



THE STATE  
of **ALASKA**  
GOVERNOR SEAN PARNELL

**Department of Education  
and Early Development**

Office of the Commissioner

801 W 10th Street, Suite 200  
P.O. Box 110500  
Juneau, Alaska 99811-0500  
Main: 907.465.2800  
TTY/TTD: 907.465.2815  
Fax: 907.465.4156

**MEMORANDUM NUMBER 2014-006**

**TO:** Superintendents  
District Business Managers

*m Hanley*

**FROM:** Mike Hanley, Commissioner

**DATE:** February 25, 2014

**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 2015. All school districts receiving impact aid during fiscal year 2015 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 FY2013 STATE FOUNDATION PAID	ADJUSTMENTS BASED ON AUDITS	FY2013 Other STATE REVENUE	SUB-TOTAL STATE REVENUE	FY2013 CITY/BOROUGH APPROP.	FY2013 EARNINGS ON INVESTMENTS
NORTH SLOPE	15,025,588	-	507,044	15,532,632	32,125,626	9,658
SKAGWAY	590,403	-	18,115	608,518	1,127,353	-
VALDEZ	3,972,355	-	136,200	4,108,555	8,164,716	2,633
BRISTOL BAY	1,760,201	4,472	45,002	1,809,675	1,058,819	242
YAKUTAT	1,433,454	8,011	30,705	1,472,170	396,000	13,829
KODIAK	25,523,760	7,560	1,425,890	26,957,210	9,489,764	-
PELICAN	453,051	-	7,166	460,217	53,158	70
CORDOVA	3,428,386	46	73,755	3,502,187	1,657,340	317
DENALI	6,279,776	509	123,109	6,403,394	2,240,269	1,447
JUNEAU	39,587,972	-	909,427	40,497,399	23,676,500	-
UNALASKA	4,408,569	27	104,081	4,512,677	2,825,150	3,476
ANCHORAGE	325,546,413	-	7,875,752	333,422,165	192,544,224	(63,547)
WRANGELL	3,991,795	30	79,524	4,071,349	667,799	283
LOWER KUSKOKWIM	56,546,590	-	1,275,946	57,822,536	-	-
HYDABURG	1,078,776	-	20,600	1,099,376	101,483	-
KENAI PENINSULA	75,838,484	-	2,145,516	77,984,000	33,806,586	55,918
ANNETTE ISLAND	2,548,222	-	73,000	2,621,222	-	-
ALEUTIANS EAST	4,812,156	-	101,333	4,913,489	1,042,333	-
SOUTHEAST ISLAND	5,096,849	-	90,046	5,186,895	-	-
HOONAH	2,050,861	-	40,842	2,091,703	526,557	7,808
