



THE STATE
of **ALASKA**
GOVERNOR SEAN PARNELL

**Department of Education
and Early Development**

Office of the Commissioner

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MEMORANDUM NUMBER 2013-008

To: Superintendents
School Business Managers

From: Mike Hanley, Commissioner *m Hanley*

Date: February 13, 2013

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 2014. All school districts receiving impact aid during fiscal year 2014 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 FY2012 STATE FOUNDATION PAID	ADJUSTMENTS BASED ON AUDITS	FY2012 Other STATE REVENUE	SUB-TOTAL STATE REVENUE	FY2012 CITY/BOROUGH APPROP.	FY2012 EARNINGS ON INVESTMENTS
NORTH SLOPE	13,917,549	42,138	397,410	14,357,097	32,125,626	-
SKAGWAY	442,774	-	13,992	456,766	1,211,588	-
VALDEZ	4,521,522	83	114,475	4,636,080	8,138,692	1,786
PELICAN	434,418	-	5,740	440,158	51,841	142
KODIAK	23,540,558	-	1,373,403	24,913,961	9,403,817	-
HYDABURG	1,111,376	8,842	17,317	1,137,535	-	-
CHUGACH	2,286,673	-	31,438	2,318,111	-	-
HOONAH	2,044,216	-	32,773	2,076,989	674,727	6,263
CORDOVA	3,309,228	18	60,280	3,369,526	1,750,000	358
UNALASKA	3,979,253	183	83,170	4,062,606	3,054,589	3,404
JUNEAU	37,121,451	-	733,765	37,855,216	25,429,600	-
ANCHORAGE	311,612,169	-	6,505,266	318,117,435	196,307,312	2,144,897
DENALI	5,583,527	35	90,746	5,674,308	2,069,720	3,843
SOUTHEAST ISLAND	4,454,771	-	70,726	4,525,497	-	-
ANNETTE ISLAND	2,159,866	-	54,382	2,214,248	-	-
KENAI PENINSULA	72,182,737	-	1,388,134	73,570,871	33,666,882	697,556
WRANGELL	3,791,525	11	64,460	3,855,996	1,516,287	382
HAINES	3,212,746	-	61,530	3,274,276	1,744,865	1,888
CHATHAM	2,852,450	-	43,968	2,896,418	-	-
BRISTOL BAY	1,623,017	477	37,918	1,661,412	1,056,901	318
NORTHWEST ARCTIC	31,804,855	21,194	508,733	32,334,782	4,000,000	-
