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May 25, 2011

MEMORANDUM

TO: Legislative Education Study Committee

FR: Kevin Force

RE: STAFF BRIEF: SJM 35, STUDY INDIAN EDUCATION IMPACT AID MONEY

During the 2011 legislative session, the Legislature passed Senate Joint Memorial 35, *Study Indian Education Impact Aid Money* (see Attachment 1), requesting the Legislative Education Study Committee (LESC) to:

- evaluate the status of Indian education Impact Aid set-aside funds to determine if school districts collaborate adequately with tribal officials to identify local needs;
- examine the use of Impact Aid supplemental funds within the 23 school districts (see Attachments 2 and 3) that have significant populations of American Indian students to ensure that those funds are being used to meet statutory requirements regarding the educational needs of native students; and
- hold hearings to receive testimony from:
    - the Assistant Secretary of the Indian Education Division of the Public Education Department;
    - the Secretary of Indian Affairs
    - a representative from the American Indian Post-secondary Education Division of the Higher Education Department;
    - tribal leaders;
    - representatives from tribal colleges;
    - parents of American Indian students;
    - school district superintendants; and
    - other interested individuals and organizations.

To provide the committee with a context of the provisions in federal law regarding Impact Aid, LESC staff examined:

- the Impact Aid program provisions under the *Elementary and Secondary Education Act* (ESEA) (20 USC 7701 through 7714);
- the program regulations in 34 CFR Part 222;
- US Department of Education (USDE) guidance; and
- the USDE FY 10 Impact Aid Compliance Supplement.

Introduction:

The Impact Aid law (originally known as PL 874) was signed into law by President Harry S. Truman in 1950 to provide assistance to school districts that experience an adverse financial impact due to federal activity or presence. This impact is usually caused by the federal ownership of non-taxable land, or the burden of providing an equal education to a district's "federally connected" children. The three main types of federally connected children are:

- children residing on Indian lands;
- military children; and
- children residing in federal low-rent housing projects.

Traditionally, property sales and personal income taxes account for a large portion of the average school district's annual budget, but federally connected students can adversely affect a school district's financial base if their parents or guardians:

- pay no income taxes or vehicle license fees;
- live on non-taxable federal property;
- shop at stores that do not generate taxes; or
- work on non-taxable federal land.

Impact Aid provides a payment to school districts in lieu of these lost taxes. Impact Aid is one of the only federal education programs in which discretionary funds go directly into a school district's general operational fund to be used as the local school board sees fit.

Allocation of Funds:

According to provisions in the ESEA pertaining to Impact Aid:

- funds are provided directly to Local Education Authorities (LEAs) on the basis of statutory criteria provided in grant applications submitted to the USDE;
- payments under the program are made for:
    - federal acquisition of real property located within the school district;
    - membership and attendance counts of federally connected children; and
    - construction, repairs, maintenance, and modernization of facilities to eligible LEAs.

- payments made under the program are considered general aid, and may be employed at the discretion of the LEA, except for those funds awarded for:

  - federally connected children with disabilities; and
  - facility construction, repairs, and modernization.

Indian Policies and Procedures:

Provisions in ESEA also require LEAs that receive funds for children living on Indian Lands to have Indian Policies and Procedures (IPPs) in place to ensure five things:

1. Indian lands children are allowed to participate in programs on an equal basis with non-Indian lands children;
2. parents of Indian lands children and the tribes have the opportunity to present their views on school district programs and to make recommendations on the school's programs;
3. parents and tribes are consulted and involved in planning the school program;
4. plans, evaluations and applications of these programs are disseminated to the parents and the tribes; and
5. parents and tribes have an opportunity to present their views on the job that the local schools are doing.

If requested, the USDE is required to provide technical assistance on how to develop and implement these policies.

USDE requirements for evaluating school districts' IPPs are outlined in eight criteria listed in the program regulations:

1. Specify how tribes and parents can communicate to ensure an equal opportunity to participate;
2. Describe how an LEA will assess the extent of equal opportunity;
3. Outline how the LEA will make changes to allow equal participation;
4. State how the LEA will disseminate information to the tribes and parents, including the Impact Aid application, the evaluation of programs funded with Impact Aid, and any plans for programs that may be starting or ending;
5. Show how the tribes and parents can present their views;
6. Describe how the LEA will involve the tribe and parents in developing programs;
7. Describe how the LEA gives the tribe and parents and opportunity to make recommendations and opinions about the LEA and its operations and programs; and
8. Specify a time and method for annual review of the IPPs, including a review of input from the tribe and parents, and the LEA's response to that input.

