



THE STATE
of **ALASKA**
GOVERNOR BILL WALKER

Department of Education
and Early Development

OFFICE OF THE COMMISSIONER

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MEMORANDUM NUMBER 2015-015

TO: Superintendents
District Business Managers

FROM: Mike Hanley, Commissioner

A handwritten signature in blue ink that reads "Mike Hanley".

DATE: February 25, 2015

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 2016. All school districts receiving impact aid during fiscal year 2016 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 FY2014 STATE FOUNDATION PAID	ADJUSTMENTS BASED ON AUDITS	FY2014 Other STATE REVENUE	SUB-TOTAL STATE REVENUE	FY2014 CITY/BOROUGH APPROP.	FY2014 EARNINGS ON INVESTMENTS
NORTH SLOPE	15,836,382	1,291	971,588	16,809,261	32,875,626	1,419
VALDEZ	4,248,555	-	250,577	4,499,132	7,922,672	4,037
SKAGWAY	710,560	-	38,062	748,622	1,113,689	-
KODIAK	25,963,368	-	1,887,814	27,851,182	9,881,230	-
HOONAH	2,179,568	8,100	78,524	2,266,192	607,372	8,797
PELICAN	444,552	-	13,462	458,014	51,847	-
NORTHWEST ARCTIC	34,726,048	74,103	1,246,230	36,046,381	4,142,165	-
BRISTOL BAY	1,729,235	433	81,261	1,810,929	1,036,335	303
WRANGELL	3,614,625	18	132,820	3,747,463	667,800	178
LOWER KUSKOKWIM	57,770,199	-	2,403,055	60,173,254	-	-
UNALASKA	4,340,432	-	189,029	4,529,461	2,796,196	2,152
CORDOVA	3,536,531	-	138,326	3,674,857	1,550,591	151
ANCHORAGE	318,702,924	45,495	13,750,978	332,499,397	192,465,884	1,663,677
DENALI	6,195,670	21	224,906	6,420,597	2,228,613	15
JUNEAU	37,808,039	-	1,644,346	39,452,385	23,994,500	-
KENAI PENINSULA	75,166,712	-	3,182,001	78,348,713	34,170,106	475,548
YAKUTAT	1,421,683	5,759	54,526	1,481,968	253,750	34,032
YUKON FLATS	7,155,173	-	254,036	7,409,209	-	-
SOUTHEAST ISLAND	5,160,479	-	167,756	5,328,235	-	-
ALEUTIANS EAST	4,750,379	-	181,843	4,932,222	1,036,332	-
