



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 12-029

TO: District Superintendents, District Managers,
FROM: Lyle Friesen, Director of School Finance
DATE: December 1, 2011
SUBJECT: December 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 December 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 December 1st, 2011 APOR calculations:

- **ADMS data:** These student counts reflect the results of the FY2011 statewide recalculation submitted by August 24, 2011. 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>.
- **SRP Voluntary Contribution:** Tax Year 2011 SRP values by district are used in the calculation of state aid in FY2012 beginning with the December 1, 2011 apportionment.
- **FY2011 Statewide Recalculation Adjustment:** District statewide recalculation adjustment (for both positive and negative) has been included by the FY2012 APOR64-1 for the December 1st apportionment, as an above the line adjustment. The 5/12 adjustment will be paid/taken back in December payment and 7/12 will be paid/taken back equally from January to June 30th payments.
- **District Sponsored Charter School ADMS:** Student counts are based on FY2012 estimated ADMS data successfully submitted by November 17, 2011. 40th day ADM will be used for the January 3, 2012 apportionment payment.
- **Additional State-Aid (Secure Payment):** The FY2012 additional state aid amount has been updated to reflect the current fiscal year amount beginning with the November 1, 2011 apportionment.
- **Sudden Growth:** APOR 55-2 report will be run based on the 40th day ADM by the January 3, 2012 payment.

If you have any questions regarding the content of your APOR reports, please contact the Payment Team, via email at SFPaymentTeam@ade.az.gov