

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

**22-0011-000 SO SIOUX CITY COMMUNITY SCHS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> |               | <b>2007/08 STATE AID<br/>CERTIFICATION</b> |               | <b>DIFFERENCE</b> |              |
|---|--|---------------|--|---------------|-------------------|--------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            |               | <i>STUDENTS</i>                            |               | <i>STUDENTS</i>   |              |
| Weighted Formula Students                 |  | 3,948.1800    |  | 4,091.5513    |                   | 143.3713     |
| Limited English Proficiency Factor        | 730.00                                     | 182.5000      | 905.00                                     | 226.2500      | 175.00            | 43.7500      |
| Free Lunch/Poverty Factor                 | 1,417.99                                   | 244.5314      | 1,270.75                                   | 193.1023      | (147.24)          | (51.4291)    |
| 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        |  | 4,375.2115    |  | 4,510.9036    |                   | 135.6921     |
| Cost Group Cost                           |  | 5,885.1564    |  | 6,193.4495    |                   | 308.2931     |
| Subtotal                                  |  | 25,748,803.89 |  | 27,938,053.57 |                   | 2,189,249.68 |
| Transportation Allowance                  |  | 259,241.00    |  | 246,899.04    |                   | (12,341.96)  |
| Special Receipts Allowance                |  | 2,222,632.66  |  | 2,765,481.91  |                   | 542,849.26   |
| Distance Ed & Telecommunication Allowance |  | 0.00          |  | 0.00          |                   | 0.00         |
| Total System Formula Needs                |  | 28,230,677.54 |  | 30,950,434.52 |                   | 2,719,756.98 |
| Temporary Aid Adjustment Factor           |  | (352,883.47)  |  | (386,880.43)  |                   | (33,996.96)  |
| Modified System Formula Needs             |  | 27,877,794.07 |  | 30,563,554.09 |                   | 2,685,760.02 |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |               |  |               |                   |              |
| System Adjusted Valuation                 |  | 702,387,977   |  | 731,310,856   |                   | 28,922,879   |
| Local Effort Rate                         |  | 0.9500000000  |  | 0.9500000000  |                   | 0.0000000000 |
| Yield From Local Effort Rate              |  | 6,672,685.78  |  | 6,947,453.13  |                   | 274,767.35   |
| Net Option Funding                        |  | 0.00          |  | 0.00          |                   | 0.00         |
| Allocated Income Tax Funds                |  | 0.00          |  | 0.00          |                   | 0.00         |
| Other Actual Receipts                     |  | 4,249,149.87  |  | 4,643,322.88  |                   | 394,173.01   |
| Minimum Levy Adjustment                   |  | 0.00          |  | 0.00          |                   | 0.00         |
| Total System Formula Resources            |  | 10,921,835.65 |  | 11,590,776.01 |                   | 668,940.36   |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |               |  |               |                   |              |
| Equalization Aid Due System               |  | 16,955,958.42 |  | 18,972,778.08 |                   | 2,016,819.66 |
| 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         |  | 16,955,958.42 |  | 18,972,778.08 |                   | 2,016,819.66 |
| <b>SYSTEM STATE AID PAID</b>              |  |               |  |               |                   |              |
| Recapture of Prior Year Deficiencies      |  | 0.00          |  | 0.00          |                   | 0.00         |
| Prior Year State Aid Correction           |  | (14,908.48)   |  | 166,621.80    |                   | 181,530.29   |
| Total System State Aid                    |  | 16,941,049.94 |  | 19,139,399.89 |                   | 2,198,349.95 |

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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

**22-0031-000 HOMER COMMUNITY SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 480.2789                                   | 474.0365                                   | (6.2423)          |
| Limited English Proficiency Factor        | 0.00 0.0000                                | 0.00 0.0000                                | 0.00 0.0000       |
| Free Lunch/Poverty Factor                 | 60.68 2.9708                               | 61.34 3.1668                               | 0.66 0.1960       |
| 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        | 483.2497                                   | 477.2033                                   | (6.0464)          |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 2,844,000.05                               | 2,955,534.74                               | 111,534.69        |
| Transportation Allowance                  | 105,803.09                                 | 117,038.75                                 | 11,235.66         |
| Special Receipts Allowance                | 205,612.52                                 | 211,452.89                                 | 5,840.37          |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 3,155,415.66                               | 3,284,026.38                               | 128,610.72        |
| Temporary Aid Adjustment Factor           | (39,442.70)                                | (41,050.33)                                | (1,607.63)        |
| Modified System Formula Needs             | 3,115,972.97                               | 3,242,976.05                               | 127,003.09        |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 157,354,881                                | 171,074,563                                | 13,719,682        |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 1,494,871.37                               | 1,625,208.35                               | 130,336.98        |
| Net Option Funding                        | 232,067.87                                 | 360,321.36                                 | 128,253.49        |
| Allocated Income Tax Funds                | 29,482.97                                  | 26,554.60                                  | (2,928.37)        |
| Other Actual Receipts                     | 461,436.96                                 | 458,097.78                                 | (3,339.17)        |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 2,217,859.17                               | 2,470,182.09                               | 252,322.93        |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 898,113.80                                 | 772,793.96                                 | (125,319.84)      |
| Net Option Funding                        | 232,067.87                                 | 360,321.36                                 | 128,253.49        |
| Allocated Income Tax Funds                | 29,482.97                                  | 26,554.60                                  | (2,928.37)        |
| 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         | 1,159,664.64                               | 1,159,669.92                               | 5.28              |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | 43,668.21                                  | (49,600.82)                                | (93,269.03)       |
| Total System State Aid                    | 1,203,332.85                               | 1,110,069.11                               | (93,263.75)       |

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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

**23-0002-000 CHADRON PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 1,093.3281                         | 1,049.2889                         | (44.0392)        |
| Limited English Proficiency Factor        | 4.00 1.0000                        | 4.00 1.0000                        | 0.00 0.0000      |
| Free Lunch/Poverty Factor                 | 250.00 26.7427                     | 229.34 23.1257                     | (20.66) (3.6170) |
| 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        | 1,121.0707                         | 1,073.4145                         | (47.6562)        |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057         |
| Subtotal                                  | 8,388,743.87                       | 8,561,341.69                       | 172,597.82       |
| Transportation Allowance                  | 30,990.58                          | 39,748.29                          | 8,757.72         |
| Special Receipts Allowance                | 441,195.88                         | 408,878.65                         | (32,317.23)      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Needs                | 8,860,930.33                       | 9,009,968.63                       | 149,038.30       |
| Temporary Aid Adjustment Factor           | (110,761.63)                       | (112,624.61)                       | (1,862.98)       |
| Modified System Formula Needs             | 8,750,168.70                       | 8,897,344.02                       | 147,175.33       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 299,621,326                        | 313,500,914                        | 13,879,588       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 2,846,402.60                       | 2,978,258.68                       | 131,856.09       |
| Net Option Funding                        | 0.00                               | 14,997.55                          | 14,997.55        |
| Allocated Income Tax Funds                | 87,281.41                          | 103,894.69                         | 16,613.27        |
| Other Actual Receipts                     | 1,146,888.43                       | 1,172,109.37                       | 25,220.94        |
| Minimum Levy Adjustment                   | 0.00                               | 36,993.11                          | 36,993.11        |
| Total System Formula Resources            | 4,080,572.44                       | 4,306,253.40                       | 225,680.96       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 4,669,596.26                       | 4,591,090.62                       | (78,505.63)      |
| Net Option Funding                        | 0.00                               | 14,997.55                          | 14,997.55        |
| Allocated Income Tax Funds                | 87,281.41                          | 103,894.69                         | 16,613.27        |
| 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         | 4,756,877.67                       | 4,709,982.86                       | (46,894.81)      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | 5,962.68                           | (111,332.92)                       | (117,295.59)     |
| Total System State Aid                    | 4,762,840.35                       | 4,598,649.95                       | (164,190.40)     |

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

FOR INFORMATION PURPOSES ONLY

**23-0071-000 CRAWFORD PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 285.3462                           | 281.3571                           | (3.9891)         |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000      |
| Free Lunch/Poverty Factor                 | 104.66 18.4352                     | 74.66 9.6792                       | (30.00) (8.7560) |
| 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        | 303.7814                           | 291.0363                           | (12.7451)        |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057         |
| Subtotal                                  | 2,273,134.29                       | 2,321,247.72                       | 48,113.43        |
| Transportation Allowance                  | 4,234.41                           | 12,272.61                          | 8,038.20         |
| Special Receipts Allowance                | 167,768.78                         | 216,543.35                         | 48,774.57        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Needs                | 2,445,137.48                       | 2,550,063.68                       | 104,926.20       |
| Temporary Aid Adjustment Factor           | (30,564.22)                        | (31,875.80)                        | (1,311.58)       |
| Modified System Formula Needs             | 2,414,573.26                       | 2,518,187.88                       | 103,614.62       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 129,877,845                        | 149,841,593                        | 19,963,748       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 1,233,839.53                       | 1,423,495.13                       | 189,655.61       |
| Net Option Funding                        | 148,718.66                         | 100,213.14                         | (48,505.52)      |
| Allocated Income Tax Funds                | 25,251.61                          | 24,788.36                          | (463.25)         |
| Other Actual Receipts                     | 379,082.19                         | 447,646.79                         | 68,564.60        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 1,786,891.99                       | 1,996,143.42                       | 209,251.43       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 627,681.27                         | 522,044.46                         | (105,636.82)     |
| Net Option Funding                        | 148,718.66                         | 100,213.14                         | (48,505.52)      |
| Allocated Income Tax Funds                | 25,251.61                          | 24,788.36                          | (463.25)         |
| 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         | 801,651.55                         | 647,045.96                         | (154,605.59)     |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | (3,900.31)                         | 22,050.31                          | 25,950.61        |
| Total System State Aid                    | 797,751.24                         | 669,096.26                         | (128,654.97)     |

