



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 19-046

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

FROM: Lyle Friesen, Deputy Associate Superintendent of School Finance

DATE: June 3, 2019

SUBJECT: June 3, 2019 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 3, 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 June 3, 2019 APOR calculations:

- **Student Counts:** The June 3, 2019 apportionment has been based on FY2019 AzEDS results as of May 7, 2019. 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
- **Transportation Support Level (TSL):** Route miles from FY2018 were reflected in the June 3, 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.

- Audit Expense Adjustment and Type 03 High School Tuition:** All adjustments have been included on your June 3, 2019 apportionment based on your submitted revised budget as of May 18, 2019. 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