

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 11-006

**TO:** District Superintendents, District Business Managers, and County School Superintendents  
**FROM:** Yousef Awwad, Director of School Finance  
**DATE:** July 26, 2010  
**SUBJECT:** August 2, 2010 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 August 2, 2010 apportionment has been completed. The apportionment reports applicable to the FY2011 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 August 2, 2010 APOR calculations:**

**ADMS data:** These student counts reflect the results of the FY2010 processing of student detail submitted by June 1, 2010. If you have questions or concerns regarding the student counts, please contact your Account Analyst directly. The following link takes you to the account analysts groups where you can find your account analyst contact information <http://publicportal.ade.az.gov/sites/SF/Lists/LEA%20Account%20Analysts/All%20Accounts.aspx>. If you are unable to reach your account analyst please contact school finance by email at [SchoolFinance@azed.gov](mailto:SchoolFinance@azed.gov).

- **Transportation Support Level (TSL):** Revised Route and/or Vehicle Inventory from FY2010 are reflected in the August 2, 2010 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.
- **District Sponsored Charter School ADMS:** Based on FY2011 estimated ADMS data successfully submitted by July 22, 2010.
- **ARRA Adjustment: Pursuant to the 49<sup>th</sup> legislatures 7<sup>th</sup> special session, 2010 laws, chapter 1 (HB2001) section 145, the State equalization was reduced by ARRA funds. The adjustment is included on the APOR 64-1. Districts will have to apply for partial of the August payment. ARRA grant applications are located at [www.ade.az.gov/gme](http://www.ade.az.gov/gme).**
- **Additional State-Aid (Secure Payment): The FY10 Additional State Aid amounts have been used in lieu of FY2011 amounts, those amounts will be updated once we receive the updated amounts for FY2011 from the Department of Revenue.**
- **Assessed Valuations:** TY2009 data by district and county are used in the calculation of state aid in FY2011 for the August, 2010 apportionment. TY2009 figures are used in the calculation of state aid in FY2011.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2010.
- **County Equalization Rate:** The county equalization rate established pursuant to A.R.S. § 15-994 is in effect for FY2011, and has been included in the APOR 59-1 and APOR 64-1 calculations beginning with the August 2, 2010 apportionment payment.

- **Audit Expense Adjustment and Type 03 HS Tuition:** All adjustments will be included on your September 1, 2010 apportionment based on your submitted adopted budget as of July 15, 2010. The chart below outlines the locations in which a value must be present in order for you to receive the adjustment.

<b>Group</b>	<b>Budget Type Description</b>	<b>Page Name</b>	<b>Range</b>
Audit Expenses	District Expenditure Budget	Page 2	\$Q\$18
Audit Expenses	District Budget Worksheets	Worksheet C	\$J\$44
Audit Expenses	2009 District Annual Financial Report	Page 3	\$N\$22
HS Tuition Out	District Budget Worksheets	Wrksht E thru G	\$K\$10
HS Tuition Out	District Budget Worksheets	Wrksht E thru G	\$K\$20
HS Tuition Out	District Budget Worksheets	Wrksht E thru G	\$J\$42-\$J\$44

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).