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**24-0001-000 LEXINGTON PUBLIC SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 3,043.5901                                 | 3,048.4443                                 | 4.8541            |
| Limited English Proficiency Factor        | 606.00 151.5000                            | 656.00 164.0000                            | 50.00 12.5000     |
| Free Lunch/Poverty Factor                 | 1,613.00 344.6915                          | 1,652.00 356.1975                          | 39.00 11.5060     |
| 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        | 3,539.7816                                 | 3,568.6418                                 | 28.8601           |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 20,832,168.61                              | 22,102,202.38                              | 1,270,033.77      |
| Transportation Allowance                  | 42,928.27                                  | 55,866.67                                  | 12,938.40         |
| Special Receipts Allowance                | 910,081.59                                 | 987,936.36                                 | 77,854.77         |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 21,785,178.47                              | 23,146,005.41                              | 1,360,826.94      |
| Temporary Aid Adjustment Factor           | (272,314.73)                               | (289,325.07)                               | (17,010.34)       |
| Modified System Formula Needs             | 21,512,863.74                              | 22,856,680.34                              | 1,343,816.60      |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 523,866,019                                | 560,615,652                                | 36,749,633        |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 4,976,727.18                               | 5,325,848.69                               | 349,121.51        |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 0.00                                       | 0.00                                       | 0.00              |
| Other Actual Receipts                     | 2,292,386.51                               | 2,456,622.62                               | 164,236.11        |
| Minimum Levy Adjustment                   | 3,667.06                                   | 0.00                                       | (3,667.06)        |
| Total System Formula Resources            | 7,272,780.75                               | 7,782,471.32                               | 509,690.57        |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 14,240,082.98                              | 15,074,209.02                              | 834,126.04        |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 0.00                                       | 0.00                                       | 0.00              |
| Lop Off                                   | (439,661.50)                               | 0.00                                       | 439,661.50        |
| 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         | 13,800,421.48                              | 15,074,209.02                              | 1,273,787.54      |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | (9,056.10)                                 | (12,453.94)                                | (3,397.85)        |
| Total System State Aid                    | 13,791,365.39                              | 15,061,755.08                              | 1,270,389.69      |

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**24-0004-000 OVERTON PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 330.4121                           | 350.5929                           | 20.1808         |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 1.00 0.2500                        | 1.00 0.2500     |
| Free Lunch/Poverty Factor                 | 89.32 11.8893                      | 89.18 11.0342                      | (0.14) (0.8552) |
| 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        | 342.3014                           | 361.8771                           | 19.5757         |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 2,014,497.40                       | 2,241,267.51                       | 226,770.11      |
| Transportation Allowance                  | 105,021.11                         | 98,687.94                          | (6,333.17)      |
| Special Receipts Allowance                | 116,712.15                         | 123,449.81                         | 6,737.66        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 2,236,230.66                       | 2,463,405.27                       | 227,174.61      |
| Temporary Aid Adjustment Factor           | (27,952.88)                        | (30,792.57)                        | (2,839.68)      |
| Modified System Formula Needs             | 2,208,277.77                       | 2,432,612.70                       | 224,334.93      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 127,112,454                        | 125,549,006                        | (1,563,448)     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,207,568.31                       | 1,192,715.56                       | (14,852.76)     |
| Net Option Funding                        | 304,194.15                         | 340,587.92                         | 36,393.77       |
| Allocated Income Tax Funds                | 19,782.32                          | 20,710.89                          | 928.57          |
| Other Actual Receipts                     | 279,191.91                         | 295,014.16                         | 15,822.24       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,810,736.70                       | 1,849,028.53                       | 38,291.83       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 397,541.08                         | 583,584.17                         | 186,043.10      |
| Net Option Funding                        | 304,194.15                         | 340,587.92                         | 36,393.77       |
| Allocated Income Tax Funds                | 19,782.32                          | 20,710.89                          | 928.57          |
| 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         | 721,517.55                         | 944,882.99                         | 223,365.44      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 4,350.74                           | 8,033.29                           | 3,682.55        |
| Total System State Aid                    | 725,868.29                         | 952,916.28                         | 227,047.99      |

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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

**24-0011-000 COZAD CITY SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 1,118.0172                         | 1,162.0056                         | 43.9883         |
| Limited English Proficiency Factor        | 28.00 7.0000                       | 43.00 10.7500                      | 15.00 3.7500    |
| Free Lunch/Poverty Factor                 | 270.00 31.1924                     | 297.00 36.6725                     | 27.00 5.4801    |
| 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        | 1,156.2096                         | 1,209.4280                         | 53.2184         |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 6,804,474.32                       | 7,490,531.28                       | 686,056.96      |
| Transportation Allowance                  | 10,235.48                          | 16,408.95                          | 6,173.46        |
| Special Receipts Allowance                | 567,178.78                         | 602,719.62                         | 35,540.84       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 7,381,888.59                       | 8,109,659.85                       | 727,771.26      |
| Temporary Aid Adjustment Factor           | (92,273.61)                        | (101,370.75)                       | (9,097.14)      |
| Modified System Formula Needs             | 7,289,614.98                       | 8,008,289.10                       | 718,674.12      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 383,354,302                        | 381,863,223                        | (1,491,079)     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 3,641,865.87                       | 3,627,700.62                       | (14,165.25)     |
| Net Option Funding                        | 328,598.01                         | 232,361.20                         | (96,236.81)     |
| Allocated Income Tax Funds                | 91,254.45                          | 88,720.85                          | (2,533.60)      |
| Other Actual Receipts                     | 1,188,670.22                       | 1,238,665.61                       | 49,995.39       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 5,250,388.55                       | 5,187,448.28                       | (62,940.27)     |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 2,039,226.43                       | 2,820,840.82                       | 781,614.39      |
| Net Option Funding                        | 328,598.01                         | 232,361.20                         | (96,236.81)     |
| Allocated Income Tax Funds                | 91,254.45                          | 88,720.85                          | (2,533.60)      |
| 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         | 2,459,078.89                       | 3,141,922.87                       | 682,843.98      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 282,982.38                         | 205,290.79                         | (77,691.59)     |
| Total System State Aid                    | 2,742,061.27                       | 3,347,213.66                       | 605,152.39      |

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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

**24-0020-000 GOTHENBURG PUBLIC SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 1,003.8173                                 | 1,010.1351                                 | 6.3178            |
| Limited English Proficiency Factor        | 8.00 2.0000                                | 0.00 0.0000                                | (8.00) (2.0000)   |
| Free Lunch/Poverty Factor                 | 190.00 16.1558                             | 190.00 16.1034                             | 0.00 (0.0524)     |
| 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        | 1,021.9731                                 | 1,026.2385                                 | 4.2654            |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 6,014,471.54                               | 6,355,956.24                               | 341,484.70        |
| Transportation Allowance                  | 39,565.92                                  | 55,414.53                                  | 15,848.62         |
| Special Receipts Allowance                | 273,662.17                                 | 332,425.18                                 | 58,763.01         |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 6,327,699.62                               | 6,743,795.95                               | 416,096.33        |
| Temporary Aid Adjustment Factor           | (79,096.25)                                | (84,297.45)                                | (5,201.20)        |
| Modified System Formula Needs             | 6,248,603.38                               | 6,659,498.50                               | 410,895.13        |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 353,700,945                                | 354,843,385                                | 1,142,440         |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 3,360,158.98                               | 3,371,012.16                               | 10,853.18         |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 26,142.94                                  | 48,209.99                                  | 22,067.05         |
| Other Actual Receipts                     | 758,109.67                                 | 867,083.42                                 | 108,973.75        |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 4,144,411.58                               | 4,286,305.56                               | 141,893.98        |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 2,104,191.79                               | 2,373,192.94                               | 269,001.15        |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 26,142.94                                  | 48,209.99                                  | 22,067.05         |
| 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         | 2,130,334.73                               | 2,421,402.93                               | 291,068.20        |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | (1,070.14)                                 | 24,915.11                                  | 25,985.25         |
| Total System State Aid                    | 2,129,264.59                               | 2,446,318.04                               | 317,053.45        |

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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

