



May 1, 2019

Re: 2017–2018 Final Cost of Recapture Report

To the Administrator Addressed:

Your district's final Cost of Recapture Report and other related reports for the 2017–2018 school year are available online on the [School District State Aid Reports](#) web page. Your district's "final" cost of purchasing weighted students in average daily attendance (WADA) was based on the following:

- x Chapter 42 WADA: Chapter 42 WADA is the WADA that was computed on the "final" 2017–2018 Summary of Finances (SOF) that reflects the final student attendance data submitted by your district through the Public Education Information Management System (PEIMS) in July for the 2017–2018 school year.
- x Chapter 41 WADA: If your district charged tuition to educate nonresident students, the WADA of those transfer students was subtracted from the Chapter 42 WADA to arrive at Chapter 41 WADA.
- x Maintenance and Operations (M&O) Tax Collections: The M&O tax collections that appear on the "final" 2017–2018 SOF were used to calculate the final cost of purchasing WADA. The SOF uses tax collections as reported in the J-1 Schedule of your district's annual financial and compliance report for the 2018 fiscal year.

Option 3 Districts

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