



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 17-057

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

FROM: Lyle Friesen, Deputy Associate Superintendent of School Finance

DATE: June 30, 2017

SUBJECT: June 30, 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 June 30, 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 were funded based on a Base Support Level which uses FY17 projected/actual 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 10 reports are available via ADE Connect, AzEds Portal. Please contact your Account Analyst for any questions pertaining to your data. Your Account Analyst June be found here: <http://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx>

The following items have been included in June 30, 2017 APOR calculations:

- **K-3 Funding:** The funding has been released to eligible districts 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 whose plans were approved at the SBE meeting January 23, 2017 were included in the February 1st payment.
**** Effective for Fiscal Year 2017-2018, pursuant to A.R.S. § 15-211, as amended by Laws 2017, First Regular Session, Chapter 67, Section 1, the State Board of Education must approve a school district or charter school prior to it receiving any portion of its Group B K-3 Reading funding. ****
- **Transportation Support Level (TSL):** Route miles from FY2016 were reflected in the June 30, 2017 equalization calculation. Please check your comparative miles report (IRAN40-2) 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.
- **District Additional Assistance Reductions:** The District Additional Assistance Reductions have been updated. Adjustments can be seen on the APOR 55-1.



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- **Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments have been included in your June 30, 2017 apportionment based on your revised budget as of May 18, 2017. 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 SFPaymentTeam@ade.az.gov