

Foundation Letters – FY2006

(July 2005 – June 2006)

TO: Superintendents and Treasurers of City, Local, Exempted Village School Districts, and Educational Srv. Ctr.

FROM: Paolo A. DeMaria, Associate Superintendent, Center for School Finance

RE: July 2005 Foundation Payment #1

DATE: July 8, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. Based on FY2005 EMIS data with the following noted exceptions
 - a. FY2005 Regular Ed. ADM and Special Ed. ADM projected for FY2006
 - b. Units' years of experience increased by 1
2. The formula amount is now **\$5,283.00** per pupil.
3. Tax year **2004** valuation figures used.
4. Continuation of six special education categories with the following weights phased-in at a rate of **90.0%**.
 - a. Category 1 - .2892
 - b. Category 2 - .3691
 - c. Category 3 - 1.7695
 - d. Category 4 - 2.3646
 - e. Category 5 - 3.1129
 - f. Category 6 - 4.7342
5. State median income of **\$29,650**
6. Equity has been eliminated
7. The 1998 Basic Aid Guarantee has been eliminated.
8. Regular and Special Education Transportation amounts for FY2006 were paid @ 102% of the amounts paid in FY2005. This will be adjusted further as the final budget is reviewed.
9. DPIA has been replaced with Poverty Based Assistance (PBA).
10. Parity Aid payment percentage has increased to **100%** with millage multiplier reduced from 9.5 mills to 7.5 mills
11. Calculations for Building Blocks and Formula Aid Guarantee have been added.
12. Open enrollment and other adjustment calculations have NOT yet been updated to reflect the new budget bill formulas.

B. Statement of Settlement

1. FY2005 SEC. 3317.026 Adjustment @ 100% (JV79)
2. FY2005 SEC. 3317.027 Adjustment @ 100% (JV63)
3. FY2005 SEC. 3317.028 Adjustment @ 100% (JV03)
4. FY2005 negative Section 3317.028 adjustments (JV05)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.11661% for cities/exempted villages, and 0.00% for community schools.
2. Based on FY2005 EMIS data with the following noted exceptions
 - a. Units years of experience increased by 1
3. F2006 Bus Driver Training (JV11)
4. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your [area coordinator](#).

RE: July 2005 Foundation Payment #2

DATE: July 22, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. A correction has been applied to the calculation of the Line 5c Formula Aid Guarantee Addon.
2. Special Education Transportation is being paid at 100.00% of the F2005 amount. In the July #1 payment it was paid at 102% of the F2005 amount.
3. Utilization of E-School student counts in calculating Class Size Reduction and All Day Kindergarten Poverty Based Assistance (PBA) will begin in the August #1 payment.
4. Changes in the MRDD deduction calculations as required by HB66 will be included in the August #1 payment.
5. Open enrollment and other adjustment calculations have NOT yet been updated to reflect the new budget bill formulas.

B. Statement of Settlement

1. SF14 Tuition (JV50, JV51)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 98.96976% for cities/exempted villages, and 0.00% for community schools.
2. Special Education Transportation is being paid at 100.00% of the F2005 amount. In the July #2 payment it was paid at 102% of the F2005 amount.
3. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: August 2005 Foundation Payment #1

DATE: August 12, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. Implemented ADM projections found on the SF-3 funding simulation dated 07/20/2005. Total ADM is projected using FY04 and FY05 changes in total ADM based on two year district trends. FY05 special education pupil counts in each of the 6 funding categories were increased by 3% for FY06.
2. A correction has been applied to the calculation of the Line 20 Transitional Aid guarantee. In previous FY06 payments the Reappraisal Guarantee was inadvertently left out of the calculation of the F2005 funding base.
3. Open enrollment and other adjustment calculations have NOT yet been updated to reflect the new budget bill formulas.

B. Statement of Settlement

1. Loan fund repayment. (JV18)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.60452% for cities/exempted villages, and 0.00% for community schools.
2. F2006 Bus Driver Training (JV11)
3. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

RE: August 2005 Foundation Payment #2

DATE: August 26, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. An error in the calculation of Limited English Proficient Services that is part of the Poverty Based Assistance (Line 11) calculation has been corrected. This will result in a reduction in PBA funding for some districts.
2. Open Enrollment calculations have been updated to reflect the new budget bill formula.
3. Other adjustment calculations have NOT yet been updated to reflect the new budget bill formulas.

