submitted by the district through June 29, 2007 or through August 31, 2007 for districts with 15-915 requests. Recalculated FY2007 Growth reports (APOR 55-2s) are available for your review under FY2007 on your district's home page at <http://www.ade.az.gov/districts/default.asp>. All positive and negative adjustments appear as 'Adjustment to Equalization Assistance' on the September 15, 2007 APOR64-1 report.
- **ADMS data:** These student counts reflect the results of the FY2007 processing of student detail data as of June 30, 2007, as well as any additional 15-915 corrections through August 31, 2007. Contact the Data Analysis team at (602) 542-5695 or by email at (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/>.
- **Joint Technological Education Districts:** In FY2008, these districts are capped at 91.8% of the FY2008 State Aid calculated on page 4 of 4 of the APOR 55-1. In the event that this cap results in less cash (from state aid and qualifying levy) than in FY2007, the State Aid is increased to equal the amount of the FY2007 cash received. This adjustment can be found as an 'Adjustment to Equalization Assistance' on the September 15, 2007 APOR64-1 report.
- **District Sponsored Charter School ADMS:** Student Counts are based on FY2008 estimated counts submitted by July 21, 2007.

- **Rapid Decline, Audit Expense Adjustment, and Type 03 HS Tuition:** All adjustments are included based on your submitted adopted budget as of July 15, 2007. Any changes to these amounts reflected on your adopted budget successfully submitted to ADE as of August 31, 2007 will be included on the districts' September 15, 2007 equalization calculation. Please check the submission status of your budgets and budget worksheets. Per A.R.S. 15-905 (E), FY2007 adopted budgets must be submitted electronically to the Arizona Department of Education by July 18, 2007. 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 at SFBudgetTeam@azed.gov.
- **Transportation Support Level (TSL):** Revised Route and/or Vehicle Inventory Report adjustments submitted before July 15, 2007 are reflected in the September 15, 2007 equalization calculation apportionment. Please contact Shirley Willis at (602) 542-8245 if you have any questions or concerns regarding this report.
- **Transportation Revenue Control Limit (TRCL):** TRCL may be capped per ARS § 15-946. The FY2008 TRCL may not exceed the FY2007 TRCL if the FY2008 TRCL would exceed 120% of the FY2008 Transportation Support Level (TSL). In the event that the TSL is greater than the TRCL, the TRCL will be set to the TSL. Temporarily, this adjustment can be located under the Base Support Adjustment section of the APOR 55-1 on page 2 of 4.
- **Assessed Valuations:** TY2007 data by district and county have been revised to reflect preliminary TY2007 assessed value figures. TY2007 figures are used in the calculation of state aid in FY2008. These values will be revised prior to the December 15, 2007 apportionment reflecting final approved assessed values from the county Board of Supervisors as of August 2007.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2007. This data will be updated for the December 15, 2007 apportionment.
- **Additional State-Aid (Secure Payment):** The FY2008 Additional State Aid amounts have been rolled over from TY2007 and will be updated for the December 15, 2007 apportionment with data reported by the Department of Revenue.
- **Base Level Amount:** For FY2008, the Base Level Amount has been increase to \$3,226.88 per weighted student count. \$30.68 of this amount is designated for non administrative salary and benefit increases.

If you have any questions regarding the content of your reports please contact Jill Heikkila at 602.542.3303 or by email at Jill.Heikkila@azed.gov. Any questions or concerns may also be emailed to the School Finance Inbox at SchoolFinance@azed.gov.