

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08
FOR INFORMATION PURPOSES ONLY**

72-0015-000 CROSS COUNTY COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	436.8785	432.4587	(4.4198)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	59.00 3.2043	79.00 6.6357	20.00 3.4314
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	440.0828	439.0944	(0.9884)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,589,956.30	2,719,509.08	129,552.77
Transportation Allowance	102,296.52	112,634.84	10,338.32
Special Receipts Allowance	195,963.00	216,847.00	20,884.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,888,215.82	3,048,990.92	160,775.09
Temporary Aid Adjustment Factor	(36,102.70)	(38,112.39)	(2,009.69)
Modified System Formula Needs	2,852,113.13	3,010,878.53	158,765.41
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	270,637,942	271,304,273	666,331
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,571,060.45	2,577,390.59	6,330.14
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,941.02	1,643.65	(297.37)
Other Actual Receipts	434,411.44	465,516.82	31,105.38
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,007,412.91	3,044,551.06	37,138.15
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,941.02	1,643.65	(297.37)
Lop Off	0.00	0.00	0.00
Stabilization Factor	106,332.75	82,039.15	(24,293.59)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	108,273.77	83,682.80	(24,590.96)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	108,273.77	83,682.80	(24,590.96)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

72-0019-000 OSCEOLA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	327.9574	339.7074	11.7500
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	58.00 4.6021	56.00 4.0636	(2.00) (0.5385)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	332.5595	343.7710	11.2115
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,957,164.89	2,129,128.37	171,963.49
Transportation Allowance	53,777.14	65,389.27	11,612.13
Special Receipts Allowance	107,772.00	119,355.00	11,583.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,118,714.03	2,313,872.64	195,158.62
Temporary Aid Adjustment Factor	(26,483.93)	(28,923.41)	(2,439.48)
Modified System Formula Needs	2,092,230.10	2,284,949.24	192,719.13
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	171,865,201	178,471,294	6,606,093
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,632,719.41	1,695,477.29	62,757.88
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,412.22	975.21	(6,437.01)
Other Actual Receipts	346,404.83	390,268.59	43,863.76
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,986,536.46	2,086,721.10	100,184.63
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	105,693.64	198,228.14	92,534.50
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,412.22	975.21	(6,437.01)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	113,105.86	199,203.35	86,097.49
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(23,425.86)	25,248.13	48,673.98
Total System State Aid	89,680.01	224,451.48	134,771.47

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72-0032-000 SHELBY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	330.0909	336.5723	6.4813
Limited English Proficiency Factor	9.00 2.2500	16.00 4.0000	7.00 1.7500
Free Lunch/Poverty Factor	71.00 7.0739	66.00 5.9165	(5.00) (1.1574)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	339.4149	346.4888	7.0739
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,997,509.73	2,145,960.85	148,451.12
Transportation Allowance	97,327.98	105,071.62	7,743.64
Special Receipts Allowance	137,692.00	129,257.00	(8,435.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,232,529.71	2,380,289.47	147,759.76
Temporary Aid Adjustment Factor	(27,906.62)	(29,753.62)	(1,847.00)
Modified System Formula Needs	2,204,623.08	2,350,535.85	145,912.77
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	170,526,942	177,547,439	7,020,497
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,620,005.95	1,686,700.67	66,694.72
Net Option Funding	147,456.55	201,880.60	54,424.05
Allocated Income Tax Funds	26,818.67	26,952.06	133.39
Other Actual Receipts	350,212.52	352,940.36	2,727.84
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,144,493.69	2,268,473.69	123,980.00
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	60,129.39	82,062.16	21,932.77
Net Option Funding	147,456.55	201,880.60	54,424.05
Allocated Income Tax Funds	26,818.67	26,952.06	133.39
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	234,404.61	310,894.82	76,490.21
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	411.74	(8,881.63)	(9,293.37)
Total System State Aid	234,816.36	302,013.19	67,196.84

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72-0075-000 HIGH PLAINS COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	364.9443	360.2085	(4.7358)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	92.00 11.4719	77.00 7.8444	(15.00) (3.6275)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	376.4162	368.0529	(8.3633)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,215,268.38	2,279,516.95	64,248.56
Transportation Allowance	167,314.97	156,022.84	(11,292.13)
Special Receipts Allowance	151,917.00	161,661.00	9,744.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,534,500.35	2,597,200.79	62,700.43
Temporary Aid Adjustment Factor	(31,681.25)	(32,465.01)	(783.76)
Modified System Formula Needs	2,502,819.10	2,564,735.78	61,916.68
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	283,595,656	286,686,751	3,091,095
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,694,158.73	2,723,524.13	29,365.40
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,029.66	0.00	(7,029.66)
Other Actual Receipts	386,309.65	413,132.48	26,822.83
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,087,498.05	3,136,656.61	49,158.57
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,029.66	0.00	(7,029.66)
Lop Off	0.00	0.00	0.00
Stabilization Factor	8,043.51	0.00	(8,043.51)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	15,073.18	0.00	(15,073.18)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	15,073.18	0.00	(15,073.18)

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73-0017-000 MC COOK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,679.7785	1,737.6777	57.8992
Limited English Proficiency Factor	22.00 5.5000	33.00 8.2500	11.00 2.7500
Free Lunch/Poverty Factor	338.00 31.7197	292.00 21.5660	(46.00) (10.1537)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,716.9982	1,767.4937	50.4956
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	10,104,802.66	10,946,882.99	842,080.33
Transportation Allowance	138,929.84	128,447.14	(10,482.70)
Special Receipts Allowance	64,823.28	68,490.55	3,667.27
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	10,308,555.78	11,143,820.68	835,264.90
Temporary Aid Adjustment Factor	(128,856.95)	(139,297.76)	(10,440.81)
Modified System Formula Needs	10,179,698.83	11,004,522.92	824,824.09
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	435,079,410	434,185,620	(893,790)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,133,254.40	4,124,763.39	(8,491.01)
Net Option Funding	539,337.22	228,892.17	(310,445.04)
Allocated Income Tax Funds	168,964.55	175,182.95	6,218.40
Other Actual Receipts	1,212,542.18	1,262,636.79	50,094.62
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,054,098.34	5,791,475.31	(262,623.03)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	4,125,600.49	5,213,047.61	1,087,447.12
Net Option Funding	539,337.22	228,892.17	(310,445.04)
Allocated Income Tax Funds	168,964.55	175,182.95	6,218.40
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,833,902.26	5,617,122.74	783,220.48
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(16,817.48)	(2,880.98)	13,936.50
Total System State Aid	4,817,084.78	5,614,241.76	797,156.98

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73-0179-000 SOUTHWEST PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	446.5906	469.3206	22.7300
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	138.00 21.6777	108.00 12.0183	(30.00) (9.6594)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	468.5183	481.3390	12.8207
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	3,505,826.98	3,839,064.19	333,237.21
Transportation Allowance	243,095.00	279,853.38	36,758.38
Special Receipts Allowance	216,644.30	180,156.81	(36,487.49)
Distance Ed & Telecommunication Allowance	0.00	20,234.25	20,234.25
Total System Formula Needs	3,965,566.28	4,319,308.63	353,742.35
Temporary Aid Adjustment Factor	(49,569.58)	(53,991.36)	(4,421.78)
Modified System Formula Needs	3,915,996.70	4,265,317.27	349,320.57
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	248,635,093	250,327,406	1,692,313
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,362,033.38	2,378,110.36	16,076.97
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	481,444.99	465,595.42	(15,849.57)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,843,478.38	2,843,705.78	227.40
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,072,518.32	1,421,611.49	349,093.17
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,072,518.32	1,421,611.49	349,093.17
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	308,631.23	22,938.84	(285,692.39)
Total System State Aid	1,381,149.56	1,444,550.34	63,400.78

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74-0056-000 FALLS CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,019.5049	1,037.6962	18.1914
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	288.00 40.4277	265.00 32.6374	(23.00) (7.7903)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,059.9325	1,070.3336	10.4011
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	6,237,868.78	6,629,057.13	391,188.35
Transportation Allowance	156,357.54	165,082.54	8,725.00
Special Receipts Allowance	511,775.00	504,889.00	(6,886.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	6,906,001.32	7,299,028.67	393,027.35
Temporary Aid Adjustment Factor	(86,325.02)	(91,237.86)	(4,912.84)
Modified System Formula Needs	6,819,676.31	7,207,790.81	388,114.50
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	343,529,328	344,141,515	612,187
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,263,528.62	3,269,344.39	5,815.78
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,792.72	2,336.03	(13,456.69)
Other Actual Receipts	1,192,487.72	1,177,839.82	(14,647.90)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,471,809.06	4,449,520.24	(22,288.82)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,347,867.25	2,758,270.57	410,403.32
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,792.72	2,336.03	(13,456.69)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,363,659.97	2,760,606.60	396,946.63
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	67,213.90	(93,630.69)	(160,844.60)
Total System State Aid	2,430,873.88	2,666,975.90	236,102.03

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

74-0070-000 HUMBOLDT TABLE ROCK STEINAUER

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	437.8751	452.6425	14.7674
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	121.21 17.0159	85.43 7.4737	(35.79) (9.5422)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	454.8910	460.1161	5.2252
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	3,403,856.67	3,669,795.28	265,938.61
Transportation Allowance	151,294.21	137,840.67	(13,453.54)
Special Receipts Allowance	286,217.98	316,437.24	30,219.26
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,841,368.86	4,124,073.19	282,704.33
Temporary Aid Adjustment Factor	(48,017.11)	(51,550.91)	(3,533.80)
Modified System Formula Needs	3,793,351.75	4,072,522.28	279,170.53
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	177,758,033	190,733,458	12,975,425
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,688,701.31	1,811,967.85	123,266.54
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	24,877.53	24,877.53
Other Actual Receipts	567,076.78	636,901.31	69,824.54
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,255,778.09	2,473,746.69	217,968.60
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,537,573.66	1,598,775.59	61,201.92
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	24,877.53	24,877.53
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,537,573.66	1,623,653.11	86,079.45
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(12,667.19)	37,228.64	49,895.83
Total System State Aid	1,524,906.47	1,660,881.75	135,975.28