B. Statement of Settlement

1. Youth Services Tuition Adjustment (JV06)
2. MO8 Tuition Adjustment (JV14)
3. SF14 Tuition (JV50, JV51)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.60399% for cities/exempted villages, and 0.00% for community schools.
2. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

RE: September 2005 Foundation Payment #1

DATE: September 09, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

Note: Districts will receive their tax loss reimbursement payments due to deregulation in their September No. 2 payment.

A. SF-3

1. A correction has been applied to the calculation of the Small Group Intervention Units in Line 11 Total Poverty Based Assistance. In previous FY06 payments the current year ADC count was used in the calculation but the five year average ADC count should have been used .
2. A correction has been applied to the calculation of the Line 16 Parity Aid.. In previous FY06 payments the local wealth per pupil was calculated using the Net Formula ADM (Formula ADM less e-school community school students) whereas Formula ADM should have been used for the calculation.
3. Line 23D - Other adjustments will be changed to reflect the new budget bill formulas in the September #2 payment.

B. Statement of Settlement

1. Loan fund repayment. (JV18)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.60399% for cities/exempted villages, and 0.00% for community schools.
2. F2006 Bus Driver Training (JV11)
3. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: September 2005 Foundation Payment #2

DATE: September 23, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

Note: The SF-3 used to calculate the offset for the public utility deregulation fixed rate payment is available from the SF-3 report site or [click here](#). August 2005 Reimbursement for Public Utility Property Tax Loss information will soon be available on the Ohio Department of Taxation website at the following address:
http://tax.ohio.gov/channels/research/informative_papers-documents.stm

A. SF-3

1. Other adjustment calculations have been updated to reflect the new budget bill formulas.

B. Statement of Settlement

1. FY2006 Fixed Rate Tax Loss Reimbursement (JV90)
2. FY2006 Fixed Sum Tax Loss Reimbursement (JV91)
3. FY2004 SF-3 Adjustment(JV10)
4. FY2004 OE CTA Weighted Adjustment(JV98)
3. SF14 Tuition (JV50, JV51)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.54777% for cities/exempted villages, and 0.00% for community schools.
2. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your [area coordinator](#).

RE: October 2005 Foundation Payment #1

DATE: October 07, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. Based on FY2005 June #2 ADM counts and feedback from treasurers, FY2006 projected ADM was revised downward and used for October #1 SF-3 calculations.
2. In calculating 5-year average OWF counts for PBA calculation purposes, FY2004 OWF counts were originally used as proxies for FY2005 and FY2006 OWF counts. Beginning with this payment actual FY2005 and FY2006 OWF counts will be used in the 5-year average calculation.
3. Due to the acceleration of the phase out of the exemption of the first \$10,000 of tangible personal property value in HB66, property valuations originally certified and used in the SF-3 calculation were revised.

B. Statement of Settlement

1. Loan fund repayment. (JV18)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.64646% for cities/exempted villages, and 0.00% for community schools.
2. F2006 Bus Driver Training (JV11)
3. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: October 2005 Foundation Payment #2

DATE: October 21, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. A correction has been applied to the calculation of the Formula Amount used on Open Enrollment and Other Adjustment calculations. In previous FY06 payments the the per pupil building blocks amount was not used in the calculation on a per FTE basis. This has been corrected.

B. Statement of Settlement

1. FY05 Postsecondary Option Adjustment (JV19)
2. SF14 Tuition (JV50, JV51)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.73775% for cities/exempted villages, and 0.00% for community schools.
2. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: November 2005 Foundation Payment #1

DATE: November 04, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. **Important :** We will utilize October 2005 EMIS data reported as of **11/11/2005** beginning with the **December #1** payment this fiscal year.

B. Statement of Settlement

1. Loan fund repayment. (JV18)
2. Private Treatment Facility Tuition Adjustment (JV84)
3. Private Treatment Facility Excess Cost Adjustment (JV88)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.73775% for cities/exempted villages, and 0.00% for community schools.
2. F2006 Bus Driver Training (JV11)
3. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: November 2005 Foundation Payment #2

DATE: November 18, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. **Important** : We will utilize October 2005 EMIS data reported as of **11/11/2005** beginning with the **December #1** payment this fiscal year.

