



State of Arizona  
Department of Education

**SCHOOL FINANCE MEMORANDUM 23-046**

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

**FROM:** Charlie Martin, Deputy Associate Superintendent of School Finance

**DATE:** May 19, 2023

**SUBJECT:** May 19, 2023 Basic calculations for Equalization Assistance Report (BSA 55-1)  
and Equalization Assistance and Additional State Aid Detail Report (BSA 64-1)

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The May 19, 2023 district apportionment is complete. The BSA55-1 and the BSA64-1 equalization assistance reports are available by district selection on the Arizona Department of Education (ADE) [School Finance website](#).

**Items included in the May 19, 2023 BSA calculations:**

**Student Counts:** The May 19, 2023 apportionment has been based on current year FY2023 AzEDS results as of April 15, 2023. If you have questions or concerns regarding the student counts, please contact the account analyst team. The analyst team may be reached by creating a ticket in HelpDesk <http://helpdeskexternal.azed.gov/>

**State Aid Rollover:** Pursuant to Session Laws, for districts with a student count of 4,000 or more, the Arizona Department of Education shall defer until after June 30, 2023, but not later than July 12, 2023, \$800,727,700 of the basic state aid and additional state aid entitlement that otherwise would be apportioned to school districts during fiscal year 2022-2023. The FY2023 rollover amounts are included in the May 19, 2023 payment BSA64-1.

**FY2022 Statewide Recalculation:** The FY2022 Statewide Recalculation has been completed. Positive SRC Adjustments had been included in the FY2023 September payment as a lump sum adjustment to FY2023 Equalization on the BSA64-1 report for September 2022.



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Negative SRC Adjustments had been included in the FY2022 September payment as an adjustment to FY2023 Equalization on the BSA64-1 report for September 2022 and will be taken over the entire fiscal year; 3/12ths taken in September and 1/12th each payment thereafter. Please see the [Hot Topic](#) for more information.

**Transportation Support Level (TSL):** Route miles from FY2022 were reflected in the May 19, 2023 equalization calculation. Please see the posted [Hot Topic](#) regarding changes to TSL and the requirement of a Vehicle Inventory Report submission. Please contact the account analyst team if you have any questions or concerns regarding this report. The analyst team may be reached by creating a ticket in HelpDesk <http://helpdeskexternal.azed.gov/>

**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. To receive funding, all districts and charters must 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. **For questions on the timing of your Board approval, please contact the Move On When Reading department at [MoveOnWhenReading@azed.gov](mailto:MoveOnWhenReading@azed.gov)**

**Audit Expense and Type 03 Tuition Out Adjustment:** All adjustments have been included in your May 19, 2023 apportionment based on your FY21 Engagement Letter and most recently submitted budget as of the time of calculations. The chart below outlines the locations in which reporting by the district is required:

Group	Budget Type Description	Page	Cell Reference
Audit Expense	FY2023 District Expenditure Budget	2	O8
Audit Expense	FY2023 District Expenditure Budget	Data Entry	L54
Audit Expense	FY2021 District Annual Financial Report	8	O21
Type 03 Tuition Out	FY2023 District Expenditure Budget	BSA Page	J78
Type 03 Tuition	FY2023 District Expenditure Budget	BSA Page	J86



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Out			
	<b>Submitted to AZ Auditor General</b>		
Audit Expense	FY2021 Engagement Letter	Submitted to AZ Auditor General	Submitted to AZ Auditor General

Please Note: FY 2023 AzEDS ADM, SPED, and ELL results as of 5pm May 15, 2023 will be used for the calculation of the Base Support Level in the June 21, 2023 calculation of state aid. Please check your ADM20, SPED20, and ELL20 reports, which are available via ADEConnect. Please contact the School Finance Analyst Team at <http://helpdeskexternal.azed.gov/> with questions regarding these reports. A list of the data capture dates for FY 2023 payments is posted on the [School Finance page](#).

If you have any questions regarding the content of your district's payment reports, please contact the Payment Team via email at [SFPaymentTeam@azed.gov](mailto:SFPaymentTeam@azed.gov). Please contact the Account Analyst team for any questions about your estimated counts or other required student information, by creating a ticket at <http://helpdeskexternal.azed.gov/>