

STATE OF ALASKA

Department of Education & Early Development

Office of the Commissioner

SEAN PARNELL, GOVERNOR

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MEMORANDUM NUMBER 2012-008

To: Superintendents
School Business Managers

From: Mike Hanley, Commissioner *MH.*

Date: February 23, 2012

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 2013. All school districts receiving impact aid during fiscal year 2013 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 FY2011 STATE FOUNDATION PAID	ADJUSTMENTS BASED ON AUDITS	FY2011 Other STATE REVENUE	SUB-TOTAL STATE REVENUE	FY2011 CITY/BOROUGH APPROP.	FY2011 EARNINGS ON INVESTMENTS
NORTH SLOPE	13,775,109	461,047	36,034	14,272,190	36,622,842	-
VALDEZ	4,327,702	4	4,295	4,332,001	7,918,329	2,480
SKAGWAY	584,194	-	-	584,194	1,251,780	25
PELICAN	428,079	-	-	428,079	51,915	1,591
HYDABURG	1,096,689	338	-	1,097,027	137,849	191
KODIAK	23,478,963	2,091	1,033,836	24,514,890	9,494,388	-
ALEUTIANS EAST	4,720,548	140,403	-	4,860,951	1,385,338	-
CORDOVA	3,573,725	189	-	3,573,914	1,680,000	1,316
JUNEAU	37,363,704	-	-	37,363,704	25,360,200	-
KAKE	1,342,412	4,047	-	1,346,459	232,461	1,778
YAKUTAT	1,539,372	-	-	1,539,372	450,000	27,416
UNALASKA	3,712,548	93	-	3,712,641	2,961,021	3,523
CHUGACH	2,198,826	-	6,929	2,205,755	-	-
ANCHORAGE	310,227,404	33,697	408,484	310,669,585	193,215,858	1,930,596
SOUTHEAST ISLAND	3,958,547	-	27,426	3,985,973	-	-
ANNETTE ISLAND	2,146,712	-	-	2,146,712	-	-
KENAI PENINSULA	69,386,710	-	-	69,386,710	33,193,773	378,916
WRANGELL	3,482,685	75	-	3,482,760	1,316,287	291
NORTHWEST ARCTIC	28,633,643	822,020	-	29,455,663	4,000,000	-
KETCHIKAN	17,104,694	-	-	17,104,694	8,817,052	-
