



THE STATE
of **ALASKA**
GOVERNOR BILL WALKER

Department of Education
and Early Development

OFFICE OF THE COMMISSIONER

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MEMORANDUM NUMBER 2016-009

TO: Superintendents
District Business Managers

FROM: Mike Hanley, Commissioner

A handwritten signature in black ink, appearing to read "Mike Hanley".

DATE: February 25, 2016

SUBJECT: Title VIII – Impact Aid Adjustment Under AS 14.17.410

The purpose of this memorandum is to give you notice that, pursuant to section 8009(c)(1)(b) of Title VIII – Impact Aid, the State of Alaska is requesting permission from the federal government to take impact aid payments into account in determining state aid payments to school districts during the state fiscal year 2017. All school districts receiving impact aid during fiscal year 2017 are subject to such adjustments as provided in AS 14.17.

If you have any questions, please contact Elizabeth Nudelman, Director of School Finance at 465-8679.

Thank you.

cc: Elizabeth Nudelman, Director of School Finance
Mindy Lobaugh, School Finance Specialist

A	B	C	D	E	F	G
SCHOOL DISTRICT	ACTUAL FY2015 STATE FOUNDATION PAID	ADJUSTMENTS BASED ON AUDITS	FY2015 Other STATE REVENUE	SUB-TOTAL STATE REVENUE	FY2015 CITY/BOROUGH APPROP.	FY2015 EARNINGS ON INVESTMENTS
NORTH SLOPE	15,838,870	-	1,138,452	16,977,322	33,375,626	1,049
VALDEZ	4,481,316	-	234,576	4,715,892	8,865,404	6,962
SKAGWAY	673,077	-	35,308	708,385	1,188,558	-
BRISTOL BAY	1,539,511	843	154,659	1,695,013	1,227,797	94
YAKUTAT	1,309,710	460	45,593	1,355,763	422,000	823
KODIAK	26,717,118	-	1,793,397	28,510,515	10,174,298	-
WRANGELL	3,453,664	106	116,734	3,570,504	667,800	210
SOUTHEAST ISLAND	5,613,010	-	454,516	6,067,526	-	-
PELICAN	458,369	-	12,178	470,547	39,553	77
LOWER KUSKOKWIM	59,252,233	-	2,268,874	61,521,107	-	-
NORTHWEST ARCTIC	36,187,204	52,308	1,638,959	37,878,471	4,099,001	-
ANCHORAGE	327,751,771	-	13,069,362	340,821,133	200,213,000	442,549
UNALASKA	4,415,217	63	219,974	4,635,254	2,843,983	752
JUNEAU	38,144,252	-	1,503,186	39,647,438	25,026,900	-
HOONAH	2,336,980	15,479	75,502	2,427,961	628,654	1,519
CORDOVA	3,715,709	-	132,382	3,848,091	1,653,583	144
YUKON FLATS	6,715,685	-	223,632	6,939,317	-	-
DENALI	6,861,429	-	219,606	7,081,035	2,208,800	-
KENAI PENINSULA	79,442,024	-	3,008,638	82,450,662	34,330,654	326,758
DILLINGHAM	6,692,946	712	362,251	7,055,909	1,300,000	-
CHUGACH	2,635,674	-	252,407	2,888,081	-	-
LAKE & PENINSULA	8,751,192	52,982	604,452	9,408,626	722,424	27,119
NOME	8,474,952	2,401	277,620	8,754,973	2,042,880	-
TANANA	959,901	37,301	48,714	1,045,916	35,382	404
PETERSBURG	5,963,258	-	212,036	6,175,294	1,800,000	773
SOUTHWEST REGION	8,989,813	-	912,906	9,902,719	-	-
SITKA	13,736,610	-	498,845	14,235,455	5,283,762	-
CHATHAM	3,698,103	-	112,395	3,810,498	-	-
MAT-SU	155,573,837	-	5,300,487	160,874,324	51,291,720	-
FAIRBANKS	118,206,446	-	6,078,700	124,285,146	49,906,000	-
ALEUTIANS EAST	4,534,745	-	311,825	4,846,570	617,777	-
HAINES	2,874,712	-	115,234	2,989,946	1,557,921	2,163
YUPIIT	6,491,007	-	376,551	6,867,558	-	-
BERING STRAIT	28,442,946	-	1,206,164	29,649,110	-	-
KETCHIKAN	22,456,505	-	786,380	23,242,885	7,899,000	66
SAINT MARY'S	3,732,873	-	179,926	3,912,799	-	10,991
HYDABURG	1,472,176	34,273	47,171	1,553,620	124,316	7
ANNETTE ISLAND	2,909,364	-	149,816	3,059,180	-	-
KAKE	1,862,175	17,702	62,968	1,942,845	100,000	261
KASHUNAMIUT	3,570,560	-	218,226	3,788,786	-	-
YUKON-KOYUKUK	13,760,997	-	433,871	14,194,868	-	-
PRIBILOF	1,550,510	-	59,749	1,610,259	-	-
IDITAROD	6,089,041	-	179,013	6,268,054	-	-
CRAIG	4,913,076	52,823	159,608	5,125,507	550,600	1,222
ALEUTIAN REGION	1,392,804	-	41,966	1,434,770	-	-
LOWER YUKON	30,921,402	-	1,229,764	32,151,166	-	-
KUSPUK	6,939,777	-	236,888	7,176,665	-	-
GALENA	24,235,560	-	1,173,539	25,409,099	-	7,623
KLAWOCK	2,289,659	87,404	81,833	2,458,896	250,000	4,465
ALASKA GATEWAY	8,040,419	-	236,907	8,277,326	-	-
NENANA	7,208,345	15	212,778	7,421,138	153,608	7
DELTA GREELY	9,856,933	-	297,649	10,154,582	-	-
COPPER RIVER	6,214,204	-	189,946	6,404,150	-	-
Z MT. EDGE CUMBE	3,622,065	-	121,000	3,743,065	-	-
TOTALS	\$1,163,971,736	\$354,872	\$49,115,113	\$1,213,441,721	\$450,601,001	\$836,038

