



State of Arizona  
Department of Education

SCHOOL FINANCE MEMORANDUM 12-021

**TO:** District Superintendents, District Managers,  
Joint Technological Education District Business Managers and Superintendents

**FROM:** Lyle Friesen, Director of School Finance

**DATE:** October 1, 2011

**SUBJECT:** October 1, 2011 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 October 1, 2011 apportionment has been completed. The apportionment reports applicable to the FY2012 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 October 1st, 2011 APOR calculations:**

- **ADMS data:** These student counts reflect the results of the FY2011 processing of student detail submitted by June 10, 2011. FY 2011 statewide recalculations have been completed and are being analyzed at this time. The November 1 payment will be based on these results. Please review your FY 2011 ADMS46-1, SPED28 and ELLS28 reports. 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 list where you can find your account analyst contact information <http://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>.
- **Transportation Support Level (TSL):** Revised Route and/or Vehicle Inventory from FY2011 are reflected in the October 1, 2011 equalization calculation. Please check your comparative miles report (TRAN40-2). Please email your account analyst if you have any questions or concerns regarding this report.
- **District Sponsored Charter School ADMS:** These student counts are based on FY2012 estimated ADMS data successfully submitted by September 15, 2011.
- **Additional State-Aid (Secure Payment):** The FY2011 Additional State Aid amounts have been used in lieu of FY2012 amounts. These amounts will be updated once we receive the updated Additional State Aid figures for FY2012 from the Department of Revenue, which we expect to receive by the end of October 2011.
- **Assessed Valuations:** Tax Year 2011 values by district and county are used in the calculation of state aid in FY2012 for the October 1, 2011 apportionment.



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- **GPLET:** GPLET values for Tax Year 2011 are used on the calculation of state aid in FY2012 for the October 1, 2011 apportionment.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2011; these amounts will be updated once we receive the updated FY2012 voluntary contribution figures from SRP, which we expect to receive by the end of October 2011.
- **State Equalization Assistance Property Tax Rate:** The state equalization assistance property tax rate established pursuant to A.R.S. § 15-994 is in effect for FY2012, and has been included in the APOR 59-1 and APOR 64-1 calculations beginning with the August 1, 2011 apportionment payment.
- **Soft Capital Allocation:** Pursuant to S.B. 1617 Sec. 23. A. the Department of Education is to reduce Soft Capital Allocation to school districts by \$188,120,700 in state aid. The preliminary adjustments are included on October 1, 2011 apportionment. Please note, this is just the preliminary adjustment, the adjustment will be finalized once the FY2011 statewide recalculation ADM is available. We are planning to finalize the adjustment during January 2, 2012 apportionment.
- **Capital Outlay Revenue Limit I:** pursuant to S.B. 1617 Sec. 28. A. the Department of Education is to reduce Capital Outlay Allocation to school districts by \$63,864,800 in state aid. The preliminary adjustments are included on October 1, 2011 apportionment. Please note, this is just the preliminary adjustment, the adjustment will be finalized once the FY2011 statewide recalculation ADM is available. We are planning to finalize the adjustment during January 2, 2012 apportionment.
- **Capital Outlay Revenue Limit II:** pursuant to S.B. 1612 Sec. 125. A. the Department of Education is to reduce Capital Outlay Allocation to school districts by \$35,000,000 in state aid. This reduction applies only to non-state aid districts with a student count of 1,100 or and higher. The preliminary adjustments are included on October 1, 2011 apportionment. Please note, this is just the preliminary adjustment, the adjustment will be finalized once the FY2011 statewide recalculation ADM is available. We are planning to finalize the adjustment during January 2, 2012 apportionment.
- **Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments have been included on your October 1, 2011 apportionment based on your submitted adopted budget as of July 15, 2011. The chart below outlines the locations in which reporting by the District may have been required:



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Audit Expense	2012 Expenditure Budget	2	Q18
	2012 Budget Worksheet	C	J47
	2010 Annual Financial Report	3	O22
Type 03 Tuition	2012 Budget Worksheet	E	K12
	2012 Budget Worksheet	E	K20
	2012 Budget Worksheet	G	J37

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)