IPP Review and Compliance:

Provisions for IPP review and compliance are in both Impact Aid provisions in the ESEA and the program regulations, and include provisions for:

- the Director of the Impact Aid program (Director) to periodically review applicant LEAs' IPPs to ensure compliance, and provide written notification to LEAs that are noncompliant;

- a noncompliant LEA to make necessary changes to the IPP within 60 days of notice from the Director, or the Director may withhold all Impact Aid payments;
- LEAs to review IPPs annually to determine compliance, and amend the IPP if necessary;
- a tribal chairman or authorized designee to file a written complaint of noncompliance with the USDE, which will then conduct a hearing on the complaint, and issue a decision regarding remedial action that the LEA might need to take;
- the USDE to withhold all funds from the LEA the following year if the LEA or school rejects the USDE's recommendation;
- the tribe to request the Bureau of Indian Affairs to provide services to the children if funds are not withheld following an LEA's rejection of USDE recommendations, although the children may choose to stay with their school; and
- LEAs to be exempt from these review procedures if a tribe sends a written statement to the local school informing the school that they need not comply with these requirements because the tribe is satisfied with the provided services.

Items the Committee May Wish To Consider:

Given the nature of the relationship between LEAs, tribes, and the USDE, although the memorial directs the LESC to review the effectiveness of the Impact Aid program and the LEAs' compliance with its requirements, the LESC may wish to consider the following:

- the Impact Aid program is a federal program administered directly by the USDE;
- the focus of the program is to effectively reimburse LEAs for revenues lost due to action taken by the federal government, or as a result of the relationship between affected students and the federal government;
- LEAs apply for grants directly to, and receive funds directly from, the USDE;
- awards under the program, unless expressly set aside for services for disabled federally connected students or for construction, may be spent at the discretion of the LEAs;
- when disposing of Impact Aid funds, LEAs are responsible to the tribes, the parents, the students and the USDE for the proper administration of their IPPs;
- if tribes find cause for complaint, they can address these complaints directly to the LEAs or the USDE, as appropriate; and
- if sanctions or remedial action are called for, it is the USDE who is responsible for applying them.

A JOINT MEMORIAL

REQUESTING THE LEGISLATIVE EDUCATION STUDY COMMITTEE TO STUDY THE USE OF IMPACT AID SET-ASIDE MONEY FOR INDIAN EDUCATION.

WHEREAS, the education of all children is critical to the future of the state of New Mexico; and

WHEREAS, according to the 2008-2009 tribal education status report, American Indian students make up eleven percent of statewide student enrollment; and

WHEREAS, twenty-three of the eighty-nine school districts in New Mexico serve American Indian students, including Albuquerque public schools, Aztec municipal schools, Bernalillo public schools, Bloomfield public schools, Central consolidated schools, Cuba independent schools, Dulce independent schools, Espanola public schools, Farmington municipal schools, Gallup-McKinley county schools, Grants-Cibola county schools, Jemez Mountain public schools, Jemez Valley public schools, Los Lunas public schools, Magdalena municipal schools, Penasco independent schools, Pojoaque Valley public schools, Rio Rancho public schools, Ruidoso municipal schools, Santa Fe public schools, Taos municipal schools, Tularosa municipal schools and Zuni public schools; and

WHEREAS, the New Mexico legislature passed the Indian Education Act in 2003 to further the educational

opportunities for American Indian students and to enhance reporting and accountability to Indian parents and tribal leaders; and

WHEREAS, the New Mexico legislature furthered its commitment to American Indian students by passing the American Indian Post-Secondary Education Act in 2009; and

WHEREAS, studies by the office of education accountability show that, as a group, American Indian students are poorly prepared for college; since 2000, two-thirds or more of all American Indian students have taken remedial courses during their first semester of college; and

WHEREAS, current school performance data, as documented by the public education department for the twenty-three identified school districts, indicate extremely low levels of school performance and little advancement in reading, math and sciences among American Indian students; and

WHEREAS, the recently concluded audit commissioned by the senate finance committee found major discrepancies in the allocation and use of supplemental Public Law 81-874 set-aside funds within several of the twenty-three school districts serving American Indian populations; and