A	H	I	J	K	L	M	N
SCHOOL DISTRICT	FY2015 OTHER LOCAL REVENUE	FY2015 IN-KIND SERVICES	SUB-TOTAL LOCAL REVENUE	FY2015 OTHER REAA REVENUE	FY2015 TUITION STUDENTS	FY2015 TUITION DISTRICTS	ADJUSTED DEDUCTIBLE IMPACT AID
NORTH SLOPE	203,335	2,583,150	36,163,160	-	-	96,962	1,584,576
VALDEZ	15,264	-	8,887,630	-	-	-	703
SKAGWAY	1,585	-	1,190,143	-	-	-	-
BRISTOL BAY	34,743	181,319	1,443,953	-	-	-	55,689
YAKUTAT	78,956	45,000	546,779	-	-	-	44,968
KODIAK	120,265	731,302	11,025,865	-	-	-	567,374
WRANGELL	38,508	-	706,518	-	-	-	2,341
SOUTHEAST ISLAND	-	-	-	196,874	-	-	27
PELICAN	456	-	40,086	-	-	-	-
LOWER KUSKOKWIM	-	-	-	316,365	-	-	18,098,999
NORTHWEST ARCTIC	3,456,341	-	7,555,342	-	-	-	1,484,532
ANCHORAGE	2,851,423	-	203,506,972	-	-	-	8,340,087
UNALASKA	46,579	-	2,891,314	-	-	-	8,797
JUNEAU	152,043	-	25,178,943	-	-	-	-
HOONAH	138,856	-	769,029	-	-	-	39,061
CORDOVA	14,050	93,875	1,761,652	-	-	2,100	9,769
YUKON FLATS	-	-	-	37,184	-	-	839,510
DENALI	9,198	-	2,217,998	-	-	2,635	444
KENAI PENINSULA	399,614	9,682,871	44,739,897	-	-	-	-
DILLINGHAM	46,615	-	1,346,615	-	-	-	33,930
CHUGACH	-	-	-	14,803	-	-	29,927
LAKE & PENINSULA	439,500	-	1,189,043	-	-	-	393,345
NOME	426,085	-	2,468,965	-	-	-	27,819
TANANA	2,363	-	38,149	-	-	-	95,586
PETERSBURG	131,383	-	1,932,156	-	-	-	-
SOUTHWEST REGION	-	-	-	61,550	-	-	3,756,514
SITKA	30,414	-	5,314,176	-	-	-	6,671
CHATHAM	-	-	-	33,714	-	-	136,639
MAT-SU	2,100,482	-	53,392,202	-	-	-	-
FAIRBANKS	501,725	-	50,407,725	-	-	-	7,407,799
ALEUTIANS EAST	41,661	236,805	896,243	-	-	-	574,242
HAINES	17,994	-	1,578,078	-	-	-	-
YUPIIT	-	-	-	79,063	-	17,750	2,901,937
BERING STRAIT	-	-	-	1,659,604	-	-	11,520,427
KETCHIKAN	270,057	-	8,169,123	-	-	-	-
SAINT MARY'S	82,776	87,212	180,979	-	-	-	-
HYDABURG	25,036	64,000	213,359	-	-	-	68,727
ANNETTE ISLAND	-	-	-	55,038	10,080	-	2,181,099
KAKE	36,713	6,420	143,394	-	89,990	-	200,822
KASHUNAMIUT	-	-	-	86,688	-	-	2,070,772
YUKON-KOYUKUK	-	-	-	208,953	-	-	1,007,577
PRIBILOF	-	-	-	13,284	-	-	486,119
IDITAROD	-	-	-	28,702	-	12,464	42,653
CRAIG	162,405	62,188	776,415	-	19,940	-	158,940
ALEUTIAN REGION	-	-	-	35,216.00	-	-	40,460
LOWER YUKON	-	-	-	78,298	-	-	11,201,425
KUSPUK	-	-	-	12,122	-	-	1,174,296
GALENA	306,948	870,750	1,185,321	-	44,280	-	11,917
KLAWOCK	25,724	-	280,189	-	-	-	282,586
ALASKA GATEWAY	-	-	-	39,765.00	-	-	74,296
NENANA	78,232	-	231,847	-	-	-	13
DELTA GREELY	-	-	-	41,874	-	-	338,374
COPPER RIVER	-	-	-	48,481	-	-	291,985
Z MT. EDGE CUMBE	-	-	-	-	-	-	522,632
TOTALS	\$12,287,329	\$14,644,892	\$478,369,260	\$3,047,578	\$164,290	\$131,911	\$78,116,406