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

74-0501-000 SE NEBRASKA CONSOLIDATED SCHS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	159.7746	157.5167	(2.2580)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	65.00 12.5099	55.00 9.5721	(10.00) (2.9378)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	172.2845	167.0887	(5.1958)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,013,921.13	1,034,855.51	20,934.38
Transportation Allowance	52,692.30	75,429.24	22,736.94
Special Receipts Allowance	134,688.00	107,034.65	(27,653.35)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,201,301.43	1,217,319.40	16,017.97
Temporary Aid Adjustment Factor	(15,016.27)	(15,216.49)	(200.22)
Modified System Formula Needs	1,186,285.16	1,202,102.91	15,817.75
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	129,019,887	132,577,448	3,557,561
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,225,688.93	1,259,485.76	33,796.83
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,996.05	5,217.27	(2,778.78)
Other Actual Receipts	291,128.82	280,431.03	(10,697.79)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,524,813.79	1,545,134.05	20,320.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,996.05	5,217.27	(2,778.78)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	7,996.05	5,217.27	(2,778.78)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	119.50	119.50
Total System State Aid	7,996.05	5,336.77	(2,659.27)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

75-0100-000 ROCK COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	230.7921	219.1581	(11.6340)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.00 10.3175	65.00 9.6438	(4.00) (0.6737)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	241.1096	228.8019	(12.3077)
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	2,091,082.23	2,170,454.13	79,371.90
Transportation Allowance	26,376.27	28,835.22	2,458.95
Special Receipts Allowance	198,565.87	208,338.93	9,773.06
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,316,024.37	2,407,628.28	91,603.90
Temporary Aid Adjustment Factor	(28,950.30)	(30,095.35)	(1,145.05)
Modified System Formula Needs	2,287,074.07	2,377,532.93	90,458.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	220,201,055	222,182,164	1,981,109
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,091,910.02	2,110,730.56	18,820.54
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,131.97	0.00	(8,131.97)
Other Actual Receipts	409,890.28	439,437.46	29,547.18
Minimum Levy Adjustment	35,011.97	0.00	(35,011.97)
Total System Formula Resources	2,544,944.23	2,550,168.01	5,223.78
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,131.97	0.00	(8,131.97)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(8,131.97)	0.00	8,131.97
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	0.00	0.00	0.00
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	0.00	0.00	0.00

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

76-0002-000 CRETE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,737.6134	1,747.4204	9.8069
Limited English Proficiency Factor	330.00 82.5000	441.00 110.2500	111.00 27.7500
Free Lunch/Poverty Factor	404.00 45.0064	432.00 51.2953	28.00 6.2889
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,865.1199	1,908.9657	43.8458
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	10,976,522.13	11,823,082.47	846,560.34
Transportation Allowance	221,308.55	265,772.74	44,464.20
Special Receipts Allowance	763,039.00	771,211.59	8,172.59
Distance Ed & Telecommunication Allowance	0.00	6,024.26	6,024.26
Total System Formula Needs	11,960,869.68	12,866,091.06	905,221.38
Temporary Aid Adjustment Factor	(149,510.87)	(160,826.14)	(11,315.27)
Modified System Formula Needs	11,811,358.81	12,705,264.92	893,906.11
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	531,996,339	575,297,004	43,300,665
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,053,965.22	5,465,321.54	411,356.32
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	85,833.18	28,993.92	(56,839.26)
Other Actual Receipts	1,723,090.41	1,775,406.95	52,316.55
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,862,888.81	7,269,722.41	406,833.60
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	4,948,470.00	5,435,542.52	487,072.51
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	85,833.18	28,993.92	(56,839.26)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	5,034,303.18	5,464,536.43	430,233.25
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	127,817.50	(58,061.39)	(185,878.89)
Total System State Aid	5,162,120.68	5,406,475.04	244,354.36

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

76-0044-000 DORCHESTER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	273.5556	278.7622	5.2066
Limited English Proficiency Factor	13.00 3.2500	19.00 4.7500	6.00 1.5000
Free Lunch/Poverty Factor	47.00 3.5828	34.00 1.6297	(13.00) (1.9531)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	280.3883	285.1419	4.7535
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,650,129.24	1,766,011.88	115,882.64
Transportation Allowance	77,796.30	64,057.01	(13,739.29)
Special Receipts Allowance	129,782.00	128,326.00	(1,456.00)
Distance Ed & Telecommunication Allowance	0.00	14,435.60	14,435.60
Total System Formula Needs	1,857,707.54	1,972,830.49	115,122.95
Temporary Aid Adjustment Factor	(23,221.34)	(24,660.38)	(1,439.04)
Modified System Formula Needs	1,834,486.19	1,948,170.11	113,683.92
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	128,873,912	134,740,277	5,866,365
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,224,302.16	1,280,032.63	55,730.47
Net Option Funding	42,086.32	33,407.70	(8,678.62)
Allocated Income Tax Funds	20,543.02	19,420.02	(1,123.00)
Other Actual Receipts	280,312.87	284,223.24	3,910.38
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,567,244.37	1,617,083.60	49,839.23
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	267,241.82	331,086.51	63,844.69
Net Option Funding	42,086.32	33,407.70	(8,678.62)
Allocated Income Tax Funds	20,543.02	19,420.02	(1,123.00)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	329,871.16	383,914.23	54,043.07
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(16,536.22)	(43,788.86)	(27,252.64)
Total System State Aid	313,334.94	340,125.38	26,790.44

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

76-0068-000 FRIEND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	408.2980	390.6231	(17.6748)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	46.00 2.0055	46.00 2.1151	0.00 0.1096
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	410.3035	392.7382	(17.5652)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,414,700.14	2,432,404.37	17,704.23
Transportation Allowance	51,891.51	54,936.11	3,044.60
Special Receipts Allowance	165,320.00	180,510.00	15,190.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,631,911.65	2,667,850.48	35,938.83
Temporary Aid Adjustment Factor	(32,898.90)	(33,348.13)	(449.24)
Modified System Formula Needs	2,599,012.76	2,634,502.35	35,489.59
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	158,299,160	168,660,093	10,360,933
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,503,842.02	1,602,270.88	98,428.86
Net Option Funding	0.00	12,595.85	12,595.85
Allocated Income Tax Funds	3,509.12	34,811.29	31,302.17
Other Actual Receipts	363,278.36	383,197.24	19,918.88
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,870,629.50	2,032,875.26	162,245.76
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	728,383.26	601,627.09	(126,756.17)
Net Option Funding	0.00	12,595.85	12,595.85
Allocated Income Tax Funds	3,509.12	34,811.29	31,302.17
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	731,892.38	649,034.23	(82,858.15)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	34.76	(55,802.66)	(55,837.42)
Total System State Aid	731,927.14	593,231.57	(138,695.57)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

76-0082-000 WILBER-CLATONIA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	618.8682	605.9040	(12.9642)
Limited English Proficiency Factor	14.00 3.5000	17.00 4.2500	3.00 0.7500
Free Lunch/Poverty Factor	77.00 3.6999	68.00 2.8996	(9.00) (0.8004)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	626.0681	613.0535	(13.0146)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,684,508.87	3,796,915.99	112,407.12
Transportation Allowance	104,328.00	134,318.80	29,990.80
Special Receipts Allowance	247,174.21	253,868.51	6,694.30
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	4,036,011.08	4,185,103.30	149,092.22
Temporary Aid Adjustment Factor	(50,450.14)	(52,313.79)	(1,863.65)
Modified System Formula Needs	3,985,560.94	4,132,789.51	147,228.57
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	257,315,196	284,836,447	27,521,251
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,444,494.36	2,705,946.25	261,451.88
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	48,827.59	20,733.97	(28,093.61)
Other Actual Receipts	588,884.64	588,588.16	(296.48)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,082,206.59	3,315,268.38	233,061.79
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	903,354.35	817,521.12	(85,833.22)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	48,827.59	20,733.97	(28,093.61)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	952,181.93	838,255.10	(113,926.84)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	10,002.93	(3,935.42)	(13,938.35)
Total System State Aid	962,184.86	834,319.68	(127,865.18)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

77-0001-000 BELLEVUE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	10,440.3965	10,483.5575	43.1610
Limited English Proficiency Factor	72.00 18.0000	131.00 32.7500	59.00 14.7500
Free Lunch/Poverty Factor	1,256.00 58.3363	1,319.00 64.4394	63.00 6.1031
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	10,516.7328	10,580.7469	64.0141
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	61,892,617.38	65,531,321.02	3,638,703.64
Transportation Allowance	922,240.08	985,904.62	63,664.54
Special Receipts Allowance	4,973,010.00	5,916,468.00	943,458.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	67,787,867.46	72,433,693.64	4,645,826.18
Temporary Aid Adjustment Factor	(847,348.34)	(905,421.17)	(58,072.83)
Modified System Formula Needs	66,940,519.12	71,528,272.47	4,587,753.35
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,970,193,243	2,146,646,942	176,453,699
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	18,716,835.81	20,393,145.95	1,676,310.14
Net Option Funding	3,540,963.91	4,796,098.84	1,255,134.93
Allocated Income Tax Funds	1,196,384.13	1,163,468.81	(32,915.32)
Other Actual Receipts	9,660,647.78	10,877,074.87	1,216,427.09
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	33,114,831.63	37,229,788.48	4,114,956.84
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	33,825,687.48	34,298,483.99	472,796.51
Net Option Funding	3,540,963.91	4,796,098.84	1,255,134.93
Allocated Income Tax Funds	1,196,384.13	1,163,468.81	(32,915.32)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	38,563,035.53	40,258,051.65	1,695,016.12
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	258,335.13	92,054.13	(166,281.00)
Total System State Aid	38,821,370.65	40,350,105.78	1,528,735.12

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

77-0027-000 PAPILLION-LA VISTA PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	9,948.8413	10,230.9991	282.1578
Limited English Proficiency Factor	70.00 17.5000	110.00 27.5000	40.00 10.0000
Free Lunch/Poverty Factor	938.00 29.6732	999.00 33.8808	61.00 4.2076
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	9,996.0145	10,292.3799	296.3654
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	58,828,108.88	63,745,334.92	4,917,226.04
Transportation Allowance	309,757.03	342,581.49	32,824.46
Special Receipts Allowance	4,150,248.00	5,178,703.00	1,028,455.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	63,288,113.91	69,266,619.41	5,978,505.50
Temporary Aid Adjustment Factor	(791,101.42)	(865,832.74)	(74,731.32)
Modified System Formula Needs	62,497,012.49	68,400,786.66	5,903,774.18
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	2,825,052,243	3,236,433,688	411,381,445
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	26,837,996.31	30,746,120.04	3,908,123.73
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	530,101.88	525,592.63	(4,509.25)
Other Actual Receipts	9,032,048.83	10,323,828.25	1,291,779.42
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	36,400,147.02	41,595,540.92	5,195,393.90
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	26,096,865.46	26,805,245.75	708,380.28
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	530,101.88	525,592.63	(4,509.25)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	26,626,967.35	27,330,838.38	703,871.03
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	200,329.46	357,595.07	157,265.61
Total System State Aid	26,827,296.81	27,688,433.45	861,136.64