DENALI	5,315,350	12	-	5,315,362	1,765,571	1,155
GALENA	19,762,520	-	1,417,443	21,179,963	-	25,300
BRISTOL BAY	1,679,263	2,582	-	1,681,845	1,056,901	642
HOONAH	1,819,524	-	-	1,819,524	533,709	5,234
LAKE & PENINSULA	8,715,825	5,338	-	8,721,163	1,028,797	16,424
CHATHAM	2,588,176	-	-	2,588,176	-	-
MAT-SU	133,428,977	-	-	133,428,977	48,078,905	-
HAINES	3,193,471	2	-	3,193,473	1,709,044	1,488
DILLINGHAM	5,653,057	29,706	-	5,682,763	1,200,000	1,344
SITKA	11,207,229	-	492	11,207,721	5,138,459	-
BERING STRAIT	26,415,134	-	14,177	26,429,311	-	-
PRIBILOF	1,324,978	-	3,738	1,328,716	-	-
FAIRBANKS	113,038,693	-	1,450,000	114,488,693	45,299,502	-
YUKON-KOYUKUK	10,673,654	-	-	10,673,654	-	-
NOME	7,687,433	3,175	-	7,690,608	1,805,036	277
KLAWOCK	2,114,563	9,745	-	2,124,308	393,440	11,933
KUSPUK	6,369,260	-	-	6,369,260	-	-
PETERSBURG	5,603,666	-	-	5,603,666	1,800,000	6,927
CRAIG	4,779,709	6,334	-	4,786,043	550,660	3,936
IDITAROD	4,864,536	-	-	4,864,536	-	-
SOUTHWEST REGION	9,096,487	-	-	9,096,487	-	-
YUPIIT	6,185,009	-	902	6,185,911	-	-
NENANA	6,812,675	56	426,221	7,238,952	88,314	20
YUKON FLATS	6,874,288	-	-	6,874,288	-	-
ALEUTIAN REGION	1,196,544	-	-	1,196,544	-	-
KASHUNAMIUT	3,248,140	-	-	3,248,140	-	-
SAINT MARY'S	3,234,523	-	1,220	3,235,743	4,184	3,212
LOWER YUKON	28,134,219	-	448	28,134,667	-	-
LOWER KUSKOKWIM	55,925,344	-	56,336	55,981,680	-	-
TANANA	934,828	142	-	934,970	29,563	132
ALASKA GATEWAY	6,808,461	-	-	6,808,461	-	-
DELTA GREELY	9,645,547	-	-	9,645,547	-	-
COPPER RIVER	6,712,145	-	-	6,712,145	-	-
Z MT. EDGE CUMBE	2,896,536	-	-	2,896,536	-	-
TOTALS	\$1,057,022,030	\$1,521,096	\$4,887,981	\$1,063,431,107	\$438,571,178	\$2,426,147