A	O	P	Q	R	S	T	
SCHOOL DISTRICT	FY2015 OTHER FEDERAL FUNDS	FY2015 OTHER REVENUE	FY2015 FUND TRANSFERS IN	FY2015 AUDITED TOTAL REVENUES	ADJUSTED ADM	REVENUE PER ADJ. ADM	
NORTH SLOPE	-	2,138,461	-	56,960,481	5,274.64	10,799	
VALDEZ	-	83,090	-	13,687,315	1,352.69	10,119	
SKAGWAY	-	26,656	-	1,925,184	205.01	9,391	
BRISTOL BAY	-	200,391	-	3,395,046	414.96	8,182	
YAKUTAT	1,440	180,886	-	2,129,836	265.65	8,017	7513
KODIAK	8,079	2,678,395	-	42,790,228	5,354.21	7,992	HIGH
WRANGELL	848,488	87,200	-	5,215,051	683.97	7,625	
SOUTHEAST ISLAND	389,405	635,546	-	7,289,378	960.15	7,592	
PELICAN	-	30,002	-	540,635	71.24	7,589	
LOWER KUSKOKWIM	-	19,585,750	-	99,522,221	13,231.48	7,522	
NORTHWEST ARCTIC	-	4,017,144	-	50,935,489	6,790.46	7,501	
ANCHORAGE	489,462	1,924,496	-	555,082,150	74,182.40	7,483	
UNALASKA	-	27,810	-	7,563,175	1,011.81	7,475	
JUNEAU	180,048	208,197	-	65,214,626	8,742.57	7,459	
HOONAH	-	49,606	-	3,285,657	442.38	7,427	
CORDOVA	-	106,472	-	5,728,084	775.65	7,385	
YUKON FLATS	-	1,704,929	-	9,520,940	1,292.37	7,367	
DENALI	-	84,578	-	9,386,690	1,286.71	7,295	
KENAI PENINSULA	211,375	287,658	-	127,689,592	17,628.16	7,244	
DILLINGHAM	-	513,547	-	8,950,001	1,244.19	7,193	
CHUGACH	133,299	185,133	-	3,251,243	455.97	7,130	
LAKE & PENINSULA	-	684,690	-	11,675,704	1,638.09	7,128	
NOME	-	337,637	-	11,589,394	1,626.62	7,125	
TANANA	-	168,018	-	1,347,669	191.15	7,050	
PETERSBURG	-	93,147	-	8,200,597	1,166.28	7,031	
SOUTHWEST REGION	-	1,603,847	-	15,324,630	2,180.35	7,029	
SITKA	376,041	187,810	-	20,120,153	2,878.07	6,991	
CHATHAM	283,257	321,276	-	4,585,384	655.96	6,990	
MAT-SU	1,150,746	1,222,684	-	216,639,956	31,056.52	6,976	
FAIRBANKS	-	635,436	-	182,736,106	26,247.59	6,962	
ALEUTIANS EAST	-	498,630	-	6,815,685	979.19	6,961	
HAINES	-	41,458	-	4,609,482	665.51	6,926	
YUPIIT	-	1,247,952	-	11,114,260	1,606.73	6,917	
BERING STRAIT	-	4,212,951	-	47,042,092	6,836.02	6,882	
KETCHIKAN	22,721	102,542	-	31,537,271	4,600.51	6,855	
SAINT MARY'S	-	307,287	-	4,401,065	644.58	6,828	
HYDABURG	-	50,819	-	1,886,525	276.39	6,826	
ANNETTE ISLAND	565,711	49,083	-	5,920,191	870.76	6,799	
KAKE	-	117,408	-	2,494,459	368.94	6,761	
KASHUNAMIUT	-	557,366	-	6,503,612	964.99	6,740	
YUKON-KOYUKUK	-	1,582,788	-	16,994,186	2,526.27	6,727	
PRIBILOF	-	215,173	-	2,324,835	348.38	6,673	
IDITAROD	-	596,851	-	6,948,724	1,048.87	6,625	
CRAIG	-	76,092	-	6,156,894	935.18	6,584	
ALEUTIAN REGION	-	99,376.00	-	1,609,822	245.17	6,566	
LOWER YUKON	-	3,546,717	-	46,977,606	7,205.41	6,520	LOW
KUSPUK	-	661,081	-	9,024,164	1,387.97	6,502	12,229
GALENA	-	166,624	-	26,817,241	4,161.47	6,444	
KLAWOCK	-	62,350	-	3,084,021	479.48	6,432	
ALASKA GATEWAY	-	264,768.00	-	8,656,155	1,388.08	6,236	
NENANA	-	82,601	-	7,735,599	1,246.32	6,207	
DELTA GREELY	27,090	156,674	-	10,718,594	1,743.98	6,146	
COPPER RIVER	-	73,685	-	6,818,301	1,112.93	6,126	
Z MT. EDGE CUMBE	-	-	-	4,265,697	708.98	6,017	
TOTALS	\$4,687,162	\$54,780,768	\$0	\$1,832,739,096	251,659.41		