HAINES	2,976,897	-	126,266	3,103,163	1,559,379	2,218
NOME	8,608,684	1,085	314,383	8,924,152	1,873,120	1,474
MAT-SU	144,272,583	-	5,514,085	149,786,668	51,226,720	-
DILLINGHAM	6,506,430	2,733	236,179	6,745,342	1,300,000	-
LAKE & PENINSULA	8,352,401	17,886	297,769	8,668,056	735,594	29,616
PETERSBURG	5,796,463	-	224,751	6,021,214	1,800,000	609
SITKA	13,459,980	-	536,950	13,996,930	5,093,762	-
KETCHIKAN	21,821,911	-	845,852	22,667,763	8,050,000	66
ANNETTE ISLAND	3,005,721	-	143,266	3,148,987	-	-
BERING STRAIT	28,969,859	-	1,310,533	30,280,392	-	-
FAIRBANKS	117,455,676	-	4,914,983	122,370,659	47,560,000	-
HYDABURG	1,429,070	8,688	49,207	1,486,965	107,942	284
YUPIIT	6,299,667	-	291,682	6,591,349	-	-
IDITAROD	5,426,585	-	184,386	5,610,971	-	-
ALEUTIAN REGION	1,275,664	-	23,837	1,299,501	-	-
PRIBILOF	1,567,194	-	66,001	1,633,195	-	-
KASHUNAMIUT	3,518,623	-	174,035	3,692,658	-	-
KUSPUK	5,686,198	-	240,212	5,926,410	-	-
YUKON-KOYUKUK	12,546,229	-	439,291	12,985,520	-	-
CRAIG	4,678,847	2,076	170,167	4,851,090	560,886	1,221
KAKE	1,699,764	33,896	63,108	1,796,768	113,575	340
SOUTHWEST REGION	9,215,012	-	414,373	9,629,385	-	-
CHUGACH	2,483,964	-	83,618	2,567,582	-	-
GALENA	20,724,441	1,309	1,107,026	21,832,776	-	5,252
SAINT MARY'S	3,710,567	-	121,791	3,832,358	-	4,115
LOWER YUKON	29,805,876	-	1,289,862	31,095,738	-	-
KLAWOCK	2,231,756	30,631	85,433	2,347,820	263,543	7,219
TANANA	973,241	68,033	37,212	1,078,486	42,863	353
ALASKA GATEWAY	7,505,636	-	138,914	7,644,550	-	-
CHATHAM	2,948,274	-	101,693	3,049,967	-	-
DELTA GREELY	9,474,651	-	326,032	9,800,683	-	-
NENANA	6,235,870	-	205,266	6,441,136	-	9
COPPER RIVER	6,241,653	-	212,498	6,454,151	-	-
Z MT. EDGE CUMBE	3,914,861	-	127,264	4,042,125	-	-
TOTALS	\$1,122,281,362	\$301,557	\$47,309,065	\$1,169,891,984	\$437,082,092	\$2,243,085