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

77-0037-000 GRETNA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,427.3428	2,647.6568	220.3140
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	120.00 0.7216	124.00 0.4150	4.00 (0.3066)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,428.0644	2,648.0718	220.0074
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	14,289,538.92	16,400,699.01	2,111,160.09
Transportation Allowance	221,726.16	243,664.20	21,938.04
Special Receipts Allowance	887,939.00	1,108,151.00	220,212.00
Distance Ed & Telecommunication Allowance	0.00	11,127.35	11,127.35
Total System Formula Needs	15,399,204.08	17,763,641.56	2,364,437.48
Temporary Aid Adjustment Factor	(192,490.05)	(222,045.52)	(29,555.47)
Modified System Formula Needs	15,206,714.03	17,541,596.04	2,334,882.01
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	914,823,877	1,089,507,487	174,683,610
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	8,690,826.83	10,350,321.13	1,659,494.30
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	176,147.99	195,288.69	19,140.70
Other Actual Receipts	2,282,560.68	2,646,536.14	363,975.46
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	11,149,535.50	13,192,145.96	2,042,610.46
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	4,057,178.53	4,349,450.08	292,271.55
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	176,147.99	195,288.69	19,140.70
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,233,326.52	4,544,738.77	311,412.25
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(94,162.26)	(79,263.62)	14,898.64
Total System State Aid	4,139,164.26	4,465,475.16	326,310.89

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

77-0046-000 SOUTH SARPY DIST 46

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,274.5785	1,274.9832	0.4046
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	90.00 1.7742	106.00 2.5776	16.00 0.8034
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,276.3527	1,277.5608	1.2081
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	7,511,535.39	7,912,508.22	400,972.83
Transportation Allowance	264,643.20	277,174.48	12,531.28
Special Receipts Allowance	465,975.00	496,378.00	30,403.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	8,242,153.59	8,686,060.70	443,907.11
Temporary Aid Adjustment Factor	(103,026.92)	(108,575.76)	(5,548.84)
Modified System Formula Needs	8,139,126.67	8,577,484.94	438,358.27
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	837,134,556	889,013,469	51,878,913
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	7,952,778.28	8,445,627.96	492,849.67
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	144,028.67	139,670.45	(4,358.22)
Other Actual Receipts	1,593,645.04	1,652,749.00	59,103.96
Minimum Levy Adjustment	132,267.26	0.00	(132,267.26)
Total System Formula Resources	9,822,719.25	10,238,047.40	415,328.15
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	144,028.67	139,670.45	(4,358.22)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(132,267.26)	0.00	132,267.26
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	11,761.41	139,670.45	127,909.04
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,124.07)	429.42	1,553.49
Total System State Aid	10,637.34	140,099.87	129,462.53

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

78-0001-000 ASHLAND-GREENWOOD PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	937.8653	974.1002	36.2348
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	120.00 5.8782	124.00 6.0667	4.00 0.1885
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	943.7435	980.1668	36.4233
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	5,554,078.33	6,070,613.70	516,535.37
Transportation Allowance	159,443.64	147,551.32	(11,892.32)
Special Receipts Allowance	355,098.00	359,675.00	4,577.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	6,068,619.97	6,577,840.02	509,220.05
Temporary Aid Adjustment Factor	(75,857.75)	(82,223.00)	(6,365.25)
Modified System Formula Needs	5,992,762.22	6,495,617.02	502,854.80
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	351,876,781	389,745,669	37,868,888
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,342,829.42	3,702,583.86	359,754.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	62,390.06	50,760.70	(11,629.35)
Other Actual Receipts	895,686.70	846,728.90	(48,957.80)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,300,906.18	4,600,073.46	299,167.28
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,691,856.04	1,895,543.56	203,687.51
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	62,390.06	50,760.70	(11,629.35)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,754,246.10	1,946,304.26	192,058.16
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(20,512.36)	54,708.35	75,220.71
Total System State Aid	1,733,733.74	2,001,012.61	267,278.87

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

78-0009-000 YUTAN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	596.6553	613.4583	16.8030
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	83.00 4.8277	76.00 3.7229	(7.00) (1.1047)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	601.4830	617.1813	15.6983
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,539,821.35	3,822,480.98	282,659.63
Transportation Allowance	119,877.38	148,291.80	28,414.42
Special Receipts Allowance	268,637.00	262,126.00	(6,511.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,928,335.73	4,232,898.78	304,563.05
Temporary Aid Adjustment Factor	(49,104.20)	(52,911.23)	(3,807.04)
Modified System Formula Needs	3,879,231.53	4,179,987.54	300,756.01
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	145,725,464	156,122,312	10,396,848
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,384,391.91	1,483,161.96	98,770.06
Net Option Funding	141,376.49	238,705.40	97,328.91
Allocated Income Tax Funds	75,063.95	64,927.31	(10,136.64)
Other Actual Receipts	554,034.70	573,764.34	19,729.64
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,154,867.06	2,360,559.02	205,691.96
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,724,364.48	1,819,428.53	95,064.05
Net Option Funding	141,376.49	238,705.40	97,328.91
Allocated Income Tax Funds	75,063.95	64,927.31	(10,136.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,940,804.93	2,123,061.24	182,256.31
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	90,148.51	(56,056.87)	(146,205.38)
Total System State Aid	2,030,953.44	2,067,004.37	36,050.93

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

78-0039-000 WAHOO PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,042.3013	1,029.0459	(13.2555)
Limited English Proficiency Factor	7.00 1.7500	7.00 1.7500	0.00 0.0000
Free Lunch/Poverty Factor	214.00 20.3288	243.00 27.4730	29.00 7.1442
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,064.3801	1,058.2689	(6.1113)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	6,264,043.47	6,554,334.70	290,291.24
Transportation Allowance	158,094.18	157,015.58	(1,078.60)
Special Receipts Allowance	402,873.16	341,951.21	(60,921.95)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	6,825,010.80	7,053,301.49	228,290.69
Temporary Aid Adjustment Factor	(85,312.64)	(88,166.27)	(2,853.63)
Modified System Formula Needs	6,739,698.17	6,965,135.22	225,437.05
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	454,282,385	469,865,635	15,583,250
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,315,682.66	4,463,723.53	148,040.88
Net Option Funding	233,364.58	3,721.69	(229,642.89)
Allocated Income Tax Funds	144,387.17	139,176.58	(5,210.59)
Other Actual Receipts	1,075,786.87	1,040,571.47	(35,215.40)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,769,221.28	5,647,193.27	(122,028.01)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	970,476.89	1,317,941.95	347,465.06
Net Option Funding	233,364.58	3,721.69	(229,642.89)
Allocated Income Tax Funds	144,387.17	139,176.58	(5,210.59)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,348,228.64	1,460,840.22	112,611.58
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	3,013.27	(15,244.90)	(18,258.18)
Total System State Aid	1,351,241.91	1,445,595.32	94,353.40

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

78-0072-000 MEAD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	321.9905	272.4541	(49.5364)
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	42.00 2.2263	46.00 3.4704	4.00 1.2440
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	324.2168	276.1744	(48.0424)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,908,066.74	1,710,472.49	(197,594.25)
Transportation Allowance	80,192.86	89,545.24	9,352.38
Special Receipts Allowance	139,555.84	134,031.79	(5,524.05)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,127,815.44	1,934,049.53	(193,765.92)
Temporary Aid Adjustment Factor	(26,597.69)	(24,175.62)	2,422.07
Modified System Formula Needs	2,101,217.75	1,909,873.91	(191,343.84)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	158,405,021	165,643,229	7,238,208
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,504,847.70	1,573,610.68	68,762.98
Net Option Funding	50,199.28	0.00	(50,199.28)
Allocated Income Tax Funds	30,808.35	2,737.86	(28,070.49)
Other Actual Receipts	341,137.75	335,251.68	(5,886.07)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,926,993.09	1,911,600.22	(15,392.87)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	174,224.66	0.00	(174,224.66)
Net Option Funding	50,199.28	0.00	(50,199.28)
Allocated Income Tax Funds	30,808.35	2,737.86	(28,070.49)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	109,114.93	109,114.93
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	255,232.30	111,852.78	(143,379.52)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(30,929.05)	(12,098.79)	18,830.27
Total System State Aid	224,303.25	99,754.00	(124,549.25)

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

78-0104-000 PRAGUE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	165.0928	154.0175	(11.0753)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	22.00 1.2091	24.00 1.6600	2.00 0.4510
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	166.3019	155.6775	(10.6244)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	978,712.78	964,180.93	(14,531.85)
Transportation Allowance	35,027.67	38,039.83	3,012.16
Special Receipts Allowance	65,290.89	141,817.00	76,526.11
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,079,031.34	1,144,037.76	65,006.42
Temporary Aid Adjustment Factor	(13,487.89)	(14,300.47)	(812.58)
Modified System Formula Needs	1,065,543.44	1,129,737.29	64,193.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	73,663,699	75,417,273	1,753,574
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	699,805.14	716,464.09	16,658.95
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	153,360.62	232,505.03	79,144.40
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	853,165.76	948,969.12	95,803.36
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	212,377.68	180,768.17	(31,609.52)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	35,404.76	7,414.77	(27,989.99)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	247,782.44	188,182.93	(59,599.51)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,101.29)	0.00	1,101.29
Total System State Aid	246,681.15	188,182.93	(58,498.21)

