



State of Arizona  
Department of Education

**SCHOOL FINANCE MEMORANDUM 19-033**

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

**FROM:** Lyle Friesen, Deputy Associate Superintendent of School Finance

**DATE:** January 2, 2019

**SUBJECT:** January 2, 2019 Basic calculations for Equalization Assistance Report (APOR 55-1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64-1)

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Please be advised that the January 2, 2019 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 ADE Support at 602-542-7378 or toll free at (866) 577-9636.

**Items included in the January 2, 2019 APOR calculations:**

- **Student Counts:** The January 2, 2019 apportionment has been based on FY2019 AzEDS results as of December 4, 2018. 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](mailto:SFAnalystTeam@azed.gov)
- **Transportation Support Level (TSL):** Route miles from FY2018 were reflected in the January 2, 2019 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.
- **GPLET Value:** Tax Year 2017 values by district were used in the calculation of state aid in FY2019 for the January 2, 2019 apportionment. These values will be updated when the Tax Year 2018 values are provided by the Counties. We expect these to be included in February 1, 2019 apportionment.

- K-3 Reading:** Per A.R.S. 15-211, Each school district and charter school shall annually submit to the department of education, on or before October 1, an updated K-3 reading program plan that includes data on program expenditures and results; except that beginning in fiscal year 2016-2017, a school district or charter school that is assigned a letter grade of A or B pursuant to section 15-241 shall submit this plan only in odd-numbered years. Submitted plans appeared on the agenda for the State Board of Education meeting held on 12/17/18. Those who were approved have had the funding included in the January 2, 2019 apportionment.
- 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 have been updated in the January 2, 2019 APOR64-1.
- Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments have been included on your January 2, 2019 apportionment based on your submitted adopted budget as of December 18, 2018. The chart below outlines the locations in which reporting by the District may have been required:

Adjustment	Source	Location	Cell
Audit Expense	2019 Expenditure Budget	Page 2	O8
	2019 Budget Worksheet	Worksheet C	J47
	2017 Annual Financial Report	Page 8	O21
Type 03 Tuition	2019 Budget Worksheet	Worksheet E	K12
	2019 Budget Worksheet	Worksheet E	K22
	2019 Budget Worksheet	Worksheet G	J41

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](mailto:SFPaymentTeam@azed.gov)