**24-0101-000 SUMNER-EDDYVILLE-MILLER SCHS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE         |
|---|------------------------------------|------------------------------------|--------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>    |
| Weighted Formula Students                 | 208.4380                           | 216.7611                           | 8.3230             |
| Limited English Proficiency Factor        | 9.00    2.2500                     | 1.00    0.2500                     | (8.00)    (2.0000) |
| Free Lunch/Poverty Factor                 | 74.72    13.2107                   | 83.15    15.4182                   | 8.43    2.2075     |
| 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        | 223.8988                           | 232.4293                           | 8.5305             |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057           |
| Subtotal                                  | 1,675,388.76                       | 1,853,809.89                       | 178,421.14         |
| Transportation Allowance                  | 88,268.00                          | 103,032.47                         | 14,764.46          |
| Special Receipts Allowance                | 77,516.77                          | 76,578.18                          | (938.59)           |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00               |
| Total System Formula Needs                | 1,841,173.53                       | 2,033,420.55                       | 192,247.01         |
| Temporary Aid Adjustment Factor           | (23,014.67)                        | (25,417.76)                        | (2,403.09)         |
| Modified System Formula Needs             | 1,818,158.86                       | 2,008,002.79                       | 189,843.92         |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                    |
| System Adjusted Valuation                 | 123,073,765                        | 122,899,603                        | (174,162)          |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000       |
| Yield From Local Effort Rate              | 1,169,200.77                       | 1,167,546.23                       | (1,654.54)         |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00               |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00               |
| Other Actual Receipts                     | 225,483.83                         | 217,719.08                         | (7,764.75)         |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00               |
| Total System Formula Resources            | 1,394,684.60                       | 1,385,265.31                       | (9,419.29)         |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                    |
| Equalization Aid Due System               | 423,474.27                         | 622,737.48                         | 199,263.21         |
| 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         | 423,474.27                         | 622,737.48                         | 199,263.21         |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                    |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00               |
| Prior Year State Aid Correction           | 5,236.73                           | 44,459.59                          | 39,222.86          |
| Total System State Aid                    | 428,711.00                         | 667,197.07                         | 238,486.07         |

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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

**25-0025-000 CREEK VALLEY SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 346.1187                           | 328.7903                           | (17.3284)       |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 76.00 8.1395                       | 76.00 8.6627                       | 0.00 0.5232     |
| 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        | 354.2582                           | 337.4529                           | (16.8052)       |
| Cost Group Cost                           | 7,482.7963                         | 9,486.1706                         | 2,003.3743      |
| Subtotal                                  | 2,650,841.77                       | 3,201,136.23                       | 550,294.46      |
| Transportation Allowance                  | 62,695.92                          | 83,720.27                          | 21,024.35       |
| Special Receipts Allowance                | 123,850.00                         | 145,203.00                         | 21,353.00       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 2,837,387.69                       | 3,430,059.50                       | 592,671.81      |
| Temporary Aid Adjustment Factor           | (35,467.35)                        | (42,875.74)                        | (7,408.40)      |
| Modified System Formula Needs             | 2,801,920.35                       | 3,387,183.76                       | 585,263.41      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 209,915,543                        | 203,863,647                        | (6,051,896)     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,994,197.66                       | 1,936,704.65                       | (57,493.01)     |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00            |
| Other Actual Receipts                     | 545,276.75                         | 492,324.92                         | (52,951.83)     |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 2,539,474.41                       | 2,429,029.57                       | (110,444.84)    |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 262,445.94                         | 958,154.19                         | 695,708.25      |
| 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                      | 34,561.39                          | 0.00                               | (34,561.39)     |
| 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         | 297,007.33                         | 958,154.19                         | 661,146.86      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| 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                    | 297,007.33                         | 958,154.19                         | 661,146.86      |

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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

**25-0095-000 SOUTH PLATTE PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 143.5658                           | 132.3669                           | (11.1990)       |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 43.00 6.5584                       | 43.00 6.8344                       | 0.00 0.2761     |
| 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        | 150.1242                           | 139.2013                           | (10.9229)       |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057        |
| Subtotal                                  | 1,123,348.59                       | 1,110,241.99                       | (13,106.60)     |
| Transportation Allowance                  | 22,584.00                          | 21,304.12                          | (1,279.88)      |
| Special Receipts Allowance                | 77,261.00                          | 76,159.00                          | (1,102.00)      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 1,223,193.59                       | 1,207,705.11                       | (15,488.48)     |
| Temporary Aid Adjustment Factor           | (15,289.92)                        | (15,096.31)                        | 193.61          |
| Modified System Formula Needs             | 1,207,903.67                       | 1,192,608.80                       | (15,294.88)     |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 168,649,816                        | 167,429,806                        | (1,220,010)     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,602,173.25                       | 1,590,583.16                       | (11,590.10)     |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 11,219.19                          | 3,491.13                           | (7,728.05)      |
| Other Actual Receipts                     | 280,032.62                         | 270,187.37                         | (9,845.25)      |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,893,425.06                       | 1,864,261.66                       | (29,163.40)     |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00            |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 11,219.19                          | 3,491.13                           | (7,728.05)      |
| 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         | 11,219.19                          | 3,491.13                           | (7,728.05)      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | (21,665.20)                        | (10,443.99)                        | 11,221.21       |
| Prior Year State Aid Correction           | 2.02                               | (443.77)                           | (445.80)        |
| Total System State Aid                    | (10,443.99)                        | (7,396.63)                         | 3,047.36        |

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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

**26-0001-000 PONCA PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 489.3405                           | 519.3723                           | 30.0318         |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 60.33 2.8614                       | 66.92 3.2895                       | 6.58 0.4280     |
| 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        | 492.2019                           | 522.6617                           | 30.4598         |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 2,896,685.06                       | 3,237,078.93                       | 340,393.87      |
| Transportation Allowance                  | 81,926.64                          | 89,250.00                          | 7,323.36        |
| Special Receipts Allowance                | 183,151.82                         | 168,884.42                         | (14,267.40)     |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 3,161,763.53                       | 3,495,213.36                       | 333,449.83      |
| Temporary Aid Adjustment Factor           | (39,522.04)                        | (43,690.17)                        | (4,168.12)      |
| Modified System Formula Needs             | 3,122,241.48                       | 3,451,523.19                       | 329,281.71      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 144,593,362                        | 154,528,469                        | 9,935,107       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,373,636.94                       | 1,468,020.46                       | 94,383.52       |
| Net Option Funding                        | 115,281.31                         | 366,615.08                         | 251,333.77      |
| Allocated Income Tax Funds                | 26,324.11                          | 29,218.16                          | 2,894.05        |
| Other Actual Receipts                     | 443,496.96                         | 428,175.18                         | (15,321.78)     |
| Minimum Levy Adjustment                   | 28,774.08                          | 0.00                               | (28,774.08)     |
| Total System Formula Resources            | 1,987,513.40                       | 2,292,028.88                       | 304,515.48      |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 1,134,728.09                       | 1,159,494.31                       | 24,766.23       |
| Net Option Funding                        | 115,281.31                         | 366,615.08                         | 251,333.77      |
| Allocated Income Tax Funds                | 26,324.11                          | 29,218.16                          | 2,894.05        |
| 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         | 1,276,333.50                       | 1,555,327.55                       | 278,994.05      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (2,106.32)                         | 4,382.37                           | 6,488.70        |
| Total System State Aid                    | 1,274,227.18                       | 1,559,709.93                       | 285,482.75      |

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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

**26-0024-000 NEWCASTLE PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 188.8931                           | 193.0632                           | 4.1701          |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 50.00 6.6833                       | 51.00 6.6793                       | 1.00 (0.0040)   |
| 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        | 195.5764                           | 199.7425                           | 4.1661          |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 1,150,997.83                       | 1,237,095.31                       | 86,097.48       |
| Transportation Allowance                  | 32,950.80                          | 34,238.13                          | 1,287.33        |
| Special Receipts Allowance                | 63,774.00                          | 59,981.00                          | (3,793.00)      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 1,247,722.63                       | 1,331,314.44                       | 83,591.81       |
| Temporary Aid Adjustment Factor           | (15,596.53)                        | (16,641.43)                        | (1,044.90)      |
| Modified System Formula Needs             | 1,232,126.10                       | 1,314,673.01                       | 82,546.91       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 81,636,319                         | 83,395,395                         | 1,759,076       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 775,545.03                         | 792,256.25                         | 16,711.22       |
| Net Option Funding                        | 0.00                               | 17,178.44                          | 17,178.44       |
| Allocated Income Tax Funds                | 7,928.75                           | 14,764.61                          | 6,835.86        |
| Other Actual Receipts                     | 180,801.73                         | 196,324.51                         | 15,522.78       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 964,275.51                         | 1,020,523.81                       | 56,248.30       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 267,850.59                         | 294,149.20                         | 26,298.61       |
| Net Option Funding                        | 0.00                               | 17,178.44                          | 17,178.44       |
| Allocated Income Tax Funds                | 7,928.75                           | 14,764.61                          | 6,835.86        |
| 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         | 275,779.34                         | 326,092.25                         | 50,312.91       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 5,409.37                           | (26,866.66)                        | (32,276.02)     |
| Total System State Aid                    | 281,188.70                         | 299,225.59                         | 18,036.89       |

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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

**26-0070-000 ALLEN CONSOLIDATED SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 255.8148                           | 254.6561                           | (1.1587)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 59.00 6.5112                       | 57.00 6.0085                       | (2.00) (0.5028) |
| 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        | 262.3260                           | 260.6645                           | (1.6615)        |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 1,543,829.66                       | 1,614,412.58                       | 70,582.92       |
| Transportation Allowance                  | 60,547.00                          | 65,841.76                          | 5,294.76        |
| Special Receipts Allowance                | 67,654.00                          | 70,659.00                          | 3,005.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 9,461.35                           | 9,461.35        |
| Total System Formula Needs                | 1,672,030.66                       | 1,760,374.69                       | 88,344.03       |
| Temporary Aid Adjustment Factor           | (20,900.38)                        | (22,004.68)                        | (1,104.30)      |
| Modified System Formula Needs             | 1,651,130.28                       | 1,738,370.01                       | 87,239.73       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 95,749,499                         | 101,804,789                        | 6,055,290       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 909,620.24                         | 967,145.50                         | 57,525.26       |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00            |
| Other Actual Receipts                     | 176,079.00                         | 189,685.00                         | 13,606.00       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,085,699.24                       | 1,156,830.50                       | 71,131.26       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 565,431.04                         | 581,539.51                         | 16,108.48       |
| 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         | 565,431.04                         | 581,539.51                         | 16,108.48       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 15,937.29                          | (6,924.82)                         | (22,862.11)     |
| Total System State Aid                    | 581,368.32                         | 574,614.69                         | (6,753.63)      |

