



State of Arizona  
Department of Education

**SCHOOL FINANCE MEMORANDUM 14-018**

**TO:** Superintendents, Business Managers, Charter Administrators, and Directors

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

**DATE:** September 17, 2014

**SUBJECT:** FY2014 Statewide Recalculation Adjustment

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The FY2014 statewide recalculation payment has been finalized. Positive adjustments will be included on the October 1<sup>st</sup>, FY15 apportionment (APOR64 and CHAR64 report) as a below the line adjustment (lump sum adjustment); negative adjustments will be included on the November 1<sup>st</sup> FY15 apportionment (APOR64 and CHAR64 report) as above the line adjustment (the 4/12 adjustment will be taken back in the November payment and 8/12 will be taken back equally from December to June 30 payments). You may find your FY2014 statewide recalculation adjustment in the report by the following website:

<http://www.azed.gov/finance/2014/09/17/fy-14-statewide-recalculation-adjustments/>

FY2014 APOR 55/64-1 month 14 reports and FY2014 CHAR 55/64-1 month 13 reports are available at the following website: <http://www.ade.az.gov/Districts/EntitySelection.asp>.

The hardship application for negative adjustment is available to all districts/charters. If you would like to allocate your district's or charter's adjustment over two years (FY2015 and FY2016), please email a copy of the signed resolution form to School Finance [Xin.Liu@azed.gov](mailto:Xin.Liu@azed.gov) by September 30, 2014. The resolution form can be found at: <http://www.azed.gov/finance/files/2011/11/fy14-statewide-recalc-resolution-form.pdf>

**Please note: Supporting documentation or explaining notes must be submitted along with the signed resolution form if greater than 25% of the adjustment is requested to be delayed until FY 2016.**

For any questions, please call or email School Finance, 602-542-5695 [SchoolFinance@azed.gov](mailto:SchoolFinance@azed.gov). Please contact your Account Analyst if you have any questions about your student count data at <http://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>.