5% HIGH 7,992
 12,582.97 LOW 6,520
 DIFF 1,472
 DISPARITY 22.58%

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2015 DISPARITY TEST - Page 1, Column C. Adjustments Based on Audits (State Owes)
 COMPILED FROM FISCAL YEAR 2015 AUDITS

	X	Y	Z	AA Disparity Column C
SCHOOL DISTRICT	State Aid Based on Audits	Actual State Aid Paid	Audits Less paid	Adjustments Based on Audits (State Owes)
ALASKA GATEWAY	8,040,419	8,040,419	-	-
ALEUTIAN REGION	1,392,804	1,392,804	-	-
ALEUTIANS EAST	4,286,553	4,534,745	(248,192)	-
ANCHORAGE	327,716,838	327,751,771	(34,933)	-
ANNETTE ISLAND	2,909,364	2,909,364	-	-
BERING STRAIT	28,442,946	28,442,946	-	-
BRISTOL BAY	1,540,354	1,539,511	843	843
CHATHAM	3,698,103	3,698,103	-	-
CHUGACH	2,635,674	2,635,674	-	-
COPPER RIVER	6,214,204	6,214,204	-	-
CORDOVA	3,715,696	3,715,709	(13)	-
CRAIG	4,965,899	4,913,076	52,823	52,823
DELTA GREELY	9,856,933	9,856,933	-	-
DENALI	6,861,429	6,861,429	-	-
DILLINGHAM	6,693,658	6,692,946	712	712
FAIRBANKS	118,197,042	118,206,446	(9,404)	-
GALENA	24,235,236	24,235,560	(324)	-
HAINES	2,874,712	2,874,712	-	-
HOONAH	2,352,459	2,336,980	15,479	15,479
HYDABURG	1,506,449	1,472,176	34,273	34,273
IDITAROD	6,089,041	6,089,041	-	-
JUNEAU	38,144,252	38,144,252	-	-
KAKE	1,879,877	1,862,175	17,702	17,702
KASHUNAMIUT	3,570,560	3,570,560	-	-
KENAI PENINSULA	79,442,024	79,442,024	-	-
KETCHIKAN	22,456,505	22,456,505	-	-
KLAWOCK	2,377,063	2,289,659	87,404	87,404
KODIAK	26,607,250	26,717,118	(109,868)	-
KUSPUK	6,939,777	6,939,777	-	-
LAKE & PENINSULA	8,804,174	8,751,192	52,982	52,982
LOWER KUSKOKWIM	59,252,233	59,252,233	-	-
LOWER YUKON	30,921,402	30,921,402	-	-
MAT-SU	155,573,837	155,573,837	-	-
NENANA	7,208,360	7,208,345	15	15
NOME	8,477,353	8,474,952	2,401	2,401
NORTH SLOPE	15,831,142	15,838,870	(7,728)	-
NORTHWEST ARCTIC	36,239,512	36,187,204	52,308	52,308
PELICAN	458,369	458,369	-	-
PETERSBURG	5,963,258	5,963,258	-	-
PRIBILOF	1,550,510	1,550,510	-	-
SAINT MARY'S	3,732,873	3,732,873	-	-
SITKA	13,736,611	13,736,610	1	-
SKAGWAY	673,077	673,077	-	-
SOUTHEAST ISLAND	5,613,010	5,613,010	-	-
SOUTHWEST REGION	8,989,813	8,989,813	-	-
TANANA	997,202	959,901	37,301	37,301
