

STATE OF ALASKA

Sean Parnell, GOVERNOR

Department of Education & Early Development

Office of the Commissioner

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MEMORANDUM NUMBER 2011-007

To: Superintendents
School District Business Managers

From: Mike Hanley, Commissioner *mike Hanley*

Date: February 18, 2011

Subject: Title VIII – Impact Aid Adjustments 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 2012. All school districts receiving impact aid during fiscal year 2012 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 FY2010 STATE FOUNDATION PAID	ADJUSTMENTS BASED ON AUDITS	FY2010 Other STATE REVENUE	SUB-TOTAL STATE REVENUE	FY2010 CITY/BOROUGH APPROP.	FY2010 EARNINGS ON INVESTMENTS
NORTH SLOPE	11,658,846	0	24,304	11,683,150	23,629,633	-
VALDEZ	4,116,492	0	0	4,116,492	7,359,933	-
SKAGWAY	661,568	0	0	661,568	1,311,911	784
PELICAN	425,806	0	0	425,806	46,270	(1,137)
KAKE	1,413,279	9,835	0	1,423,114	280,186	1,574
ANNETTE ISLAND	2,058,599	0	0	2,058,599	-	-
HYDABURG	955,799	0	0	955,799	157,000	400
KODIAK	22,257,284	0	1,191,877	23,449,161	9,350,269	-
SOUTHEAST ISLAND	3,336,926	0	5,118	3,342,044	-	-
YAKUTAT	1,400,777	271	0	1,401,048	450,000	21,917
HOONAH	1,660,672	2,962	0	1,663,634	571,932	8,830
KENAI PENINSULA	64,313,154	0	0	64,313,154	33,813,342	1,351,985
CHUGACH	2,241,936	0	1,799	2,243,735	-	-
UNALASKA	3,402,279	113	0	3,402,392	2,841,748	6,044
ANCHORAGE	295,744,487	73,370	147,678	295,965,535	191,913,748	4,702,877
DENALI	3,911,998	2	0	3,912,000	1,762,214	1,284
JUNEAU	35,140,306	0	0	35,140,306	24,823,800	-
LAKE & PENINSULA	8,493,756	0	0	8,493,756	923,476	25,275
NORTHWEST ARCTIC	28,568,166	250,169	0	28,818,335	6,217,407	-
KETCHIKAN	16,317,055	3	0	16,317,058	9,018,471	-
WRANGELL	3,265,307	80	0	3,265,387	1,316,287	2,220
BRISTOL BAY	1,657,914	770	0	1,658,684	981,424	1,967
GALENA	18,729,939	0	1,293,260	20,023,199	-	41,227
SITKA	10,531,615	0	0	10,531,615	5,439,582	-
CORDOVA	3,778,728	0	0	3,778,728	1,488,212	763
ALEUTIANS EAST	4,742,844	0	0	4,742,844	800,017	-
CHATHAM	2,674,421	0	175	2,674,596	-	-
KLAWOCK	1,927,934	15,574	0	1,943,508	391,384	19,332
HAINES	2,900,674	0	0	2,900,674	1,695,818	1,794
MAT-SU	123,861,967	0	0	123,861,967	43,964,884	-
DILLINGHAM	4,717,211	6,841	0	4,724,052	1,200,000	1,812
PRIBILOF	1,439,129	0	5,261	1,444,390	-	-
NOME	7,583,992	5,548	0	7,589,540	1,680,374	1,216
BERING STRAIT	25,300,966	0	29,356	25,330,322	-	-
FAIRBANKS	110,140,696	0	1,446,301	111,586,997	43,339,901	-
IDITAROD	4,518,559	0	0	4,518,559	-	-
PETERSBURG	5,324,669	0	0	5,324,669	1,800,000	4,698
YUKON-KOYUKUK	10,820,298	0	0	10,820,298	0	-
LOWER KUSKOKWIM	52,878,097	0	49,102	52,927,199	-	-
NENANA	6,256,662	122	437,110	6,693,894	95,907	159
YUKON FLATS	6,516,117	0	0	6,516,117	0	-
CRAIG	4,818,309	1,565	0	4,819,874	550,666	3,298
KUSPUK	5,938,022	0	0	5,938,022	-	-
SOUTHWEST REGION	9,155,555	0	0	9,155,555	-	-
LOWER YUKON	26,996,928	0	19,487	27,016,415	-	-
ALASKA GATEWAY	5,970,556	0	0	5,970,556	0	-
YUPIIT	5,880,851	0	0	5,880,851	0	-
ALEUTIAN REGION	1,213,733	0	0	1,213,733	0	-
SAINT MARY'S	2,906,580	0	0	2,906,580	13,632	4,425
TANANA	997,132	761	0	997,893	28,000	-
DELTA GREELY	9,652,097	0	0	9,652,097	-	-
KASHUNAMIUT	3,033,897	0	0	3,033,897	-	-
COPPER RIVER	6,814,829	0	0	6,814,829	-	-
Z MT. EDGE CUMBE	3,119,697	0	0	3,119,697	-	-
TOTALS	\$1,004,145,110	\$367,986	\$4,650,828	\$1,009,163,924	\$419,257,428	\$6,202,744