KAKE	1,333,476	1,188	21,363	1,356,027	221,447	621
IDITAROD	5,428,157	-	82,414	5,510,571	-	-
LAKE & PENINSULA	8,975,008	44,483	138,463	9,157,954	1,028,792	35,587
MAT-SU	139,579,127	-	2,361,367	141,940,494	48,048,419	-
ALEUTIANS EAST	4,626,595	-	82,224	4,708,819	964,475	-
LOWER YUKON	28,206,672	-	569,722	28,776,394	-	-
YAKUTAT	1,553,860	1,487	28,414	1,583,761	396,000	10,881
BERING STRAIT	27,088,509	-	527,996	27,616,505	-	-
KETCHIKAN	18,085,812	-	336,974	18,422,786	8,650,000	65
KLAWOCK	2,134,211	52,756	36,898	2,223,865	463,919	4,669
NENANA	6,224,448	417	859,607	7,084,472	95,878	20
SITKA	12,087,861	-	225,269	12,313,130	5,026,975	-
FAIRBANKS	113,812,175	-	3,559,752	117,371,927	46,586,695	-
NOME	8,117,968	-	131,662	8,249,630	1,763,747	-
GALENA	19,506,245	-	686,104	20,192,349	-	20,694
DILLINGHAM	5,942,670	-	97,989	6,040,659	1,250,000	-
PETERSBURG	5,612,946	-	101,512	5,714,458	1,800,000	800
YUKON-KOYUKUK	10,816,324	-	170,707	10,987,031	-	-
KUSPUK	6,373,573	-	109,288	6,482,861	-	-
PRIBILOF	1,317,994	-	27,036	1,345,030	-	-
YUKON FLATS	6,880,241	-	117,046	6,997,287	-	-
CRAIG	4,980,211	9,866	82,434	5,072,511	550,660	1,415
KASHUNAMIUT	3,601,802	-	76,099	3,677,901	-	-
SOUTHWEST REGION	9,331,405	-	184,391	9,515,796	-	-
SAINT MARY'S	3,166,888	-	50,904	3,217,792	-	3,041
YUPIIT	6,256,289	-	128,863	6,385,152	-	-
ALEUTIAN REGION	1,261,923	-	18,620	1,280,543	-	-
ALASKA GATEWAY	7,313,588	-	109,850	7,423,438	-	-
LOWER KUSKOKWIM	57,123,919	-	1,130,016	58,253,935	-	-
TANANA	896,482	1,969	14,341	912,792	31,075	134
DELTA GREELY	10,082,221	-	150,340	10,232,561	-	-
COPPER RIVER	6,850,880	-	102,776	6,953,656	-	-
Z MT. EDGE CUMBE	3,063,144	-	55,398	3,118,542	-	-
TOTALS	\$1,079,619,305	\$185,147	\$24,065,465	\$1,103,869,917	\$439,080,529	\$2,938,764