B. Statement of Settlement

1. SF14 Tuition (JV50, JV51)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.85872% for cities/exempted villages, and 0.00% for community schools.
2. J40404 K-12 ADM is based on FY2005 district ADM projected for FY2006. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: December 2005 Foundation Payment #1

DATE: December 02, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. October 2005 ADM that was submitted to EMIS as of 11/11/2005 was used in the calculation of the SF-3.
2. October 2005 Gifted Units data that was submitted to EMIS as of 11/11/2005 was used in the calculation of the SF-3.
3. Preschool Units were based on FY2005 EMIS data with the following noted exceptions
 - a. Units years of experience increased by 1
4. Community School FTE data that was submitted to the CSADM system before midnight of 10/15/2005 was used in the calculation of the SF-3.
5. Open Enrollment and Other Adjustments calculations are based on data that was submitted to EMIS as of 11/11/2005.

B. Statement of Settlement

1. Loan fund repayment. (JV18)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 100% for community schools.
2. Based on FY2005 EMIS data with the following noted exceptions
 - a. Units years of experience increased by 1
3. F2006 Bus Driver Training (JV11)
4. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
 - + SF 3 Total Kindergarten *.5
 - + Preschool ADM attending the Educational Service Center
 - + SF3 JVSD-1-12 * .80
 - + SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

DATE: December 16, 2005

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. In the December #1 payment, the calculation of Training and Experience of Classroom Teachers was incorrect. The mean salary for districts as well as the state that is part of the formula was calculated incorrectly. This error has been corrected.
2. October 2005 ADM that was submitted to EMIS as of 12/02/2005 was used in the calculation of the SF-3.
3. October 2005 Gifted Units data that was submitted to EMIS as of 12/02/2005 was used in the calculation of the SF-3.
4. Preschool Units were based on FY2005 EMIS data with the following noted exceptions
 - a. Units years of experience increased by 1
5. Community School FTE data that was submitted to the CSADM system before midnight of 11/15/2005 was used in the calculation of the SF-3.
6. Open Enrollment and Other Adjustments calculations are based on data that was submitted to EMIS as of 12/02/2005.

B. Statement of Settlement

1. SF14 Tuition (JV50, JV51)
2. FY2006 Gifted Supplement (JV77)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 79.48622% for community schools.
2. October 2005 Gifted Units data that was submitted to EMIS as of 11/11/2005 was used in the calculations.
3. Preschool Units were based on FY2005 EMIS data with the following noted exceptions
 - a. Units years of experience increased by 1
4. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: January 2006 Foundation Payment #1

DATE: January 06, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

NOTE: This is a reminder that the first FY05 Final Version payment computation is being prepared and will be posted on our website in the next week or two.. Most of you are familiar with the process of the prior year final version computation and adjustment – where we recompute prior year SF-3's based on more accurate data, and reconcile amounts over- or under-paid in the current year. In the interest of “no surprises” – before we adjust current year district payments, we want you to have an opportunity to see this FY05 computation and understand its impact on your state payments. A letter will be sent to you notifying you that this document is posted and will explain more details. By comparing this Final Version SF-3 to the FY05 June #2 SF-3 you will be able to see the change in annual computed payment amount. **Adjustments will begin with the February #2 payment Please look for this notice in the near future.**

A. SF-3

1. Contains calendar year 2006 State Teachers and School Employees Retirement adjustments. Please keep in mind that the amount you see under the annual amount on the statement of settlement is one-half the calendar year 2005 amount plus one-half the calendar year 2006 amount. This allows us to accurately deduct the proper amount for the first half of the calendar year over the remainder of the fiscal year.
2. We have modified the calculation of PBA All Day Kindergarten. The calculation now includes community school students in the All Day Kindergarten count at 100% giving a more accurate count for use in the calculation.
3. October 2005 ADM that was submitted to EMIS as of 12/16/2005 was used in the calculation of the SF-3.
4. October 2005 Gifted Units data that was submitted to EMIS as of 12/16/2005 was used in the calculation of the SF-3.
5. Preschool Units data that was submitted to EMIS as of 12/16/2005 was used in the calculation of the SF-3.
6. Open Enrollment and Other Adjustments calculations are based on data that was submitted to EMIS as of 12/16/2005.

B. Statement of Settlement

1. FY2004 Final SF3 Adjustment (JV02)
2. FY2004 Final OE CTAE Weighted Adjustment (JV98)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 66.92409% for community schools.
2. FY2004 Final ESC adjustment
3. October 2005 Gifted Units data that was submitted to EMIS as of 12/16/2005 was used in the calculations.
4. **October 2005 Preschool Units data that was submitted to EMIS as of 12/16/2005 was used in the calculations.**
5. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this

office or your [area coordinator](#).