A	H	I	J	K	L	M	N
SCHOOL DISTRICT	FY2010 OTHER LOCAL REVENUE	FY2010 IN-KIND SERVICES	SUB-TOTAL LOCAL REVENUE	FY2010 OTHER REAA REVENUE	FY2010 TUITION STUDENTS	FY2010 TUITION DISTRICTS	ADJUSTED DEDUCTIBLE IMPACT AID
NORTH SLOPE	212,847	1,107,034	24,949,514		-	-	2,196,489
VALDEZ	30	-	7,359,963		-	-	3,729
SKAGWAY	2,805	-	1,315,500		-	-	0
PELICAN	3,951	-	49,084		-	894	0
KAKE	116,307	110,000	508,067		-	7,055	67,195
ANNETTE ISLAND		-	0	50,381	-	-	1,441,027
HYDABURG	19,397	64,000	240,797		-	-	20,779
KODIAK	60,677	940,081	10,351,027		-	-	680,700
SOUTHEAST ISLAND		-	0	28,598	-	-	19,947
YAKUTAT	53,048	45,000	569,965		-	-	69,527
HOONAH	11,125	-	591,887		-	-	90,780
KENAI PENINSULA	63,780	9,170,034	44,399,141		-	39,600	0
CHUGACH		-	0	10,828	-	-	99,077
UNALASKA	66,213	-	2,914,005		-	-	10,423
ANCHORAGE	2,392,414	-	199,009,039		-	-	6,361,110
DENALI	12,545	-	1,776,043		-	-	3,841
JUNEAU	309,757	-	25,133,557		61,295	-	0
LAKE & PENINSULA	364,248	-	1,312,999		-	-	277,799
NORTHWEST ARCTIC	2,028,544	-	8,245,951		4,530	-	1,745,333
KETCHIKAN	98,184	599,464	9,716,119		-	-	420
WRANGELL	26,758	29,000	1,374,265		-	-	5,326
BRISTOL BAY	18,186	241,375	1,242,952		-	-	186,754
GALENA	441,385	1,581,518	2,064,130		9,790	-	8,343
SITKA	17,081	-	5,456,663		2,170	-	21,049
CORDOVA	29,034	40,940	1,558,949		8,190	-	22,673
ALEUTIANS EAST	27,096	214,981	1,042,094		-	-	327,258
CHATHAM		-	0	16,604	-	-	209,198
KLAWOCK	33,964	-	444,680		-	-	193,108
HAINES	2,936	-	1,700,548		-	-	0
MAT-SU	1,258,718	-	45,223,602		-	-	0
DILLINGHAM	74,168	-	1,275,980		-	-	421,718
PRIBILOF		-	0	2,156	-	-	493,617
NOME	189,969	-	1,871,559		-	-	66,852
BERING STRAIT		-	0	2,646,681	-	-	8,215,101
FAIRBANKS	363,816	-	43,703,717		-	-	4,686,279
IDITAROD		-	0	64,500	-	33,576	402,676
PETERSBURG	49,438	-	1,854,136		-	-	0
YUKON-KOYUKUK		0	0	115,756	-	-	1,348,148
LOWER KUSKOKWIM		-	0	1,156,842	-	-	13,529,075
NENANA	22,090	-	118,156		-	63,382	1,531
YUKON FLATS		0	0	64,428	-	-	759,635
CRAIG	108,437	122,972	785,373		-	-	250,778
KUSPUK		-	0	46,863	-	-	1,385,799
SOUTHWEST REGION		-	0	47,088	-	-	2,957,379
LOWER YUKON		-	0	896,216	-	-	8,721,444
ALASKA GATEWAY		0	0	191,354	0	0	427,798
YUPIIT		0	0	29,333	-	-	2,204,194
ALEUTIAN REGION		0	0	37,166	-	-	124,196
SAINT MARY'S	62,331	20,968	101,356		-	-	0
TANANA	4,010	-	32,010		-	-	6,718
DELTA GREELY		-	0	88,608	-	52,922	290,093
KASHUNAMIUT		-	0	69,697	-	-	1,631,041
COPPER RIVER		-	0	45,998	-	-	306,977
Z MT. EDGE CUMBE			0	0	0	0	570,082
TOTALS	\$8,545,289	\$14,287,367	\$448,292,828	\$5,609,097	\$85,975	\$197,429	\$62,863,016