CHATHAM	2,896,080	-	56,314	2,952,394	-	-
DILLINGHAM	6,523,308	-	126,868	6,650,176	1,300,000	-
IDITAROD	5,099,491	-	95,463	5,194,954	-	-
HAINES	3,458,268	-	76,170	3,534,438	1,556,866	1,990
YUPIIT	6,168,345	-	155,258	6,323,603	-	-
MAT-SU	141,741,682	-	2,930,267	144,671,949	48,845,260	-
NORTHWEST ARCTIC	33,370,400	34,467	655,042	34,059,909	1,818,033	-
NOME	8,088,074	1,827	159,229	8,249,130	2,008,869	(652)
KETCHIKAN	20,772,324	-	441,345	21,213,669	8,239,518	62
CHUGACH	2,482,159	-	44,688	2,526,847	-	-
LAKE & PENINSULA	9,035,058	-	178,139	9,213,197	772,513	29,426
PETERSBURG	5,848,176	-	126,328	5,974,504	1,800,000	611
KLAWOCK	2,127,583	60,342	43,714	2,231,639	470,377	2,782
FAIRBANKS	120,335,008	9,377	4,185,733	124,530,118	46,200,000	-
SITKA	13,230,443	-	287,811	13,518,254	4,765,758	-
PRIBILOF	1,458,446	-	34,708	1,493,154	-	-
CRAIG	5,190,134	-	100,521	5,290,655	550,660	1,221
BERING STRAIT	29,136,946	-	693,217	29,830,163	-	-
YUKON FLATS	7,032,592	-	153,391	7,185,983	-	-
GALENA	19,599,487	-	783,469	20,382,956	-	17,532
YUKON-KOYUKUK	12,343,864	-	228,647	12,572,511	-	-
KUSPUK	6,004,607	-	134,859	6,139,466	-	-
KAKE	1,710,236	35,944	34,637	1,780,817	100,000	352
SOUTHWEST REGION	9,564,655	-	228,982	9,793,637	-	-
SAINT MARY'S	3,347,496	-	61,579	3,409,075	-	3,429
LOWER YUKON	31,415,879	-	713,485	32,129,364	-	-
KASHUNAMIUT	3,399,889	-	90,994	3,490,883	-	-
ALEUTIAN REGION	1,259,873	-	22,737	1,282,610	-	-
ALASKA GATEWAY	7,238,695	-	133,981	7,372,676	-	-
TANANA	1,072,851	-	20,858	1,093,709	24,589	1,854
DELTA GREELY	9,794,725	-	182,695	9,977,420	-	-
NENANA	6,599,639	-	117,862	6,717,501	74,326	5
COPPER RIVER	6,760,502	-	124,404	6,884,906	-	-
Z MT. EDGE CUMBE	2,999,312	-	68,599	3,067,911	-	-
<b>TOTALS</b>	<b>\$1,127,079,888</b>	<b>\$162,612</b>	<b>\$28,575,047</b>	<b>\$1,155,817,547</b>	<b>\$430,030,446</b>	<b>\$90,746</b>