A	H	I	J	K	L	M	N
SCHOOL DISTRICT	FY2014 OTHER LOCAL REVENUE	FY2014 IN-KIND SERVICES	SUB-TOTAL LOCAL REVENUE	FY2014 OTHER REEA REVENUE	FY2014 TUITION STUDENTS	FY2014 TUITION DISTRICTS	ADJUSTED DEDUCTIBLE IMPACT AID
NORTH SLOPE	158,865	2,587,964	35,623,874		-	62,989	1,166,791
VALDEZ	11,592	-	7,938,301		-	-	1,906
SKAGWAY	2,221	-	1,115,910		-	-	-
KODIAK	152,702	770,746	10,804,678		-	-	520,155
HOONAH	285,116	-	901,285		-	-	32,519
PELICAN	387	-	52,234		-	-	-
NORTHWEST ARCTIC	3,681,711	-	7,823,876		-	-	1,132,662
BRISTOL BAY	25,683	179,296	1,241,617		-	-	54,264
WRANGELL	37,583	-	705,561		-	-	416
LOWER KUSKOKWIM		-	-	353,509	-	-	15,860,399
UNALASKA	47,206	-	2,845,554		-	-	12,122
CORDOVA	29,329	104,136	1,684,207		20,286	-	9,584
ANCHORAGE	2,749,041	-	196,878,602		21,432	-	8,822,436
DENALI	482	-	2,229,110		-	-	1,835
JUNEAU	146,234	-	24,140,734		75,975	-	-
KENAI PENINSULA	128,744	9,329,894	44,104,292		-	-	-
YAKUTAT	57,879	45,000	390,661		-	-	62,173
YUKON FLATS		-	-	57,182	-	-	511,529
SOUTHEAST ISLAND		-	-	156,972	-	-	154
ALEUTIANS EAST	80,584	241,619	1,358,535		-	-	228,089
HAINES	150	-	1,561,747		-	-	-
NOME	317,225	-	2,191,819		-	-	25,656
MAT-SU	1,765,258	159,835	53,151,813		-	-	-
DILLINGHAM	34,778	-	1,334,778		-	-	229,443
LAKE & PENINSULA	644,001	-	1,409,211		-	-	397,924
PETERSBURG	127,485	-	1,928,094		-	-	-
SITKA	30,484	-	5,124,246		-	-	6,872
KETCHIKAN	86,164	-	8,136,230		-	-	-
ANNETTE ISLAND		-	-	21,395	-	-	1,401,502
BERING STRAIT		-	-	2,014,982	-	-	9,703,645
FAIRBANKS	536,858	-	48,096,858		24,529	-	6,801,255
HYDABURG	19,489	64,000	191,715		-	-	19,611
YUPIIT		-	-	29,662	-	-	2,673,242
IDITAROD		-	-	28,702	-	12,464	245,606
ALEUTIAN REGION		-	-	10,380	-	-	24,784
PRIBILOF		-	-	12,396	-	-	440,988
KASHUNAMIUT		-	-	89,742	-	-	1,835,162
KUSPUK		-	-	40,238	-	-	1,703,337
YUKON-KOYUKUK		-	-	55,817	-	84,239	967,531
CRAIG	148,518	67,392	778,017		-	-	215,167
KAKE	39,168	30,780	183,863		-	-	132,293
SOUTHWEST REGION		-	-	25,082	-	-	3,532,181
CHUGACH		-	-	12,383	-	-	72,961
GALENA	327,760	979,968	1,312,980		-	-	8,539
SAINT MARY'S	86,121	88,427	178,663		-	-	-
LOWER YUKON		-	-	58,503	-	-	9,873,656
KLAWOCK	32,038	-	302,800		-	-	217,941
TANANA	3,171	-	46,387		-	-	78,589
ALASKA GATEWAY		-	-	36,128	-	-	283,302
CHATHAM		-	-	23,942	-	-	180,084
DELTA GREELY		-	-	35,296	-	-	382,505
NENANA	53,424	-	53,433		-	-	2,664
COPPER RIVER		-	-	46,636	-	-	295,361
Z MT. EDGE CUMBE		-	-	-	-	-	-
TOTALS	\$11,847,451	\$14,649,057	\$465,821,685	\$3,108,947	\$142,222	\$159,692	\$70,168,835

