

ARIZONA DEPARTMENT OF EDUCATION

Tom Horne
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Public Instruction



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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 09-002

TO: District Superintendents, District Business Managers, and County School Superintendents
FROM: Philip Williams, Deputy Associate Superintendent
DATE: July 15, 2008
SUBJECT: July 15, 2008 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The July 15, 2008 apportionment reports applicable to the FY2009 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 July 15, 2008 APOR calculations:

- **ADMS data:** These student counts reflect the results of the FY2008 processing of student detail submitted by May 27, 2008. 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/>.
- **District Sponsored Charter School ADMS:** Student Counts are based on FY2009 estimated counts submitted by June 30, 2008.
- **Rapid Decline:** Pursuant to Laws 2008, 2nd Regular Session, Chapter 287, Section 52, no rapid decline funding shall be provided for FY 2009.
- **Audit Expense Adjustment and Type 03 HS Tuition:** All adjustments will be included on your September 15, 2008 apportionment based on your submitted proposed budget as of July 5, 2008. Any changes to these amounts reflected on your adopted budget successfully submitted to ADE as of August 29, 2008 will be included on the districts' September 15, 2008 equalization calculation. The chart below outlines ALL locations in which a value must be present in order for you to receive the adjustment. Please check the submission status of your budgets and budget worksheets. Pursuant to A.R.S. 15-905 (E), FY 2008 adopted budgets must be submitted electronically to the Arizona Department of Education by July 18, 2008. 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.

Group	FPFO	BudgetTypeDescription	PageName	Range
Audit Expenses	EMODTTOTLS6350	District Expenditure Budget	Page 2	\$Q\$18
Audit Expenses	NONFEDAUDIT000	District Budget Worksheets	Worksheet C	\$J\$45
Audit Expenses	EMODTSUBTL6350	District Annual Financial Report	Page 3	\$N\$22
HS Tuition Out	T3SCTTRAN000000	District Budget Worksheets	Wrksht E thru G	\$J\$43
HS Tuition Out	T3TUTTOUT10000	District Budget Worksheets	Wrksht E thru G	\$K\$20
HS Tuition Out	T3TUTOUT000000	District Budget Worksheets	Wrksht E thru G	\$K\$10

- **Transportation Support Level (TSL):** Revised Route and/or Vehicle Inventory Report adjustments submitted before June 30, 2008 are reflected in the July 15, 2008 equalization calculation. Please check your comparative miles report (TRAN40-2). 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 pursuant to ARS § 15-946. The FY2009 TRCL may not exceed the FY2008 TRCL if the FY2009 TRCL would exceed 120% of the FY2009 Transportation Support Level (TSL). In the event that the TSL is greater than the TRCL, the TRCL will be set to the TSL.
- **Assessed Valuations:** TY2007 data by district and county are used in the calculation of state aid in FY2009 for the July 15, 2008 apportionment. TY2008 figures are used in the calculation of state aid in FY2009. These values will be revised prior to the December 15, 2008 apportionment reflecting final approved assessed values from the county Board of Supervisors as of August 2008.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2008. This data will be updated for the December 15, 2008 apportionment.
- **Additional State-Aid (Secure Payment):** The FY2009 Additional State Aid amounts have been rolled over from FY2008 and will be updated for the December 15, 2008 apportionment with data reported by the Department of Revenue.

Please check the submission status of your budgets, budget worksheets and budget revisions. Pursuant to 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.

If you have any questions regarding the content of your APOR reports please contact Jill Barragan at 602.542.8244 or by email at Jill.Barragan@azed.gov. Any questions or concerns may also be emailed to the School Finance Inbox at SchoolFinance@azed.gov.