A	H	I	J	K	L	M	N
SCHOOL DISTRICT	FY2013 OTHER LOCAL REVENUE	FY2013 IN-KIND SERVICES	SUB-TOTAL LOCAL REVENUE	FY2013 OTHER REAA REVENUE	FY2013 TUITION STUDENTS	FY2013 TUITION DISTRICTS	ADJUSTED DEDUCTIBLE IMPACT AID
NORTH SLOPE	133,981	2,549,461	34,818,726		-	72,505	1,320,289
SKAGWAY	-	-	1,127,353		-	-	-
VALDEZ	-	-	8,167,349		-	-	6,461
BRISTOL BAY	95,518	231,140	1,385,719		-	-	76,807
YAKUTAT	126,234	45,000	581,063		-	-	56,429
KODIAK	128,371	760,586	10,378,721		-	-	604,670
PELICAN	2,918	-	56,146		398	-	-
CORDOVA	27,188	40,940	1,725,785		14,050	5,093	7,658
DENALI	39,799	-	2,281,515		-	-	3,468
JUNEAU	134,522	-	23,811,022		71,038	-	-
UNALASKA	53,827	-	2,882,453		-	-	11,778
ANCHORAGE	2,939,556	-	195,420,233		12,195	-	7,830,753
WRANGELL	41,469	29,000	738,551		-	-	798
LOWER KUSKOKWIM	-	-	-	159,329	-	-	15,619,907
HYDABURG	19,845	64,000	185,328		-	-	47,930
KENAI PENINSULA	200,605	9,193,414	43,256,523		-	-	-
ANNETTE ISLAND	-	-	-	57,911	-	-	1,585,536
ALEUTIANS EAST	39,401	248,573	1,330,307		-	-	305,720
SOUTHEAST ISLAND	-	-	-	88,445	-	-	2,153
HOONAH	56,618	-	590,983		-	-	69,624
CHATHAM	-	-	-	18,696	-	-	206,930
DILLINGHAM	13,085	-	1,313,085		-	-	214,634
IDITAROD	-	-	-	78,566	-	33,801	306,241
HAINES	1,611	-	1,560,467		-	-	32
YUPIIT	-	-	-	18,637	-	-	2,623,374
MAT-SU	2,027,334	-	50,872,594		-	-	-
NORTHWEST ARCTIC	3,313,681	-	5,131,714		-	-	1,526,438
NOME	257,438	-	2,265,655		-	-	14,739
KETCHIKAN	92,408	-	8,331,988		-	-	-
CHUGACH	-	-	-	16,961	-	-	62,097
LAKE & PENINSULA	529,158	-	1,331,097		-	-	330,510
PETERSBURG	112,208	-	1,912,819		-	-	-
KLAWOCK	22,365	-	495,524		-	-	149,911
FAIRBANKS	396,900	-	46,596,900		37,936	-	6,436,037
SITKA	33,496	-	4,799,254		-	-	13,269
PRIBILOF	-	-	-	904	-	-	506,959
CRAIG	121,666	299,881	973,428		-	-	165,834
BERING STRAIT	-	-	-	1,674,246	-	-	9,492,529
YUKON FLATS	-	-	-	84,396	-	-	749,625
GALENA	397,236	1,302,462	1,717,230		-	-	2,697
YUKON-KOYUKUK	-	-	-	46,550	-	-	603,599
KUSPUK	-	-	-	162,035	-	-	1,631,963
KAKE	35,548	30,780	166,680		-	1,777	140,721
SOUTHWEST REGION	-	-	-	46,858	-	-	3,401,777
SAINT MARY'S	94,725	68,674	166,828		-	-	-
LOWER YUKON	-	-	-	118,804	-	-	8,551,529
KASHUNAMIUT	-	-	-	38,518	-	-	1,752,770
ALEUTIAN REGION	-	-	-	12,654	-	-	40,575
ALASKA GATEWAY	-	-	-	19,382	-	-	348,149
TANANA	-	-	26,443		-	-	83,683
DELTA GREELY	-	-	-	89,271	-	-	379,015
NENANA	44,898	-	119,229		-	-	153
COPPER RIVER	-	-	-	35,573	-	-	284,083
Z MT. EDGE CUMBE	-	-	-	-	-	-	885,190
TOTALS	\$11,533,609	\$14,863,911	\$456,518,712	\$2,767,736	\$135,617	\$113,176	\$68,455,044