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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**

**26-0561-000 EMERSON-HUBBARD PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE        |
|---|------------------------------------|------------------------------------|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 414.8470                           | 414.4425                           | (0.4045)          |
| Limited English Proficiency Factor        | 8.00      2.0000                   | 15.00      3.7500                  | 7.00      1.7500  |
| Free Lunch/Poverty Factor                 | 58.00      3.3628                  | 68.00      4.9166                  | 10.00      1.5538 |
| 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        | 420.2098                           | 423.1091                           | 2.8993            |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931          |
| Subtotal                                  | 2,473,000.24                       | 2,620,504.97                       | 147,504.73        |
| Transportation Allowance                  | 75,816.00                          | 82,741.52                          | 6,925.52          |
| Special Receipts Allowance                | 149,489.00                         | 157,534.00                         | 8,045.00          |
| Distance Ed & Telecommunication Allowance | 0.00                               | 5,815.70                           | 5,815.70          |
| Total System Formula Needs                | 2,698,305.24                       | 2,866,596.19                       | 168,290.95        |
| Temporary Aid Adjustment Factor           | (33,728.82)                        | (35,832.45)                        | (2,103.64)        |
| Modified System Formula Needs             | 2,664,576.42                       | 2,830,763.73                       | 166,187.31        |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                   |
| System Adjusted Valuation                 | 142,979,282                        | 154,007,050                        | 11,027,768        |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000      |
| Yield From Local Effort Rate              | 1,358,303.18                       | 1,463,066.98                       | 104,763.80        |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00              |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00              |
| Other Actual Receipts                     | 365,623.45                         | 372,682.11                         | 7,058.66          |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00              |
| Total System Formula Resources            | 1,723,926.63                       | 1,835,749.09                       | 111,822.46        |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                   |
| Equalization Aid Due System               | 940,649.79                         | 995,014.65                         | 54,364.86         |
| 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         | 940,649.79                         | 995,014.65                         | 54,364.86         |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                   |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00              |
| Prior Year State Aid Correction           | 38,141.92                          | (50,720.30)                        | (88,862.22)       |
| Total System State Aid                    | 978,791.71                         | 944,294.35                         | (34,497.36)       |

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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

**27-0001-000 FREMONT PUBLIC SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 5,095.4856                                 | 5,153.3614                                 | 57.8758           |
| Limited English Proficiency Factor        | 255.00 63.7500                             | 269.00 67.2500                             | 14.00 3.5000      |
| Free Lunch/Poverty Factor                 | 1,295.00 157.9945                          | 1,344.00 168.3488                          | 49.00 10.3544     |
| 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        | 5,317.2300                                 | 5,388.9602                                 | 71.7302           |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 31,292,730.47                              | 33,376,252.89                              | 2,083,522.43      |
| Transportation Allowance                  | 229,998.80                                 | 260,303.86                                 | 30,305.06         |
| Special Receipts Allowance                | 1,967,742.00                               | 2,217,249.00                               | 249,507.00        |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 33,490,471.27                              | 35,853,805.75                              | 2,363,334.49      |
| Temporary Aid Adjustment Factor           | (418,630.89)                               | (448,172.57)                               | (29,541.68)       |
| Modified System Formula Needs             | 33,071,840.37                              | 35,405,633.18                              | 2,333,792.81      |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 1,595,497,023                              | 1,662,649,054                              | 67,152,031        |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 15,157,221.72                              | 15,795,166.01                              | 637,944.29        |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 456,814.62                                 | 367,514.78                                 | (89,299.84)       |
| Other Actual Receipts                     | 4,757,548.73                               | 5,136,095.67                               | 378,546.94        |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 20,371,585.07                              | 21,298,776.47                              | 927,191.40        |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 12,700,255.31                              | 14,106,856.71                              | 1,406,601.41      |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 456,814.62                                 | 367,514.78                                 | (89,299.84)       |
| 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         | 13,157,069.93                              | 14,474,371.50                              | 1,317,301.57      |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | (23,279.03)                                | 456,054.49                                 | 479,333.52        |
| Total System State Aid                    | 13,133,790.89                              | 14,930,425.99                              | 1,796,635.09      |

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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

**27-0046-000 DODGE PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE         |
|---|------------------------------------|------------------------------------|--------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>    |
| Weighted Formula Students                 | 192.4911                           | 184.3707                           | (8.1204)           |
| Limited English Proficiency Factor        | 8.00    2.0000                     | 0.00    0.0000                     | (8.00)    (2.0000) |
| Free Lunch/Poverty Factor                 | 55.00    8.1687                    | 49.00    6.6878                    | (6.00)    (1.4809) |
| 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        | 202.6598                           | 191.0585                           | (11.6013)          |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931           |
| Subtotal                                  | 1,192,684.43                       | 1,183,310.95                       | (9,373.47)         |
| Transportation Allowance                  | 42,100.65                          | 42,976.41                          | 875.76             |
| Special Receipts Allowance                | 99,954.00                          | 90,641.00                          | (9,313.00)         |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00               |
| Total System Formula Needs                | 1,334,739.08                       | 1,316,928.36                       | (17,810.71)        |
| Temporary Aid Adjustment Factor           | (16,684.24)                        | (16,461.60)                        | 222.63             |
| Modified System Formula Needs             | 1,318,054.84                       | 1,300,466.76                       | (17,588.08)        |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                    |
| System Adjusted Valuation                 | 121,449,380                        | 132,020,591                        | 10,571,211         |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000       |
| Yield From Local Effort Rate              | 1,153,769.11                       | 1,254,195.61                       | 100,426.50         |
| Net Option Funding                        | 9,317.89                           | 19,272.60                          | 9,954.71           |
| Allocated Income Tax Funds                | 36,409.62                          | 34,231.28                          | (2,178.34)         |
| Other Actual Receipts                     | 295,445.10                         | 285,867.26                         | (9,577.84)         |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00               |
| Total System Formula Resources            | 1,494,941.72                       | 1,593,566.76                       | 98,625.04          |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                    |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00               |
| Net Option Funding                        | 9,317.89                           | 19,272.60                          | 9,954.71           |
| Allocated Income Tax Funds                | 36,409.62                          | 34,231.28                          | (2,178.34)         |
| 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         | 45,727.51                          | 53,503.88                          | 7,776.38           |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                    |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00               |
| Prior Year State Aid Correction           | 108.97                             | 318.86                             | 209.89             |
| Total System State Aid                    | 45,836.48                          | 53,822.74                          | 7,986.27           |

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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

**27-0062-000 SCRIBNER-SNYDER COMMUNITY SCHS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 367.2434                           | 344.8153                           | (22.4281)       |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 54.00 3.3960                       | 70.00 6.6018                       | 16.00 3.2057    |
| 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        | 370.6394                           | 351.4170                           | (19.2224)       |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 2,181,271.05                       | 2,176,483.53                       | (4,787.52)      |
| Transportation Allowance                  | 22,611.35                          | 26,096.75                          | 3,485.40        |
| Special Receipts Allowance                | 190,949.00                         | 192,005.00                         | 1,056.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 6,987.00                           | 6,987.00        |
| Total System Formula Needs                | 2,394,831.40                       | 2,401,572.28                       | 6,740.88        |
| Temporary Aid Adjustment Factor           | (29,935.39)                        | (30,019.65)                        | (84.26)         |
| Modified System Formula Needs             | 2,364,896.01                       | 2,371,552.63                       | 6,656.62        |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 184,592,405                        | 201,851,885                        | 17,259,480      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,753,627.85                       | 1,917,592.91                       | 163,965.06      |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 3,957.02                           | 6,035.04                           | 2,078.03        |
| Other Actual Receipts                     | 394,047.45                         | 398,209.25                         | 4,161.80        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 2,151,632.31                       | 2,321,837.20                       | 170,204.89      |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 213,263.69                         | 49,715.43                          | (163,548.27)    |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 3,957.02                           | 6,035.04                           | 2,078.03        |
| 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     | 9,122.76                           | 108,118.43                         | 98,995.67       |
| District Reorganization Incentive Payment | 0.00                               | 0.00                               | 0.00            |
| Total System State Aid Calculated         | 226,343.47                         | 163,868.90                         | (62,474.57)     |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 43,787.37                          | (276.55)                           | (44,063.92)     |
| Total System State Aid                    | 270,130.84                         | 163,592.35                         | (106,538.48)    |

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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