A	H	I	J	K	L	M	N
SCHOOL DISTRICT	FY2012 OTHER LOCAL REVENUE	FY2012 IN-KIND SERVICES	SUB-TOTAL LOCAL REVENUE	FY2012 OTHER REEA REVENUE	FY2012 TUITION STUDENTS	FY2012 TUITION DISTRICTS	ADJUSTED DEDUCTIBLE IMPACT AID
NORTH SLOPE	247,505	2,460,072	34,833,203	-	-	-	1,550,615
SKAGWAY	448	-	1,212,036	-	-	-	-
VALDEZ	12,906	-	8,153,384	-	-	-	3,075
PELICAN	7,357	-	59,340	-	-	2,450	-
KODIAK	77,647	846,533	10,327,997	-	-	-	749,902
HYDABURG	30,796	64,000	94,796	-	-	-	36,095
CHUGACH	-	-	-	15,142	-	-	46,904
HOONAH	32,359	-	713,349	-	-	-	36,252
CORDOVA	19,108	40,940	1,810,406	-	14,429	4,956	6,956
UNALASKA	83,694	-	3,141,687	-	-	-	10,607
JUNEAU	227,548	-	25,657,148	-	68,380	-	-
ANCHORAGE	2,431,890	-	200,884,099	-	6,713	-	9,241,279
DENALI	30,963	-	2,104,526	-	-	-	2,955
SOUTHEAST ISLAND	-	-	-	42,149	-	-	3,545
ANNETTE ISLAND	-	-	-	71,845	-	-	1,611,171
KENAI PENINSULA	35,000	9,584,253	43,983,691	-	-	-	-
WRANGELL	32,825	29,000	1,578,494	-	-	-	544
HAINES	137,865	-	1,884,618	-	-	-	-
CHATHAM	-	-	-	23,955	-	-	196,448
BRISTOL BAY	26,730	234,202	1,318,151	-	-	-	115,073
NORTHWEST ARCTIC	3,339,508	-	7,339,508	-	-	-	1,331,036
KAKE	38,832	30,780	291,680	-	-	1,944	55,482
IDITAROD	-	-	-	18,443	-	39,811	286,754
LAKE & PENINSULA	423,688	-	1,488,067	-	-	-	296,962
MAT-SU	1,660,677	-	49,709,096	-	-	-	-
ALEUTIANS EAST	11,919	196,199	1,172,593	-	-	-	404,558
LOWER YUKON	-	-	-	141,313	-	-	11,074,596
YAKUTAT	71,228	45,000	523,109	-	-	-	52,670
BERING STRAIT	-	-	-	2,959,040	-	-	8,869,712
KETCHIKAN	116,119	-	8,766,184	-	-	-	-
KLAWOCK	36,130	-	504,718	-	-	-	199,920
NENANA	53,296	-	149,194	-	-	-	1,020
SITKA	25,349	-	5,052,324	-	-	-	15,991
FAIRBANKS	536,602	-	47,123,297	-	30,961	-	7,308,769
NOME	297,457	-	2,061,204	-	-	-	22,233
GALENA	343,690	1,701,144	2,065,528	-	-	-	2,369
DILLINGHAM	20,034	-	1,270,034	-	-	-	242,073
PETERSBURG	51,328	-	1,852,128	-	-	48,398	-
YUKON-KOYUKUK	-	-	-	28,168	-	-	1,021,160
KUSPUK	-	-	-	65,380	-	-	1,204,898
PRIBILOF	-	-	-	12,874	-	-	556,787
YUKON FLATS	-	-	-	115,586	-	-	841,314
CRAIG	140,043	123,822	815,940	-	-	-	272,769
KASHUNAMIUT	-	-	-	24,066	-	-	1,675,200
SOUTHWEST REGION	-	-	-	57,183	-	-	3,454,976
SAINT MARY'S	68,918	34,900	106,859	-	-	-	-
YUPIIT	-	-	-	18,429	-	-	2,617,452
ALEUTIAN REGION	-	-	-	12,582	-	-	43,932
ALASKA GATEWAY	-	-	-	52,431	-	-	303,843
LOWER KUSKOKWIM	-	-	-	812,386	-	-	14,779,936
TANANA	1,424	-	32,633	-	-	-	64,881
DELTA GREELY	-	-	-	54,870	-	4,575	342,940
COPPER RIVER	-	-	-	43,142	-	-	276,012
Z MT. EDGE CUMBE	-	-	-	-	-	-	778,353
TOTALS	\$10,670,883	\$15,390,845	\$468,081,021	\$4,568,984	\$120,483	\$102,134	\$72,010,019

