



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 16-054

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

FROM: Lyle Friesen, Director of School Finance

DATE: June 1, 2016

SUBJECT: June 1, 2016 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 June 1, 2016 apportionment has been completed. The apportionment reports applicable to the FY 2016 equalization payment for your school district are posted on your district's home page of the ADE web site, available by district selection [here](#). If you need help finding or viewing these reports, please contact the ADE/IT Technology support team at 602-542-7378 or toll free at (866) 577-9636.

The following items have been included in the June 1, 2016 APOR calculations:

- **Student Counts:** Student counts reflect the results of the most recent FY 2015 processing of student detail. If you have questions or concerns regarding the student counts, please contact the district's assigned account analyst directly. The following link takes you to the assignment of and contact information for the School Finance account analysts: [LEA Account Analyst List](#).
- **District Sponsored Charter School ADMS:** DSCS were paid based on 100th day ADM submitted by 5pm on 5/2/2016.
- **Additional State Aid Reduction A.R.S. § 15-972(K):** Beginning in FY 2016, additional state aid to education (ASAE) related to the 1% cap is limited to \$1 million per county. The Property Tax Oversight Commission (PTOC) is to determine the proportion of the violation over the 1% cap to each taxing jurisdiction within the affected school districts in counties in excess of \$1 million. (*Chapter 15, Senate Bill 1476, Laws 2015*) PTOC determined the cost of ASAE that exceeded the 1% cap is \$24.33 million. School Finance is working with County Treasurers and affected districts will see reductions in the June 1, 2016 apportionment.



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- **Transportation Support Level (TSL):** Route miles from FY 2015 were reflected in the February equalization calculation. Please verify the comparative miles report (TRAN40-2) for accuracy and email the district's account analyst with any questions or concerns.
- **Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments have been included on your June 1, 2016 apportionment based on your submitted revised budget as of May 17, 2016. 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 |

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