**27-0594-000 LOGAN VIEW PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE         |
|---|------------------------------------|------------------------------------|--------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>    |
| Weighted Formula Students                 | 717.2904                           | 711.2794                           | (6.0110)           |
| Limited English Proficiency Factor        | 29.00    7.2500                    | 43.00    10.7500                   | 14.00    3.5000    |
| Free Lunch/Poverty Factor                 | 143.00   13.6440                   | 117.00   8.6042                    | (26.00)   (5.0397) |
| 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        | 738.1844                           | 730.6337                           | (7.5507)           |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931           |
| Subtotal                                  | 4,344,330.68                       | 4,525,142.75                       | 180,812.07         |
| Transportation Allowance                  | 221,065.20                         | 216,150.74                         | (4,914.46)         |
| Special Receipts Allowance                | 402,919.00                         | 423,989.00                         | 21,070.00          |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00               |
| Total System Formula Needs                | 4,968,314.88                       | 5,165,282.49                       | 196,967.61         |
| Temporary Aid Adjustment Factor           | (62,103.94)                        | (64,566.03)                        | (2,462.10)         |
| Modified System Formula Needs             | 4,906,210.94                       | 5,100,716.46                       | 194,505.51         |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                    |
| System Adjusted Valuation                 | 324,539,743                        | 349,353,628                        | 24,813,885         |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000       |
| Yield From Local Effort Rate              | 3,083,127.56                       | 3,318,859.47                       | 235,731.91         |
| Net Option Funding                        | 214,848.94                         | 156,858.42                         | (57,990.52)        |
| Allocated Income Tax Funds                | 55,469.28                          | 62,133.32                          | 6,664.04           |
| Other Actual Receipts                     | 783,994.00                         | 871,313.00                         | 87,319.00          |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00               |
| Total System Formula Resources            | 4,137,439.78                       | 4,409,164.21                       | 271,724.43         |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                    |
| Equalization Aid Due System               | 768,771.16                         | 691,552.25                         | (77,218.91)        |
| Net Option Funding                        | 214,848.94                         | 156,858.42                         | (57,990.52)        |
| Allocated Income Tax Funds                | 55,469.28                          | 62,133.32                          | 6,664.04           |
| 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         | 1,039,089.38                       | 910,543.99                         | (128,545.40)       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                    |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00               |
| Prior Year State Aid Correction           | 36,115.16                          | (27,823.75)                        | (63,938.91)        |
| Total System State Aid                    | 1,075,204.55                       | 882,720.24                         | (192,484.31)       |

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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

**27-0595-000 NORTH BEND CENTRAL PUBLIC SCHS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 559.0531                                   | 550.6643                                   | (8.3888)          |
| Limited English Proficiency Factor        | 0.00 0.0000                                | 3.00 0.7500                                | 3.00 0.7500       |
| Free Lunch/Poverty Factor                 | 92.00 6.7422                               | 85.00 5.7775                               | (7.00) (0.9647)   |
| 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        | 565.7953                                   | 557.1918                                   | (8.6035)          |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 3,329,793.65                               | 3,450,939.15                               | 121,145.50        |
| Transportation Allowance                  | 93,124.08                                  | 94,327.54                                  | 1,203.46          |
| Special Receipts Allowance                | 308,521.00                                 | 303,546.45                                 | (4,974.55)        |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 10,755.92                                  | 10,755.92         |
| Total System Formula Needs                | 3,731,438.73                               | 3,859,569.06                               | 128,130.33        |
| Temporary Aid Adjustment Factor           | (46,642.98)                                | (48,244.61)                                | (1,601.63)        |
| Modified System Formula Needs             | 3,684,795.75                               | 3,811,324.45                               | 126,528.70        |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 373,972,380                                | 408,357,443                                | 34,385,063        |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 3,552,737.61                               | 3,879,395.71                               | 326,658.10        |
| Net Option Funding                        | 0.00                                       | 16,842.69                                  | 16,842.69         |
| Allocated Income Tax Funds                | 36,642.47                                  | 53,932.74                                  | 17,290.27         |
| Other Actual Receipts                     | 687,918.13                                 | 716,076.15                                 | 28,158.02         |
| Minimum Levy Adjustment                   | 0.00                                       | 395,290.00                                 | 395,290.00        |
| Total System Formula Resources            | 4,277,298.21                               | 5,061,537.29                               | 784,239.08        |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 0.00                                       | 0.00                                       | 0.00              |
| Net Option Funding                        | 0.00                                       | 16,842.69                                  | 16,842.69         |
| Allocated Income Tax Funds                | 36,642.47                                  | 53,932.74                                  | 17,290.27         |
| Lop Off                                   | 0.00                                       | 0.00                                       | 0.00              |
| Stabilization Factor                      | 0.00                                       | 0.00                                       | 0.00              |
| Non-Equalized Minimum Levy Adjustment     | 0.00                                       | (53,932.74)                                | (53,932.74)       |
| 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         | 36,642.47                                  | 16,842.69                                  | (19,799.78)       |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | 534.38                                     | 106.24                                     | (428.13)          |
| Total System State Aid                    | 37,176.85                                  | 16,948.93                                  | (20,227.92)       |

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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

**28-0001-000 OMAHA PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE            |
|---|------------------------------------|------------------------------------|-----------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>       |
| Weighted Formula Students                 | 50,625.3185                        | 51,576.0569                        | 950.7384              |
| Limited English Proficiency Factor        | 5,700.00 1,425.0000                | 6,053.00 1,513.2500                | 353.00 88.2500        |
| Free Lunch/Poverty Factor                 | 21,597.00 4,146.1346               | 20,225.00 3,712.0015               | (1,372.00) (434.1331) |
| 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        | 56,196.4531                        | 56,801.3084                        | 604.8553              |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931              |
| Subtotal                                  | 330,724,915.83                     | 351,796,033.51                     | 21,071,117.68         |
| Transportation Allowance                  | 8,946,334.98                       | 11,095,702.98                      | 2,149,368.00          |
| Special Receipts Allowance                | 28,273,362.26                      | 25,949,533.73                      | (2,323,828.53)        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 21,338.90                          | 21,338.90             |
| Total System Formula Needs                | 367,944,613.07                     | 388,862,609.12                     | 20,917,996.05         |
| Temporary Aid Adjustment Factor           | (4,599,307.66)                     | (4,860,782.61)                     | (261,474.95)          |
| Modified System Formula Needs             | 363,345,305.41                     | 384,001,826.51                     | 20,656,521.10         |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                       |
| System Adjusted Valuation                 | 16,684,004,876                     | 17,808,978,951                     | 1,124,974,075         |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000          |
| Yield From Local Effort Rate              | 158,498,046.32                     | 169,185,300.03                     | 10,687,253.71         |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00                  |
| Allocated Income Tax Funds                | 5,391,669.55                       | 4,979,952.41                       | (411,717.15)          |
| Other Actual Receipts                     | 63,948,212.16                      | 64,590,876.82                      | 642,664.66            |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00                  |
| Total System Formula Resources            | 227,837,928.04                     | 238,756,129.26                     | 10,918,201.22         |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                       |
| Equalization Aid Due System               | 135,507,377.37                     | 145,245,697.25                     | 9,738,319.88          |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00                  |
| Allocated Income Tax Funds                | 5,391,669.55                       | 4,979,952.41                       | (411,717.15)          |
| 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         | 140,899,046.93                     | 150,225,649.65                     | 9,326,602.73          |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                       |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00                  |
| Prior Year State Aid Correction           | (1,814,362.96)                     | 119,104.05                         | 1,933,467.01          |
| Total System State Aid                    | 139,084,683.97                     | 150,344,753.70                     | 11,260,069.74         |

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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

**28-0010-000 ELKHORN PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE        |
|---|------------------------------------|------------------------------------|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 4,551.3910                         | 4,809.3705                         | 257.9795          |
| Limited English Proficiency Factor        | 63.00      15.7500                 | 75.00      18.7500                 | 12.00      3.0000 |
| Free Lunch/Poverty Factor                 | 228.00      1.4706                 | 263.00      2.6021                 | 35.00      1.1315 |
| 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        | 4,568.6117                         | 4,830.7226                         | 262.1109          |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931          |
| Subtotal                                  | 26,886,994.11                      | 29,918,836.14                      | 3,031,842.03      |
| Transportation Allowance                  | 264,181.50                         | 281,622.70                         | 17,441.20         |
| Special Receipts Allowance                | 1,700,117.00                       | 2,053,491.00                       | 353,374.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 44,120.95                          | 44,120.95         |
| Total System Formula Needs                | 28,851,292.61                      | 32,298,070.79                      | 3,446,778.18      |
| Temporary Aid Adjustment Factor           | (360,641.16)                       | (403,725.88)                       | (43,084.73)       |
| Modified System Formula Needs             | 28,490,651.45                      | 31,894,344.90                      | 3,403,693.45      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                   |
| System Adjusted Valuation                 | 2,304,951,979                      | 2,745,712,880                      | 440,760,901       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000      |
| Yield From Local Effort Rate              | 21,897,043.80                      | 26,084,272.36                      | 4,187,228.56      |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00              |
| Allocated Income Tax Funds                | 611,173.90                         | 704,260.50                         | 93,086.60         |
| Other Actual Receipts                     | 4,665,811.00                       | 5,393,860.00                       | 728,049.00        |
| Minimum Levy Adjustment                   | 534,748.86                         | 0.00                               | (534,748.86)      |
| Total System Formula Resources            | 27,708,777.56                      | 32,182,392.86                      | 4,473,615.30      |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                   |
| Equalization Aid Due System               | 781,873.89                         | 0.00                               | (781,873.89)      |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00              |
| Allocated Income Tax Funds                | 611,173.90                         | 704,260.50                         | 93,086.60         |
| 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         | 1,393,047.79                       | 704,260.50                         | (688,787.30)      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                   |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00              |
| Prior Year State Aid Correction           | 26,074.01                          | (79,222.15)                        | (105,296.16)      |
| Total System State Aid                    | 1,419,121.80                       | 625,038.34                         | (794,083.46)      |

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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

