



State of Arizona  
Department of Education

SCHOOL FINANCE MEMORANDUM 16-017

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

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

**DATE:** October 1, 2015

**SUBJECT:** October 1, 2015 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, 2015 apportionment has been completed. The apportionment reports applicable to the FY2016 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, 2015 APOR calculations:**

- **K-3 Funding:** The funding has been released to eligible district/charter starting in the August 1st payment through equalization payment report (APOR55-1). To be eligible: must be either letter A or B district/charter **and** the 3<sup>rd</sup> grade far below reading level is less than 10%. Districts approved at the 9/28/15 State Board of Education meeting have been included in the October 1, 2015 apportionment.
- **Student Counts:** Student counts reflect the results of the FY2015 processing of student detail submitted by June 30, 2015 at 5 pm (brick and mortar) or July 15, 2015 at 5pm (AOI). 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 SB 1469 Sec 139, the Arizona Department of Education shall defer, until after July 1, 2016 but no later than July 12, 2016, \$930,727,700 of the basic state aid and additional state aid payment that otherwise would be apportioned to school districts during fiscal year 2015-2016. The FY16 rollover amounts were included in the August 1 payment APOR64-1.
- **Transportation Support Level (TSL):** Route miles from FY2015 were reflected in the October 1, 2015 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 FY2015 Additional State Aid amounts have been used in lieu of FY2016 amounts. These amounts will be updated once we receive the updated



State of Arizona  
Department of Education

Additional State Aid figures for FY2016 from the Department of Revenue, which we expect to receive by November 2015.

- **Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments were included on your August 1, 2015 apportionment based on your submitted adopted budget as of July 15, 2015. The chart below outlines the locations in which reporting by the District may have been required:

Adjustment	Source	Location	Cell
Audit Expense	2016 Expenditure Budget	Page 2	O8
	2016 Budget Worksheet	Worksheet C	J47
	2014 Annual Financial Report	Page 8	O20
Type 03 Tuition	2016 Budget Worksheet	Worksheet E	K12
	2016 Budget Worksheet	Worksheet E	K20
	2016 Budget Worksheet	Worksheet G	J36

- **Assessed Valuations:** Tax Year 2015 values by district and county were used in the calculation of state aid in FY2016 beginning with the August 1, 2015 apportionment. These values are provided by the AZ Department of Revenue.
- **SRP Voluntary Contributions:** SRP amounts are rolled over from Tax Year 2014; these amounts will be updated once we receive the Tax Year 2015 voluntary contribution figures from SRP, which we expect to receive by the end of October 2015.
- **GPLET Value:** Tax Year 2015 values by district were used in the calculation of state aid in FY2016 for the October 1, 2015 apportionment. Tax Year 2015 values are provided by the Counties.
- **County Equalization Tax Rate:** The county equalization tax rate established pursuant to A.R.S. § 15-994 is in effect for FY2016, and was included in the APOR 59-1 and APOR 64-1 calculations beginning with the August 1, 2015 apportionment payment.
- **District Additional Assistance Reductions:** The preliminary DAA reductions have been included and are shown on page 5 of the APOR 55-1. A list may be found under SF hot topics [here](#).

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)