

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

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SCHOOL FINANCE MEMORANDUM 09-063

**TO:** District Superintendents, District Business Managers, and County School Superintendents

**FROM:** Yousef Awwad, Director of School finance

**DATE:** April 15, 2009

**SUBJECT:** April 15, 2009 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The April 15, 2009 apportionment reports applicable to the FY2009 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 the ADE Training and Support Group at 602-542-7378 or toll free at (866) 577-9636.

The following items have been included in the April 15, 2009 APOR calculations:

- **SB 1006 Adjustments:** As discussed in SF Memo # 09-044, the Base Level and Soft Capital adjustments were included in the March 15 apportionment reports. The BSL adjustment appears on page 2 of the APOR55-1 report. The SCA and Additional Assistance (for DSCS only) adjustments are included on page 1 of the APOR64-1 report. These calculations will be revised before the final budget revisions are due. Please review the above referenced memo for more information.
- **ADMS data:** These student counts reflect the results of the FY 2008 processing of student detail data as of March 20, 2009, contact the Data Analysis team at (602) 542-5695 or by email at ([SchoolFinance@azed.gov](mailto:SchoolFinance@azed.gov)) if you have questions or concerns regarding the student counts. If you require SAIS technical assistance, please complete the request form available on the System Training and Response (STaR) Team webpage at: <http://www.ade.az.gov/schoolfinance/STaR/>.
- **Advance Based on 100 Day Growth/ Advance Based on Growth:** Included for eligible districts submitting a signed growth request form found on ADE's web site at <http://www.ade.state.az.us/schoolfinance/Forms/GrowthForms/>. If the district submitted a form but did not receive growth reflected on page 2 of the APOR 55-1, it may be due to missing or late submission of student detail data.
- **District Sponsored Charter School ADMS:** Based on FY2009 100th day ADMS data successfully submitted by March 20, 2009.
- **Audit Expense Adjustment and Type 03 HS Tuition:** All adjustments are included based on your adopted budget successfully submitted to ADE as of March 31, 2008. Please check the submission status of your budget and budget worksheets. If you have questions related to budget submission, please contact the budget team at [SFBudgetTeam@azed.gov](mailto:SFBudgetTeam@azed.gov).
- **Transportation Revenue Control Limit (TRCL):** TRCL may be capped pursuant to ARS § 15-946. The FY2009 TRCL may not exceed the FY2008 TRCL if the FY2009 TRCL would exceed 120% of the FY2009 Transportation Support Level (TSL). In the event that the TSL is greater than the TRCL, the TRCL will be set to the TSL.

- **Early Graduation Scholarship Fund:** An override was entered for the district's FY2008 high school ADM for all pupils who had graduated a semester early in FY2008. Pursuant to A.R.S. §15-105 (F)(2), a reduction of \$1,700 per pupil who had graduated a semester early has been included on the district's March 15th APOR64-1 report as an Equalization Adjustment. The Early Graduation Scholarship report can be viewed at <http://publicportal.azed.gov/sites/SF/Payments/EarlyGradScholarship/Reports/FY08EGAdj.pdf>.
- **FY2008 Recalculation of Growth:** FY2008 Growth has been recalculated and reports are available on the district's home page on the ADE School Finance website. Adjustments are included for all districts unless the district has an open FY2008 15-915 request. These adjustments are reflected on page 4 of the district's APOR64-1 report. If you have any questions regarding this adjustment, please contact Kim Lawrence via email at [Kim.Lawrence@azed.gov](mailto:Kim.Lawrence@azed.gov) or by phone at (602) 542-8244.
- **JTED Cap:** Laws 2008, Ch. 287, §47, requires that state aid for a joint technological education district (JTED) be limited to 91% of the state aid that would otherwise be provided by law. However, a JTED will not receive less state aid than it received for the previous year except from reductions due to changes in ADM, net assessed property values, or other technical factors, or due to prior year adjustments or corrections. This adjustment has been revised for FY2009 and is reflected on page 4 of the districts April 15, 2009 APOR64-1 report. If you have any questions regarding this calculation, please contact Kim Lawrence via email at [Kim.Lawrence@azed.gov](mailto:Kim.Lawrence@azed.gov) or by phone at (602) 542-8253.

Please check the submission status of your budgets, budget worksheets and budget revisions. Pursuant to A.R.S. § 15-905 budgets must be submitted electronically to the Arizona Department of Education. Instructions for checking the submission status can be located at <http://www.azed.gov/schoolfinance/FAQs/Default.asp>. If you have questions related to budget submission, please contact the Budget Team via email at [SFBudgetTeam@azed.gov](mailto:SFBudgetTeam@azed.gov).

If you have any questions regarding the content of your APOR reports please contact Kim Lawrence at (602) 542-8244 or by email at [Kim.Lawrence@azed.gov](mailto:Kim.Lawrence@azed.gov). Any questions or concerns may also be emailed to the School Finance Inbox at [SchoolFinance@azed.gov](mailto:SchoolFinance@azed.gov).