WHEREAS, four funding programs, including the Indian Education Act, were used by school districts for American Indian students; and

WHEREAS, Public Law 81-874, also known as impact aid,

provides funding to districts and is intended to supplement district operational efforts to meet the academic and social needs and priorities of American Indian students, as those needs and priorities are collaboratively defined by tribal parents, leaders and the districts; and

WHEREAS, decisions on how to allocate impact aid funding, which is twenty-five percent above base, reside with the local school district and tribal leaders; and

WHEREAS, the eight northern pueblos have approved a resolution calling for increased accountability in the use of impact aid set-aside funds to meet the educational needs and priorities of American Indian students and for strengthened collaboration with pueblo leadership;

NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO that the legislative education study committee be requested to evaluate the status of Public Law 81-874, regarding impact aid set-aside funds, to determine if the local process used by districts ensures collaboration with tribal leaders and leads to an accurate identification of local needs through meaningful assessment processes in fulfillment of the requirements of law and American Indian policies and procedures; and

BE IT FURTHER RESOLVED that the study examine the use of impact aid supplemental funds within the twenty-three districts to ensure that those funds are used to meet

statutory requirements and to address educational needs to support the success of American Indian students; and

BE IT FURTHER RESOLVED that the legislative education study committee hold hearings to receive testimony from the assistant secretary of the Indian education division of the public education department, the secretary of Indian affairs, a representative from the American Indian post-secondary education division of the higher education department, tribal leaders, representatives from tribal colleges, parents of American Indian students, school district superintendents and other interested individuals or organizations; and

BE IT FURTHER RESOLVED that copies of this memorial be transmitted to the co-chairs of the New Mexico legislative council and to the chair and vice chair of the legislative education study committee.

SCHOOL BUDGET AND FINANCE ANALYSIS UNIT
IMPACT AID PAYMENTS BY DISTRICT
June 1, 2010 through May 31, 2011 Credits