A	O	P	Q	R	S	T
SCHOOL DISTRICT	FY2012 OTHER FEDERAL FUNDS	FY2012 OTHER REVENUE	FY2012 FUND TRANSFERS IN	FY2012 AUDITED TOTAL REVENUES	ADJUSTED ADM	REVENUE PER ADJ. ADM
NORTH SLOPE	-	1,549,499	-	52,290,414	4,838.12	10,808
SKAGWAY	-	29,090	-	1,697,892	170.34	9,968
VALDEZ	-	73,687	-	12,866,226	1,393.63	9,232
PELICAN	34	19,806	-	521,788	69.88	7,467
KODIAK	38,938	1,268,361	-	37,299,159	5,053.35	7,381
HYDABURG	162,601	120,862	-	1,551,889	210.82	7,361
CHUGACH	154,430	218,453	-	2,753,040	382.73	7,193
HOONAH	-	42,652	-	2,869,242	398.98	7,191
CORDOVA	6,393	46,770	-	5,259,436	733.86	7,167
UNALASKA	-	40,552	-	7,255,452	1,012.52	7,166
JUNEAU	350,644	74,922	-	64,006,310	8,932.95	7,165
ANCHORAGE	142,822	1,838,543	-	530,230,891	74,223.05	7,144
DENALI	7,830	91,506	-	7,881,125	1,104.75	7,134
SOUTHEAST ISLAND	411,907	530,865	-	5,513,963	782.71	7,045
ANNETTE ISLAND	715,035	34,944	-	4,647,243	662.05	7,019
KENAI PENINSULA	524,142	118,707	-	118,197,411	16,899.33	6,994
WRANGELL	-	48,314	-	5,483,348	784.74	6,987
HAINES	-	42,861	-	5,201,755	749.08	6,944
CHATHAM	413,200	183,974	-	3,713,995	535.27	6,939
BRISTOL BAY	-	104,214	-	3,198,850	461.62	6,930
NORTHWEST ARCTIC	-	1,875,358	-	42,880,684	6,193.39	6,924
KAKE	-	88,732	-	1,793,865	260.08	6,897
IDITAROD	-	1,053,531	-	6,909,110	1,003.32	6,886
LAKE & PENINSULA	-	604,638	-	11,547,621	1,685.67	6,850
MAT-SU	1,032,785	956,307	-	193,638,682	28,747.60	6,736
ALEUTIANS EAST	5,667	442,810	-	6,734,447	1,001.00	6,728
LOWER YUKON	-	6,387,470	-	46,379,773	6,896.29	6,725
YAKUTAT	-	5,161	-	2,164,701	322.32	6,716
BERING STRAIT	26,365	2,719,791	-	42,191,413	6,312.89	6,683
KETCHIKAN	167,850	60,421	-	27,417,241	4,102.37	6,683
KLAWOCK	5,384	38,314	-	2,972,201	449.20	6,617
NENANA	5,958	98,217	-	7,338,861	1,109.86	6,612
SITKA	536,675	150,940	-	18,069,060	2,742.45	6,589
FAIRBANKS	-	643,721	-	172,478,675	26,320.85	6,553
NOME	-	125,136	-	10,458,203	1,602.87	6,525
GALENA	5,298	158,188	-	22,423,732	3,441.68	6,515
DILLINGHAM	13,925	169,447	-	7,736,138	1,192.93	6,485
PETERSBURG	5,536	68,117	-	7,688,637	1,191.84	6,451
YUKON-KOYUKUK	-	1,178,443	-	13,214,802	2,078.21	6,359
KUSPUK	5,979	677,880	-	8,436,998	1,330.49	6,341
PRIBILOF	-	172,066	-	2,086,757	329.14	6,340
YUKON FLATS	5,694	613,979	-	8,573,860	1,355.61	6,325
CRAIG	6,012	121,700	-	6,288,932	1,003.56	6,267
KASHUNAMIUT	-	426,387	-	5,803,554	926.44	6,264
SOUTHWEST REGION	-	942,639	-	13,970,594	2,244.80	6,224
SAINT MARY'S	-	135,582	-	3,460,233	562.10	6,156
YUPIIT	-	565,127	-	9,586,160	1,557.89	6,153
ALEUTIAN REGION	5,167	40,715	-	1,382,939	226.68	6,101
ALASKA GATEWAY	-	295,407	-	8,075,119	1,337.33	6,038
LOWER KUSKOKWIM	-	2,234,384	-	76,080,641	12,623.57	6,027
TANANA	-	34,017	-	1,044,323	174.58	5,982
DELTA GREELY	7,951	155,930	-	10,798,827	1,830.26	5,900
COPPER RIVER	-	24,200	-	7,297,010	1,251.21	5,832
Z MT. EDGE CUMBE	-	0	-	3,896,895	674.42	5,778
TOTALS	\$4,764,222	\$29,743,337	\$0	\$1,683,260,117	243,482.68	

