



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 19-011

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

FROM: Lyle Friesen, Deputy Associate Superintendent of School Finance

DATE: August 1, 2018

**SUBJECT: August 1, 2018 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 August 1, 2018 apportionment has been completed. The apportionment reports applicable to the FY 2019 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 August 1, 2018 APOR calculations:

- **Student Counts:** The August 1, 2018 apportionment has been based on FY2018 ACE results as of July 13, 2018 for statewide recalculation. If you have questions or concerns regarding the student counts, please contact the account analyst team. The analyst team may be reached at SFAnalystTeam@azed.gov We will switch to current year counts for the October 1 payment.
- **State Aid Rollover:** Pursuant to Laws 2018, Chapter 276, Section 144, the Arizona Department of Education shall defer, until July 1, 2019 but no later than July 12, 2019, \$930,727,700 of the basic state aid and additional state aid payment that otherwise would be apportioned to school districts during fiscal year 2018-2019. The FY19 rollover amounts are included in the August 1 payment APOR64-1.
- **Transportation Support Level (TSL):** Route miles from FY2018 were reflected in the August 1, 2018 equalization calculation. Please check your comparative miles report (TRAN40-2) if your route miles do not match your route report. Please email the account analyst team if you have any questions or concerns regarding this report.



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- **Additional State-Aid:** The FY2018 Additional State Aid amounts have been used in lieu of FY2019 amounts. These amounts will be updated once we receive the updated Additional State Aid figures for FY2019 from the AZ Department of Revenue, which we expect to receive by October 2018.
- **Assessed Valuations:** Tax Year 2018 values by district and county were used in the calculation of state aid in FY2019 beginning with the August 1, 2018 apportionment. These values are provided by the AZ Department of Revenue.
- **SRP Voluntary Contributions:** SRP amounts have been updated to reflect the Tax Year 2018 voluntary contribution figures from SRP.
- **GPLET Value:** Tax Year 2017 values by district were used in the calculation of state aid in FY2018 for the August 1, 2018 apportionment. These values will be updated when the Tax Year 2018 values are provided by the Counties. We expect these to be included in January 1, 2019 apportionment.
- **County Equalization Tax Rate:** The county equalization tax rate established pursuant to A.R.S. § 15-994 is in effect for FY2019, and was included in the APOR 59-1 and APOR 64-1 calculations beginning with the August 1, 2018 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](#):
- **K-3 Reading:** In order to receive funding, all districts must now submit a plan to the State Board of Education for approval. K-3 reading funding will be released once we receive approval from the State Board of Education.

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