RE: January 2006 Foundation Payment #2

DATE: January 20, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

NOTE: This is a reminder that the first FY05 Final Version payment computation is being prepared and will be posted on our website. Most of you are familiar with the process of the prior year final version computation and adjustment – where we recompute prior year SF-3's based on more accurate data, and reconcile amounts over- or under-paid in the current year. In the interest of “no surprises” – before we adjust current year district payments, we want you to have an opportunity to see this FY05 computation and understand its impact on your state payments. A letter will be sent to you notifying you that this document is posted and will explain more details. By comparing this Final Version SF-3 to the FY05 June #2 SF-3 you will be able to see the change in annual computed payment amount. **Adjustments will begin with the February #2 payment Please look for this notice in the near future.**

A. SF-3

1. October 2005 ADM that was submitted to EMIS as of 01/06/2006 was used in the calculation of the SF-3.
2. October 2005 Gifted Units data that was submitted to EMIS as of 01/06/2006 was used in the calculation of the SF-3.
3. Preschool Units data that was submitted to EMIS as of 01/06/2006 was used in the calculation of the SF-3.
4. Open Enrollment and Other Adjustments calculations are based on data that was submitted to EMIS as of 01/06/2006.

B. Statement of Settlement

1. SF14 Tuition (JV50, JV51)
2. Special Education Home Instruction Payment (JV13)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 74.15191% for community schools.
2. October 2005 Gifted Units data that was submitted to EMIS as of 01/06/2006 was used in the calculations.
3. October 2005 Preschool Units data that was submitted to EMIS as of 01/06/2006 was used in the calculations.
4. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your [area coordinator](#).

RE: February 2006 Foundation Payment #1

DATE: February 3, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

NOTE: This is a reminder that the first FY05 Final Version payment computation has been prepared and posted on our website. Most of you are familiar with the process of the prior year final version computation and adjustment – where we recompute prior year SF-3's based on more accurate data, and reconcile amounts over- or under-paid in the current year. In the interest of "no surprises" – before we adjust current year district payments, we want you to have an opportunity to see this FY05 computation and understand its impact on your state payments. A letter has been sent to you notifying you that this document is posted and will explain more details. By comparing this Final Version SF-3 to the FY05 June #2 SF-3 you will be able to see the change in annual computed payment amount. **Adjustments will begin with the February #2 payment Please look for this notice in the near future.**

A. SF-3

- 1.. October 2005 data that was submitted to EMIS as of 01/20/2006 was used in the calculation of the SF-3.
2. An error in the calculation of Poverty Based Assistance Class Size reduction (PBA CSR) has been corrected. The error occurred in the calculation of the assumed number of teachers. The calculation erroneously omitted the electronic community school grades 1 thru 3 ADM from being subtracted out of the kindergarten thru grade 3 ADM. The correct calculation should subtract the electronic community school kindergarten thru grade 3 ADM from the kindergarten thru grade 3 ADM.

B. Statement of Settlement

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 54.76287% for community schools.
2. October 2005 data that was submitted to EMIS as of 01/20/2006 was used in the calculations.
3. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: February 2006 Foundation Payment #2

DATE: February 17, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

NOTE:

A. SF-3

1. October 2005 data that was submitted to EMIS as of 02/03/2006 was used in the calculation of the SF-3.
2. Pre-school unit funding has been reduced to 99.6387% of the actual calculation to stay within the appropriation.
3. Transportation has been paid as directed in HB 66. Types 1 and 2 as well as Rough Road Reimbursement are paid at 102% of the fiscal year 2005 amount paid. Types 3 through 6 are calculated as in previous years using the prescribed formulas.

B. Statement of Settlement

1. SF14 Tuition (JV50, JV51)
2. FY2005 OE CTA WEIGHTED ADJUSTMENT (JV12)
3. FY2005 SF3 ADJUSTMENT (JV04)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 48.75910% for community schools.
2. Pre-school unit funding has been reduced to 99.6388% of the actual calculation to stay within the appropriation.
3. FY2005 ESC ADJUSTMENT (JV26)
4. October 2005 data that was submitted to EMIS as of 02/03/2006 was used in the calculations.
5. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: March 2006 Foundation Payment #1

DATE: March 10, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

NOTE: Although there are sufficient funds in the property tax replacement fund to cover the second half public utility deregulation tax loss reimbursement payment the appropriation level is not high enough to authorize full payment in the March #1 payment. Therefore, your Public Utility Deregulation Tax Reimbursement payment has been paid at 85.18930356751% of the second half payment amount. The remaining amount will be paid to you in the April #1 payment after authority to spend above the original appropriation has been obtained from the controlling board. Sorry for any inconvenience this might cause.