A	H	I	J	K	L	M	N
SCHOOL DISTRICT	FY2011 OTHER LOCAL REVENUE	FY2011 IN-KIND SERVICES	SUB-TOTAL LOCAL REVENUE	FY2011 OTHER REEA REVENUE	FY2011 TUITION STUDENTS	FY2011 TUITION DISTRICTS	ADJUSTED DEDUCTIBLE IMPACT AID
NORTH SLOPE	177,478	968,569	37,768,889		-	-	1,468,780
VALDEZ	23,821	-	7,944,630		-	-	4,228
SKAGWAY	2,909	-	1,254,714		-	-	-
PELICAN	12,147	-	65,653		-	923	-
HYDABURG	22,497	64,000	224,537		-	-	35,248
KODIAK	141,057	780,962	10,416,407		-	-	687,160
ALEUTIANS EAST	27,933	207,596	1,620,867		-	-	238,434
CORDOVA	56,899	40,940	1,779,155		6,120	2,390	8,785
JUNEAU	454,571	-	25,814,771		63,688	-	-
KAKE	30,130	110,000	374,369		-	1,690	51,960
YAKUTAT	34,405	45,000	556,821		-	-	56,454
UNALASKA	54,683	-	3,019,227		-	-	11,981
CHUGACH	-	-	-	25,840	-	-	160,952
ANCHORAGE	2,916,823	-	198,063,277		-	-	7,514,441
SOUTHEAST ISLAND	-	-	-	26,894	-	-	12,305
ANNETTE ISLAND	-	-	-	55,194	-	-	1,514,734
KENAI PENINSULA	101,962	9,394,362	43,069,013		-	43,050	-
WRANGELL	154,138	29,000	1,499,716		-	-	677
NORTHWEST ARCTIC	3,496,169	-	7,496,169		-	-	1,342,884
KETCHIKAN	128,726	593,949	9,539,727		-	-	-
DENALI	17,834	-	1,784,560		-	-	3,593
GALENA	391,743	1,763,328	2,180,371		-	-	6,544
BRISTOL BAY	48,675	233,570	1,339,788		-	-	154,235
HOONAH	5,637	-	544,580		-	-	116,034
LAKE & PENINSULA	297,108	-	1,342,329		-	-	306,440
CHATHAM	-	-	-	11,737	-	-	246,723
MAT-SU	1,752,752	-	49,831,657		-	-	-
HAINES	1,214	-	1,711,746		-	-	189
DILLINGHAM	180,432	-	1,381,776		-	-	228,610
SITKA	8,344	-	5,146,803		15,480	-	19,316
BERING STRAIT	-	-	-	2,292,969	-	-	9,029,251
PRIBILOF	-	-	-	3,792	-	-	608,130
FAIRBANKS	345,746	-	45,645,248		-	-	6,012,411
YUKON-KOYUKUK	-	-	-	41,676	-	-	1,253,428
NOME	182,611	-	1,987,924		-	-	34,434
KLAWOCK	33,437	-	438,810		-	-	199,690
KUSPUK	-	-	-	73,259	-	-	1,198,218
PETERSBURG	77,085	-	1,884,012		-	-	-
CRAIG	160,708	219,061	934,365		-	-	259,763
IDITAROD	-	-	-	35,415	-	40,637	476,888
SOUTHWEST REGION	-	-	-	310,653	-	-	3,143,533
YUPIIT	-	-	-	63,859	-	-	2,399,717
NENANA	46,547	-	134,881		-	-	229
YUKON FLATS	-	-	-	7,944	-	-	649,331
ALEUTIAN REGION	-	-	-	13,965	-	-	127,482
KASHUNAMIUT	-	-	-	37,767	-	-	1,813,326
SAINT MARY'S	63,820	30,683	101,899		-	-	-
LOWER YUKON	-	-	-	162,132	-	-	9,566,295
LOWER KUSKOKWIM	-	-	-	542,456	-	-	14,207,396
TANANA	-	-	29,695		-	-	32,153
ALASKA GATEWAY	-	-	-	30,786	-	-	408,770
DELTA GREELY	-	-	-	123,986	-	-	459,442
COPPER RIVER	-	-	-	37,512	-	-	266,252
Z MT. EDGE CUMBE	-	-	-	-	-	-	895,746
TOTALS	\$11,450,041	\$14,481,020	\$466,928,386	\$3,897,836	\$85,288	\$88,690	\$67,232,592