A	O	P	Q	R	S	T
SCHOOL DISTRICT	FY2010 OTHER FEDERAL FUNDS	FY2010 OTHER REVENUE	FY2010 FUND TRANSFERS IN	FY2010 AUDITED TOTAL REVENUES	ADJUSTED ADM	REVENUE PER ADJ. ADM
NORTH SLOPE	0	1,572,514		40,401,667	4,437.67	9,104
VALDEZ	15,031	65,970		11,561,185	1,304.20	8,865
SKAGWAY	0	37,493		2,014,561	235.48	8,555
PELICAN	0	36,952		512,736	66.91	7,663
KAKE	0	62,693		2,068,124	276.67	7,475
ANNETTE ISLAND	788,710	329,829		4,668,546	625.38	7,465
HYDABURG	54,668	41,762		1,313,805	180.66	7,272
KODIAK	142,997	658,258		35,282,143	4,876.99	7,234
SOUTHEAST ISLAND	492,888	397,842		4,281,319	599.87	7,137
YAKUTAT	5,093	122,311		2,167,944	304.15	7,128
HOONAH	0	25,409		2,371,710	337.30	7,031
KENAI PENINSULA	408,492	575,663		109,736,050	15,637.17	7,018
CHUGACH	221,988	147,660		2,723,288	388.66	7,007
UNALASKA	0	40,039		6,366,859	909.14	7,003
ANCHORAGE	234,978	1,634,729		503,205,391	72,047.54	6,984
DENALI	11,647	61,059		5,764,590	825.37	6,984
JUNEAU	444,526	54,728		60,834,412	8,748.61	6,954
LAKE & PENINSULA	0	1,113,042		11,197,596	1,617.47	6,923
NORTHWEST ARCTIC	0	983,773		39,797,922	5,748.55	6,923
KETCHIKAN	13,095	67,909		26,114,601	3,855.75	6,773
WRANGELL	16,456	-		4,661,434	696.13	6,696
BRISTOL BAY	0	73,614		3,162,004	473.61	6,676
GALENA	31,604	290,350		22,427,416	3,365.60	6,664
SITKA	728,800	115,662		16,855,959	2,529.84	6,663
CORDOVA	0	56,625		5,425,165	814.38	6,662
ALEUTIANS EAST	10,967	427,548		6,550,711	986.46	6,641
CHATHAM	415,122	75,438		3,390,958	515.30	6,581
KLAWOCK	5,115	37,596		2,624,007	400.87	6,546
HAINES	0	30,683		4,631,905	711.65	6,509
MAT-SU	362,738	381,036		169,829,343	26,307.59	6,456
DILLINGHAM	11,940	171,071		6,604,761	1,030.00	6,412
PRIBILOF	0	273,484		2,213,647	345.38	6,409
NOME	18,047	214,540		9,760,538	1,536.99	6,350
BERING STRAIT	16,484	1,789,945		37,998,533	5,989.29	6,344
FAIRBANKS	17,118	369,002		160,363,113	25,367.79	6,322
IDITAROD	0	526,071		5,545,382	879.42	6,306
PETERSBURG	5,429	69,680		7,253,914	1,156.60	6,272
YUKON-KOYUKUK	15,435	1,238,044		13,537,681	2,174.49	6,226
LOWER KUSKOKWIM	0	5,618,609		73,231,725	11,866.90	6,171
NENANA	13,907	48,931		6,939,801	1,135.45	6,112
YUKON FLATS	0	577,013		7,917,193	1,300.17	6,089
CRAIG	5,554	78,963		5,940,542	976.64	6,083
KUSPUK	0	584,028		7,954,712	1,308.76	6,078
SOUTHWEST REGION	0	864,364		13,024,386	2,164.57	6,017
LOWER YUKON	0	1,722,006		38,356,081	6,382.84	6,009
ALASKA GATEWAY	0	268,821		6,858,529	1,143.38	5,998
YUPIIT	0	447,363		8,561,741	1,444.79	5,926
ALEUTIAN REGION	5,031	17,258		1,397,384	236.07	5,919
SAINT MARY'S	0	102,598		3,110,534	525.58	5,918
TANANA	0	38,669		1,075,290	184.24	5,836
DELTA GREELY	42,039	178,932		10,304,691	1,776.66	5,800
KASHUNAMIUT	0	-		4,734,635	833.62	5,680
COPPER RIVER	17,271	18,691		7,203,766	1,272.66	5,660
Z MT. EDGE CUMBE	0	0		3,689,779	659.36	5,596
TOTALS	\$4,573,170	\$24,736,270	\$0	\$1,555,521,709	231,516.62	