UNALASKA	4,415,280	4,415,217	63	63
VALDEZ	4,481,316	4,481,316	-	-
WRANGELL	3,453,770	3,453,664	106	106
YAKUTAT	1,310,170	1,309,710	460	460
YUKON FLATS	6,715,685	6,715,685	-	-
YUKON-KOYUKUK	13,760,997	13,760,997	-	-
YUPIIT	6,491,007	6,491,007	-	-
Z Mt. EDGE CUMBE	3,622,065	3,622,065	-	-
TOTAL	1,163,916,147	1,163,971,736	(55,589)	354,872

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2015 DISPARITY TEST - Page 2 Column N, Adjusted Deductible Impact Aid
 COMPILED FROM FISCAL YEAR 2015 AUDITS

	U	V	W Disparity Column N
SCHOOL DISTRICT	Actual Deductible Impact Aid	Adjustments Based on Audits	Adjusted Deductible Impact Aid
ALASKA GATEWAY	74,296	-	74,296
ALEUTIAN REGION	40,460	-	40,460
ALEUTIANS EAST	574,242	-	574,242
ANCHORAGE	8,340,087	-	8,340,087
ANNETTE ISLAND	2,181,099	-	2,181,099
BERING STRAIT	11,520,427	-	11,520,427
BRISTOL BAY	56,532	843	55,689
CHATHAM	136,639	-	136,639
CHUGACH	29,927	-	29,927
COPPER RIVER	291,985	-	291,985
CORDOVA	9,769	-	9,769
CRAIG	211,763	52,823	158,940
DELTA GREELY	338,374	-	338,374
DENALI	444	-	444
DILLINGHAM	34,642	712	33,930
FAIRBANKS	7,407,799	-	7,407,799
GALENA	11,917	-	11,917
HAINES	-	-	-
HOONAH	54,540	15,479	39,061
HYDABURG	103,000	34,273	68,727
IDITAROD	42,653	-	42,653
JUNEAU	-	-	-
KAKE	218,524	17,702	200,822
KASHUNAMIUT	2,070,772	-	2,070,772
KENAI PENINSULA	-	-	-
KETCHIKAN	-	-	-
KLAWOCK	369,990	87,404	282,586
KODIAK	567,374	-	567,374
KUSPUK	1,174,296	-	1,174,296
LAKE & PENINSULA	446,327	52,982	393,345
LOWER KUSKOKWIM	18,098,999	-	18,098,999
LOWER YUKON	11,201,425	-	11,201,425
MAT-SU	-	-	-
NENANA	28	15	13
NOME	30,220	2,401	27,819
NORTH SLOPE	1,584,576	-	1,584,576
NORTHWEST ARCTIC	1,536,840	52,308	1,484,532
PELICAN	-	-	-
PETERSBURG	-	-	-
PRIBILOF	486,119	-	486,119
SAINT MARY'S	-	-	-
SITKA	6,671	-	6,671
SKAGWAY	-	-	-
SOUTHEAST ISLAND	27	-	27
SOUTHWEST REGION	3,756,514	-	3,756,514
TANANA	132,887	37,301	95,586
UNALASKA	8,860	63	8,797
VALDEZ	703	-	703
WRANGELL	2,447	106	2,341
YAKUTAT	45,428	460	44,968
YUKON FLATS	839,510	-	839,510
YUKON-KOYUKUK	1,007,577	-	1,007,577
YUPIIT	2,901,937	-	2,901,937
Z Mt. EDGE CUMBE	522,632	-	522,632
TOTAL	78,471,278	354,872	78,116,406