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

78-0107-000 CEDAR BLUFFS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	308.9204	303.4691	(5.4514)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.00 4.0682	59.00 5.3904	6.00 1.3222
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	312.9887	308.8595	(4.1292)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,841,987.18	1,912,905.69	70,918.51
Transportation Allowance	61,129.23	57,927.46	(3,201.77)
Special Receipts Allowance	140,233.00	137,847.00	(2,386.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,043,349.41	2,108,680.15	65,330.74
Temporary Aid Adjustment Factor	(25,541.87)	(26,358.50)	(816.63)
Modified System Formula Needs	2,017,807.54	2,082,321.65	64,514.11
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	118,973,053	123,402,608	4,429,555
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,130,244.00	1,172,324.78	42,080.77
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,243.74	11,025.75	1,782.01
Other Actual Receipts	389,753.84	396,875.67	7,121.83
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,529,241.58	1,580,226.20	50,984.62
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	488,565.96	502,095.45	13,529.49
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,243.74	11,025.75	1,782.01
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	227,922.44	227,922.44
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	497,809.70	741,043.64	243,233.95
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(714.61)	(29,600.74)	(28,886.13)
Total System State Aid	497,095.09	711,442.90	214,347.82

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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79-0002-000 MINATARE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	256.0134	258.5715	2.5581
Limited English Proficiency Factor	35.00 8.7500	31.00 7.7500	(4.00) (1.0000)
Free Lunch/Poverty Factor	114.00 22.7544	109.00 21.0855	(5.00) (1.6689)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	287.5178	287.4070	(0.1107)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,692,087.08	1,780,040.94	87,953.86
Transportation Allowance	0.00	3,560.00	3,560.00
Special Receipts Allowance	156,233.00	141,726.00	(14,507.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,848,320.08	1,925,326.94	77,006.86
Temporary Aid Adjustment Factor	(23,104.00)	(24,066.59)	(962.59)
Modified System Formula Needs	1,825,216.08	1,901,260.35	76,044.27
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	28,487,902	29,517,413	1,029,511
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	270,635.07	280,415.42	9,780.35
Net Option Funding	53,692.98	148,223.33	94,530.35
Allocated Income Tax Funds	23,197.40	23,769.68	572.28
Other Actual Receipts	255,728.00	260,581.21	4,853.21
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	603,253.45	712,989.64	109,736.19
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,221,962.63	1,188,270.71	(33,691.92)
Net Option Funding	53,692.98	148,223.33	94,530.35
Allocated Income Tax Funds	23,197.40	23,769.68	572.28
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,298,853.01	1,360,263.72	61,410.70
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(65,927.47)	(38,830.15)	27,097.32
Total System State Aid	1,232,925.54	1,321,433.57	88,508.02

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

79-0011-000 MORRILL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	522.4495	550.8135	28.3640
Limited English Proficiency Factor	15.00 3.7500	17.00 4.2500	2.00 0.5000
Free Lunch/Poverty Factor	185.00 31.8900	171.00 26.4695	(14.00) (5.4205)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	558.0895	581.5330	23.4435
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,284,444.03	3,601,695.03	317,251.00
Transportation Allowance	131,224.86	153,594.42	22,369.56
Special Receipts Allowance	237,307.00	206,607.00	(30,700.00)
Distance Ed & Telecommunication Allowance	0.00	760.75	760.75
Total System Formula Needs	3,652,975.89	3,962,657.20	309,681.31
Temporary Aid Adjustment Factor	(45,662.20)	(49,533.21)	(3,871.02)
Modified System Formula Needs	3,607,313.69	3,913,123.98	305,810.29
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	180,185,181	181,911,589	1,726,408
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,711,759.22	1,728,160.10	16,400.88
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	525,258.59	519,227.45	(6,031.14)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,237,017.81	2,247,387.55	10,369.74
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,370,295.88	1,665,736.44	295,440.56
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,370,295.88	1,665,736.44	295,440.56
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	152,951.12	31,791.49	(121,159.63)
Total System State Aid	1,523,247.00	1,697,527.93	174,280.93

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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79-0016-000 GERING PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,373.2131	2,373.4298	0.2168
Limited English Proficiency Factor	39.00 9.7500	29.00 7.2500	(10.00) (2.5000)
Free Lunch/Poverty Factor	603.81 74.0390	646.68 85.9223	42.87 11.8832
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,457.0021	2,466.6021	9.6000
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	14,459,841.66	15,276,775.47	816,933.81
Transportation Allowance	104,929.97	111,597.08	6,667.11
Special Receipts Allowance	1,156,240.35	1,040,429.77	(115,810.58)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	15,721,011.98	16,428,802.32	707,790.34
Temporary Aid Adjustment Factor	(196,512.65)	(205,360.03)	(8,847.38)
Modified System Formula Needs	15,524,499.33	16,223,442.29	698,942.96
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	456,794,099	477,249,337	20,455,238
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,339,543.94	4,533,868.70	194,324.76
Net Option Funding	278,748.84	0.00	(278,748.84)
Allocated Income Tax Funds	176,052.41	0.00	(176,052.41)
Other Actual Receipts	2,218,810.53	2,161,696.00	(57,114.53)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,013,155.71	6,695,564.70	(317,591.01)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	8,511,343.61	9,527,877.59	1,016,533.98
Net Option Funding	278,748.84	0.00	(278,748.84)
Allocated Income Tax Funds	176,052.41	0.00	(176,052.41)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	8,966,144.86	9,527,877.59	561,732.73
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(220,474.22)	(52,527.04)	167,947.18
Total System State Aid	8,745,670.64	9,475,350.55	729,679.92

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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79-0031-000 MITCHELL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	717.0066	712.2282	(4.7783)
Limited English Proficiency Factor	23.00 5.7500	26.00 6.5000	3.00 0.7500
Free Lunch/Poverty Factor	250.00 42.7050	250.00 43.0207	0.00 0.3157
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	765.4616	761.7490	(3.7126)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	4,504,861.23	4,717,853.63	212,992.39
Transportation Allowance	65,307.06	67,878.52	2,571.46
Special Receipts Allowance	243,992.00	224,309.00	(19,683.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	4,814,160.29	5,010,041.15	195,880.85
Temporary Aid Adjustment Factor	(60,177.00)	(62,625.51)	(2,448.51)
Modified System Formula Needs	4,753,983.29	4,947,415.64	193,432.34
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	168,584,404	172,920,007	4,335,603
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,601,551.84	1,642,740.07	41,188.23
Net Option Funding	68,624.22	93,073.52	24,449.30
Allocated Income Tax Funds	63,686.16	62,845.89	(840.26)
Other Actual Receipts	563,821.00	544,787.00	(19,034.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,297,683.22	2,343,446.48	45,763.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,456,300.07	2,603,969.15	147,669.08
Net Option Funding	68,624.22	93,073.52	24,449.30
Allocated Income Tax Funds	63,686.16	62,845.89	(840.26)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,588,610.45	2,759,888.57	171,278.12
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	11,633.47	(32,898.50)	(44,531.97)
Total System State Aid	2,600,243.92	2,726,990.07	126,746.14

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

79-0032-000 SCOTTSBLUFF PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,236.5777	3,117.7293	(118.8484)
Limited English Proficiency Factor	55.00 13.7500	61.00 15.2500	6.00 1.5000
Free Lunch/Poverty Factor	996.19 152.5549	973.32 151.0658	(22.87) (1.4892)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,402.8826	3,284.0451	(118.8376)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	20,026,496.57	20,339,567.10	313,070.53
Transportation Allowance	171,217.17	195,455.54	24,238.37
Special Receipts Allowance	1,294,236.65	1,120,670.33	(173,566.32)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	21,491,950.39	21,655,692.97	163,742.59
Temporary Aid Adjustment Factor	(268,649.38)	(270,696.16)	(2,046.78)
Modified System Formula Needs	21,223,301.01	21,384,996.81	161,695.80
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	981,467,319	1,013,138,989	31,671,670
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	9,323,939.53	9,624,820.40	300,880.87
Net Option Funding	5,917.88	0.00	(5,917.88)
Allocated Income Tax Funds	367,286.26	106,415.00	(260,871.26)
Other Actual Receipts	3,251,959.46	3,391,777.24	139,817.78
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	12,949,103.13	13,123,012.64	173,909.51
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	8,274,197.88	8,261,984.17	(12,213.70)
Net Option Funding	5,917.88	0.00	(5,917.88)
Allocated Income Tax Funds	367,286.26	106,415.00	(260,871.26)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	8,647,402.02	8,368,399.18	(279,002.84)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	296,801.28	(149,100.73)	(445,902.01)
Total System State Aid	8,944,203.30	8,219,298.45	(724,904.85)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

80-0005-000 MILFORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	873.1393	854.9561	(18.1831)
Limited English Proficiency Factor	0.00 0.0000	2.00 0.5000	2.00 0.5000
Free Lunch/Poverty Factor	66.00 1.4340	73.00 1.8095	7.00 0.3755
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	874.5733	857.2656	(17.3077)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	5,147,000.65	5,309,431.35	162,430.71
Transportation Allowance	104,816.07	102,431.88	(2,384.19)
Special Receipts Allowance	336,227.00	338,392.00	2,165.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	5,588,043.72	5,750,255.23	162,211.52
Temporary Aid Adjustment Factor	(69,850.55)	(71,878.19)	(2,027.64)
Modified System Formula Needs	5,518,193.17	5,678,377.04	160,183.87
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	280,705,354	290,457,732	9,752,378
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,666,700.86	2,759,348.45	92,647.59
Net Option Funding	136,352.36	159,117.92	22,765.56
Allocated Income Tax Funds	87,600.54	83,677.51	(3,923.04)
Other Actual Receipts	868,385.52	888,429.75	20,044.23
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,759,039.29	3,890,573.63	131,534.34
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,759,153.88	1,787,803.42	28,649.53
Net Option Funding	136,352.36	159,117.92	22,765.56
Allocated Income Tax Funds	87,600.54	83,677.51	(3,923.04)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,983,106.79	2,030,598.84	47,492.05
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(56,195.82)	(103,135.56)	(46,939.74)
Total System State Aid	1,926,910.96	1,927,463.28	552.31