**28-0015-000 DOUGLAS CO WEST COMMUNITY SCHS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE         |
|---|------------------------------------|------------------------------------|--------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>    |
| Weighted Formula Students                 | 806.2685                           | 751.5102                           | (54.7583)          |
| Limited English Proficiency Factor        | 6.00      1.5000                   | 3.00      0.7500                   | (3.00)    (0.7500) |
| Free Lunch/Poverty Factor                 | 166.00    15.4734                  | 169.00    18.0783                  | 3.00      2.6048   |
| 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        | 823.2419                           | 770.3384                           | (52.9035)          |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931           |
| Subtotal                                  | 4,844,907.41                       | 4,771,052.14                       | (73,855.27)        |
| Transportation Allowance                  | 128,091.80                         | 127,407.06                         | (684.74)           |
| Special Receipts Allowance                | 673,398.00                         | 511,530.00                         | (161,868.00)       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 18,374.38                          | 18,374.38          |
| Total System Formula Needs                | 5,646,397.21                       | 5,428,363.58                       | (218,033.63)       |
| Temporary Aid Adjustment Factor           | (70,579.97)                        | (67,854.54)                        | 2,725.42           |
| Modified System Formula Needs             | 5,575,817.25                       | 5,360,509.04                       | (215,308.21)       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                    |
| System Adjusted Valuation                 | 475,362,676                        | 505,919,738                        | 30,557,062         |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000       |
| Yield From Local Effort Rate              | 4,515,945.42                       | 4,806,237.51                       | 290,292.09         |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00               |
| Allocated Income Tax Funds                | 134,844.72                         | 142,738.06                         | 7,893.34           |
| Other Actual Receipts                     | 1,469,505.92                       | 1,280,412.44                       | (189,093.48)       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00               |
| Total System Formula Resources            | 6,120,296.07                       | 6,229,388.01                       | 109,091.95         |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                    |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00               |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00               |
| Allocated Income Tax Funds                | 134,844.72                         | 142,738.06                         | 7,893.34           |
| 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 | 222,303.85                         | 0.00                               | (222,303.85)       |
| Total System State Aid Calculated         | 357,148.57                         | 142,738.06                         | (214,410.51)       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                    |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00               |
| Prior Year State Aid Correction           | 920.40                             | (3,220.42)                         | (4,140.81)         |
| Total System State Aid                    | 358,068.97                         | 139,517.64                         | (218,551.33)       |

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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

**28-0017-000 MILLARD PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 23,723.8649                        | 24,488.5084                        | 764.6435        |
| Limited English Proficiency Factor        | 158.00 39.5000                     | 329.00 82.2500                     | 171.00 42.7500  |
| Free Lunch/Poverty Factor                 | 1,271.00 12.4011                   | 1,286.00 11.4395                   | 15.00 (0.9616)  |
| 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        | 23,775.7660                        | 24,582.1979                        | 806.4319        |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 139,924,101.81                     | 152,248,600.74                     | 12,324,498.93   |
| Transportation Allowance                  | 1,041,216.85                       | 1,096,131.03                       | 54,914.18       |
| Special Receipts Allowance                | 9,630,437.00                       | 10,928,620.00                      | 1,298,183.00    |
| Distance Ed & Telecommunication Allowance | 0.00                               | 35,833.67                          | 35,833.67       |
| Total System Formula Needs                | 150,595,755.66                     | 164,309,185.44                     | 13,713,429.78   |
| Temporary Aid Adjustment Factor           | (1,882,446.95)                     | (2,053,864.82)                     | (171,417.87)    |
| Modified System Formula Needs             | 148,713,308.72                     | 162,255,320.63                     | 13,542,011.91   |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 7,838,744,963                      | 8,400,766,759                      | 562,021,796     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 74,468,077.15                      | 79,807,284.21                      | 5,339,207.06    |
| Net Option Funding                        | 3,672,937.47                       | 5,356,515.92                       | 1,683,578.45    |
| Allocated Income Tax Funds                | 4,195,111.45                       | 4,350,642.53                       | 155,531.08      |
| Other Actual Receipts                     | 24,437,074.37                      | 26,275,891.69                      | 1,838,817.32    |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 106,773,200.44                     | 115,790,334.36                     | 9,017,133.92    |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 41,940,108.28                      | 46,464,986.27                      | 4,524,877.99    |
| Net Option Funding                        | 3,672,937.47                       | 5,356,515.92                       | 1,683,578.45    |
| Allocated Income Tax Funds                | 4,195,111.45                       | 4,350,642.53                       | 155,531.08      |
| 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         | 49,808,157.20                      | 56,172,144.72                      | 6,363,987.52    |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (40,514.85)                        | 477,582.25                         | 518,097.10      |
| Total System State Aid                    | 49,767,642.35                      | 56,649,726.98                      | 6,882,084.62    |

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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

**28-0054-000 RALSTON PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 3,618.9775                         | 3,724.0983                         | 105.1208         |
| Limited English Proficiency Factor        | 136.00    34.0000                  | 190.00    47.5000                  | 54.00    13.5000 |
| Free Lunch/Poverty Factor                 | 724.00    67.3558                  | 800.00    81.0458                  | 76.00    13.6901 |
| 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        | 3,720.3333                         | 3,852.6441                         | 132.3109         |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931         |
| Subtotal                                  | 21,894,743.21                      | 23,861,156.82                      | 1,966,413.61     |
| Transportation Allowance                  | 0.00                               | 0.00                               | 0.00             |
| Special Receipts Allowance                | 2,278,646.00                       | 2,360,347.00                       | 81,701.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Needs                | 24,173,389.21                      | 26,221,503.82                      | 2,048,114.61     |
| Temporary Aid Adjustment Factor           | (302,167.37)                       | (327,768.80)                       | (25,601.43)      |
| Modified System Formula Needs             | 23,871,221.85                      | 25,893,735.02                      | 2,022,513.17     |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 1,378,410,595                      | 1,432,317,367                      | 53,906,772       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 13,094,900.65                      | 13,607,014.99                      | 512,114.33       |
| Net Option Funding                        | 1,912,850.93                       | 2,268,704.05                       | 355,853.12       |
| Allocated Income Tax Funds                | 404,139.21                         | 386,203.17                         | (17,936.04)      |
| Other Actual Receipts                     | 4,633,024.00                       | 4,710,431.00                       | 77,407.00        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 20,044,914.79                      | 20,972,353.21                      | 927,438.42       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 3,826,307.06                       | 4,921,381.81                       | 1,095,074.75     |
| Net Option Funding                        | 1,912,850.93                       | 2,268,704.05                       | 355,853.12       |
| Allocated Income Tax Funds                | 404,139.21                         | 386,203.17                         | (17,936.04)      |
| 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         | 6,143,297.20                       | 7,576,289.04                       | 1,432,991.84     |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | 310,743.16                         | (490,365.89)                       | (801,109.04)     |
| Total System State Aid                    | 6,454,040.35                       | 7,085,923.15                       | 631,882.80       |

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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

**28-0059-000 BENNINGTON PUBLIC SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 821.8384                                   | 952.1483                                   | 130.3099          |
| Limited English Proficiency Factor        | 0.00 0.0000                                | 11.00 2.7500                               | 11.00 2.7500      |
| Free Lunch/Poverty Factor                 | 52.00 0.8120                               | 65.00 1.1750                               | 13.00 0.3630      |
| 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        | 822.6504                                   | 956.0733                                   | 133.4229          |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 4,841,426.21                               | 5,921,391.57                               | 1,079,965.37      |
| Transportation Allowance                  | 27,864.00                                  | 38,492.50                                  | 10,628.50         |
| Special Receipts Allowance                | 334,237.00                                 | 388,095.00                                 | 53,858.00         |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 16,950.87                                  | 16,950.87         |
| Total System Formula Needs                | 5,203,527.21                               | 6,364,929.94                               | 1,161,402.74      |
| Temporary Aid Adjustment Factor           | (65,044.09)                                | (79,561.62)                                | (14,517.53)       |
| Modified System Formula Needs             | 5,138,483.12                               | 6,285,368.32                               | 1,146,885.20      |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 389,665,621                                | 489,237,006                                | 99,571,385        |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 3,701,823.40                               | 4,647,751.56                               | 945,928.16        |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 129,395.89                                 | 153,072.40                                 | 23,676.50         |
| Other Actual Receipts                     | 917,543.45                                 | 1,063,611.74                               | 146,068.29        |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 4,748,762.74                               | 5,864,435.69                               | 1,115,672.95      |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 389,720.38                                 | 420,932.63                                 | 31,212.25         |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 129,395.89                                 | 153,072.40                                 | 23,676.50         |
| 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         | 519,116.27                                 | 574,005.02                                 | 54,888.75         |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | 52,326.75                                  | 20,704.32                                  | (31,622.44)       |
| Total System State Aid                    | 571,443.02                                 | 594,709.34                                 | 23,266.32         |

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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**