7,127
HIGH

LOW
8,076

5% HIGH 7,234
 11,575.83 LOW 6,009
 DIFF 1,225
 DISPARITY 20.39%

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2010 DISPARITY TEST - Page 1, Column C. Adjustments Based on Audits (State Owes)
 COMPILED FROM FISCAL YEAR 2010 AUDITS

SCHOOL DISTRICT	Disparity Column C			
	State Aid Based on Audits	Actual State Aid Paid	Audits Less paid	Adjustments Based on Audits (State Owes)
ALASKA GATEWAY	5,970,556	5,970,556	-	-
ALEUTIAN REGION	1,213,733	1,213,733	-	-
ALEUTIANS EAST	4,683,919	4,742,844	(58,925)	-
ANCHORAGE	295,817,857	295,744,487	73,370	73,370
ANNETTE ISLAND	2,058,599	2,058,599	-	-
BERING STRAIT	25,300,966	25,300,966	-	-
BRISTOL BAY	1,658,684	1,657,914	770	770
CHATHAM	2,674,421	2,674,421	-	-
CHUGACH	2,241,936	2,241,936	-	-
COPPER RIVER	6,814,829	6,814,829	-	-
CORDOVA	3,777,061	3,778,728	(1,667)	-
CRAIG	4,819,874	4,818,309	1,565	1,565
DELTA GREELY	9,652,097	9,652,097	-	-
DENALI	3,912,000	3,911,998	2	2
DILLINGHAM	4,724,052	4,717,211	6,841	6,841
FAIRBANKS	109,902,733	110,140,696	(237,963)	-
GALENA	18,729,755	18,729,939	(184)	-
HAINES	2,900,674	2,900,674	-	-
HOONAH	1,663,634	1,660,672	2,962	2,962
HYDABURG	951,173	955,799	(4,626)	-
IDITAROD	4,518,559	4,518,559	-	-
JUNEAU	35,140,306	35,140,306	-	-
KAKE	1,423,114	1,413,279	9,835	9,835
KASHUNAMIUT	3,033,897	3,033,897	-	-
KENAI PENINSULA	64,313,154	64,313,154	-	-
KETCHIKAN	16,317,058	16,317,055	3	3
KLAWOCK	1,943,508	1,927,934	15,574	15,574
KODIAK	22,254,848	22,257,284	(2,436)	-
KUSPUK	5,938,022	5,938,022	-	-
LAKE & PENINSULA	8,490,725	8,493,756	(3,031)	-
LOWER KUSKOKWIM	52,878,097	52,878,097	-	-
LOWER YUKON	26,996,928	26,996,928	-	-
MAT-SU	123,861,967	123,861,967	-	-
NENANA	6,256,784	6,256,662	122	122
NOME	7,589,540	7,583,992	5,548	5,548
NORTH SLOPE	11,509,000	11,658,846	(149,846)	-
NORTHWEST ARCTIC	28,818,335	28,568,166	250,169	250,169
PELICAN	425,806	425,806	-	-
PETERSBURG	5,324,669	5,324,669	-	-
PRIBILOF	1,439,129	1,439,129	-	-
SAINT MARY'S	2,906,580	2,906,580	-	-
SITKA	10,528,447	10,531,615	(3,168)	-
SKAGWAY	661,568	661,568	-	-
SOUTHEAST ISLAND	3,336,926	3,336,926	-	-
SOUTHWEST REGION	9,155,555	9,155,555	-	-
TANANA	997,893	997,132	761	761