12,119
HIGH

LOW
3,930

5% HIGH 7,191
 12,174.13 LOW 6,027
 DIFF 1,164
 DISPARITY 19.31%

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2012 DISPARITY TEST - Page 1, Column C. Adjustments Based on Audits (State Owes)
 COMPILED FROM FISCAL YEAR 2012 AUDITS

SCHOOL DISTRICT	X	Y	Z	AA
	State Aid Based on Audits	Actual State Aid Paid	Audits Less paid	Disparity Column C Adjustments Based on Audits (State Owes)
ALASKA GATEWAY	7,313,588	7,313,588	-	-
ALEUTIAN REGION	1,261,923	1,261,923	-	-
ALEUTIANS EAST	4,572,355	4,626,595	(54,240)	-
ANCHORAGE	311,510,900	311,612,169	(101,269)	-
ANNETTE ISLAND	2,159,866	2,159,866	-	-
BERING STRAIT	27,088,509	27,088,509	-	-
BRISTOL BAY	1,623,494	1,623,017	477	477
CHATHAM	2,852,450	2,852,450	-	-
CHUGACH	2,286,673	2,286,673	-	-
COPPER RIVER	6,850,880	6,850,880	-	-
CORDOVA	3,309,246	3,309,228	18	18
CRAIG	4,990,077	4,980,211	9,866	9,866
DELTA GREELY	10,082,221	10,082,221	-	-
DENALI	5,583,562	5,583,527	35	35
DILLINGHAM	5,918,141	5,942,670	(24,529)	-
FAIRBANKS	113,720,150	113,812,175	(92,025)	-
GALENA	19,506,001	19,506,245	(244)	-
HAINES	3,212,746	3,212,746	-	-
HOONAH	2,044,216	2,044,216	-	-
HYDABURG	1,120,218	1,111,376	8,842	8,842
IDITAROD	5,428,157	5,428,157	-	-
JUNEAU	37,121,451	37,121,451	-	-
KAKE	1,334,664	1,333,476	1,188	1,188
KASHUNAMIUT	3,601,802	3,601,802	-	-
KENAI PENINSULA	72,182,737	72,182,737	-	-
KETCHIKAN	18,085,812	18,085,812	-	-
KLAWOCK	2,186,967	2,134,211	52,756	52,756
KODIAK	23,538,830	23,540,558	(1,728)	-
KUSPUK	6,373,573	6,373,573	-	-
LAKE & PENINSULA	9,019,491	8,975,008	44,483	44,483
LOWER KUSKOKWIM	57,123,919	57,123,919	-	-
LOWER YUKON	28,206,672	28,206,672	-	-
MAT-SU	139,579,127	139,579,127	-	-
NENANA	6,224,865	6,224,448	417	417
NOME	8,117,461	8,117,968	(507)	-
NORTH SLOPE	13,959,687	13,917,549	42,138	42,138
NORTHWEST ARCTIC	31,826,049	31,804,855	21,194	21,194
PELICAN	434,418	434,418	-	-
PETERSBURG	5,612,946	5,612,946	-	-
PRIBILOF	1,317,994	1,317,994	-	-
SAINT MARY'S	3,166,888	3,166,888	-	-
SITKA	12,087,436	12,087,861	(425)	-
SKAGWAY	442,774	442,774	-	-
SOUTHEAST ISLAND	4,454,771	4,454,771	-	-
SOUTHWEST REGION	9,331,405	9,331,405	-	-
TANANA	898,451	896,482	1,969	1,969
UNALASKA	3,979,436	3,979,253	183	183
VALDEZ	4,521,605	4,521,522	83	83
WRANGELL	3,791,536	3,791,525	11	11
YAKUTAT	1,555,347	1,553,860	1,487	1,487
YUKON FLATS	6,880,241	6,880,241	-	-
YUKON-KOYUKUK	10,816,324	10,816,324	-	-
YUPIIT	6,256,289	6,256,289	-	-
Z Mt. EDGE CUMBE	3,063,144	3,063,144	-	-
TOTAL	1,079,529,485	1,079,619,305	(89,820)	185,147

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2012 DISPARITY TEST - Page 2 Column N, Adjusted Deductible Impact Aid
 COMPILED FROM FISCAL YEAR 2012 AUDITS