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

80-0009-000 SEWARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,548.0175	1,599.6606	51.6431
Limited English Proficiency Factor	6.00 1.5000	12.00 3.0000	6.00 1.5000
Free Lunch/Poverty Factor	165.00 6.6405	181.00 7.9576	16.00 1.3171
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,556.1580	1,610.6182	54.4602
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	9,158,233.45	9,975,282.70	817,049.25
Transportation Allowance	225,528.30	239,068.24	13,539.94
Special Receipts Allowance	989,338.61	1,063,837.16	74,498.55
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	10,373,100.36	11,278,188.10	905,087.74
Temporary Aid Adjustment Factor	(129,663.75)	(140,977.35)	(11,313.60)
Modified System Formula Needs	10,243,436.61	11,137,210.75	893,774.14
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	725,356,391	752,759,116	27,402,725
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,890,885.71	7,151,211.60	260,325.89
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	93,393.63	90,633.36	(2,760.27)
Other Actual Receipts	2,170,358.74	2,239,985.84	69,627.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	9,154,638.08	9,481,830.81	327,192.73
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,088,798.52	1,655,379.94	566,581.42
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	93,393.63	90,633.36	(2,760.27)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,182,192.16	1,746,013.31	563,821.15
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(94,393.98)	187,844.03	282,238.00
Total System State Aid	1,087,798.18	1,933,857.34	846,059.16

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

80-0567-000 CENTENNIAL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	654.8547	618.6414	(36.2133)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	92.00 5.6515	114.00 9.9568	22.00 4.3053
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	660.5062	628.5982	(31.9080)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,887,182.42	3,893,191.16	6,008.73
Transportation Allowance	277,544.88	246,702.66	(30,842.22)
Special Receipts Allowance	365,935.03	370,105.00	4,169.97
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	4,530,662.33	4,509,998.82	(20,663.52)
Temporary Aid Adjustment Factor	(56,633.28)	(56,374.99)	258.29
Modified System Formula Needs	4,474,029.05	4,453,623.83	(20,405.22)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	499,582,645	497,056,984	(2,525,661)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,746,035.13	4,722,041.35	(23,993.78)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,808.30	4,809.63	3,001.34
Other Actual Receipts	869,882.52	862,908.12	(6,974.40)
Minimum Levy Adjustment	0.00	82,014.40	82,014.40
Total System Formula Resources	5,617,725.95	5,671,773.50	54,047.56
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,808.30	4,809.63	3,001.34
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	(4,809.63)	(4,809.63)
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,808.30	0.00	(1,808.30)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,282.32	160.78	(1,121.54)
Total System State Aid	3,090.62	160.78	(2,929.84)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

81-0003-000 HAY SPRINGS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	198.2047	239.3971	41.1924
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.48 6.9468	65.45 8.9749	11.97 2.0282
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	205.1515	248.3720	43.2205
Cost Group Cost	7,482.7963	9,486.1706	2,003.3743
Subtotal	1,535,106.77	2,356,099.18	820,992.41
Transportation Allowance	29,874.48	47,048.47	17,173.99
Special Receipts Allowance	86,850.60	92,694.14	5,843.54
Distance Ed & Telecommunication Allowance	0.00	44,296.05	44,296.05
Total System Formula Needs	1,651,831.85	2,540,137.84	888,305.99
Temporary Aid Adjustment Factor	(20,647.90)	(31,751.72)	(11,103.82)
Modified System Formula Needs	1,631,183.95	2,508,386.12	877,202.17
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	76,706,034	74,734,159	(1,971,875)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	728,707.32	709,974.51	(18,732.81)
Net Option Funding	47,923.56	125,223.53	77,299.97
Allocated Income Tax Funds	17,712.55	20,140.06	2,427.51
Other Actual Receipts	218,358.88	252,029.69	33,670.82
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,012,702.31	1,107,367.79	94,665.48
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	618,481.64	1,401,018.32	782,536.69
Net Option Funding	47,923.56	125,223.53	77,299.97
Allocated Income Tax Funds	17,712.55	20,140.06	2,427.51
Lop Off	0.00	(336,234.14)	(336,234.14)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	684,117.75	1,210,147.78	526,030.02
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	48,430.05	53,955.03	5,524.98
Total System State Aid	732,547.81	1,264,102.81	531,555.00

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

81-0010-000 GORDON-RUSHVILLE PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	864.5980	858.8595	(5.7385)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	240.74 33.0570	264.90 39.9676	24.16 6.9106
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	897.6551	898.8272	1.1721
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	7,785,133.50	8,526,427.80	741,294.30
Transportation Allowance	43,292.33	76,078.44	32,786.10
Special Receipts Allowance	317,150.04	261,407.27	(55,742.77)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	8,145,575.88	8,863,913.51	718,337.63
Temporary Aid Adjustment Factor	(101,819.70)	(110,798.92)	(8,979.22)
Modified System Formula Needs	8,043,756.18	8,753,114.59	709,358.41
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	415,321,280	393,969,373	(21,351,907)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,945,552.16	3,742,709.04	(202,843.12)
Net Option Funding	13,510.10	0.00	(13,510.10)
Allocated Income Tax Funds	59,960.23	0.00	(59,960.23)
Other Actual Receipts	1,017,206.94	915,790.53	(101,416.40)
Minimum Levy Adjustment	0.00	1,027,866.09	1,027,866.09
Total System Formula Resources	5,036,229.42	5,686,365.67	650,136.25
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,007,526.76	3,066,748.92	59,222.16
Net Option Funding	13,510.10	0.00	(13,510.10)
Allocated Income Tax Funds	59,960.23	0.00	(59,960.23)
Lop Off	(126,761.15)	0.00	126,761.15
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,954,235.93	3,066,748.92	112,512.99
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	7,219.37	(21,228.48)	(28,447.85)
Total System State Aid	2,961,455.30	3,045,520.44	84,065.14

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

82-0001-000 LOUP CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	385.6258	378.4809	(7.1450)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	127.00 20.8710	111.00 16.4803	(16.00) (4.3907)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	406.4968	394.9612	(11.5357)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	3,041,733.08	3,150,131.92	108,398.84
Transportation Allowance	141,823.24	168,998.40	27,175.16
Special Receipts Allowance	150,403.00	164,645.00	14,242.00
Distance Ed & Telecommunication Allowance	0.00	27,122.65	27,122.65
Total System Formula Needs	3,333,959.32	3,510,897.97	176,938.65
Temporary Aid Adjustment Factor	(41,674.49)	(43,886.22)	(2,211.73)
Modified System Formula Needs	3,292,284.83	3,467,011.75	174,726.92
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	211,287,381	216,666,298	5,378,917
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,007,230.12	2,058,329.83	51,099.71
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	396,020.00	445,207.00	49,187.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,403,250.12	2,503,536.83	100,286.71
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	889,034.71	963,474.92	74,440.20
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	889,034.71	963,474.92	74,440.20
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	29,920.80	(30,360.54)	(60,281.34)
Total System State Aid	918,955.51	933,114.38	14,158.87

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

82-0015-000 LITCHFIELD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	173.4716	165.7179	(7.7537)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	49.14 6.8661	49.00 7.3101	(0.14) 0.4440
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	180.3377	173.0280	(7.3097)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	1,349,430.05	1,380,036.72	30,606.67
Transportation Allowance	55,925.57	65,475.35	9,549.78
Special Receipts Allowance	64,078.96	80,638.33	16,559.37
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,469,434.58	1,526,150.39	56,715.81
Temporary Aid Adjustment Factor	(18,367.93)	(19,076.88)	(708.95)
Modified System Formula Needs	1,451,066.65	1,507,073.51	56,006.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	88,291,091	94,661,722	6,370,631
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	838,765.36	899,286.36	60,520.99
Net Option Funding	100,345.87	0.00	(100,345.87)
Allocated Income Tax Funds	9,674.06	670.08	(9,003.98)
Other Actual Receipts	160,972.74	183,790.16	22,817.42
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,109,758.04	1,083,746.60	(26,011.44)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	341,308.61	423,326.91	82,018.30
Net Option Funding	100,345.87	0.00	(100,345.87)
Allocated Income Tax Funds	9,674.06	670.08	(9,003.98)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	451,328.54	423,996.99	(27,331.55)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(17,785.18)	(6,482.00)	11,303.18
Total System State Aid	433,543.36	417,514.99	(16,028.38)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

83-0500-000 SIOUX COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	131.6325	119.1732	(12.4593)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	28.00 2.6378	37.00 5.4458	9.00 2.8081
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	118.49 14.8112	107.70 13.4623	(10.79) (1.3489)
Adjusted Weighted Formula Students	150.0000	150.0000	0.0000
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	1,300,911.74	1,422,925.59	122,013.84
Transportation Allowance	27,783.86	28,579.04	795.18
Special Receipts Allowance	60,880.13	75,946.37	15,066.25
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,389,575.73	1,527,451.00	137,875.27
Temporary Aid Adjustment Factor	(17,369.70)	(19,093.14)	(1,723.44)
Modified System Formula Needs	1,372,206.03	1,508,357.86	136,151.83
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	204,300,958	255,126,267	50,825,309
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,940,859.10	2,423,699.54	482,840.44
Net Option Funding	64,264.88	0.00	(64,264.88)
Allocated Income Tax Funds	15,967.77	0.00	(15,967.77)
Other Actual Receipts	216,286.04	209,285.21	(7,000.83)
Minimum Levy Adjustment	366,311.62	868,704.94	502,393.32
Total System Formula Resources	2,603,689.41	3,501,689.69	898,000.28
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	64,264.88	0.00	(64,264.88)
Allocated Income Tax Funds	15,967.77	0.00	(15,967.77)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(15,967.77)	0.00	15,967.77
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	64,264.88	0.00	(64,264.88)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	(13.77)	0.00	13.77
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	64,251.11	0.00	(64,251.11)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

84-0003-000 STANTON COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	511.2104	517.9907	6.7802
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	116.00 12.3989	118.00 12.6429	2.00 0.2440
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	523.6093	530.6336	7.0243
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,081,522.62	3,286,452.15	204,929.53
Transportation Allowance	106,138.50	113,441.18	7,302.68
Special Receipts Allowance	328,595.72	329,780.52	1,184.80
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,516,256.84	3,729,673.85	213,417.01
Temporary Aid Adjustment Factor	(43,953.21)	(46,620.92)	(2,667.71)
Modified System Formula Needs	3,472,303.63	3,683,052.93	210,749.30
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	188,721,698	200,028,392	11,306,694
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,792,856.13	1,900,269.72	107,413.59
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	612,962.17	609,411.02	(3,551.15)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,405,818.30	2,509,680.75	103,862.44
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,066,485.32	1,173,372.18	106,886.86
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,066,485.32	1,173,372.18	106,886.86
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(51,591.09)	20,494.87	72,085.96
Total System State Aid	1,014,894.23	1,193,867.05	178,972.82