A	O	P	Q	R	S	T
SCHOOL DISTRICT	FY2014 OTHER FEDERAL FUNDS	FY2014 OTHER REVENUE	FY2014 FUND TRANSFERS IN	FY2014 AUDITED TOTAL REVENUES	ADJUSTED ADM	REVENUE PER ADJ. ADM
NORTH SLOPE	-	1,652,512	-	55,315,427	5,247.30	10,542
VALDEZ	-	94,614	-	12,533,953	1,340.30	9,352
SKAGWAY	-	26,670	-	1,891,202	205.56	9,200
KODIAK	9,803	1,939,319	-	41,125,137	5,317.80	7,733
HOONAH	-	62,419	-	3,262,415	424.09	7,693
PELICAN	-	30,082	-	540,330	71.24	7,585
NORTHWEST ARCTIC	-	5,090,634	-	50,093,553	6,654.81	7,527
BRISTOL BAY	-	194,193	-	3,301,003	438.87	7,522
WRANGELL	848,488	74,993	-	5,376,921	717.33	7,496
LOWER KUSKOKWIM	-	19,747,592	-	96,134,754	12,926.72	7,437
UNALASKA	-	99,394	-	7,486,531	1,020.90	7,333
CORDOVA	-	85,379	-	5,474,313	747.06	7,328
ANCHORAGE	688,750	2,040,475	-	540,951,092	74,265.50	7,284
DENALI	-	94,771	-	8,746,313	1,203.62	7,267
JUNEAU	92,911	107,738	-	63,869,743	8,825.92	7,237
KENAI PENINSULA	200,451	1,219,637	-	123,873,093	17,185.17	7,208
YAKUTAT	-	178,647	-	2,113,449	293.36	7,204
YUKON FLATS	-	1,693,673	-	9,671,593	1,345.98	7,186
SOUTHEAST ISLAND	383,461	522,204	-	6,391,026	906.01	7,054
ALEUTIANS EAST	11,460	331,373	-	6,861,679	982.09	6,987
HAINES	-	41,057	-	4,705,967	681.93	6,901
NOME	-	308,064	-	11,449,691	1,662.52	6,887
MAT-SU	166,098	977,158	-	204,081,737	29,780.16	6,853
DILLINGHAM	-	429,454	-	8,739,017	1,275.54	6,851
LAKE & PENINSULA	-	538,338	-	11,013,529	1,608.17	6,848
PETERSBURG	-	82,369	-	8,031,677	1,175.84	6,831
SITKA	400,254	126,751	-	19,655,053	2,899.93	6,778
KETCHIKAN	-	83,225	-	30,887,218	4,568.23	6,761
ANNETTE ISLAND	586,561	69,150	-	5,227,595	773.74	6,756
BERING STRAIT	23,765	3,546,616	-	45,569,400	6,789.59	6,712
FAIRBANKS	-	508,827	-	177,802,128	26,544.56	6,698
HYDABURG	-	51,106	-	1,749,397	263.03	6,651
YUPIIT	-	1,028,708	-	10,322,961	1,575.30	6,553
IDITAROD	-	596,851	-	6,494,594	995.82	6,522
ALEUTIAN REGION	-	130,030	-	1,464,695	226.04	6,480
PRIBILOF	-	191,982	-	2,278,561	352.56	6,463
KASHUNAMIUT	-	451,764	-	6,069,326	939.92	6,457
KUSPUK	-	702,141	-	8,372,126	1,297.32	6,453
YUKON-KOYUKUK	-	1,213,389	-	15,306,496	2,372.50	6,452
CRAIG	-	76,806	-	5,921,080	919.03	6,443
KAKE	-	81,105	-	2,194,029	340.83	6,437
SOUTHWEST REGION	-	1,122,610	-	14,309,258	2,237.92	6,394
CHUGACH	-	209,420	-	2,862,346	447.96	6,390
GALENA	-	188,723	-	23,343,018	3,654.28	6,388
SAINT MARY'S	-	172,287	-	4,183,308	657.76	6,360
LOWER YUKON	-	3,119,625	-	44,147,522	6,966.21	6,337
KLAWOCK	-	36,729	-	2,905,290	461.40	6,297
TANANA	-	37,132	-	1,240,594	200.97	6,173
ALASKA GATEWAY	-	360,917	-	8,324,897	1,367.44	6,088
CHATHAM	-	89,520	-	3,343,513	549.22	6,088
DELTA GREELY	2,560	152,294	-	10,373,338	1,730.54	5,994
NENANA	-	83,220	-	6,580,453	1,108.59	5,936
COPPER RIVER	-	-	-	6,796,148	1,147.65	5,922
Z MT. EDGE CUMBE	-	0	-	4,042,125	687.30	5,881
TOTALS	\$3,414,562	\$52,093,687	\$0	\$1,764,801,614	248,379.43	

