

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

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SCHOOL FINANCE MEMORANDUM 10-037

**TO:** District Superintendents, District Business Managers, and County School Superintendents  
**FROM:** Yousef Awwad, Director of School Finance  
**DATE:** December 1, 2009  
**SUBJECT:** December 1, 2009 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 December 1<sup>st</sup> apportionment has been completed. The apportionment reports applicable to the FY2010 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 December 1, 2009 APOR calculations:

- **ADMS data:** These student counts reflect the results of the FY2009 processing of student detail submitted by November 15, 2009. If you have questions or concerns regarding the student counts, please contact your Account Manager in our newly restructured school finance operations support team.
- **SRP Voluntary Contributions:** Qualifying levy amounts may have changed due to the SRP Voluntary Contributions being revised for the December 1, 2009 equalization calculations.
- **Transportation Support Level (TSL):** Revised Route and/or Vehicle Inventory are reflected in the December 1, 2009 equalization calculation. Please check your comparative miles report (TRAN40-2). Please email ([SchoolFinance@azed.gov](mailto:SchoolFinance@azed.gov)) if you have any questions or concerns regarding this report.
- **Assessed Valuations:** TY 2009 values by district and county are used in the calculation of state aid in FY2010 for the December 1, 2009 apportionment.
- **Additional State-Aid (Secure Payment):** The FY2010 Additional State Aid amounts have been updated for the December 1, 2009 apportionment with data reported by the Department of Revenue.
- **County Equalization Rate:** The county equalization rate, 0.3306, established pursuant to A.R.S. § 41-1276 is in effect for FY2010, and has been applied in the calculation of county equalization assistance on the APOR 64-1 effective with the July 15, 2009 apportionment payment.
- **Soft Capital Allocation:** Pursuant to Laws 2009, 4rd Special Session, SB1002 Section 2 requires the Department of Education to reduce Soft Capital Allocation to school districts by 144million in state aid. Due to the effective date of this Bill, your adjustments will be calculated in the March apportionment.
- **District Sponsored Charter School ADMS:** Student Counts are based on FY2010 estimated counts submitted by November 15, 2009.

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](mailto:SFBudgetTeam@azed.gov).

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).