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

85-0060-000 DESHLER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	312.0166	312.4820	0.4655
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	55.00 4.5503	77.00 9.7057	22.00 5.1554
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	316.5669	322.1878	5.6209
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,863,045.61	1,995,453.58	132,407.97
Transportation Allowance	92,340.00	108,378.86	16,038.86
Special Receipts Allowance	83,527.00	82,373.00	(1,154.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,038,912.61	2,186,205.44	147,292.83
Temporary Aid Adjustment Factor	(25,486.41)	(27,327.57)	(1,841.16)
Modified System Formula Needs	2,013,426.20	2,158,877.87	145,451.67
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	153,822,120	160,845,622	7,023,502
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,461,310.14	1,528,033.41	66,723.27
Net Option Funding	308,913.02	304,490.05	(4,422.98)
Allocated Income Tax Funds	22,262.82	27,135.75	4,872.93
Other Actual Receipts	267,803.82	289,898.02	22,094.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,060,289.80	2,149,557.22	89,267.42
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	9,320.65	9,320.65
Net Option Funding	308,913.02	304,490.05	(4,422.98)
Allocated Income Tax Funds	22,262.82	27,135.75	4,872.93
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	331,175.84	340,946.44	9,770.60
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	163.54	(429.33)	(592.87)
Total System State Aid	331,339.38	340,517.11	9,177.73

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

85-0070-000 THAYER CENTRAL COMMUNITY SCHS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	461.0426	448.6893	(12.3534)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	102.00 10.7954	92.00 8.7680	(10.00) (2.0273)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	471.8380	457.4573	(14.3807)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	3,530,667.55	3,648,588.93	117,921.38
Transportation Allowance	215,285.04	252,384.42	37,099.38
Special Receipts Allowance	250,380.00	296,647.00	46,267.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,996,332.59	4,197,620.35	201,287.76
Temporary Aid Adjustment Factor	(49,954.16)	(52,470.25)	(2,516.10)
Modified System Formula Needs	3,946,378.43	4,145,150.10	198,771.67
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	257,477,264	266,416,562	8,939,298
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,446,034.01	2,530,957.34	84,923.33
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	47,750.78	0.00	(47,750.78)
Other Actual Receipts	619,774.67	674,643.10	54,868.43
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,113,559.46	3,205,600.44	92,040.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	832,818.97	939,549.66	106,730.69
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	47,750.78	0.00	(47,750.78)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	880,569.75	939,549.66	58,979.91
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	71,458.99	67,629.34	(3,829.65)
Total System State Aid	952,028.74	1,007,179.00	55,150.26

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

85-2001-000 BRUNING-DAVENPORT UNIFIED SYS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	211.2105	200.3303	(10.8802)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	52.00 6.4667	51.00 6.4918	(1.00) 0.0251
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	217.6772	206.8221	(10.8551)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	1,628,833.93	1,649,571.97	20,738.04
Transportation Allowance	70,424.64	108,133.22	37,708.58
Special Receipts Allowance	87,500.39	110,841.00	23,340.61
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,786,758.96	1,868,546.19	81,787.23
Temporary Aid Adjustment Factor	(22,334.49)	(23,356.83)	(1,022.34)
Modified System Formula Needs	1,764,424.47	1,845,189.36	80,764.89
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	251,910,766	260,740,606	8,829,840
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,393,152.28	2,477,035.76	83,883.48
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,344.10	6,007.76	(4,336.34)
Other Actual Receipts	305,950.83	355,109.91	49,159.08
Minimum Levy Adjustment	0.00	117,594.01	117,594.01
Total System Formula Resources	2,709,447.21	2,955,747.44	246,300.24
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,344.10	6,007.76	(4,336.34)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	(6,007.76)	(6,007.76)
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	10,344.10	0.00	(10,344.10)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(579.82)	40.70	620.52
Total System State Aid	9,764.28	40.70	(9,723.58)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

86-0001-000 THEDFORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	118.3791	119.1731	0.7940
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	29.00 3.3924	22.00 1.7050	(7.00) (1.6874)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	102.87 12.8586	107.80 13.4750	4.93 0.6163
Adjusted Weighted Formula Students	150.0000	150.0000	0.0000
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	1,300,911.74	1,422,925.59	122,013.84
Transportation Allowance	89,336.55	81,351.45	(7,985.10)
Special Receipts Allowance	56,800.00	56,620.00	(180.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,447,048.29	1,560,897.04	113,848.74
Temporary Aid Adjustment Factor	(18,088.10)	(19,511.21)	(1,423.11)
Modified System Formula Needs	1,428,960.19	1,541,385.83	112,425.63
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	106,916,526	108,635,252	1,718,726
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,015,707.00	1,032,034.89	16,327.90
Net Option Funding	78,663.99	0.00	(78,663.99)
Allocated Income Tax Funds	9,681.23	0.00	(9,681.23)
Other Actual Receipts	209,133.68	201,477.44	(7,656.24)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,313,185.90	1,233,512.33	(79,673.56)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	115,774.29	307,873.49	192,099.20
Net Option Funding	78,663.99	0.00	(78,663.99)
Allocated Income Tax Funds	9,681.23	0.00	(9,681.23)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	204,119.51	307,873.49	103,753.98
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(48,729.27)	2,134.80	50,864.07
Total System State Aid	155,390.25	310,008.29	154,618.04

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

87-0001-000 PENDER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	384.3781	370.7932	(13.5848)
Limited English Proficiency Factor	0.00 0.0000	6.00 1.5000	6.00 1.5000
Free Lunch/Poverty Factor	77.00 7.1859	68.00 5.6277	(9.00) (1.5582)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	391.5640	377.9210	(13.6430)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,304,415.37	2,340,634.38	36,219.02
Transportation Allowance	99,662.00	100,999.00	1,337.00
Special Receipts Allowance	240,852.47	319,965.84	79,113.37
Distance Ed & Telecommunication Allowance	0.00	9,716.35	9,716.35
Total System Formula Needs	2,644,929.84	2,771,315.57	126,385.74
Temporary Aid Adjustment Factor	(33,061.62)	(34,641.44)	(1,579.82)
Modified System Formula Needs	2,611,868.21	2,736,674.13	124,805.91
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	185,307,802	200,930,714	15,622,912
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,760,424.12	1,908,841.78	148,417.66
Net Option Funding	95,739.60	0.00	(95,739.60)
Allocated Income Tax Funds	45,359.37	6,374.85	(38,984.52)
Other Actual Receipts	495,848.75	563,047.81	67,199.07
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,397,371.84	2,478,264.45	80,892.61
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	214,496.37	258,409.68	43,913.31
Net Option Funding	95,739.60	0.00	(95,739.60)
Allocated Income Tax Funds	45,359.37	6,374.85	(38,984.52)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	355,595.35	264,784.53	(90,810.82)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	91,293.28	91,293.28
Total System State Aid	355,595.35	356,077.81	482.46

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

87-0013-000 WALTHILL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	307.9650	324.9819	17.0169
Limited English Proficiency Factor	247.00 61.7500	106.00 26.5000	(141.00) (35.2500)
Free Lunch/Poverty Factor	181.00 40.2495	199.00 44.8595	18.00 4.6101
Indian ADA Factor	91.74 22.9350	84.37 21.0925	(7.37) (1.8425)
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	432.8995	417.4340	(15.4655)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,547,681.27	2,585,356.13	37,674.86
Transportation Allowance	28,576.80	47,291.04	18,714.24
Special Receipts Allowance	267,403.00	286,763.00	19,360.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,843,661.07	2,919,410.17	75,749.10
Temporary Aid Adjustment Factor	(35,545.76)	(36,492.63)	(946.86)
Modified System Formula Needs	2,808,115.30	2,882,917.54	74,802.24
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	52,323,437	53,483,198	1,159,761
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	497,072.65	508,090.38	11,017.73
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	405,379.00	403,142.00	(2,237.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	902,451.65	911,232.38	8,780.73
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,905,663.65	1,971,685.16	66,021.51
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,905,663.65	1,971,685.16	66,021.51
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	109,050.80	13,849.13	(95,201.67)
Total System State Aid	2,014,714.45	1,985,534.29	(29,180.17)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

87-0016-000 UMO N HO N NATION PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION		2007/08 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		396.1114		402.9132		6.8018
Limited English Proficiency Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	305.00	73.1863	360.00	89.3504	55.00	16.1641
Indian ADA Factor	333.11	83.2775	234.78	58.6950	(98.33)	(24.5825)
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		552.5752		550.9586		(1.6166)
Cost Group Cost		5,885.1564		6,193.4495		308.2931
Subtotal		3,251,991.45		3,412,334.17		160,342.72
Transportation Allowance		10,206.00		12,175.20		1,969.20
Special Receipts Allowance		425,605.00		399,896.00		(25,709.00)
Distance Ed & Telecommunication Allowance		0.00		0.00		0.00
Total System Formula Needs		3,687,802.45		3,824,405.37		136,602.92
Temporary Aid Adjustment Factor		(46,097.53)		(47,805.07)		(1,707.54)
Modified System Formula Needs		3,641,704.92		3,776,600.30		134,895.39
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		5,990,377		5,769,378		(220,999)
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		56,908.58		54,809.09		(2,099.49)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		0.00		0.00		0.00
Other Actual Receipts		517,991.00		521,243.00		3,252.00
Minimum Levy Adjustment		2,941.28		0.00		(2,941.28)
Total System Formula Resources		577,840.86		576,052.09		(1,788.77)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		3,063,864.06		3,200,548.21		136,684.15
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		0.00		0.00		0.00
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		3,063,864.06		3,200,548.21		136,684.15
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(36,510.54)		(24,137.94)		12,372.60
Total System State Aid		3,027,353.52		3,176,410.27		149,056.75