**28-0066-000 WESTSIDE COMMUNITY SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 7,006.2707                         | 7,080.4003                         | 74.1296         |
| Limited English Proficiency Factor        | 131.00 32.7500                     | 147.00 36.7500                     | 16.00 4.0000    |
| Free Lunch/Poverty Factor                 | 743.00 29.1848                     | 873.00 41.9066                     | 130.00 12.7218  |
| 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        | 7,068.2055                         | 7,159.0569                         | 90.8514         |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 41,597,495.00                      | 44,339,257.23                      | 2,741,762.23    |
| Transportation Allowance                  | 179,010.00                         | 196,690.00                         | 17,680.00       |
| Special Receipts Allowance                | 3,023,290.00                       | 3,091,244.00                       | 67,954.00       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 44,799,795.00                      | 47,627,191.23                      | 2,827,396.23    |
| Temporary Aid Adjustment Factor           | (559,997.44)                       | (595,339.89)                       | (35,342.45)     |
| Modified System Formula Needs             | 44,239,797.56                      | 47,031,851.34                      | 2,792,053.78    |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 2,886,375,170                      | 3,030,395,925                      | 144,020,755     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 27,420,564.12                      | 28,788,761.29                      | 1,368,197.17    |
| Net Option Funding                        | 11,232,268.97                      | 12,006,072.22                      | 773,803.25      |
| Allocated Income Tax Funds                | 1,505,102.92                       | 1,433,496.48                       | (71,606.45)     |
| Other Actual Receipts                     | 7,359,944.00                       | 7,443,694.00                       | 83,750.00       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 47,517,880.01                      | 49,672,023.99                      | 2,154,143.98    |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00            |
| Net Option Funding                        | 11,232,268.97                      | 12,006,072.22                      | 773,803.25      |
| Allocated Income Tax Funds                | 1,505,102.92                       | 1,433,496.48                       | (71,606.45)     |
| 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         | 12,737,371.89                      | 13,439,568.70                      | 702,196.81      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 973.39                             | 1,200.83                           | 227.43          |
| Total System State Aid                    | 12,738,345.28                      | 13,440,769.52                      | 702,424.24      |

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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

**29-0117-000 DUNDY COUNTY PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 366.8974                           | 369.8402                           | 2.9428           |
| Limited English Proficiency Factor        | 9.00     2.2500                    | 11.00     2.7500                   | 2.00     0.5000  |
| Free Lunch/Poverty Factor                 | 102.00   13.8230                   | 115.00   17.7183                   | 13.00     3.8953 |
| 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        | 382.9704                           | 390.3084                           | 7.3381           |
| Cost Group Cost                           | 8,672.7450                         | 9,486.1706                         | 813.4256         |
| Subtotal                                  | 3,321,404.44                       | 3,702,532.52                       | 381,128.08       |
| Transportation Allowance                  | 326,148.46                         | 393,261.10                         | 67,112.64        |
| Special Receipts Allowance                | 202,079.00                         | 215,640.00                         | 13,561.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 9,350.00                           | 9,350.00         |
| Total System Formula Needs                | 3,849,631.90                       | 4,320,783.62                       | 471,151.72       |
| Temporary Aid Adjustment Factor           | (48,120.40)                        | (54,009.80)                        | (5,889.40)       |
| Modified System Formula Needs             | 3,801,511.50                       | 4,266,773.83                       | 465,262.33       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 248,453,923                        | 263,727,475                        | 15,273,552       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 2,360,312.27                       | 2,505,411.01                       | 145,098.74       |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00             |
| Allocated Income Tax Funds                | 484.79                             | 18,699.53                          | 18,214.74        |
| Other Actual Receipts                     | 477,029.38                         | 530,273.03                         | 53,243.65        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 2,837,826.44                       | 3,054,383.57                       | 216,557.13       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 963,685.06                         | 1,212,390.25                       | 248,705.20       |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00             |
| Allocated Income Tax Funds                | 484.79                             | 18,699.53                          | 18,214.74        |
| Lop Off                                   | (123,040.03)                       | (203,414.75)                       | (80,374.71)      |
| 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         | 841,129.82                         | 1,027,675.04                       | 186,545.22       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | 13,569.06                          | (3,695.29)                         | (17,264.35)      |
| Total System State Aid                    | 854,698.88                         | 1,023,979.75                       | 169,280.87       |

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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**

**30-0001-000 EXETER-MILLIGAN PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 329.4190                           | 303.6930                           | (25.7260)       |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 59.00 4.8311                       | 50.00 3.6380                       | (9.00) (1.1931) |
| 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        | 334.2501                           | 307.3310                           | (26.9192)       |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 1,967,114.39                       | 1,903,438.83                       | (63,675.56)     |
| Transportation Allowance                  | 88,144.20                          | 147,378.66                         | 59,234.46       |
| Special Receipts Allowance                | 227,790.00                         | 227,458.00                         | (332.00)        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 2,283,048.59                       | 2,278,275.49                       | (4,773.10)      |
| Temporary Aid Adjustment Factor           | (28,538.11)                        | (28,478.44)                        | 59.66           |
| Modified System Formula Needs             | 2,254,510.48                       | 2,249,797.05                       | (4,713.43)      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 204,330,642                        | 208,677,450                        | 4,346,808       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,941,141.10                       | 1,982,435.78                       | 41,294.68       |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 307.75                             | 1,685.65                           | 1,377.90        |
| Other Actual Receipts                     | 440,427.20                         | 444,052.66                         | 3,625.46        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 2,381,876.05                       | 2,428,174.08                       | 46,298.03       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00            |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 307.75                             | 1,685.65                           | 1,377.90        |
| 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         | 307.75                             | 1,685.65                           | 1,377.90        |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 119.37                             | 122.51                             | 3.14            |
| Total System State Aid                    | 427.13                             | 1,808.16                           | 1,381.04        |

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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

**30-0025-000 FILLMORE CENTRAL PUBLIC SCHS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 713.1613                           | 715.9806                           | 2.8194          |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 1.00 0.2500                        | 1.00 0.2500     |
| Free Lunch/Poverty Factor                 | 148.00 14.3150                     | 152.00 15.0695                     | 4.00 0.7545     |
| 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        | 727.4763                           | 731.3001                           | 3.8238          |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 4,281,311.55                       | 4,529,270.25                       | 247,958.70      |
| Transportation Allowance                  | 111,505.26                         | 156,581.26                         | 45,076.00       |
| Special Receipts Allowance                | 683,033.61                         | 870,384.00                         | 187,350.39      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 5,075,850.42                       | 5,556,235.51                       | 480,385.09      |
| Temporary Aid Adjustment Factor           | (63,448.13)                        | (69,452.94)                        | (6,004.81)      |
| Modified System Formula Needs             | 5,012,402.29                       | 5,486,782.57                       | 474,380.28      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 351,408,171                        | 361,186,360                        | 9,778,189       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 3,338,377.62                       | 3,431,270.42                       | 92,892.80       |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 12,240.36                          | 14,355.87                          | 2,115.51        |
| Other Actual Receipts                     | 1,200,868.47                       | 1,377,468.55                       | 176,600.08      |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 4,551,486.46                       | 4,823,094.84                       | 271,608.39      |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 460,915.83                         | 663,687.73                         | 202,771.89      |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 12,240.36                          | 14,355.87                          | 2,115.51        |
| 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         | 473,156.20                         | 678,043.60                         | 204,887.40      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (1,654.86)                         | (18,741.91)                        | (17,087.06)     |
| Total System State Aid                    | 471,501.34                         | 659,301.69                         | 187,800.35      |

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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

**30-0054-000 SHICKLEY PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 162.3783                           | 152.8746                           | (9.5037)         |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000      |
| Free Lunch/Poverty Factor                 | 30.00 2.5542                       | 20.00 1.0691                       | (10.00) (1.4851) |
| 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        | 164.9325                           | 153.9437                           | (10.9887)        |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057         |
| Subtotal                                  | 1,234,156.05                       | 1,227,824.82                       | (6,331.23)       |
| Transportation Allowance                  | 50,808.06                          | 55,450.24                          | 4,642.18         |
| Special Receipts Allowance                | 85,497.00                          | 105,905.00                         | 20,408.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Needs                | 1,370,461.11                       | 1,389,180.06                       | 18,718.95        |
| Temporary Aid Adjustment Factor           | (17,130.76)                        | (17,364.75)                        | (233.99)         |
| Modified System Formula Needs             | 1,353,330.35                       | 1,371,815.31                       | 18,484.96        |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 150,888,217                        | 151,584,080                        | 695,863          |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 1,433,438.06                       | 1,440,048.76                       | 6,610.70         |
| Net Option Funding                        | 15,607.05                          | 27,303.01                          | 11,695.95        |
| Allocated Income Tax Funds                | 23,068.26                          | 26,137.55                          | 3,069.28         |
| Other Actual Receipts                     | 212,933.75                         | 228,553.45                         | 15,619.70        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 1,685,047.13                       | 1,722,042.76                       | 36,995.64        |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00             |
| Net Option Funding                        | 15,607.05                          | 27,303.01                          | 11,695.95        |
| Allocated Income Tax Funds                | 23,068.26                          | 26,137.55                          | 3,069.28         |
| 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         | 38,675.31                          | 53,440.55                          | 14,765.24        |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | (123.09)                           | (10.48)                            | 112.61           |
| Total System State Aid                    | 38,552.23                          | 53,430.07                          | 14,877.85        |

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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