We received a request from the Auditor of State's office to change the receipt code for the property tax adjustments from the previously reported 3190 to 3130. That change has been reflected in this payment.

A. SF-3

1. October 2005 data that was submitted to EMIS as of 02/24/2006 was used in the calculation of the SF-3.
2. Pre-school unit funding has been reduced to 97.192992% of the actual calculation to stay within the appropriation.
3. The calculation for the FY2006 Transitional Aid Guarantee has been changed. Calculation of the base amount for the guarantee, the previous year's state aid, will now be the greater of the FY2005 June #2 SF-3 amount or the FY2005 Final Version #1 amount.

B. Statement of Settlement

1. FY2006 Fixed Rate Tax Loss Reimbursement (JV90) @ 85.18930356751%
2. FY2006 Fixed Sum Tax Loss Reimbursement (JV91) @ 85.18930356751%
3. FY2006 GIFTED SUPPLEMENT
4. FY2005 POSTSECONDARY DEDUCTION (JV19)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 39.81787% for community schools.
2. Pre-school unit funding has been reduced to 97.1929% of the actual calculation to stay within the appropriation.
3. October 2005 data that was submitted to EMIS as of 02/24/2006 was used in the calculations.
4. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: March 2006 Foundation Payment #2

DATE: March 24, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculation of the SF-3.
2. Pre-school unit funding has been reduced to 96.054661% of the actual calculation to stay within the appropriation.

B. Statement of Settlement

1. SF14 Tuition (JV50, JV51)
2. FY2006 BUS PURCHASE (JV01)
3. NONPUBLIC & HANDICAP BUS PURCH SUBSD (JV20)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 36.99922% for community schools.
2. Pre-school unit funding has been reduced to 96.0547% of the actual calculation to stay within the appropriation.
3. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculations.
4. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: April 2006 Foundation Payment #1

DATE: April 03, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

Note: The initial posting of the March #2 statement of settlement displayed the incorrect USAS code for the Bus Purchase Hndcp-NP adjustment (JV20). This was corrected to display 3212 on the morning of 3/23/2006. We apologize for any confusion that this may have caused.

A. SF-3

1. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculation of the SF-3.
2. Pre-school unit funding has been reduced to 95.7293588% of the actual calculation to stay within the appropriation.
3. Special Education Transportation has been updated to reflect FY2006 factors and is paid at **85.8251199%** in order to stay within appropriation.

B. Statement of Settlement

1. FY2006 Fixed Rate Tax Loss Reimbursement (JV90) - **Remaining balance**
2. FY2006 Fixed Sum Tax Loss Reimbursement (JV91) - **Remaining balance**

Note: These two adjustments represent the roughly 15% of the second half utility deregulation direct reimbursement for fixed rate and fixed sum losses that was delayed from being included in the March payments until additional appropriations could be approved.

3. Youth Services Tuition Adjustment (JV06)
4. HB455 Tui-Sec 3323.091 (JV14)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 37.01691% for community schools.
2. Special Education Transportation Adjustment (JV95) - Paid at **85.8251199%** in order to stay within appropriation.
3. Pre-school unit funding has been reduced to 95.729356% of the actual calculation to stay within the appropriation.
4. F2006 Bus Driver Training (JV11)
5. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculations.
6. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: April 2006 Foundation Payment #2

DATE: April 21, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

Note: The regular transportation calculation for all types (1-6) will be calculated as 102% of the FY2005 Final #2 regular transportation calculated amount in the FY2006 May #1 SF-3.

A. SF-3

1. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculation of the SF-3.
2. Pre-school unit funding has been reduced to 95.73265365% of the actual calculation to stay within the appropriation.
3. Per recent changes enacted in H.B. 530, beginning with the April #2 payment, the transitional aid guarantee computation on the FY2006 SF-3 will be based on the most recent FY2005 Final SF-3 available at that time.