UNALASKA	3,402,392	3,402,279	113	113
VALDEZ	4,116,462	4,116,492	(30)	-
WRANGELL	3,265,387	3,265,307	80	80
YAKUTAT	1,401,048	1,400,777	271	271
YUKON FLATS	6,516,117	6,516,117	-	-
YUKON-KOYUKUK	10,820,298	10,820,298	-	-
YUPIIT	5,880,851	5,880,851	-	-
Z Mt. EDGE CUMBE	3,119,697	3,119,697	-	-
TOTAL	1,004,051,220	1,004,145,110	(93,890)	367,986

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2010 DISPARITY TEST - Page 2 Column N, Adjusted Deductible Impact Aid
 COMPILED FROM FISCAL YEAR 2010 AUDITS

Disparity Column N

SCHOOL DISTRICT	Actual Deductible Impact Aid	Adjustments Based on Audits	Adjusted Deductible Impact Aid
ALASKA GATEWAY	427,798	-	427,798
ALEUTIAN REGION	124,196	-	124,196
ALEUTIANS EAST	327,258	-	327,258
ANCHORAGE	6,287,740	73,370	6,361,110
ANNETTE ISLAND	1,441,027	-	1,441,027
BERING STRAIT	8,215,101	-	8,215,101
BRISTOL BAY	185,984	770	186,754
CHATHAM	209,198	-	209,198
CHUGACH	99,077	-	99,077
COPPER RIVER	306,977	-	306,977
CORDOVA	22,673	-	22,673
CRAIG	249,213	1,565	250,778
DELTA GREELY	290,093	-	290,093
DENALI	3,839	2	3,841
DILLINGHAM	414,877	6,841	421,718
FAIRBANKS	4,686,279	-	4,686,279
GALENA	8,343	-	8,343
HAINES	-	-	-
HOONAH	87,818	2,962	90,780
HYDABURG	20,779	-	20,779
IDITAROD	402,676	-	402,676
JUNEAU	-	-	-
KAKE	57,360	9,835	67,195
KASHUNAMIUT	1,631,041	-	1,631,041
KENAI PENINSULA	-	-	-
KETCHIKAN	417	3	420
KLAWOCK	177,534	15,574	193,108
KODIAK	680,700	-	680,700
KUSPUK	1,385,799	-	1,385,799
LAKE & PENINSULA	277,799	-	277,799
LOWER KUSKOKWIM	13,529,075	-	13,529,075
LOWER YUKON	8,721,444	-	8,721,444
MAT-SU	-	-	-
NENANA	1,409	122	1,531
NOME	61,304	5,548	66,852
NORTH SLOPE	2,196,489	-	2,196,489
NORTHWEST ARCTIC	1,495,164	250,169	1,745,333
PELICAN	-	-	-
PETERSBURG	-	-	-
PRIBILOF	493,617	-	493,617
SAINT MARY'S	-	-	-
SITKA	21,049	-	21,049
SKAGWAY	-	-	-
SOUTHEAST ISLAND	19,947	-	19,947
SOUTHWEST REGION	2,957,379	-	2,957,379
TANANA	5,957	761	6,718
UNALASKA	10,310	113	10,423
VALDEZ	3,729	-	3,729
WRANGELL	5,246	80	5,326
YAKUTAT	69,256	271	69,527
YUKON FLATS	759,635	-	759,635
YUKON-KOYUKUK	1,348,148	-	1,348,148
YUPIIT	2,204,194	-	2,204,194
Z Mt. EDGE CUMBE	570,082	-	570,082
TOTAL	62,495,030	367,986	62,863,016

