

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 05-042

TO: School District Superintendents, County School Superintendents, Principals, and Head Teachers
FROM: Philip Williams, Director of School Finance
DATE: March 15, 2005
SUBJECT: March 15, 2005 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64)

The March 15, 2005 apportionment reports including the Sudden Growth Report (APOR 55-2) 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>). In addition, please note that the FY03 and FY04 Corrected Growth Reports have also been posted under all three years - FY03, FY04 and FY05 - as a Combined Corrected Growth Report. If you need help viewing these reports please call your local Regional Training Center (RTC). The phone numbers for all Regional Training Centers can be found at <http://www.ade.az.gov/rtc>.

The following items have been included in the March 15, 2005 APOR calculations:

- **ADMS data:** FY04 Student Detail data (or FY05 Student Detail data for Sudden Growth) successfully submitted and processed by ADE as of February 28, 2005. Contact Katherine van Mourik at 602.542.8797 or by email (kvanmou@ade.az.gov) if you have concerns regarding the counts used in the calculation.
- **Advance Based on 40th Day 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/>. This form must have been submitted by February 28, 2005. If your 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 submitted Student Detail. The April 15, 2005 calculation for Advances Based on Growth will be based on 100th Day Growth and February 1, 2004 Special Education Needs Transactions.
- **District Sponsored Charter School ADMS:** Student Counts are based on FY05 40th or 100th day Student Detail data depending on your Charter School's Calendar. SPED counts are based on FY05 100th Day data. ELL counts, however, are still based on estimates.
- **Rapid Decline:** No change from the February 15, 2005 apportionment. This value will be revised dependent on the submittal of your revised budget and worksheet file by the May 15, 2005 deadline.
- **FY05 Audit Expense adjustment:** No change from the February 15, 2005 apportionment. This value will be revised to reflect the FY03 Expenditures reported on your FY03 AFR once your final revised budget has been received.
- **FY03 and FY04 Combined Growth Corrections:** The FY03 and FY04 Growth Corrections to State-Aid are reflected on your APOR 64-1 report. Please note that this dollar amount is relevant to state-aid only. The FY03 and FY04 Corrected Sudden Growth Reports should represent the change in budget capacity and should reflect the value on your FY03 Budg75 and FY04 Budg75. If you requested that the negative correction be distributed over a two year period, your designated adjustment for FY05 will be reflected. The FY06 portion of the correction will be reflected on the July 15, 2005 APOR 64-1 for FY06.

If you have any questions regarding the content of your reports please contact Bonnie Betz at 602.542.8253 or by email at bbetz@ade.az.gov. Any questions or concerns may also be emailed to the School Finance Inbox at schoolfinance@ade.az.gov.