A	O	P	Q	R	S	T
SCHOOL DISTRICT	FY2013 OTHER FEDERAL FUNDS	FY2013 OTHER REVENUE	FY2013 FUND TRANSFERS IN	FY2013 AUDITED TOTAL REVENUES	ADJUSTED ADM	REVENUE PER ADJ. ADM
NORTH SLOPE	-	1,327,600	-	53,071,752	5,040.75	10,529
SKAGWAY	-	22,538	-	1,758,409	180.09	9,764
VALDEZ	-	89,573	-	12,371,938	1,323.90	9,345
BRISTOL BAY	-	126,950	-	3,399,151	447.38	7,598
YAKUTAT	-	113,562	-	2,223,224	295.31	7,528
KODIAK	5,944	1,367,823	-	39,314,368	5,229.70	7,518
PELICAN	-	11,751	-	528,512	71.24	7,419
CORDOVA	-	50,778	-	5,305,551	733.23	7,236
DENALI	-	77,823	-	8,766,200	1,217.30	7,201
JUNEAU	496,230	90,414	-	64,966,103	9,041.02	7,186
UNALASKA	-	19,309	-	7,426,217	1,034.72	7,177
ANCHORAGE	-	1,946,249	-	538,631,595	75,106.59	7,172
WRANGELL	848,488	1,580	-	5,660,766	790.58	7,160
LOWER KUSKOKWIM	-	16,879,351	-	90,481,123	12,669.68	7,142
HYDABURG	649	123,042	-	1,456,325	204.79	7,111
KENAI PENINSULA	164,384	590,640	-	121,995,547	17,193.80	7,095
ANNETTE ISLAND	635,883	206,870	-	5,107,422	725.73	7,038
ALEUTIANS EAST	-	421,847	-	6,971,363	1,007.40	6,920
SOUTHEAST ISLAND	382,406	523,822	-	6,183,721	895.19	6,908
HOONAH	-	49,933	-	2,802,243	406.03	6,902
CHATHAM	338,468	216,468	-	3,732,956	544.77	6,852
DILLINGHAM	15,539	404,638	-	8,598,072	1,261.25	6,817
IDITAROD	-	841,947	-	6,455,509	949.04	6,802
HAINES	79	37,667	-	5,132,683	755.84	6,791
YUPIIT	-	1,516,840	-	10,482,454	1,543.49	6,791
MAT-SU	1,005,974	818,873	-	197,369,390	29,101.20	6,782
NORTHWEST ARCTIC	-	3,020,556	-	43,738,617	6,451.78	6,779
NOME	-	131,485	-	10,661,009	1,574.97	6,769
KETCHIKAN	-	53,847	-	29,599,504	4,387.82	6,746
CHUGACH	159,001	226,063	-	2,990,969	444.26	6,732
LAKE & PENINSULA	-	580,442	-	11,455,246	1,711.78	6,692
PETERSBURG	-	68,792	-	7,956,115	1,189.48	6,689
KLAWOCK	-	23,066	-	2,900,140	434.58	6,673
FAIRBANKS	-	598,776	-	178,199,767	26,749.56	6,662
SITKA	488,322	143,653	-	18,962,752	2,861.26	6,627
PRIBILOF	-	257,046	-	2,258,063	345.05	6,544
CRAIG	-	87,638	-	6,517,555	999.32	6,522
BERING STRAIT	20,346	3,193,952	-	44,211,236	6,781.86	6,519
YUKON FLATS	-	809,891	-	8,829,895	1,366.26	6,463
GALENA	-	199,160	-	22,302,043	3,455.34	6,454
YUKON-KOYUKUK	-	1,282,893	-	14,505,553	2,273.08	6,381
KUSPUK	-	573,422	-	8,506,886	1,340.69	6,345
KAKE	-	89,636	-	2,179,631	344.34	6,330
SOUTHWEST REGION	-	1,127,491	-	14,369,763	2,276.41	6,312
SAINT MARY'S	-	168,666	-	3,744,569	593.66	6,308
LOWER YUKON	-	3,394,538	-	44,194,235	7,016.75	6,298
KASHUNAMIUT	-	329,539	-	5,611,710	904.61	6,203
ALEUTIAN REGION	-	51,033	-	1,386,872	226.04	6,136
ALASKA GATEWAY	-	361,312	-	8,101,519	1,331.96	6,082
TANANA	-	42,000	-	1,245,835	207.36	6,008
DELTA GREELY	9,543	160,708	-	10,615,957	1,786.12	5,944
NENANA	-	85,956	-	6,922,839	1,171.72	5,908
COPPER RIVER	-	63,501	-	7,268,063	1,236.76	5,877
Z MT. EDGE CUMBE	-	0	-	3,953,101	681.97	5,797
TOTALS	\$4,571,256	\$45,002,950	\$0	\$1,733,382,038	247,914.81	