REVISED: 4/20/2011

SOURCE: Public Education Department

SCHOOL DISTRICT	VOUCHER DATE	YR	PAYMENT TOTAL	25147.44301 INDIAN ADD-ON	25145.44301 SPED ADD-ON	11000.44103 OPERATIONAL @ 100%	OPERATIONAL @ 25%	STATE CREDIT OPERATIONAL @ 75%	31500.44306 CONSTRUCTION	TOTAL NOT CONSIDERED FOR SEG
ALAMOGORDO	10/26/2010	2007	$157,732.38	$0.00	$14,691.21	$143,041.17	$35,760.29	$107,280.88	$0.00	$50,451.50
ALAMOGORDO	12/26/2010	2008	$70,354.15	$0.00	$8,140.97	$62,213.18	$15,553.30	$46,659.89	$0.00	$23,694.27
ALAMOGORDO	3/28/2011	2011	$643,119.28	$0.00	$85,455.00	$557,664.28	$139,416.07	$418,248.21	$0.00	$224,871.07
ALAMOGORDO	**TOTAL**		**$871,205.81**	**$0.00**	**$108,287.18**	**$762,918.63**	**$190,729.66**	**$572,188.97**	**$0.00**	**$299,016.84**
ALBUQUERQUE	10/26/2010	2007	$81,982.83	$4,171.17	$9,890.16	$67,921.50	$16,980.38	$50,941.13	$0.00	$31,041.71
ALBUQUERQUE	12/26/2010	2008	$56,471.20	$2,596.50	$7,439.83	$46,434.87	$11,608.72	$34,826.15	$0.00	$21,645.05
ALBUQUERQUE			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
ALBUQUERQUE	**TOTAL**		**$138,454.03**	**$6,767.67**	**$17,329.99**	**$114,356.37**	**$28,589.09**	**$85,767.28**	**$0.00**	**$52,686.75**
ARTESIA			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
ARTESIA			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
ARTESIA	**TOTAL**		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
BERNALILLO	10/26/2010	2007	$932,902.50	$180,676.24	$26,213.73	$726,012.53	$181,503.13	$544,509.40	$0.00	$388,393.10
BERNALILLO	12/27/2010	2008	$703,531.77	$136,380.00	$19,631.81	$547,519.96	$136,879.99	$410,639.97	$0.00	$292,891.80
BERNALILLO			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
BERNALILLO	**TOTAL**		**$1,636,434.27**	**$317,056.24**	**$45,845.54**	**$1,273,532.49**	**$318,383.12**	**$955,149.37**	**$0.00**	**$681,284.90**
BLOOMFIELD	10/26/2010	2007	$138,006.32	$25,123.57	$10,658.33	$102,224.42	$25,556.11	$76,668.32	$0.00	$61,338.01
BLOOMFIELD	12/27/2010	2008	$89,639.21	$16,400.93	$7,634.59	$65,603.69	$16,400.92	$49,202.77	$0.00	$40,436.44
BLOOMFIELD	3/28/2011	2011	$629,602.19	$114,417.32	$57,510.00	$457,674.87	$114,418.72	$343,256.15	$0.00	$286,346.04
BLOOMFIELD	**TOTAL**		**$857,247.72**	**$155,941.82**	**$75,802.92**	**$625,502.98**	**$156,375.75**	**$469,127.24**	**$0.00**	**$388,120.49**
CENTRAL	7/1/2010	2010	$549,528.00	$0.00	$0.00	$0.00	$0.00	$0.00	$549,528.00	$549,528.00
CENTRAL	10/26/2010	2007	$85,079.94	$0.00	$85,079.94	$0.00	$0.00	$0.00	$0.00	$85,079.94
CENTRAL	12/26/2010	2008	$68,998.71	$0.00	$68,998.71	$0.00	$0.00	$0.00	$0.00	$68,998.71
CENTRAL	2/14/2011	2011	$24,588,867.95	$4,802,262.90	$577,530.00	$19,209,075.05	$4,802,268.76	$14,406,806.29	$0.00	$10,182,061.66
CENTRAL	**TOTAL**		**$25,292,474.60**	**$4,802,262.90**	**$731,608.65**	**$19,209,075.05**	**$4,802,268.76**	**$14,406,806.29**	**$549,528.00**	**$10,885,668.31**
CLOUDCROFT	12/26/2010	2008	$332.17	$0.00	$0.00	$332.17	$83.04	$249.13	$0.00	$83.04
CLOUDCROFT			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CLOUDCROFT	**TOTAL**		**$332.17**	**$0.00**	**$0.00**	**$332.17**	**$83.04**	**$249.13**	**$0.00**	**$83.04**
CLOVIS	10/26/2010	2007	$119,389.04	$0.00	$11,762.57	$107,626.47	$26,906.62	$80,719.85	$0.00	$38,669.19
CLOVIS	12/26/2010	2008	$66,711.33	$0.00	$7,400.88	$59,310.45	$14,827.61	$44,482.84	$0.00	$22,228.49

ATTACHMENT 2

SCHOOL BUDGET AND FINANCE ANALYSIS UNIT
IMPACT AID PAYMENTS BY DISTRICT
June 1, 2010 through May 31, 2011 Credits