EXPLANATION OF FY2015 DISPARITY TEST COMPUTATIONS & WORKSHEETS

PAGES 1, 2 & 3 OF EXHIBIT

<u>Column A</u>	<u>SCHOOL DISTRICT</u> lists the LEA's in operation during FY2015.
<u>Column B</u>	<u>ACTUAL FY2015 STATE FOUNDATION PAYMENTS</u> as distributed by the Alaska Department of Education during the 2014-2015 school year. These amounts represent state support payments received by the LEA's under provisions of the Alaska Public School Foundation Program. AS 14.17, 34 CFR 222.63(d)(1)
<u>Column C</u>	<u>ADJUSTMENTS BASED ON AUDITS</u> amounts represent FY2015 state aid due to LEA's based on audited local revenues and adjustments to Impact Aid as directed by USDOE Impact Aid Office. Amounts are carried forward from Attachment A—Adjustments Based on Audits (State Owes).
<u>Column D</u>	<u>FY2015 OTHER STATE REVENUE</u> as reported in the School Operating Fund (general fund) of all LEA audits for the fiscal year tested. Amounts represent all other state revenue not reported under the specific categories above. 34 CFR 222.63(d)(1)
<u>Column E</u>	<u>SUB-TOTAL STATE REVENUE</u> combines all revenue in columns B, C and D.
<u>Column F</u>	<u>FY2015 CITY/BOROUGH APPROPRIATIONS</u> as reported in municipal LEA audits for the fiscal year tested. (In Alaska, only cities and boroughs/ “municipal governments” have the power of taxation and legal responsibility to support public schools; there are no local appropriations for REAA's.) 34 CFR 222.63(d)(2)
<u>Column G</u>	<u>FY2015 EARNINGS ON INVESTMENTS</u> as reported in municipal LEA audits for the fiscal year tested. 34 CFR 222.63(d)(2)
<u>Column H</u>	<u>FY2015 OTHER LOCAL REVENUE</u> as reported in municipal LEA audits for the fiscal year tested. Amounts include all local revenue not reported in columns F, G and I. 34 CFR 222.63(d)(2)
<u>Column I</u>	<u>FY2015 IN-KIND SERVICES</u> as reported in municipal LEA audits for the fiscal year tested. Amounts represent the value of services provided to the LEA by the municipal government.
<u>Column J</u>	<u>SUB-TOTAL LOCAL REVENUE</u> combines all revenue in columns F, G, H and I.
<u>Column K</u>	<u>FY2015 OTHER REAA REVENUE</u> contains revenues received and reported by REAA LEA's in FY2015 audits. Revenues are included as required by 34 CFR 222.63(d).

EXPLANATION OF FY2015 DISPARITY TEST COMPUTATIONS & WORKSHEETS
(Continued)