12,111
HIGH

LOW
7,253

5% HIGH 7,693
 12,418.97 LOW 6,337
 DIFF 1,356
 DISPARITY 21.40%

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2014 DISPARITY TEST - Page 1, Column C. Adjustments Based on Audits (State Owes)
 COMPILED FROM FISCAL YEAR 2014 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	7,505,636	7,505,636	-	-
ALEUTIAN REGION	1,275,664	1,275,664	-	-
ALEUTIANS EAST	4,694,235	4,750,379	(56,144)	-
ANCHORAGE	318,748,419	318,702,924	45,495	45,495
ANNETTE ISLAND	3,005,721	3,005,721	-	-
BERING STRAIT	28,969,859	28,969,859	-	-
BRISTOL BAY	1,729,668	1,729,235	433	433
CHATHAM	2,948,274	2,948,274	-	-
CHUGACH	2,483,964	2,483,964	-	-
COPPER RIVER	6,241,653	6,241,653	-	-
CORDOVA	3,536,453	3,536,531	(78)	-
CRAIG	4,680,923	4,678,847	2,076	2,076
DELTA GREELY	9,474,651	9,474,651	-	-
DENALI	6,195,691	6,195,670	21	21
DILLINGHAM	6,509,163	6,506,430	2,733	2,733
FAIRBANKS	117,365,862	117,455,676	(89,814)	-
GALENA	20,725,750	20,724,441	1,309	1,309
HAINES	2,976,897	2,976,897	-	-
HOONAH	2,187,668	2,179,568	8,100	8,100
HYDABURG	1,437,758	1,429,070	8,688	8,688
IDITAROD	5,426,585	5,426,585	-	-
JUNEAU	37,808,039	37,808,039	-	-
KAKE	1,733,660	1,699,764	33,896	33,896
KASHUNAMIUT	3,518,623	3,518,623	-	-
KENAI PENINSULA	75,166,712	75,166,712	-	-
KETCHIKAN	21,821,911	21,821,911	-	-
KLAWOCK	2,262,387	2,231,756	30,631	30,631
KODIAK	25,892,583	25,963,368	(70,785)	-
KUSPUK	5,686,198	5,686,198	-	-
LAKE & PENINSULA	8,370,287	8,352,401	17,886	17,886
LOWER KUSKOKWIM	57,770,199	57,770,199	-	-
LOWER YUKON	29,805,876	29,805,876	-	-
MAT-SU	144,272,583	144,272,583	-	-
NENANA	6,234,520	6,235,870	(1,350)	-
NOME	8,609,769	8,608,684	1,085	1,085
NORTH SLOPE	15,837,673	15,836,382	1,291	1,291
NORTHWEST ARCTIC	34,800,151	34,726,048	74,103	74,103
PELICAN	444,552	444,552	-	-
PETERSBURG	5,796,463	5,796,463	-	-
PRIBILOF	1,567,194	1,567,194	-	-
SAINT MARY'S	3,710,567	3,710,567	-	-
SITKA	13,459,981	13,459,980	1	-
SKAGWAY	710,560	710,560	-	-
SOUTHEAST ISLAND	5,160,479	5,160,479	-	-
SOUTHWEST REGION	9,215,012	9,215,012	-	-
TANANA	1,041,274	973,241	68,033	68,033
UNALASKA	4,340,396	4,340,432	(36)	-
VALDEZ	4,248,553	4,248,555	(2)	-
WRANGELL	3,614,643	3,614,625	18	18
YAKUTAT	1,427,442	1,421,683	5,759	5,759
YUKON FLATS	7,155,173	7,155,173	-	-
YUKON-KOYUKUK	12,546,229	12,546,229	-	-
YUPIIT	6,299,667	6,299,667	-	-
Z Mt. EDGE CUMBE	3,914,861	3,914,861	-	-
TOTAL	1,122,364,711	1,122,281,362	83,349	301,557

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2014 DISPARITY TEST - Page 2 Column N, Adjusted Deductible Impact Aid
 COMPILED FROM FISCAL YEAR 2014 AUDITS