SCHOOL DISTRICT	VOUCHER DATE	YR	PAYMENT TOTAL	25147.44301 INDIAN ADD-ON	25145.44301 SPED ADD-ON	11000.44103 OPERATIONAL @ 100%	OPERATIONAL @ 25%	STATE CREDIT OPERATIONAL @ 75%	31500.44306 CONSTRUCTION	TOTAL NOT CONSIDERED FOR SEG
CLOVIS	3/28/2011	2011	$346,187.97	$0.00	$60,750.00	$285,437.97	$71,359.49	$214,078.48	$0.00	$132,109.49
CLOVIS	**TOTAL**		**$532,288.34**	**$0.00**	**$79,913.45**	**$452,374.89**	**$113,093.72**	**$339,281.17**	**$0.00**	**$193,007.17**
CUBA	8/19/2010	2010	$45,338.00	$0.00	$0.00	$0.00	$0.00	$0.00	$45,338.00	$45,338.00
CUBA	10/26/2010	2007	$179,994.41	$35,161.87	$3,360.74	$141,471.80	$35,367.95	$106,103.85	$0.00	$73,890.56
CUBA	12/27/2010	2008	$159,296.15	$31,233.05	$2,882.45	$125,180.65	$31,295.16	$93,885.49	$0.00	$65,410.66
CUBA	3/28/2011	2011	$1,415,010.17	$275,164.03	$38,880.00	$1,100,966.14	$275,241.54	$825,724.61	$0.00	$589,285.57
CUBA	**TOTAL**		**$1,799,638.73**	**$341,558.95**	**$45,123.19**	**$1,367,618.59**	**$341,904.65**	**$1,025,713.94**	**$45,338.00**	**$773,924.79**
DULCE	7/1/2010	2010	$75,375.00	$0.00	$0.00	$0.00	$0.00	$0.00	$75,375.00	$75,375.00
DULCE	12/26/2010	2008	$7,089.26	$0.00	$7,089.26	$0.00	$0.00	$0.00	$0.00	$7,089.26
DULCE	2/14/2011	2011	$3,445,254.00	$675,928.80	$65,610.00	$2,703,715.20	$675,928.80	$2,027,786.40	$0.00	$1,417,467.60
DULCE	**TOTAL**		**$3,527,718.26**	**$675,928.80**	**$72,699.26**	**$2,703,715.20**	**$675,928.80**	**$2,027,786.40**	**$75,375.00**	**$1,499,931.86**
ESPANOLA	12/26/2010	2008	$15,892.76	$2,960.42	$1,090.66	$11,841.68	$2,960.42	$8,881.26	$0.00	$7,011.50
ESPANOLA	10/26/2010	2007	$20,501.90	$3,831.44	$1,344.29	$15,326.17	$3,831.54	$11,494.63	$0.00	$9,007.27
ESPANOLA			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
ESPANOLA	**TOTAL**		**$36,394.66**	**$6,791.86**	**$2,434.95**	**$27,167.85**	**$6,791.96**	**$20,375.89**	**$0.00**	**$16,018.77**
FARMINGTON	10/26/2010	2007	$35,189.94	$5,828.12	$6,049.32	$23,312.49	$5,828.12	$17,484.37	$0.00	$17,705.56
FARMINGTON	12/26/2010	2008	$25,486.78	$4,037.81	$5,297.47	$16,151.49	$4,037.87	$12,113.62	$0.00	$13,373.15
FARMINGTON	3/28/2011	2011	$143,097.46	$19,547.23	$45,360.00	$78,190.23	$19,547.56	$58,642.67	$0.00	$84,454.79
FARMINGTON	**TOTAL**		**$203,774.18**	**$29,413.16**	**$56,706.79**	**$117,654.21**	**$29,413.55**	**$88,240.66**	**$0.00**	**$115,533.50**
GALLUP	8/19/2010	2010	$810,009.00	$0.00	$0.00	$0.00	$0.00	$0.00	$810,009.00	$810,009.00
GALLUP	12/26/2010	2008	$74,242.51	$0.00	$74,242.51	$0.00	$0.00	$0.00	$0.00	$74,242.51
GALLUP	10/26/2010	2007	$4,119,866.88	$798,508.61	$77,306.74	$3,244,051.53	$811,012.88	$2,433,038.65	$0.00	$1,686,828.23
GALLUP	4/5/2011	2011	$18,157,315.92	$3,482,153.30	$693,360.00	$13,981,802.62	$3,495,450.66	$10,486,351.97	$0.00	$7,670,963.96
GALLUP	**TOTAL**		**$23,161,434.31**	**$4,280,661.91**	**$844,909.25**	**$17,225,854.15**	**$4,306,463.54**	**$12,919,390.61**	**$810,009.00**	**$10,242,043.70**
GRADY			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
GRADY			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
GRADY	**TOTAL**		**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRANTS	10/26/2010	2007	$630,285.20	$123,252.74	$14,019.07	$493,013.40	$123,253.35	$369,760.05	$0.00	$260,525.16
GRANTS	12/26/2010	2008	$577,755.52	$112,902.37	$13,243.68	$451,609.47	$112,902.37	$338,707.10	$0.00	$239,048.42
GRANTS	**TOTAL**		**$1,208,040.72**	**$236,155.11**	**$27,262.75**	**$944,622.87**	**$236,155.72**	**$708,467.15**	**$0.00**	**$499,573.58**

SCHOOL BUDGET AND FINANCE ANALYSIS UNIT
IMPACT AID PAYMENTS BY DISTRICT
June 1, 2010 through May 31, 2011 Credits