PAGES 1, 2 & 3 OF EXHIBIT

- Column L FY2015 TUITION FROM STUDENTS are payments received from students enrolled in any instructional program for which a tuition fee is collected by the district.
- Column M FY2015 TUITION FROM DISTRICTS are payments received from other school districts enrolled in any instructional program for which a tuition fee is collected by the district.
- Column N ADJUSTED DEDUCTIBLE IMPACT AID are amounts of Impact Aid funds deducted by the Alaska Department of Education & Early Development during the 2012-2015 school year when determining state aid to LEA's for the year, this takes into account adjustments in Column C.
- Column O FY2015 OTHER FEDERAL FUNDS as reported in LEA audits for the fiscal year tested. These are reported federal revenues to the general operating fund which are not restricted as to use by other federal law or regulations. 34 CFR 222.63(d)(4).
- Column P FY2015 OTHER REVENUE is other sources of Federal revenue which are not classified elsewhere.
- Column Q FY2015 FUND TRANSFERS IN lists amounts transferred from other school district funds into the school operating fund as reported in LEA audits for FY2015. Such transfers represent revenues to the general operating fund.
- Column R FY2015 AUDITED TOTAL REVENUES is the total of:
column E – Sub-Total State Revenue
column J – Sub-Total Local Revenue
column K – FY2015 Other REAA Revenue
column L – FY2015 Tuition from Students
column M – FY2015 Tuition from Districts
column N – Adjusted Deductible Impact Aid
column O – FY2015 Other Federal Funds
column P – FY2015 Other Revenue
column Q – FY2015 Fund Transfers In

EXPLANATION OF FY2015 DISPARITY TEST COMPUTATIONS & WORKSHEETS
(Continued)

PAGES 1, 2 & 3 OF EXHIBIT

- Column S ADJUSTED ADM is calculated by:
1. Taking the aggregate number of full-time equivalent students enrolled during a count period divided by the number of days in the count period as defined in AS 14.17.990.
 2. Adjust that number for school size as defined in AS 14.17.450.
 3. Multiply it by the district cost factor as defined in AS 14.17.460.
 4. Apply the Special Needs Funding factor of 1.2 as defined in AS 14.17.420(1).
 5. Apply the vocational and technical factor of 1.015 as defined in AS 14.17.420(3)
 6. Add to this the aggregate number of Intensive Students multiplied by 13.
 7. And finally add the aggregate number of correspondence students multiplied by 90% as defined in AS 14.17.420(2) and AS 14.17.430, respectively.

- Column T REVENUE PER ADJUSTED ADM calculated by dividing column R by column S.

COMPUTATION OF DISPARITY:

The computation of disparity is performed as required by 34 CFR 222.63(a) using the methodology described in the paragraph numbered 1. The computations are displayed in the bottom right corner of page 3. Specifically, the disparity computation is performed as follows:

- a. The revenues per adjusted Average Daily Membership (ADM) are ranked in descending order.
- b. The 95th and 5th percentiles are identified as follows:
 1. Total FY2015 Adjusted ADM are multiplied by 5% to obtain the target number needed to find the 95th and 5th percentiles of the adjusted ADM.
 2. Total FY2015 Adjusted ADM are added from the top down until the target number is reached but not exceeded, the next value down identifies the LEA at the 95th percentile and labeled with the word "HIGH."
 3. Total FY2015 Adjusted ADM are added from the bottom up until the target number is reached but not exceeded, the next value up identifies the LEA at the 5th percentile and labeled with the word "LOW."
- c. The amount of revenue per adjusted ADM (column T) for the "LOW" LEA is subtracted from the amount shown for the "HIGH" LEA. The result is divided by the amount shown for the low LEA, yielding the percentage of disparity.

EXPLANATION OF ATTACHMENT A

CALCULATION OF COLUMN C OF DISPARITY TEST

SCHOOL DISTRICT lists the LEA's in operation during FY2015.

STATE AID BASED ON AUDITS lists amounts that should have been paid to the LEA's based on audited data.

ACTUAL STATE AID PAID lists the amounts that were actually paid to the LEA's during FY2015.

AUDITS LESS PAID represents the difference between column X and column Y.

ADJUSTMENTS BASED ON AUDITS (AMOUNT STATE OWES) lists the amounts owed LEA's by the State of Alaska. Amounts are listed in column C, page 1 of the disparity test (adjustments based on audits).

EXPLANATION OF ATTACHMENT B

CALCULATION OF COLUMN N IN DISPARITY TEST

SCHOOL DISTRICT lists the LEA's in operation during fiscal year 2015.

FY2015 ACTUAL DEDUCTIBLE FEDERAL PL81-874 lists the amounts of Impact Aid funds the Alaska Department of Education deducted when determining state aid to LEA's for the 2014-15 school year.

ADJUSTMENTS BASED ON AUDITS lists the amounts representing FY2015 state aid due LEA's based on audited local revenues and adjustments to Impact Aid as directed by the USDOE Impact Aid Office. These amounts are carried forward from attachments A.

ADJUSTED DEDUCTIBLE IMPACT AID (PL81-874) amounts represent column U less column V.