Disparity Column	Explanation of the Column and/or Computations
Column A	<u>SCHOOL DISTRICT</u> lists the LEA's in operation during FY2019.
Column B	<u>ACTUAL FY2019 STATE FOUNDATION PAYMENTS</u> as distributed by the Alaska Department of Education & Early Development during the 2018-2019 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. 172(d)
Column C	<u>ADJUSTMENTS BASED ON AUDITS</u> amounts represent FY2019 state aid due to LEA's based on audited local revenues and adjustments to Impact Aid as directed by US-Ed Impact Aid Office. Amounts are carried forward from Attachment A—Adjustments Based on Audits (State Owes).
Column D	<u>FY2019 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. 172(d)
Column D-1	<u>PUPIL TRANSPORTATION REVENUE</u> (new) as reported in a Special Revenue Fund of all LEA audits for the fiscal year tested. These amounts represent state's grant payments to districts for Pupil Transportation under AS 14.09.010.
Column E	<u>SUB-TOTAL STATE REVENUE</u> combines all revenue in columns B, C and D.
Column F	<u>FY2019 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. 172(d)
Column G	<u>FY2019 EARNINGS ON INVESTMENTS</u> as reported in municipal LEA audits for the fiscal year tested. 34 CFR 222. 172(d)
Column H	<u>FY2019 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. 172(d)
Column I	<u>FY2019 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.
Column J	<u>SUB-TOTAL LOCAL REVENUE</u> combines all revenue in columns F, G, H and I.
Column K	<u>FY2019 OTHER REAA REVENUE</u> contains revenues received and reported by REAA LEA's in FY2019 audits. Revenues are included as required by 34 CFR 222.172(d).
Column L	<u>FY2019 TUITION FROM STUDENTS</u> are payments received from students enrolled in any instructional program for which a tuition fee is collected by the district.
Column M	<u>FY2019 TUITION FROM DISTRICTS</u> are payments received from other school districts enrolled in any instructional program for which a tuition fee is collected by the district.
Column N	<u>ADJUSTED DEDUCTIBLE IMPACT AID</u> are amounts of Impact Aid funds deducted by the Alaska Department of Education & Early Development during the 2017-2019 school year when determining state aid to LEA's for the year, this takes into accout adjustments in Column C.

Disparity Column	Explanation of the Column and/or Computations
Column O	FY2019 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 222.172(d).
Column P	FY2019 OTHER REVENUE is other sources of Federal revenue which are not classified elsewhere.
Column Q	FY2019 FUND TRANSFERS IN lists amounts transferred from other school district funds into the school operating fund as reported in LEA audits for FY2019. Such transfers represent revenues to the general operating fund.
Column R	FY2019 AUDITED TOTAL REVENUES is the total of: column E – Sub-Total State Revenue column J – Sub-Total Local Revenue column K – FY2019 Other REAA Revenue column L – FY2019 Tuition from Students column M – FY2019 Tuition from Districts column N – Adjusted Deductible Impact Aid column O – FY2019 Other Federal Funds column P – FY2019 Other Revenue column Q – FY2019 Fund Transfers In
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 90% 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 222.172(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 FY2019 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 FY2019 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 labled with the word "HIGH."

        3. Total FY2019 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 FY2019.
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 FY2019.
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 2019.

FY2019 ACTUAL DEDUCTIBLE FEDERAL lists the amounts of Impact Aid funds the Alaska Department of Education & Early Development deducted when determining state aid to LEA's for the 2018-2019 school year.

ADJUSTMENTS BASED ON AUDITS lists the amounts representing FY2019 state aid due LEA's based on audited local revenues and adjustments to Impact Aid as directed by the US-Ed Impact Aid Office. These amounts are carried forward from attachments A.

ADJUSTED DEDUCTIBLE IMPACT AID amounts represent column U less column V.