EXPLANATION OF FY2010 DISPARITY TEST COMPUTATIONS & WORKSHEETS

PAGES 1, 2 & 3 OF EXHIBIT

- Column A SCHOOL DISTRICT lists the LEA's in operation during FY2010.
- Column B ACTUAL FY2010 STATE FOUNDATION PAYMENTS as distributed by the Alaska Department of Education during the 2009-10 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)
- Column C ADJUSTMENTS BASED ON AUDITS amounts represent FY2010 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).
- Column D FY2010 OTHER STATE REVENUE 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)
- Column E SUB-TOTAL STATE REVENUE combines all revenue in columns B, C and D.
- Column F FY2010 CITY/BOROUGH APPROPRIATIONS 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)
- Column G FY2010 EARNINGS ON INVESTMENTS as reported in municipal LEA audits for the fiscal year tested.
34 CFR 222.63(d)(2)
- Column H FY2010 OTHER LOCAL REVENUE 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)
- Column I FY2010 IN-KIND SERVICES 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.
- Column J SUB-TOTAL LOCAL REVENUE combines all revenue in columns F, G, H and I.
- Column K FY2010 OTHER REAA REVENUE contains revenues received and reported by REAA LEA's in FY2010 audits. Revenues are included as required by 34 CFR 222.63(d).

EXPLANATION OF FY2010 DISPARITY TEST COMPUTATIONS & WORKSHEETS
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- Column L FY2010 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 FY2010 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 2009-2010 school year when determining state aid to LEA's for the year, this takes into account adjustments in Column C.
- Column O FY2010 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 FY2010 OTHER REVENUE is other sources of Federal revenue which are not classified elsewhere.
- Column Q FY2010 FUND TRANSFERS IN lists amounts transferred from other school district funds into the school operation fund as reported in LEA audits for FY2010. Such transfers represent revenues to the general operating fund.
- Column R FY2010 AUDITED TOTAL REVENUES is the total of:
column E – Sub-Total State Revenue
column J – Sub-Total Local Revenue
column K – FY2010 Other REAA Revenue
column L – FY2010 Tuition from Students
column M – FY2010 Tuition from Districts
column N – Adjusted Deductible Impact Aid
column O – FY2010 Other Federal Funds
column P – FY2010 Other Revenue
column Q – FY2010 Fund Transfers In

EXPLANATION OF FY2010 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 & Intensive Services Funding factor of 1.2 as defined in AS 14.17.420(1).
 5. Add to this the aggregate number of Intensive Students multiplied by 5.
 6. And finally add the aggregate number of correspondence students multiplied by 80% 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 FY2010 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 FY2010 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 FY2010 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 fiscal year 2010.

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 FY2010.

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 2010.

FY2010 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 2009-10 school year.

ADJUSTMENTS BASED ON AUDITS lists the amounts representing FY2010 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.