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

87-0017-000 WINNEBAGO PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	550.7052	523.7599	(26.9453)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	310.00 67.8903	328.00 74.3986	18.00 6.5083
Indian ADA Factor	326.40 81.6000	344.98 86.2450	18.58 4.6450
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	700.1954	684.4035	(15.7920)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	4,120,759.70	4,238,818.41	118,058.71
Transportation Allowance	112,160.70	28,355.40	(83,805.30)
Special Receipts Allowance	736,731.00	772,751.00	36,020.00
Distance Ed & Telecommunication Allowance	0.00	16,308.10	16,308.10
Total System Formula Needs	4,969,651.40	5,056,232.91	86,581.51
Temporary Aid Adjustment Factor	(62,120.64)	(63,202.91)	(1,082.27)
Modified System Formula Needs	4,907,530.76	4,993,030.00	85,499.24
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	26,846,576	27,672,726	826,150
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	255,042.47	262,890.90	7,848.43
Net Option Funding	136,221.15	0.00	(136,221.15)
Allocated Income Tax Funds	3,379.59	0.00	(3,379.59)
Other Actual Receipts	871,106.00	943,630.00	72,524.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,265,749.21	1,206,520.90	(59,228.32)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,641,781.54	3,786,509.10	144,727.56
Net Option Funding	136,221.15	0.00	(136,221.15)
Allocated Income Tax Funds	3,379.59	0.00	(3,379.59)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,781,382.28	3,786,509.10	5,126.81
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(90,132.00)	(31,914.54)	58,217.46
Total System State Aid	3,691,250.29	3,754,594.56	63,344.27

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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88-0005-000 ORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	623.5306	636.3187	12.7881
Limited English Proficiency Factor	15.00 3.7500	5.00 1.2500	(10.00) (2.5000)
Free Lunch/Poverty Factor	147.95 17.1890	138.46 14.4940	(9.49) (2.6950)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	644.4696	652.0627	7.5931
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	4,822,434.84	5,200,723.16	378,288.32
Transportation Allowance	168,491.14	177,958.25	9,467.11
Special Receipts Allowance	306,097.10	299,352.12	(6,744.97)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	5,297,023.07	5,678,033.53	381,010.46
Temporary Aid Adjustment Factor	(66,212.79)	(70,975.42)	(4,762.63)
Modified System Formula Needs	5,230,810.29	5,607,058.11	376,247.83
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	280,937,983	298,271,952	17,333,969
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,668,910.84	2,833,583.54	164,672.71
Net Option Funding	78,790.88	0.00	(78,790.88)
Allocated Income Tax Funds	65,073.68	0.00	(65,073.68)
Other Actual Receipts	619,110.08	631,417.51	12,307.43
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,431,885.48	3,465,001.06	33,115.58
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,798,924.81	2,142,057.06	343,132.25
Net Option Funding	78,790.88	0.00	(78,790.88)
Allocated Income Tax Funds	65,073.68	0.00	(65,073.68)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,942,789.37	2,142,057.06	199,267.69
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(25,757.73)	(15,500.65)	10,257.08
Total System State Aid	1,917,031.63	2,126,556.40	209,524.77

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

88-0021-000 ARCADIA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	130.0436	129.5679	(0.4757)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	42.00 6.7540	39.00 5.8996	(3.00) (0.8544)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	136.7976	135.4675	(1.3301)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	1,023,628.90	1,080,462.01	56,833.11
Transportation Allowance	33,726.00	43,060.00	9,334.00
Special Receipts Allowance	56,782.00	78,057.00	21,275.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,114,136.90	1,201,579.01	87,442.11
Temporary Aid Adjustment Factor	(13,926.71)	(15,019.74)	(1,093.03)
Modified System Formula Needs	1,100,210.18	1,186,559.27	86,349.08
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	56,186,420	58,944,803	2,758,383
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	533,770.99	559,975.63	26,204.64
Net Option Funding	93,710.00	108,773.76	15,063.76
Allocated Income Tax Funds	9,596.14	10,367.73	771.60
Other Actual Receipts	130,392.00	160,735.00	30,343.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	767,469.12	839,852.12	72,383.00
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	332,741.06	346,707.15	13,966.09
Net Option Funding	93,710.00	108,773.76	15,063.76
Allocated Income Tax Funds	9,596.14	10,367.73	771.60
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	436,047.19	465,848.64	29,801.44
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,250.62)	31,005.02	42,255.64
Total System State Aid	424,796.57	496,853.66	72,057.09

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

89-0001-000 BLAIR COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,581.8550	2,636.7320	54.8770
Limited English Proficiency Factor	15.00 3.7500	23.00 5.7500	8.00 2.0000
Free Lunch/Poverty Factor	269.00 9.7182	230.00 5.6568	(39.00) (4.0614)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,595.3232	2,648.1388	52.8156
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	15,273,882.84	16,401,113.75	1,127,230.91
Transportation Allowance	374,662.26	452,111.10	77,448.84
Special Receipts Allowance	1,120,497.00	1,218,869.00	98,372.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	16,769,042.10	18,072,093.85	1,303,051.75
Temporary Aid Adjustment Factor	(209,613.03)	(225,901.17)	(16,288.15)
Modified System Formula Needs	16,559,429.08	17,846,192.68	1,286,763.60
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	976,022,768	1,054,772,349	78,749,581
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	9,272,216.30	10,020,337.32	748,121.02
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	151,849.80	123,326.15	(28,523.64)
Other Actual Receipts	2,786,235.00	2,958,264.00	172,029.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	12,210,301.09	13,101,927.47	891,626.38
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	4,349,127.98	4,744,265.21	395,137.23
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	151,849.80	123,326.15	(28,523.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,500,977.78	4,867,591.36	366,613.58
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	166,275.96	(265,259.56)	(431,535.52)
Total System State Aid	4,667,253.74	4,602,331.80	(64,921.94)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08
FOR INFORMATION PURPOSES ONLY**

89-0003-000 FORT CALHOUN COMMUNITY SCHS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	681.2045	663.4807	(17.7238)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	48.00 0.9189	39.00 0.5078	(9.00) (0.4111)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	682.1234	663.9885	(18.1349)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	4,014,402.71	4,112,378.94	97,976.23
Transportation Allowance	138,524.58	144,587.62	6,063.04
Special Receipts Allowance	315,810.00	386,121.00	70,311.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	4,468,737.29	4,643,087.56	174,350.27
Temporary Aid Adjustment Factor	(55,859.22)	(58,038.59)	(2,179.38)
Modified System Formula Needs	4,412,878.08	4,585,048.97	172,170.89
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	243,855,082	265,337,870	21,482,788
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,316,623.28	2,520,709.77	204,086.49
Net Option Funding	461,764.50	585,177.09	123,412.60
Allocated Income Tax Funds	113,642.00	124,333.78	10,691.78
Other Actual Receipts	783,392.64	877,415.94	94,023.30
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,675,422.42	4,107,636.58	432,214.16
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	737,455.66	477,412.39	(260,043.27)
Net Option Funding	461,764.50	585,177.09	123,412.60
Allocated Income Tax Funds	113,642.00	124,333.78	10,691.78
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,312,862.16	1,186,923.26	(125,938.89)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	68,969.03	8,014.60	(60,954.43)
Total System State Aid	1,381,831.19	1,194,937.87	(186,893.32)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

89-0024-000 ARLINGTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	681.9345	705.8491	23.9146
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	95.00 5.5040	80.00 3.5348	(15.00) (1.9693)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	687.4385	709.3838	21.9453
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	4,045,683.37	4,393,532.82	347,849.45
Transportation Allowance	119,465.28	133,055.00	13,589.72
Special Receipts Allowance	286,422.00	351,433.00	65,011.00
Distance Ed & Telecommunication Allowance	0.00	10,157.75	10,157.75
Total System Formula Needs	4,451,570.65	4,888,178.57	436,607.92
Temporary Aid Adjustment Factor	(55,644.63)	(61,102.23)	(5,457.60)
Modified System Formula Needs	4,395,926.02	4,827,076.34	431,150.32
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	297,488,907	315,779,697	18,290,790
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,826,144.62	2,999,907.12	173,762.51
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,515.60	41,284.50	6,768.91
Other Actual Receipts	742,806.63	820,678.29	77,871.66
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,603,466.84	3,861,869.92	258,403.07
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	792,459.18	965,206.42	172,747.24
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,515.60	41,284.50	6,768.91
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	826,974.77	1,006,490.92	179,516.15
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	62,284.66	22,618.07	(39,666.60)
Total System State Aid	889,259.44	1,029,108.99	139,849.55

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

90-0017-000 WAYNE COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	986.6096	1,000.7959	14.1864
Limited English Proficiency Factor	34.00 8.5000	29.00 7.2500	(5.00) (1.2500)
Free Lunch/Poverty Factor	136.00 7.6924	136.00 7.4755	0.00 (0.2169)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,002.8020	1,015.5215	12.7195
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	5,901,646.60	6,289,580.85	387,934.25
Transportation Allowance	132,064.02	141,566.96	9,502.94
Special Receipts Allowance	432,419.47	605,895.15	173,475.68
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	6,466,130.09	7,037,042.96	570,912.87
Temporary Aid Adjustment Factor	(80,826.63)	(87,963.04)	(7,136.41)
Modified System Formula Needs	6,385,303.46	6,949,079.92	563,776.46
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	378,823,353	404,458,517	25,635,164
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,598,821.85	3,842,355.91	243,534.06
Net Option Funding	38,904.09	141,756.85	102,852.76
Allocated Income Tax Funds	130,710.27	123,215.22	(7,495.05)
Other Actual Receipts	1,031,791.53	1,189,152.40	157,360.87
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,800,227.74	5,296,480.38	496,252.64
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,585,075.72	1,652,599.54	67,523.82
Net Option Funding	38,904.09	141,756.85	102,852.76
Allocated Income Tax Funds	130,710.27	123,215.22	(7,495.05)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,754,690.08	1,917,571.61	162,881.53
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	242,602.38	8,818.97	(233,783.40)
Total System State Aid	1,997,292.46	1,926,390.58	(70,901.88)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY**