SCHOOL DISTRICT	Disparity Column N		
	Actual Deductible Impact Aid	Adjustments Based on Audits	Adjusted Deductible Impact Aid
ALASKA GATEWAY	303,843	-	303,843
ALEUTIAN REGION	43,932	-	43,932
ALEUTIANS EAST	404,558	-	404,558
ANCHORAGE	9,241,279	-	9,241,279
ANNETTE ISLAND	1,611,171	-	1,611,171
BERING STRAIT	8,869,712	-	8,869,712
BRISTOL BAY	115,550	477	115,073
CHATHAM	196,448	-	196,448
CHUGACH	46,904	-	46,904
COPPER RIVER	276,012	-	276,012
CORDOVA	6,974	18	6,956
CRAIG	282,635	9,866	272,769
DELTA GREELY	342,940	-	342,940
DENALI	2,990	35	2,955
DILLINGHAM	242,073	-	242,073
FAIRBANKS	7,308,769	-	7,308,769
GALENA	2,369	-	2,369
HAINES	-	-	-
HOONAH	36,252	-	36,252
HYDABURG	44,937	8,842	36,095
IDITAROD	286,754	-	286,754
JUNEAU	-	-	-
KAKE	56,670	1,188	55,482
KASHUNAMIUT	1,675,200	-	1,675,200
KENAI PENINSULA	-	-	-
KETCHIKAN	-	-	-
KLAWOCK	252,676	52,756	199,920
KODIAK	749,902	-	749,902
KUSPUK	1,204,898	-	1,204,898
LAKE & PENINSULA	341,445	44,483	296,962
LOWER KUSKOKWIM	14,779,936	-	14,779,936
LOWER YUKON	11,074,596	-	11,074,596
MAT-SU	-	-	-
NENANA	1,437	417	1,020
NOME	22,233	-	22,233
NORTH SLOPE	1,592,753	42,138	1,550,615
NORTHWEST ARCTIC	1,352,230	21,194	1,331,036
PELICAN	-	-	-
PETERSBURG	-	-	-
PRIBILOF	556,787	-	556,787
SAINT MARY'S	-	-	-
SITKA	15,991	-	15,991
SKAGWAY	-	-	-
SOUTHEAST ISLAND	3,545	-	3,545
SOUTHWEST REGION	3,454,976	-	3,454,976
TANANA	66,850	1,969	64,881
UNALASKA	10,790	183	10,607
VALDEZ	3,158	83	3,075
WRANGELL	555	11	544
YAKUTAT	54,157	1,487	52,670
YUKON FLATS	841,314	-	841,314
YUKON-KOYUKUK	1,021,160	-	1,021,160
YUPIIT	2,617,452	-	2,617,452
Z Mt. EDGE CUMBE	778,353	-	778,353
TOTAL	72,195,166	185,147	72,010,019

EXPLANATION OF FY2012 DISPARITY TEST COMPUTATIONS & WORKSHEETS

PAGES 1, 2 & 3 OF EXHIBIT

- Column A SCHOOL DISTRICT lists the LEA's in operation during FY2012.
- Column B ACTUAL FY2012 STATE FOUNDATION PAYMENTS as distributed by the Alaska Department of Education during the 2011-2012 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 FY2012 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 FY2012 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 FY2012 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 FY2012 EARNINGS ON INVESTMENTS as reported in municipal LEA audits for the fiscal year tested.
34 CFR 222.63(d)(2)
- Column H FY2012 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 FY2012 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 FY2012 OTHER REAA REVENUE contains revenues received and reported by REAA LEA's in FY2012 audits. Revenues are included as required by 34 CFR 222.63(d).

EXPLANATION OF FY2012 DISPARITY TEST COMPUTATIONS & WORKSHEETS
(Continued)

PAGES 1, 2 & 3 OF EXHIBIT

- Column L FY2012 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 FY2012 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 2011-2012 school year when determining state aid to LEA's for the year, this takes into account adjustments in Column C.
- Column O FY2012 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 FY2012 OTHER REVENUE is other sources of Federal revenue which are not classified elsewhere.
- Column Q FY2012 FUND TRANSFERS IN lists amounts transferred from other school district funds into the school operating fund as reported in LEA audits for FY2012. Such transfers represent revenues to the general operating fund.
- Column R FY2012 AUDITED TOTAL REVENUES is the total of:
column E – Sub-Total State Revenue
column J – Sub-Total Local Revenue
column K – FY2012 Other REAA Revenue
column L – FY2012 Tuition from Students
column M – FY2012 Tuition from Districts
column N – Adjusted Deductible Impact Aid
column O – FY2012 Other Federal Funds
column P – FY2012 Other Revenue
column Q – FY2012 Fund Transfers In

EXPLANATION OF FY2012 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. Add to this the aggregate number of Intensive Students multiplied by 13.
 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 FY2012 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 FY2012 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 FY2012 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 FY2012.

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 FY2012.

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 2012.

FY2012 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 2011-12 school year.

ADJUSTMENTS BASED ON AUDITS lists the amounts representing FY2012 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.