SCHOOL DISTRICT	VOUCHER DATE	YR	PAYMENT TOTAL	25147.44301 INDIAN ADD-ON	25145.44301 SPED ADD-ON	11000.44103 OPERATIONAL @ 100%	OPERATIONAL @ 25%	STATE CREDIT OPERATIONAL @ 75%	31500.44306 CONSTRUCTION	TOTAL NOT CONSIDERED FOR SEG
JEMEZ MOUNTAIN	6/22/2010	2010	$114,206.73	$21,760.02	$5,400.00	$87,046.71	$21,761.68	$65,285.03	$0.00	$48,921.70
JEMEZ MOUNTAIN	10/26/2010	2007	$33,343.15	$6,514.99	$768.17	$26,059.99	$6,515.00	$19,544.99	$0.00	$13,798.16
JEMEZ MOUNTAIN	12/27/2010	2008	$23,067.10	$4,535.52	$389.52	$18,142.06	$4,535.52	$13,606.55	$0.00	$9,460.56
JEMEZ MOUNTAIN	**TOTAL**		**$170,616.98**	**$32,810.53**	**$6,557.69**	**$131,248.76**	**$32,812.19**	**$98,436.57**	**$0.00**	**$72,180.41**
JEMEZ VALLEY	8/19/2010	2010	$33,863.00	$0.00	$0.00	$0.00	$0.00	$0.00	$33,863.00	$33,863.00
JEMEZ VALLEY	10/26/2010	2007	$51,773.63	$9,317.69	$5,185.13	$37,270.81	$9,317.70	$27,953.11	$0.00	$23,820.52
JEMEZ VALLEY	12/26/2010	2008	$3,427.78	$0.00	$3,427.78	$0.00	$0.00	$0.00	$0.00	$3,427.78
JEMEZ VALLEY	3/28/2011	2011	$1,367,424.86	$265,381.05	$40,500.00	$1,061,543.81	$265,385.95	$796,157.86	$0.00	$571,267.00
JEMEZ VALLEY	**TOTAL**		**$1,456,489.27**	**$274,698.74**	**$49,112.91**	**$1,098,814.62**	**$274,703.66**	**$824,110.97**	**$33,863.00**	**$632,378.31**
LAS CRUCES	12/26/2010	2008	$5,937.77	$0.00	$1,285.42	$4,652.35	$1,163.09	$3,489.26	$0.00	$2,448.51
LAS CRUCES	10/26/2010	2007	$5,519.35	$0.00	$1,248.27	$4,271.08	$1,067.77	$3,203.31	$0.00	$2,316.04
LAS CRUCES	**TOTAL**		**$11,457.12**	**$0.00**	**$2,533.69**	**$8,923.43**	**$2,230.86**	**$6,692.57**	**$0.00**	**$4,764.55**
LOS ALAMOS	10/26/2010	2007	$56,560.79	$0.00	$0.00	$56,560.79	$14,140.20	$42,420.59	$0.00	$14,140.20
LOS ALAMOS	12/27/2010	2008	$40,226.43	$0.00	$0.00	$40,226.43	$10,056.61	$30,169.82	$0.00	$10,056.61
LOS ALAMOS	3/28/2011	2011	$288,061.33	$0.00	$0.00	$288,061.33	$72,015.33	$216,046.00	$0.00	$72,015.33
LOS ALAMOS	**TOTAL**		**$384,848.55**	**$0.00**	**$0.00**	**$384,848.55**	**$96,212.14**	**$288,636.41**	**$0.00**	**$96,212.14**
LOS LUNAS	10/26/2010	2007	$42,686.42	$6,924.13	$8,065.76	$27,696.53	$6,924.13	$20,772.40	$0.00	$21,914.02
LOS LUNAS	12/26/2010	2008	$21,155.49	$3,046.96	$5,920.70	$12,187.83	$3,046.96	$9,140.87	$0.00	$12,014.62
LOS LUNAS			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
LOS LUNAS	**TOTAL**		**$63,841.91**	**$9,971.09**	**$13,986.46**	**$39,884.36**	**$9,971.09**	**$29,913.27**	**$0.00**	**$33,928.64**
MAGDALENA	10/26/2010	2007	$129,871.03	$24,761.52	$4,224.92	$100,884.59	$25,221.15	$75,663.44	$0.00	$54,207.59
MAGDALENA	12/27/2010	2008	$48,876.12	$8,986.00	$3,271.97	$36,618.15	$9,154.54	$27,463.61	$0.00	$21,412.51
MAGDALENA	3/29/2011	2011	$727,134.59	$135,533.23	$38,070.00	$553,531.36	$138,382.84	$415,148.52	$0.00	$311,986.07
MAGDALENA	**TOTAL**		**$905,881.74**	**$169,280.75**	**$45,566.89**	**$691,034.10**	**$172,758.53**	**$518,275.58**	**$0.00**	**$387,606.17**
MAXWELL	12/27/2010	2008	$16.57	$0.00	$0.00	$16.57	$4.14	$12.43	$0.00	$4.14
MAXWELL	10/26/2010	2007	$8.35	$0.00	$0.00	$8.35	$2.09	$6.26	$0.00	$2.09
MAXWELL	3/28/2011	2011	$122.09	$0.00	$0.00	$122.09	$30.52	$91.57	$0.00	$30.52
MAXWELL	**TOTAL**		**$147.01**	**$0.00**	**$0.00**	**$147.01**	**$36.75**	**$110.26**	**$0.00**	**$36.75**