90-0560-000 WAKEFIELD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	532.1515	517.5527	(14.5987)
Limited English Proficiency Factor	78.00 19.5000	69.00 17.2500	(9.00) (2.2500)
Free Lunch/Poverty Factor	139.00 17.9979	148.00 21.4103	9.00 3.4124
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	569.6494	556.2131	(13.4363)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,352,475.85	3,444,877.49	92,401.64
Transportation Allowance	58,015.44	64,103.14	6,087.70
Special Receipts Allowance	231,684.00	278,180.00	46,496.00
Distance Ed & Telecommunication Allowance	0.00	12,043.65	12,043.65
Total System Formula Needs	3,642,175.29	3,799,204.28	157,028.99
Temporary Aid Adjustment Factor	(45,527.19)	(47,490.05)	(1,962.86)
Modified System Formula Needs	3,596,648.10	3,751,714.23	155,066.13
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	174,945,719	185,352,355	10,406,636
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,661,984.33	1,760,847.37	98,863.04
Net Option Funding	0.00	45,036.01	45,036.01
Allocated Income Tax Funds	0.00	30,383.30	30,383.30
Other Actual Receipts	451,985.00	492,526.00	40,541.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,113,969.33	2,328,792.69	214,823.36
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,482,678.77	1,422,921.54	(59,757.23)
Net Option Funding	0.00	45,036.01	45,036.01
Allocated Income Tax Funds	0.00	30,383.30	30,383.30
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,482,678.77	1,498,340.86	15,662.09
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(103,560.05)	(46,124.53)	57,435.52
Total System State Aid	1,379,118.71	1,452,216.33	73,097.61

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

90-0595-000 WINSIDE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	307.4821	308.4095	0.9274
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	58.00 5.0161	50.00 3.5705	(8.00) (1.4456)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	312.4981	311.9799	(0.5182)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,839,100.47	1,932,231.99	93,131.52
Transportation Allowance	59,889.65	73,789.90	13,900.25
Special Receipts Allowance	93,094.00	113,748.00	20,654.00
Distance Ed & Telecommunication Allowance	0.00	26,865.10	26,865.10
Total System Formula Needs	1,992,084.12	2,146,634.99	154,550.87
Temporary Aid Adjustment Factor	(24,901.05)	(26,832.94)	(1,931.89)
Modified System Formula Needs	1,967,183.07	2,119,802.06	152,618.99
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	116,515,641	127,675,549	11,159,908
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,106,898.59	1,212,917.72	106,019.13
Net Option Funding	264,750.54	236,068.71	(28,681.82)
Allocated Income Tax Funds	20,046.84	19,949.26	(97.59)
Other Actual Receipts	218,381.29	239,729.36	21,348.07
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,610,077.26	1,708,665.05	98,587.79
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	357,105.81	411,137.01	54,031.20
Net Option Funding	264,750.54	236,068.71	(28,681.82)
Allocated Income Tax Funds	20,046.84	19,949.26	(97.59)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	641,903.19	667,154.98	25,251.79
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(205.05)	(1,052.38)	(847.33)
Total System State Aid	641,698.14	666,102.60	24,404.46

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

91-0002-000 RED CLOUD COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	270.4936	299.0350	28.5414
Limited English Proficiency Factor	0.00 0.0000	2.00 0.5000	2.00 0.5000
Free Lunch/Poverty Factor	86.00 13.5176	83.00 11.2954	(3.00) (2.2222)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	284.0112	310.8303	26.8192
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	2,125,197.60	2,479,121.00	353,923.40
Transportation Allowance	66,175.38	60,829.72	(5,345.66)
Special Receipts Allowance	218,449.00	234,091.00	15,642.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,409,821.98	2,774,041.72	364,219.74
Temporary Aid Adjustment Factor	(30,122.77)	(34,675.52)	(4,552.75)
Modified System Formula Needs	2,379,699.20	2,739,366.20	359,666.99
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	118,073,685	123,846,507	5,772,822
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,121,700.01	1,176,541.82	54,841.81
Net Option Funding	22,486.18	24,030.67	1,544.49
Allocated Income Tax Funds	21,675.98	24,326.43	2,650.45
Other Actual Receipts	373,580.59	379,840.27	6,259.68
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,539,442.76	1,604,739.19	65,296.43
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	840,256.45	1,134,627.00	294,370.56
Net Option Funding	22,486.18	24,030.67	1,544.49
Allocated Income Tax Funds	21,675.98	24,326.43	2,650.45
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	884,418.61	1,182,984.11	298,565.50
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	98,500.58	66,615.86	(31,884.72)
Total System State Aid	982,919.19	1,249,599.97	266,680.78

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

91-0074-000 BLUE HILL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	448.0059	457.7037	9.6977
Limited English Proficiency Factor	0.00 0.0000	9.00 2.2500	9.00 2.2500
Free Lunch/Poverty Factor	74.00 5.3851	75.00 5.3671	1.00 (0.0180)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	453.3911	465.3208	11.9297
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,668,277.37	2,881,940.69	213,663.32
Transportation Allowance	134,076.06	130,119.78	(3,956.28)
Special Receipts Allowance	193,095.00	180,175.00	(12,920.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,995,448.43	3,192,235.47	196,787.04
Temporary Aid Adjustment Factor	(37,443.11)	(39,902.94)	(2,459.84)
Modified System Formula Needs	2,958,005.33	3,152,332.52	194,327.20
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	117,926,567	121,642,568	3,716,001
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,120,302.39	1,155,604.40	35,302.01
Net Option Funding	728,712.56	802,403.31	73,690.76
Allocated Income Tax Funds	21,007.72	22,697.45	1,689.73
Other Actual Receipts	360,108.76	348,879.69	(11,229.07)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,230,131.42	2,329,584.85	99,453.43
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	727,873.90	822,747.68	94,873.77
Net Option Funding	728,712.56	802,403.31	73,690.76
Allocated Income Tax Funds	21,007.72	22,697.45	1,689.73
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,477,594.18	1,647,848.44	170,254.26
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	51,845.70	81,703.95	29,858.25
Total System State Aid	1,529,439.88	1,729,552.39	200,112.51

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

92-0045-000 WHEELER CENTRAL SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	156.5592	166.2061	9.6469
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 11.4235	63.00 11.4804	1.00 0.0569
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	167.9828	177.6866	9.7038
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	1,456,871.96	1,685,565.05	228,693.09
Transportation Allowance	125,618.04	145,299.62	19,681.58
Special Receipts Allowance	50,048.00	55,748.00	5,700.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,632,538.00	1,886,612.67	254,074.67
Temporary Aid Adjustment Factor	(20,406.72)	(23,582.66)	(3,175.93)
Modified System Formula Needs	1,612,131.27	1,863,030.01	250,898.74
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	190,621,590	197,079,979	6,458,389
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,810,905.11	1,872,259.80	61,354.70
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	196,722.00	196,039.00	(683.00)
Minimum Levy Adjustment	240,183.20	503,736.43	263,553.22
Total System Formula Resources	2,247,810.31	2,572,035.23	324,224.92
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	0.00	0.00	0.00
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	0.00	0.00	0.00

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

93-0012-000 YORK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,455.6741	1,449.1604	(6.5137)
Limited English Proficiency Factor	48.00 12.0000	53.00 13.2500	5.00 1.2500
Free Lunch/Poverty Factor	253.00 20.2402	221.00 14.9505	(32.00) (5.2897)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,487.9144	1,477.3610	(10.5534)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	8,756,608.94	9,149,960.39	393,351.45
Transportation Allowance	187,203.96	194,055.60	6,851.64
Special Receipts Allowance	875,156.39	808,244.88	(66,911.51)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	9,818,969.29	10,152,260.87	333,291.58
Temporary Aid Adjustment Factor	(122,737.12)	(126,903.26)	(4,166.14)
Modified System Formula Needs	9,696,232.17	10,025,357.61	329,125.44
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	555,835,795	571,348,157	15,512,362
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,280,440.05	5,427,807.49	147,367.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	69,622.21	68,498.69	(1,123.52)
Other Actual Receipts	1,998,572.73	1,962,222.60	(36,350.13)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,348,634.99	7,458,528.78	109,893.79
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,347,597.18	2,566,828.83	219,231.65
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	69,622.21	68,498.69	(1,123.52)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,417,219.39	2,635,327.52	218,108.13
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	144,209.09	38,064.74	(106,144.35)
Total System State Aid	2,561,428.48	2,673,392.26	111,963.78

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

93-0083-000 MC COOL JUNCTION PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	283.1832	290.4663	7.2831
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	41.00 2.5799	55.00 4.8392	14.00 2.2594
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	285.7630	295.3055	9.5425
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,681,760.09	1,828,959.87	147,199.78
Transportation Allowance	42,824.30	54,266.05	11,441.75
Special Receipts Allowance	109,051.19	145,188.00	36,136.81
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,833,635.58	2,028,413.92	194,778.34
Temporary Aid Adjustment Factor	(22,920.44)	(25,355.17)	(2,434.73)
Modified System Formula Needs	1,810,715.13	2,003,058.74	192,343.61
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	103,804,543	101,447,763	(2,356,780)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	986,143.16	963,753.75	(22,389.41)
Net Option Funding	422,743.90	538,096.66	115,352.77
Allocated Income Tax Funds	14,004.45	14,076.68	72.23
Other Actual Receipts	234,634.88	267,827.07	33,192.19
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,657,526.38	1,783,754.16	126,227.78
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	153,188.75	219,304.58	66,115.83
Net Option Funding	422,743.90	538,096.66	115,352.77
Allocated Income Tax Funds	14,004.45	14,076.68	72.23
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	589,937.10	771,477.92	181,540.83
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	15,296.37	(22,076.09)	(37,372.46)
Total System State Aid	605,233.46	749,401.83	144,168.37

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2006/07 COMPARED TO 2007/08**

FOR INFORMATION PURPOSES ONLY

93-0096-000 HEARTLAND COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	400.5052	403.1313	2.6261
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	57.00 3.5237	53.00 2.8786	(4.00) (0.6451)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	404.0289	406.0099	1.9810
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,377,773.46	2,514,602.08	136,828.62
Transportation Allowance	119,609.46	131,064.95	11,455.49
Special Receipts Allowance	502,383.10	384,073.50	(118,309.60)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,999,766.02	3,029,740.53	29,974.51
Temporary Aid Adjustment Factor	(37,497.08)	(37,871.76)	(374.68)
Modified System Formula Needs	2,962,268.95	2,991,868.77	29,599.82
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	279,913,631	273,623,710	(6,289,921)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,659,179.49	2,599,425.25	(59,754.25)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,315.68	15,123.16	(192.52)
Other Actual Receipts	806,201.18	696,175.47	(110,025.71)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,480,696.36	3,310,723.87	(169,972.48)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,315.68	15,123.16	(192.52)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	15,315.68	15,123.16	(192.52)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	332.23	343.31	11.08
Total System State Aid	15,647.91	15,466.46	(181.44)

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