



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 15-022

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

FROM: Lyle Friesen, Director of School Finance

DATE: October 1, 2014

SUBJECT: October 1, 2014 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, 2014 apportionment has been completed. The apportionment reports applicable to the FY2014 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 1, 2014 APOR calculations:

- **Student Counts:** Student counts reflect the results of the FY2014 processing of student detail submitted by June 30, 2014 at 5 pm. 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:
<https://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>.
- **State Aid Rollover:** Pursuant to HB 2703 Sec 141., A-C, the Arizona State Board of Education shall defer, until July 1, 2015 but no later than July 12, 2015, \$930,727,700 of the basic state aid and additional state aid payment that otherwise would be apportioned to school districts during fiscal year 2014-2015. The FY15 rollover amount is available in School Finance Hot Topic. The rollover amounts were included in the September 1 payment APOR64-1.
- **FY15 District Additional Assistance (DAA) Reduction:** Pursuant to SB 1488 Sec 13 and 14, the Arizona Department of Education shall reduce the basic state aid by \$238,985,500, in district additional assistance (DAA), that otherwise would be apportioned to school districts statewide for fiscal year 2014-2015. The FY15 DAA reduction amount for both state aid and budget capacity is available in School Finance's Hot Topic <http://www.azed.gov/finance/category/hot-topics/>. The DAA reduction amounts were included in the September 1 payment APOR55-1 at page 5.
- **New DAA page in APOR55-1 report:** the APOR 55-1 page 5 modification to combine soft capital and capital outlay revenue limit to district additional assistance was updated for the September 1st payment.



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- **District Sponsored Charter School ADMS:** These student counts are based on FY2015 estimated counts ADMS if data was successfully submitted by September 15, 2014 @ 4:30pm.
- **Transportation Support Level (TSL):** Route miles from FY2014 were reflected in the October 1, 2014 equalization calculation. Please check your comparative miles report (TRAN40-2) if your route miles do not match your route report. Please email your account analyst if you have any questions or concerns regarding this report.
- **Additional State-Aid (Secure Payment):** The FY2014 Additional State Aid amounts have been used in lieu of FY2015 amounts. These amounts will be updated once we receive the updated Additional State Aid figures for FY2015 from the Department of Revenue, which we expect to receive by the end of October 2014
- **Assessed Valuations:** Tax Year 2014 values by district and county were used in the calculation of state aid in FY2015 for the August 1, 2014 apportionment. These values are provided by the AZ Department of Revenue.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from FY2014; these amounts will be updated once we receive the updated FY2015 voluntary contribution figures from SRP, which we expect to receive by the end of October 2014.
- **GPLET Value:** Tax Year 2014 values by district were used in the calculation of state aid in FY2015 for the August 1, 2014 apportionment. These values are provided by the Counties.
- **FY2014 State-wide Re-calculation:** The FY2014 statewide recalculation payment has been finalized. Positive adjustments will be included on the October 1st, FY15 apportionment (APOR64 and CHAR64 report) as a below the line adjustment (lump sum adjustment); negative adjustments will be included on the November 1st 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/>

The following memo provided more information about FY14 statewide recalculation:

<http://www.azed.gov/Administrators/SF/NumberedMemos/FY2015/15-018.pdf>

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