SCHOOL BUDGET AND FINANCE ANALYSIS UNIT
IMPACT AID PAYMENTS BY DISTRICT
June 1, 2010 through May 31, 2011 Credits

SCHOOL DISTRICT	VOUCHER DATE	YR	PAYMENT TOTAL	25147.44301 INDIAN ADD-ON	25145.44301 SPED ADD-ON	11000.44103 OPERATIONAL @ 100%	OPERATIONAL @ 25%	STATE CREDIT OPERATIONAL @ 75%	31500.44306 CONSTRUCTION	TOTAL NOT CONSIDERED FOR SEG
PENASCO	10/26/2010	2007	$6,593.80	$1,057.23	$96.02	$5,440.55	$1,360.14	$4,080.41	$0.00	$2,513.39
PENASCO	12/26/2010	2008	$5,998.03	$919.53	$233.71	$4,844.79	$1,211.20	$3,633.59	$0.00	$2,364.44
PENASCO			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
PENASCO	**TOTAL**		**$12,591.83**	**$1,976.76**	**$329.73**	**$10,285.34**	**$2,571.34**	**$7,714.01**	**$0.00**	**$4,877.83**
POJOAQUE	10/26/2010	2007	$352,205.81	$65,787.09	$10,178.23	$276,240.49	$69,060.12	$207,180.37	$0.00	$145,025.44
POJOAQUE	12/26/2010	2008	$329,653.00	$61,648.64	$9,348.48	$258,655.88	$64,663.97	$193,991.91	$0.00	$135,661.09
POJOAQUE	4/7/2011	2011	$2,323,924.87	$431,495.52	$89,100.00	$1,803,329.35	$450,832.34	$1,352,497.01	$0.00	$971,427.86
POJOAQUE	**TOTAL**		**$3,005,783.68**	**$558,931.25**	**$108,626.71**	**$2,338,225.72**	**$584,556.43**	**$1,753,669.29**	**$0.00**	**$1,252,114.39**
PORTALES	10/26/2010	2007	$1,413.04	$0.00	$576.13	$836.91	$209.23	$627.68	$0.00	$785.36
PORTALES	12/27/2010	2008	$982.28	$0.00	$272.66	$709.62	$177.41	$532.22	$0.00	$450.07
PORTALES	3/28/2011	2011	$7,979.24	$0.00	$2,835.00	$5,144.24	$1,286.06	$3,858.18	$0.00	$4,121.06
PORTALES	**TOTAL**		**$10,374.56**	**$0.00**	**$3,683.79**	**$6,690.77**	**$1,672.69**	**$5,018.08**	**$0.00**	**$5,356.48**
RATON	10/26/2010	2007	$458.15	$0.00	$0.00	$458.15	$114.54	$343.61	$0.00	$114.54
RATON	12/27/2010	2008	$370.67	$0.00	$0.00	$370.67	$92.67	$278.00	$0.00	$92.67
RATON	3/28/2011	2011	$2,740.93	$0.00	$0.00	$2,740.93	$685.23	$2,055.70	$0.00	$685.23
RATON	**TOTAL**		**$3,569.75**	**$0.00**	**$0.00**	**$3,569.75**	**$892.44**	**$2,677.31**	**$0.00**	**$892.44**
RUIDOSO	10/26/2010	2007	$55,535.18	$9,993.02	$5,569.22	$39,972.94	$9,993.24	$29,979.71	$0.00	$25,555.48
RUIDOSO	12/26/2010	2008	$51,237.74	$9,328.13	$4,596.34	$37,313.27	$9,328.32	$27,984.95	$0.00	$23,252.79
RUIDOSO			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
RUIDOSO	**TOTAL**		**$106,772.92**	**$19,321.15**	**$10,165.56**	**$77,286.21**	**$19,321.55**	**$57,964.66**	**$0.00**	**$48,808.26**
TAOS	12/26/2010	2008	$32,029.10	$5,240.39	$5,375.38	$21,413.33	$5,353.33	$16,060.00	$0.00	$15,969.10
TAOS	10/26/2010	2007	$56,651.63	$9,628.34	$7,489.64	$39,533.66	$9,883.42	$29,650.25	$0.00	$27,001.40
TAOS	3/28/2011	2011	$46,856.57	$5,842.88	$15,390.00	$25,623.69	$6,405.92	$19,217.77	$0.00	$27,638.80
TAOS	**TOTAL**		**$135,537.30**	**$20,711.61**	**$28,255.02**	**$86,570.68**	**$21,642.67**	**$64,928.01**	**$0.00**	**$70,609.30**
TULAROSA	10/26/2010	2007	$59,954.96	$10,605.32	$2,256.49	$47,093.15	$11,773.29	$35,319.86	$0.00	$24,635.10
TULAROSA	12/26/2010	2008	$45,917.66	$8,266.84	$2,103.41	$35,547.41	$8,886.85	$26,660.56	$0.00	$19,257.10
TULAROSA	3/28/2011	2011	$285,684.82	$53,584.89	$8,100.00	$223,999.93	$55,999.98	$167,999.95	$0.00	$117,684.87
TULAROSA	**TOTAL**		**$391,557.44**	**$72,457.05**	**$12,459.90**	**$306,640.49**	**$76,660.12**	**$229,980.37**	**$0.00**	**$161,577.07**
ZUNI	7/1/2010	2010	$163,575.00	$0.00	$0.00	$0.00	$0.00	$0.00	$163,575.00	$163,575.00
ZUNI	10/25/2010	2011	$7,764,213.17	$1,521,895.94	$154,710.00	$6,087,607.23	$1,521,901.81	$4,565,705.42	$0.00	$3,198,507.75
ZUNI	10/26/2010	2007	$24,492.82	$0.00	$24,492.82	$0.00	$0.00	$0.00	$0.00	$24,492.82