B. Statement of Settlement

1. SF14 Tuition (JV50, JV51)
2. FY2005 SF3 Adjustment (JV21)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 99.22555% for cities/exempted villages, and 0% for community schools.
2. Pre-school unit funding has been reduced to 95.732653% of the actual calculation to stay within the appropriation.
3. FY2005 ESC Adjustment (JV26)
4. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculations.
5. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: May 2006 Foundation Payment #1

DATE: May 26, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

Note:

A. SF-3

1. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculation of the SF-3.
2. Pre-school unit funding has been reduced to 95.532224383% of the actual calculation to stay within the appropriation.
3. The transportation calculation for types 3-6 has changed and is now paid at 102% of the fiscal year 2005 amount as directed pursuant to HB 66.
4. The May No. 1 SF-3 has been updated to reflect the final FY05 SF-3 data items needed for FY06 calculations. Some of these data items include: FY05 Formula ADM, FY05 state aid, FY05 formula aid and FY05 total SF-3 for reappraisal. Calculations for PBA, Transitional Aid Guarantee, Formula Aid Guarantee Add On and Reappraisal Guarantee may have changed respectively. These calculations previously utilized June # 2 and Final # 1 SF-3 data items.
5. A problem was found in the processing of internet based community school FTE. This problem caused the E-School FTE for some districts to be incorrect. This problem has been corrected.

B. Statement of Settlement

1. Special Ed Catastrophic Aid Reimbursement (JV96)
2. Private Treatment Facility Tuition Adjustment (JV84)
3. Private Treatment Facility Excess Cost Adjustment (JV88)

C. ESC NOTES

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 39.04813% for community schools.
2. Pre-school unit funding has been reduced to 95.532224% of the actual calculation to stay within the appropriation.
3. A problem was found in the processing of internet based community school FTE. This problem caused the ESC funded ADM to be incorrect resulting in incorrect calculations of the state per pupil aid in the FY2006 April #2 payment for some ESC's. This problem has been corrected.
4. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculations.
5. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: May 2006 Foundation Payment #2

DATE: May 26, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculation of the SF-3.
2. Pre-school unit funding has been reduced to 95.53174976% of the actual calculation to stay within the appropriation.
3. Special Education Transportation has been re-calculated and paid at 86.0334902 %

B. Statement of Settlement

1. SF14 Tuition (JV50, JV51)
2. Tangible Per Prop Fixed Sum Pmt (JV24)
3. Tangible Per Prop Fixed Rate Pmt (JV25)

C. ESC NOTES

Note: Although contracts may be submitted throughout the year, they must be received by the Department of Education no later than June 1, 2006 to be included in the July #1 payment for fiscal year 2007.

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 37.57605% for community schools.
2. Pre-school unit funding has been reduced to 95.531749% of the actual calculation to stay within the appropriation.
3. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculations.
4. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten *.5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: June 2006 Foundation Payment #1

DATE: June 9, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculation of the SF-3.
2. Pre-school unit funding has been reduced to 95.53174976% of the actual calculation to stay within the appropriation.

B. Statement of Settlement

C. ESC NOTES

Note: Although contracts may be submitted throughout the year, they must be received by the Department of Education no later than June 1, 2006 to be included in the July #1 payment for fiscal year 2007.

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 37.57605% for community schools.
2. Pre-school unit funding has been reduced to 95.531749% of the actual calculation to stay within the appropriation.
3. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculations.
4. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.

RE: June 2006 Foundation Payment #2

DATE: June 23, 2006

This payment reflects the factors based on AM Sub H.B. 66 with modifications implemented for FY2006.

A. SF-3

1. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculation of the SF-3.
2. Pre-school unit funding has been reduced to 95.53174979% of the actual calculation to stay within the appropriation.

B. Statement of Settlement

1. SF14 Tuition (JV50, JV51)
2. FY2005 T-1S Non-Public Supplemental Payment (JV07)

C. ESC NOTES

Note: Although contracts may be submitted throughout the year, they must be received by the Department of Education no later than June 1, 2006 to be included in the July #1 payment for fiscal year 2007.

1. State per pupil amount of \$37.00/\$40.52 for multi-county ESC's paid @ 100% for locals, 100% for cities/exempted villages, and 39.89659% for community schools.
2. Pre-school unit funding has been reduced to 95.531764% of the actual calculation to stay within the appropriation.
3. October 2005 data that was submitted to EMIS as of 03/03/2006 was used in the calculations.
4. J40404 K-12 ADM is based on October 2005 district ADM. The calculation is as follows:
Current Year Formula ADM
+ SF 3 Total Kindergarten * .5
+ Preschool ADM attending the Educational Service Center
+ SF3 JVSD-1-12 * .80
+ SF3 JVSD-SE-1-12 * .80

D. Miscellaneous

If there are any questions in regards to the adjustments or the statement of settlement, please contact this office or your area coordinator.