

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 05-045

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

The April 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. The growth calculated on these reports has been included on either your FY03 Budg75 report or on your FY04 Budg75 report in the Budget Balance Carry Forward Calculation. The FY04 Budget Balance Carry Forward amount should be included on page 7 of 8, line 9c of your FY05 Revised Budget due to the ADE by the 18th of May, 2005. Any corrections due to the FY03 Growth Correction have already been made to your budget capacity in FY04 and **should not** be included anywhere on your FY05 Final Revised Expenditure Budget. Please contact the ADE Budget Team at SchoolFinance@ade.az.gov for assistance in preparing your FY05 Final Budget Revision.

If you need help viewing any of 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 April 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 March 31, 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.
- **FY05 Advance Based on 40th Day Growth:** Included for eligible districts submitting a signed growth request form by March 31, 2005. This form can be found on ADE's web site at <http://www.ade.state.az.us/schoolfinance/Forms/GrowthForms/>. Please note that the APOR 55-2 report for April calculates growth based on FY05 100th Day counts successfully submitted and processed by ADE as of March 31, 2005. In order to realize this advance in budget capacity, your FY05 Final Revised Budget must include this amount on page 7 of 8, line 9(b). Please note that your final budget capacity will be calculated based on the lesser of the value budgeted and the calculated value found on the final FY05 June APOR 55-2 Growth report.
- **District Sponsored Charter School ADMS:** Student Counts are based on FY05 100th day Student Detail data successfully submitted and processed by ADE as of March 31, 2005. SPED counts are based on FY05 100th Day data and ELL counts have been moved from estimates to actual with data processed by the March 31, 2005 deadline.
- **Rapid Decline, Audit Expense Adjustment, and Type 03 HS Tuition:** No changes have been made from the March 15, 2005 apportionment. These values will be updated dependent on the submittal of your FY05 Final Revised Budget and Worksheet files by the May 18, 2005 deadline. Please refer to Worksheet A for the Rapid Decline calculation, Worksheets E and O for Type 03 HS Tuition, and Worksheet C for inclusion of your FY03 Actual Non Federal Audit Expenses included on the FY03 AFR. In addition, an Audit Expense budget amount must be included in your FY05 Revised Expenditure Budget on page 2 of 8. Please check the submitted file status on your home page <http://www.ade.az.gov/budget>.

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.