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ZUNI	12/27/2010	2008	$18,073.73	$0.00	$18,073.73	$0.00	$0.00	$0.00	$0.00	$18,073.73
ZUNI	**TOTAL**		**$7,970,354.72**	**$1,521,895.94**	**$197,276.55**	**$6,087,607.23**	**$1,521,901.81**	**$4,565,705.42**	**$163,575.00**	**$3,404,649.30**
	TOTALS:		**$73,895,262.58**	**$13,534,593.29**	**$2,586,478.82**	**$56,096,502.47**	**$14,024,125.62**	**$42,072,376.85**	**$1,677,688.00**	**$31,822,885.73**

LIST OF SCHOOL NEW MEXICO SCHOOL DISTRICTS THAT SERVE

AMERICAN INDIAN SCHOOL DISTRICTS

According to the Public Education Department's analysis of SJM 35, *Study Indian Education Impact Aid Money*, the following are New Mexico school districts that have significant populations of American Indian students:

1. Albuquerque Public Schools
2. Aztec Municipal Schools
3. Bernalillo Public Schools
4. Bloomfield Public Schools
5. Central Consolidated Schools
6. Cuba Independent Schools
7. Dulce Independent Schools
8. Española Public Schools
9. Farmington Municipal Schools
10. Gallup-McKinley County Schools
11. Grants-Cibola County Schools
12. Jemez Mountain Public Schools
13. Jemez Valley Public Schools
14. Los Lunas Public Schools
15. Magdalena Municipal Schools
16. Peñasco Independent Schools
17. Pojoaque Valley Public Schools
18. Rio Ranch Public Schools
19. Ruidoso Municipal Schools
20. Santa Fe Public Schools
21. Taos Municipal Schools
22. Tularosa Municipal Schools
23. Zuni Public Schools