A	O	P	Q	R	S	T
SCHOOL DISTRICT	FY2011 OTHER FEDERAL FUNDS	FY2011 OTHER REVENUE	FY2011 FUND TRANSFERS IN	FY2011 AUDITED TOTAL REVENUES	ADJUSTED ADM	REVENUE PER ADJ. ADM
NORTH SLOPE	-	1,518,610	-	55,028,469	4,713.47	11,675
VALDEZ	5,430	46,248	-	12,332,537	1,335.46	9,235
SKAGWAY	-	31,693	-	1,870,601	206.37	9,064
PELICAN	10,023	35,669	-	540,347	68.05	7,940
HYDABURG	152,975	127,235	-	1,637,022	206.60	7,924
KODIAK	23,073	1,120,715	-	36,762,245	5,024.30	7,317
ALEUTIANS EAST	35,378	421,816	-	7,177,446	984.12	7,293
CORDOVA	16,094	59,354	-	5,445,812	765.90	7,110
JUNEAU	367,952	61,267	-	63,671,382	8,957.49	7,108
KAKE	-	83,186	-	1,857,664	261.54	7,103
YAKUTAT	-	103,903	-	2,256,550	319.22	7,069
UNALASKA	-	44,953	-	6,788,802	960.88	7,065
CHUGACH	188,822	154,305	-	2,735,674	387.33	7,063
ANCHORAGE	220,490	1,631,940	-	518,099,733	73,622.75	7,037
SOUTHEAST ISLAND	389,226	460,673	-	4,875,071	697.13	6,993
ANNETTE ISLAND	735,771	29,792	-	4,482,203	642.81	6,973
KENAI PENINSULA	593,496	591,046	-	113,683,315	16,459.95	6,907
WRANGELL	16,261	-	-	4,999,414	728.86	6,859
NORTHWEST ARCTIC	-	1,125,045	-	39,419,761	5,780.27	6,820
KETCHIKAN	169,715	64,178	-	26,878,314	3,948.48	6,807
DENALI	16,256	72,590	-	7,192,361	1,057.78	6,799
GALENA	16,755	286,379	-	23,670,012	3,487.68	6,787
BRISTOL BAY	-	72,826	-	3,248,694	479.71	6,772
HOONAH	10,690	35,917	-	2,526,745	373.56	6,764
LAKE & PENINSULA	-	623,433	-	10,993,365	1,634.96	6,724
CHATHAM	421,086	77,655	-	3,345,377	497.70	6,722
MAT-SU	223,583	373,968	-	183,858,185	27,606.52	6,660
HAINES	-	54,727	-	4,960,135	745.22	6,656
DILLINGHAM	12,978	286,771	-	7,592,898	1,151.32	6,595
SITKA	575,457	81,076	-	17,045,853	2,607.95	6,536
BERING STRAIT	41,200	2,754,286	-	40,547,017	6,222.68	6,516
PRIBILOF	-	258,836	-	2,199,474	339.38	6,481
FAIRBANKS	13,775	725,861	-	166,885,988	25,810.59	6,466
YUKON-KOYUKUK	18,645	1,534,299	-	13,521,702	2,093.94	6,458
NOME	-	155,791	-	9,868,757	1,534.13	6,433
KLAWOCK	15,414	33,301	-	2,811,523	438.16	6,417
KUSPUK	299,019	550,160	-	8,489,916	1,328.56	6,390
PETERSBURG	16,550	74,633	-	7,578,861	1,196.65	6,333
CRAIG	16,781	66,472	-	6,063,424	959.18	6,321
IDITAROD	-	461,918	-	5,879,394	937.75	6,270
SOUTHWEST REGION	3,104	884,410	-	13,438,187	2,148.88	6,254
YUPIIT	-	768,245	-	9,417,732	1,507.15	6,249
NENANA	10,717	50,160	-	7,434,939	1,211.60	6,136
YUKON FLATS	-	542,645	-	8,074,208	1,320.86	6,113
ALEUTIAN REGION	15,112	29,735	-	1,382,838	229.87	6,016
KASHUNAMIUT	-	237,974	-	5,337,207	888.60	6,006
SAINT MARY'S	-	103,897	-	3,441,539	573.98	5,996
LOWER YUKON	-	1,502,401	-	39,365,495	6,618.77	5,948
LOWER KUSKOKWIM	-	2,125,394	-	72,856,926	12,312.63	5,917
TANANA	-	38,424	-	1,035,242	174.98	5,916
ALASKA GATEWAY	-	234,181	-	7,482,198	1,267.07	5,905
DELTA GREELY	18,964	199,912	-	10,447,851	1,774.05	5,889
COPPER RIVER	11,177	27,897	-	7,054,983	1,225.14	5,759
Z MT. EDGE CUMBE	-	0	-	3,792,282	665.78	5,696
TOTALS	\$4,681,969	\$23,037,802	\$0	\$1,629,383,670	238,493.76	

