

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 06-041

TO: School District Superintendents, County School Superintendents, Principals, and Head Teachers
FROM: Philip Williams, Deputy Associate Superintendent
DATE: December 15, 2005
SUBJECT: December 15, 2005 Basic calculations for Equalization Assistance Report (APOR 55 - 1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64) - FY 2006 School Year

The December 15, 2005 apportionment reports 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 Arizona Department of Education, Support Center at (602) 542-7378 or toll free at (866) 577-9636.

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

- **ADMS data:** FY05 Student Detail data successfully submitted and processed by ADE as of August 31, 2005, unless further action has been taken to correct FY05 data through a 15-915. Contact Jeff Schmidt at 602.542.8239 or by email at (jschmid@ade.az.gov) if you have concerns regarding the student counts used in the calculation. 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 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/>. 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.
- **District Sponsored Charter School ADMS:** Student Counts are based on FY06 40th day ADM and SPED successfully submitted and processed by ADE as of November 30, 2005.
- **Assessed Valuations:** FY05 data by district and county including the SRP Voluntary Contributions revised to reflect final FY05 figures.
- **Additional State-Aid Property Rolls:** The FY06 Additional State Aid Amounts have been revised to reflect the FY05 data reported by the Department of Revenue in October.
- **Rapid Decline:** The Rapid Decline calculations have been revised on the APOR to include the 50% Rapid Decline Count Reduction. In addition, the Auditor General's Office has revised the instructions for Worksheet A – Rapid Decline, to include last year's unadjusted Rapid Decline Count in the calculation for the FY06 Rapid Decline count. Your most recent Budg25 revision shall include the new RCL relevant to this Rapid Decline change.
- **Audit Expense Adjustment, and Type 03 HS Tuition:** These values will be updated again in the January 15, 2005 apportionment to reflect any FY06 Budget Revisions submitted by December 15, 2005. Please refer to Worksheets E and O for Type 03 HS Tuition, Worksheet G for the HS Type 03 Trans count, and Worksheet C for inclusion of your FY04 Actual Non Federal Audit Expenses recorded on the FY04 AFR.
- **Transportation Support Level:** Revised Route and/or Vehicle Inventory Report adjustments submitted after November 30, 2005 are reflected in the December 15, 2005 equalization calculation. Please check your comparative miles report, TRAN40-2. The FY05 comparative miles adjustment will be taken in January. Please contact Shirley Willis at 602-542-8245 if you have any questions or concerns regarding this report.

- **FY05 Type 03 HS Tuition Adjustment:** This dollar amount will be taken as an above the line adjustment on your FY06 January 15 APOR 64-1 report. These adjustments to the Type 03 tuition are made based on the submittal of your FY05 AFR and should already be reflected on the FY05 Budg75 report. State Aid will be reduced based on the Qualifying Levy data applicable to FY05.
- **FY05 Sudden Growth Correction:** The FY05 Sudden Growth amounts will be recalculated statewide once the final JTED concurrency business rules have been implemented. Once the rules have been implemented and the growth calculations are complete, all districts will be notified of the final FY05 corrected growth amount. **The corrected amount will be included on the FY04-05 Budg75 report and in the Budget Balance Carry Forward Calculation (BBCF) for FY06.** This corrected amount may then be included in your FY06 Budget Revisions.

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.