7287

HIGH

LOW

7547

5% HIGH 7,518  
 12,395.74 LOW 6,298  
 DIFF 1,220  
 DISPARITY 19.37%

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT  
 FY2013 DISPARITY TEST - Page 1, Column C. Adjustments Based on Audits (State Owes)  
 COMPILED FROM FISCAL YEAR 2013 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	7,238,695	7,238,695	-	-
ALEUTIAN REGION	1,259,873	1,259,873	-	-
ALEUTIANS EAST	4,793,808	4,812,156	(18,348)	-
ANCHORAGE	325,510,596	325,546,413	(35,817)	-
ANNETTE ISLAND	2,548,222	2,548,222	-	-
BERING STRAIT	29,136,946	29,136,946	-	-
BRISTOL BAY	1,764,673	1,760,201	4,472	4,472
CHATHAM	2,896,080	2,896,080	-	-
CHUGACH	2,482,159	2,482,159	-	-
COPPER RIVER	6,760,502	6,760,502	-	-
CORDOVA	3,428,432	3,428,386	46	46
CRAIG	5,189,990	5,190,134	(144)	-
DELTA GREELY	9,794,725	9,794,725	-	-
DENALI	6,280,285	6,279,776	509	509
DILLINGHAM	6,522,292	6,523,308	(1,016)	-
FAIRBANKS	120,344,385	120,335,008	9,377	9,377
GALENA	19,599,428	19,599,487	(59)	-
HAINES	3,458,268	3,458,268	-	-
HOONAH	2,043,762	2,050,861	(7,099)	-
HYDABURG	1,068,264	1,078,776	(10,512)	-
IDITAROD	5,099,491	5,099,491	-	-
JUNEAU	39,587,972	39,587,972	-	-
KAKE	1,746,180	1,710,236	35,944	35,944
KASHUNAMIUT	3,399,889	3,399,889	-	-
KENAI PENINSULA	75,838,484	75,838,484	-	-
KETCHIKAN	20,772,324	20,772,324	-	-
KLAWOCK	2,187,925	2,127,583	60,342	60,342
KODIAK	25,531,320	25,523,760	7,560	7,560
KUSPUK	6,004,607	6,004,607	-	-
LAKE & PENINSULA	8,933,948	9,035,058	(101,110)	-
LOWER KUSKOKWIM	56,546,590	56,546,590	-	-
LOWER YUKON	31,415,879	31,415,879	-	-
MAT-SU	141,741,682	141,741,682	-	-
NENANA	6,599,633	6,599,639	(6)	-
NOME	8,089,901	8,088,074	1,827	1,827
NORTH SLOPE	15,006,737	15,025,588	(18,851)	-
NORTHWEST ARCTIC	33,404,867	33,370,400	34,467	34,467
PELICAN	453,051	453,051	-	-
PETERSBURG	5,848,176	5,848,176	-	-
PRIBILOF	1,458,446	1,458,446	-	-
SAINT MARY'S	3,347,496	3,347,496	-	-
SITKA	13,229,125	13,230,443	(1,318)	-
SKAGWAY	590,403	590,403	-	-
SOUTHEAST ISLAND	5,096,849	5,096,849	-	-
SOUTHWEST REGION	9,564,655	9,564,655	-	-
TANANA	1,072,851	1,072,851	-	-
UNALASKA	4,408,596	4,408,569	27	27
VALDEZ	3,972,342	3,972,355	(13)	-
WRANGELL	3,991,825	3,991,795	30	30
YAKUTAT	1,441,465	1,433,454	8,011	8,011
YUKON FLATS	7,032,592	7,032,592	-	-
YUKON-KOYUKUK	12,343,864	12,343,864	-	-
YUPIIT	6,168,345	6,168,345	-	-
Z Mt. EDGE CUMBE	2,999,312	2,999,312	-	-
<b>TOTAL</b>	<b>1,127,048,207</b>	<b>1,127,079,888</b>	<b>(31,681)</b>	<b>162,612</b>

ALASKA DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT  
 FY2013 DISPARITY TEST - Page 2 Column N, Adjusted Deductible Impact Aid  
 COMPILED FROM FISCAL YEAR 2013 AUDITS