11,554
HIGH

5,107
LOW

5% HIGH 7,293
 11,924.69 LOW 5,917
 DIFF 1,376
 DISPARITY 23.26%

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2011 DISPARITY TEST - Page 1, Column C. Adjustments Based on Audits (State Owes)
 COMPILED FROM FISCAL YEAR 2011 AUDITS

SCHOOL DISTRICT	State Aid Based on Audits	Actual State Aid Paid	Audits Less paid	Disparity Column C
				Adjustments Based on Audits (State Owes)
ALASKA GATEWAY	6,808,461	6,808,461	-	-
ALEUTIAN REGION	1,196,544	1,196,544	-	-
ALEUTIANS EAST	4,860,951	4,720,548	140,403	140,403
ANCHORAGE	310,261,101	310,227,404	33,697	33,697
ANNETTE ISLAND	2,146,712	2,146,712	-	-
BERING STRAIT	26,415,134	26,415,134	-	-
BRISTOL BAY	1,681,845	1,679,263	2,582	2,582
CHATHAM	2,588,176	2,588,176	-	-
CHUGACH	2,198,826	2,198,826	-	-
COPPER RIVER	6,712,145	6,712,145	-	-
CORDOVA	3,573,914	3,573,725	189	189
CRAIG	4,786,043	4,779,709	6,334	6,334
DELTA GREELY	9,645,547	9,645,547	-	-
DENALI	5,315,362	5,315,350	12	12
DILLINGHAM	5,682,763	5,653,057	29,706	29,706
FAIRBANKS	112,875,406	113,038,693	(163,287)	-
GALENA	19,762,476	19,762,520	(44)	-
HAINES	3,193,473	3,193,471	2	2
HOONAH	1,819,227	1,819,524	(297)	-
HYDABURG	1,097,027	1,096,689	338	338
IDITAROD	4,864,536	4,864,536	-	-
JUNEAU	37,363,704	37,363,704	-	-
KAKE	1,346,459	1,342,412	4,047	4,047
KASHUNAMIUT	3,248,140	3,248,140	-	-
KENAI PENINSULA	69,386,710	69,386,710	-	-
KETCHIKAN	17,104,694	17,104,694	-	-
KLAWOCK	2,124,308	2,114,563	9,745	9,745
KODIAK	23,481,054	23,478,963	2,091	2,091
KUSPUK	6,369,260	6,369,260	-	-
LAKE & PENINSULA	8,721,163	8,715,825	5,338	5,338
LOWER KUSKOKWIM	55,925,344	55,925,344	-	-
LOWER YUKON	28,134,219	28,134,219	-	-
MAT-SU	133,428,977	133,428,977	-	-
NENANA	6,812,731	6,812,675	56	56
NOME	7,690,608	7,687,433	3,175	3,175
NORTH SLOPE	14,236,156	13,775,109	461,047	461,047
NORTHWEST ARCTIC	29,455,663	28,633,643	822,020	822,020
PELICAN	428,079	428,079	-	-
PETERSBURG	5,603,666	5,603,666	-	-
PRIBILOF	1,324,978	1,324,978	-	-
SAINT MARY'S	3,234,523	3,234,523	-	-
SITKA	11,207,165	11,207,229	(64)	-
SKAGWAY	584,194	584,194	-	-
SOUTHEAST ISLAND	3,958,547	3,958,547	-	-
SOUTHWEST REGION	9,096,487	9,096,487	-	-
TANANA	934,970	934,828	142	142
UNALASKA	3,712,641	3,712,548	93	93
VALDEZ	4,327,706	4,327,702	4	4
WRANGELL	3,482,760	3,482,685	75	75
YAKUTAT	1,538,772	1,539,372	(600)	-
YUKON FLATS	6,874,288	6,874,288	-	-
YUKON-KOYUKUK	10,673,654	10,673,654	-	-
YUPIIT	6,185,009	6,185,009	-	-
Z Mt. EDGE CUMBE	2,896,536	2,896,536	-	-
TOTAL	1,058,378,834	1,057,022,030	1,356,804	1,521,096

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT
 FY2011 DISPARITY TEST - Page 2 Column N, Adjusted Deductible Impact Aid
 COMPILED FROM FISCAL YEAR 2011 AUDITS