	U	V	W Disparity Column N
SCHOOL DISTRICT	Actual Deductible Impact Aid	Adjustments Based on Audits	Adjusted Deductible Impact Aid
ALASKA GATEWAY	283,302	-	283,302
ALEUTIAN REGION	24,784	-	24,784
ALEUTIANS EAST	228,089	-	228,089
ANCHORAGE	8,867,931	45,495	8,822,436
ANNETTE ISLAND	1,401,502	-	1,401,502
BERING STRAIT	9,703,645	-	9,703,645
BRISTOL BAY	54,697	433	54,264
CHATHAM	180,084	-	180,084
CHUGACH	72,961	-	72,961
COPPER RIVER	295,361	-	295,361
CORDOVA	9,584	-	9,584
CRAIG	217,243	2,076	215,167
DELTA GREELY	382,505	-	382,505
DENALI	1,856	21	1,835
DILLINGHAM	232,176	2,733	229,443
FAIRBANKS	6,801,255	-	6,801,255
GALENA	9,848	1,309	8,539
HAINES	-	-	-
HOONAH	40,619	8,100	32,519
HYDABURG	28,299	8,688	19,611
IDITAROD	245,606	-	245,606
JUNEAU	-	-	-
KAKE	166,189	33,896	132,293
KASHUNAMIUT	1,835,162	-	1,835,162
KENAI PENINSULA	-	-	-
KETCHIKAN	-	-	-
KLAWOCK	248,572	30,631	217,941
KODIAK	520,155	-	520,155
KUSPUK	1,703,337	-	1,703,337
LAKE & PENINSULA	415,810	17,886	397,924
LOWER KUSKOKWIM	15,860,399	-	15,860,399
LOWER YUKON	9,873,656	-	9,873,656
MAT-SU	-	-	-
NENANA	2,664	-	2,664
NOME	26,741	1,085	25,656
NORTH SLOPE	1,168,082	1,291	1,166,791
NORTHWEST ARCTIC	1,206,765	74,103	1,132,662
PELICAN	-	-	-
PETERSBURG	-	-	-
PRIBILOF	440,988	-	440,988
SAINT MARY'S	-	-	-
SITKA	6,872	-	6,872
SKAGWAY	-	-	-
SOUTHEAST ISLAND	154	-	154
SOUTHWEST REGION	3,532,181	-	3,532,181
TANANA	146,622	68,033	78,589
UNALASKA	12,122	-	12,122
VALDEZ	1,906	-	1,906
WRANGELL	434	18	416
YAKUTAT	67,932	5,759	62,173
YUKON FLATS	511,529	-	511,529
YUKON-KOYUKUK	967,531	-	967,531
YUPIIT	2,673,242	-	2,673,242
Z Mt. EDGE CUMBE	-	-	-
TOTAL	70,470,392	301,557	70,168,835

EXPLANATION OF FY2014 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 FY2014.
<u>Column B</u>	<u>ACTUAL FY2014 STATE FOUNDATION PAYMENTS</u> as distributed by the Alaska Department of Education during the 2013-2014 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 FY2014 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>FY2014 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>FY2014 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>FY2014 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>FY2014 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>FY2014 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>FY2014 OTHER REAA REVENUE</u> contains revenues received and reported by REAA LEA's in FY2014 audits. Revenues are included as required by 34 CFR 222.63(d).

EXPLANATION OF FY2014 DISPARITY TEST COMPUTATIONS & WORKSHEETS
(Continued)

PAGES 1, 2 & 3 OF EXHIBIT

- Column L FY2014 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 FY2014 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 2012-2014 school year when determining state aid to LEA's for the year, this takes into account adjustments in Column C.
- Column O FY2014 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 FY2014 OTHER REVENUE is other sources of Federal revenue which are not classified elsewhere.
- Column Q FY2014 FUND TRANSFERS IN lists amounts transferred from other school district funds into the school operating fund as reported in LEA audits for FY2014. Such transfers represent revenues to the general operating fund.
- Column R FY2014 AUDITED TOTAL REVENUES is the total of:
column E – Sub-Total State Revenue
column J – Sub-Total Local Revenue
column K – FY2014 Other REAA Revenue
column L – FY2014 Tuition from Students
column M – FY2014 Tuition from Districts
column N – Adjusted Deductible Impact Aid
column O – FY2014 Other Federal Funds
column P – FY2014 Other Revenue
column Q – FY2014 Fund Transfers In

EXPLANATION OF FY2014 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 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 FY2014 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 FY2014 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 FY2014 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 FY2014.

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 FY2014.

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 2014.

FY2014 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 2013-14 school year.

ADJUSTMENTS BASED ON AUDITS lists the amounts representing FY2014 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.