



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 17-031

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

FROM: Lyle Friesen, Deputy Associate Superintendent of School Finance

DATE: January 2, 2017

SUBJECT: January 2, 2017 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 January 2, 2017 apportionment has been completed. The apportionment reports applicable to the FY2017 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.

Beginning with the January 2, 2017 apportionment of state aid, all non-declining school districts will be funded based on a Base Support Level which uses FY17 projected 100th day ADM, SPED, and ELL. Declining is currently determined by comparing FY2017 ADM to FY2016 ADM. Please see your FY2016 ADM 46-1, SPED 28-1, and ELLS 10-1 reports available at (<http://www.ade.az.gov/districts/default.asp>). Your FY2017 ADM 20, SPED 20, and ELLS 20 reports are available via ADE Connect, AzEds Portal.

The following items have been included in January 2, 2017 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 3rd grade far below reading level is less than 10%. Districts/Charters whose plans were approved at the SBE meeting December 19, 2016 have been included in the January 2nd payment.
- **Student Counts:** Please see the updated ADM, SPED and ELL counts for January 2nd payment, for indication of current year or prior year BSL basis. This can be found at the following link:
<http://www.azed.gov/finance/2016/11/10/december-and-january-payment-basis-spreadsheet/>

Please contact your Account Analyst directly if there is any question or concern. 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>



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- **Transportation Support Level (TSL):** Route miles from FY2016 were reflected in the January 2, 2017 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:** The Additional State Aid amounts have been updated to reflect the new FY2017 amounts. These amounts were received from the Department of Revenue.
- **SRP Voluntary Contributions:** The SRP amounts rolled over from FY 2016 have been updated to the FY 2017 Voluntary Contribution figures received from SRP and are included on this month's FY 2016 APOR 55-1 Report.
- **GPLET Value:** Tax Year 2016 values by district were used in the calculation of state aid for the January 2, 2017 apportionment. These values are provided by the Counties.
- **Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments have been included in your January 2, 2017 apportionment based on your submitted adopted budget as of December 20, 2016. The chart below outlines the locations in which reporting by the District may have been required:

Adjustment	Source	Location	Cell
Audit Expense	2017 Expenditure Budget	Page 2	O8
	2017 Budget Worksheet	Worksheet C	J47
	2015 Annual Financial Report	Page 8	O20
Type 03 Tuition	2017 Budget Worksheet	Worksheet E	K12
	2017 Budget Worksheet	Worksheet E	K20
	2017 Budget Worksheet	Worksheet G	J36

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