	<b>U</b>	<b>V</b>	<b>W</b> <b>Disparity Column N</b>
SCHOOL DISTRICT	Actual Deductible Impact Aid	Adjustments Based on Audits	Adjusted Deductible Impact Aid
ALASKA GATEWAY	348,149	-	348,149
ALEUTIAN REGION	40,575	-	40,575
ALEUTIANS EAST	305,720	-	305,720
ANCHORAGE	7,830,753	-	7,830,753
ANNETTE ISLAND	1,585,536	-	1,585,536
BERING STRAIT	9,492,529	-	9,492,529
BRISTOL BAY	81,279	4,472	76,807
CHATHAM	206,930	-	206,930
CHUGACH	62,097	-	62,097
COPPER RIVER	284,083	-	284,083
CORDOVA	7,704	46	7,658
CRAIG	165,834	-	165,834
DELTA GREELY	379,015	-	379,015
DENALI	3,977	509	3,468
DILLINGHAM	214,634	-	214,634
FAIRBANKS	6,445,414	9,377	6,436,037
GALENA	2,697	-	2,697
HAINES	32	-	32
HOONAH	69,624	-	69,624
HYDABURG	47,930	-	47,930
IDITAROD	306,241	-	306,241
JUNEAU	-	-	-
KAKE	176,665	35,944	140,721
KASHUNAMIUT	1,752,770	-	1,752,770
KENAI PENINSULA	-	-	-
KETCHIKAN	-	-	-
KLAWOCK	210,253	60,342	149,911
KODIAK	612,230	7,560	604,670
KUSPUK	1,631,963	-	1,631,963
LAKE & PENINSULA	330,510	-	330,510
LOWER KUSKOKWIM	15,619,907	-	15,619,907
LOWER YUKON	8,551,529	-	8,551,529
MAT-SU	-	-	-
NENANA	153	-	153
NOME	16,566	1,827	14,739
NORTH SLOPE	1,320,289	-	1,320,289
NORTHWEST ARCTIC	1,560,905	34,467	1,526,438
PELICAN	-	-	-
PETERSBURG	-	-	-
PRIBILOF	506,959	-	506,959
SAINT MARY'S	-	-	-
SITKA	13,269	-	13,269
SKAGWAY	-	-	-
SOUTHEAST ISLAND	2,153	-	2,153
SOUTHWEST REGION	3,401,777	-	3,401,777
TANANA	83,683	-	83,683
UNALASKA	11,805	27	11,778
VALDEZ	6,461	-	6,461
WRANGELL	828	30	798
YAKUTAT	64,440	8,011	56,429
YUKON FLATS	749,625	-	749,625
YUKON-KOYUKUK	603,599	-	603,599
YUPIIT	2,623,374	-	2,623,374
Z Mt. EDGE CUMBE	885,190	-	885,190
<b>TOTAL</b>	<b>68,617,656</b>	<b>162,612</b>	<b>68,455,044</b>

EXPLANATION OF FY2013 DISPARITY TEST COMPUTATIONS & WORKSHEETS

PAGES 1, 2 & 3 OF EXHIBIT

---

- Column A     SCHOOL DISTRICT lists the LEA's in operation during FY2013.
- Column B     ACTUAL FY2013 STATE FOUNDATION PAYMENTS as distributed by the Alaska Department of Education during the 2012-2013 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 FY2013 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     FY2013 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     FY2013 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     FY2013 EARNINGS ON INVESTMENTS as reported in municipal LEA audits for the fiscal year tested.  
34 CFR 222.63(d)(2)
- Column H     FY2013 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     FY2013 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     FY2013 OTHER REAA REVENUE contains revenues received and reported by REAA LEA's in FY2013 audits. Revenues are included as required by 34 CFR 222.63(d).

EXPLANATION OF FY2013 DISPARITY TEST COMPUTATIONS & WORKSHEETS  
(Continued)

PAGES 1, 2 & 3 OF EXHIBIT

---

- Column L     FY2013 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     FY2013 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 2012-2013 school year when determining state aid to LEA's for the year, this takes into account adjustments in Column C.
- Column O     FY2013 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     FY2013 OTHER REVENUE is other sources of Federal revenue which are not classified elsewhere.
- Column Q     FY2013 FUND TRANSFERS IN lists amounts transferred from other school district funds into the school operating fund as reported in LEA audits for FY2013. Such transfers represent revenues to the general operating fund.
- Column R     FY2013 AUDITED TOTAL REVENUES is the total of:  
column E – Sub-Total State Revenue  
column J – Sub-Total Local Revenue  
column K – FY2013 Other REAA Revenue  
column L – FY2013 Tuition from Students  
column M – FY2013 Tuition from Districts  
column N – Adjusted Deductible Impact Aid  
column O – FY2013 Other Federal Funds  
column P – FY2013 Other Revenue  
column Q – FY2013 Fund Transfers In

EXPLANATION OF FY2013 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 FY2013 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 FY2013 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 FY2013 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 FY2013.

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 FY2013.

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 2013.

FY2013 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 2012-13 school year.

ADJUSTMENTS BASED ON AUDITS lists the amounts representing FY2013 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.