			Disparity Column N
SCHOOL DISTRICT	Actual Deductible Impact Aid	Adjustments Based on Audits	Adjusted Deductible Impact Aid
ALASKA GATEWAY	408,770	-	408,770
ALEUTIAN REGION	127,482	-	127,482
ALEUTIANS EAST	378,837	140,403	238,434
ANCHORAGE	7,548,138	33,697	7,514,441
ANNETTE ISLAND	1,514,734	-	1,514,734
BERING STRAIT	9,029,251	-	9,029,251
BRISTOL BAY	156,817	2,582	154,235
CHATHAM	246,723	-	246,723
CHUGACH	160,952	-	160,952
COPPER RIVER	266,252	-	266,252
CORDOVA	8,974	189	8,785
CRAIG	266,097	6,334	259,763
DELTA GREELY	459,442	-	459,442
DENALI	3,605	12	3,593
DILLINGHAM	258,316	29,706	228,610
FAIRBANKS	6,012,411	-	6,012,411
GALENA	6,544	-	6,544
HAINES	191	2	189
HOONAH	116,034	-	116,034
HYDABURG	35,586	338	35,248
IDITAROD	476,888	-	476,888
JUNEAU	-	-	-
KAKE	56,007	4,047	51,960
KASHUNAMIUT	1,813,326	-	1,813,326
KENAI PENINSULA	-	-	-
KETCHIKAN	-	-	-
KLAWOCK	209,435	9,745	199,690
KODIAK	689,251	2,091	687,160
KUSPUK	1,198,218	-	1,198,218
LAKE & PENINSULA	311,778	5,338	306,440
LOWER KUSKOKWIM	14,207,396	-	14,207,396
LOWER YUKON	9,566,295	-	9,566,295
MAT-SU	-	-	-
NENANA	285	56	229
NOME	37,609	3,175	34,434
NORTH SLOPE	1,929,827	461,047	1,468,780
NORTHWEST ARCTIC	2,164,904	822,020	1,342,884
PELICAN	-	-	-
PETERSBURG	-	-	-
PRIBILOF	608,130	-	608,130
SAINT MARY'S	-	-	-
SITKA	19,316	-	19,316
SKAGWAY	-	-	-
SOUTHEAST ISLAND	12,305	-	12,305
SOUTHWEST REGION	3,143,533	-	3,143,533
TANANA	32,295	142	32,153
UNALASKA	12,074	93	11,981
VALDEZ	4,232	4	4,228
WRANGELL	752	75	677
YAKUTAT	56,454	-	56,454
YUKON FLATS	649,331	-	649,331
YUKON-KOYUKUK	1,253,428	-	1,253,428
YUPIIT	2,399,717	-	2,399,717
Z Mt. EDGE CUMBE	895,746	-	895,746
TOTAL	68,753,688	1,521,096	67,232,592

EXPLANATION OF FY2011 DISPARITY TEST COMPUTATIONS & WORKSHEETS

PAGES 1, 2 & 3 OF EXHIBIT

- Column A SCHOOL DISTRICT lists the LEA's in operation during FY2011.
- Column B ACTUAL FY2011 STATE FOUNDATION PAYMENTS as distributed by the Alaska Department of Education during the 2010-2011 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 FY2011 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 FY2011 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 FY2011 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 FY2011 EARNINGS ON INVESTMENTS as reported in municipal LEA audits for the fiscal year tested.
34 CFR 222.63(d)(2)
- Column H FY2011 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 FY2011 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 FY2011 OTHER REAA REVENUE contains revenues received and reported by REAA LEA's in FY2011 audits. Revenues are included as required by 34 CFR 222.63(d).

EXPLANATION OF FY2011 DISPARITY TEST COMPUTATIONS & WORKSHEETS
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- Column L FY2011 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 FY2011 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 2010-2011 school year when determining state aid to LEA's for the year, this takes into account adjustments in Column C.
- Column O FY2011 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 FY2011 OTHER REVENUE is other sources of Federal revenue which are not classified elsewhere.
- Column Q FY2011 FUND TRANSFERS IN lists amounts transferred from other school district funds into the school operating fund as reported in LEA audits for FY2011. Such transfers represent revenues to the general operating fund.
- Column R FY2011 AUDITED TOTAL REVENUES is the total of:
column E – Sub-Total State Revenue
column J – Sub-Total Local Revenue
column K – FY2011 Other REAA Revenue
column L – FY2011 Tuition from Students
column M – FY2011 Tuition from Districts
column N – Adjusted Deductible Impact Aid
column O – FY2011 Other Federal Funds
column P – FY2011 Other Revenue
column Q – FY2011 Fund Transfers In

EXPLANATION OF FY2011 DISPARITY TEST COMPUTATIONS & WORKSHEETS
(Continued)

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- 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 FY2011 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 FY2011 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 FY2011 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 FY 2011.

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 FY2011.

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 2011.

FY2011 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 2010-11 school year.

ADJUSTMENTS BASED ON AUDITS lists the amounts representing FY2011 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.