**31-0506-000 FRANKLIN PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 385.4479                           | 375.0366                           | (10.4113)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000      |
| Free Lunch/Poverty Factor                 | 109.00 15.3874                     | 97.00 12.2473                      | (12.00) (3.1401) |
| 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        | 400.8353                           | 387.2839                           | (13.5514)        |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057         |
| Subtotal                                  | 2,999,369.16                       | 3,088,899.72                       | 89,530.57        |
| Transportation Allowance                  | 105,996.60                         | 108,127.88                         | 2,131.28         |
| Special Receipts Allowance                | 171,008.00                         | 199,032.00                         | 28,024.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Needs                | 3,276,373.76                       | 3,396,059.60                       | 119,685.85       |
| Temporary Aid Adjustment Factor           | (40,954.67)                        | (42,450.75)                        | (1,496.07)       |
| Modified System Formula Needs             | 3,235,419.08                       | 3,353,608.86                       | 118,189.77       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 175,474,775                        | 169,945,601                        | (5,529,174)      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 1,667,010.36                       | 1,614,483.21                       | (52,527.15)      |
| Net Option Funding                        | 2,583.77                           | 7,321.90                           | 4,738.13         |
| Allocated Income Tax Funds                | 31,306.62                          | 29,475.99                          | (1,830.64)       |
| Other Actual Receipts                     | 330,330.00                         | 386,358.00                         | 56,028.00        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 2,031,230.76                       | 2,037,639.09                       | 6,408.34         |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 1,204,188.33                       | 1,315,969.76                       | 111,781.44       |
| Net Option Funding                        | 2,583.77                           | 7,321.90                           | 4,738.13         |
| Allocated Income Tax Funds                | 31,306.62                          | 29,475.99                          | (1,830.64)       |
| 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         | 1,238,078.72                       | 1,352,767.65                       | 114,688.93       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | 88,056.58                          | 8,203.75                           | (79,852.83)      |
| Total System State Aid                    | 1,326,135.30                       | 1,360,971.40                       | 34,836.10        |

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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

**32-0046-000 MAYWOOD PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 190.9066                           | 199.5231                           | 8.6165          |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 44.00 4.8005                       | 39.00 3.5266                       | (5.00) (1.2738) |
| 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        | 195.7070                           | 203.0497                           | 7.3427          |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057        |
| Subtotal                                  | 1,464,435.95                       | 1,619,484.37                       | 155,048.42      |
| Transportation Allowance                  | 138,602.55                         | 136,428.11                         | (2,174.44)      |
| Special Receipts Allowance                | 99,467.34                          | 90,100.27                          | (9,367.07)      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 11,993.83                          | 11,993.83       |
| Total System Formula Needs                | 1,702,505.84                       | 1,858,006.58                       | 155,500.73      |
| Temporary Aid Adjustment Factor           | (21,281.32)                        | (23,225.08)                        | (1,943.76)      |
| Modified System Formula Needs             | 1,681,224.52                       | 1,834,781.49                       | 153,556.97      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 121,105,998                        | 119,627,573                        | (1,478,425)     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,150,506.98                       | 1,136,461.94                       | (14,045.04)     |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00            |
| Other Actual Receipts                     | 236,578.05                         | 204,519.52                         | (32,058.53)     |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,387,085.04                       | 1,340,981.47                       | (46,103.57)     |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 294,139.48                         | 493,800.03                         | 199,660.54      |
| 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         | 294,139.48                         | 493,800.03                         | 199,660.54      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (3,009.27)                         | 10,972.91                          | 13,982.18       |
| Total System State Aid                    | 291,130.22                         | 504,772.94                         | 213,642.72      |

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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

**32-0095-000 EUSTIS-FARNAM PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 273.3409                           | 251.2039                           | (22.1370)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000      |
| Free Lunch/Poverty Factor                 | 67.00 8.1224                       | 49.00 4.4451                       | (18.00) (3.6774) |
| 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        | 281.4633                           | 255.6490                           | (25.8144)        |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057         |
| Subtotal                                  | 2,106,132.71                       | 2,039,005.50                       | (67,127.22)      |
| Transportation Allowance                  | 123,202.94                         | 148,149.77                         | 24,946.84        |
| Special Receipts Allowance                | 157,750.04                         | 155,938.21                         | (1,811.82)       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 9,350.00                           | 9,350.00         |
| Total System Formula Needs                | 2,387,085.69                       | 2,352,443.48                       | (34,642.20)      |
| Temporary Aid Adjustment Factor           | (29,838.57)                        | (29,405.54)                        | 433.03           |
| Modified System Formula Needs             | 2,357,247.11                       | 2,323,037.94                       | (34,209.18)      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 161,034,976                        | 154,873,908                        | (6,161,068)      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 1,529,832.27                       | 1,471,302.13                       | (58,530.15)      |
| Net Option Funding                        | 87,473.35                          | 22,919.54                          | (64,553.80)      |
| Allocated Income Tax Funds                | 20,480.25                          | 18,610.59                          | (1,869.65)       |
| Other Actual Receipts                     | 317,126.33                         | 310,952.84                         | (6,173.49)       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 1,954,912.19                       | 1,823,785.10                       | (131,127.09)     |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 402,334.92                         | 499,252.84                         | 96,917.92        |
| Net Option Funding                        | 87,473.35                          | 22,919.54                          | (64,553.80)      |
| Allocated Income Tax Funds                | 20,480.25                          | 18,610.59                          | (1,869.65)       |
| 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         | 510,288.51                         | 540,782.98                         | 30,494.46        |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | 10,990.72                          | 26,543.85                          | 15,553.13        |
| Total System State Aid                    | 521,279.23                         | 567,326.83                         | 46,047.59        |

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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

**32-0125-000 MEDICINE VALLEY PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 280.3996                           | 278.1238                           | (2.2758)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 60.00 6.0655                       | 65.00 7.4146                       | 5.00 1.3492     |
| 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        | 286.4651                           | 285.5384                           | (0.9266)        |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057        |
| Subtotal                                  | 2,143,559.70                       | 2,277,397.85                       | 133,838.16      |
| Transportation Allowance                  | 128,878.46                         | 154,225.97                         | 25,347.51       |
| Special Receipts Allowance                | 128,702.00                         | 128,362.00                         | (340.00)        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 13,772.06                          | 13,772.06       |
| Total System Formula Needs                | 2,401,140.16                       | 2,573,757.88                       | 172,617.73      |
| Temporary Aid Adjustment Factor           | (30,014.25)                        | (32,171.97)                        | (2,157.72)      |
| Modified System Formula Needs             | 2,371,125.91                       | 2,541,585.91                       | 170,460.00      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 107,487,009                        | 106,176,826                        | (1,310,183)     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,021,126.59                       | 1,008,679.85                       | (12,446.74)     |
| Net Option Funding                        | 83,669.46                          | 120,336.51                         | 36,667.05       |
| Allocated Income Tax Funds                | 14,439.78                          | 14,708.46                          | 268.68          |
| Other Actual Receipts                     | 292,652.04                         | 284,664.34                         | (7,987.70)      |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,411,887.87                       | 1,428,389.16                       | 16,501.29       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 959,238.04                         | 1,113,196.75                       | 153,958.71      |
| Net Option Funding                        | 83,669.46                          | 120,336.51                         | 36,667.05       |
| Allocated Income Tax Funds                | 14,439.78                          | 14,708.46                          | 268.68          |
| 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         | 1,057,347.28                       | 1,248,241.72                       | 190,894.44      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 46,095.61                          | 110,756.79                         | 64,661.18       |
| Total System State Aid                    | 1,103,442.89                       | 1,358,998.52                       | 255,555.62      |

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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

**33-0018-000 ARAPAHOE PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 378.2131                           | 374.9647                           | (3.2484)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 69.00 5.6325                       | 94.00 11.3333                      | 25.00 5.7007    |
| 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        | 383.8456                           | 386.2980                           | 2.4524          |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057        |
| Subtotal                                  | 2,872,238.55                       | 3,081,036.34                       | 208,797.78      |
| Transportation Allowance                  | 123,489.36                         | 122,079.52                         | (1,409.84)      |
| Special Receipts Allowance                | 218,930.00                         | 209,575.00                         | (9,355.00)      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 3,214,657.91                       | 3,412,690.86                       | 198,032.94      |
| Temporary Aid Adjustment Factor           | (40,183.22)                        | (42,658.64)                        | (2,475.41)      |
| Modified System Formula Needs             | 3,174,474.69                       | 3,370,032.22                       | 195,557.53      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 156,457,304                        | 156,280,504                        | (176,800)       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,486,344.39                       | 1,484,664.79                       | (1,679.60)      |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00            |
| Other Actual Receipts                     | 432,452.00                         | 439,923.00                         | 7,471.00        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,918,796.39                       | 1,924,587.79                       | 5,791.40        |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 1,255,678.30                       | 1,445,444.43                       | 189,766.13      |
| 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         | 1,255,678.30                       | 1,445,444.43                       | 189,766.13      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (28,364.40)                        | (75,559.59)                        | (47,195.19)     |
| Total System State Aid                    | 1,227,313.90                       | 1,369,884.85                       | 142,570.95      |

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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

**33-0021-000 CAMBRIDGE PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 374.1714                           | 387.1311                           | 12.9596          |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000      |
| Free Lunch/Poverty Factor                 | 91.00 10.6617                      | 72.00 6.0800                       | (19.00) (4.5817) |
| 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        | 384.8332                           | 393.2111                           | 8.3779           |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057         |
| Subtotal                                  | 2,879,628.14                       | 3,136,173.50                       | 256,545.37       |
| Transportation Allowance                  | 169,856.00                         | 191,423.00                         | 21,567.00        |
| Special Receipts Allowance                | 177,376.00                         | 168,799.00                         | (8,577.00)       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 4,121.65                           | 4,121.65         |
| Total System Formula Needs                | 3,226,860.14                       | 3,500,517.15                       | 273,657.02       |
| Temporary Aid Adjustment Factor           | (40,335.75)                        | (43,756.46)                        | (3,420.71)       |
| Modified System Formula Needs             | 3,186,524.38                       | 3,456,760.69                       | 270,236.30       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 118,943,780                        | 116,926,652                        | (2,017,128)      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 1,129,965.91                       | 1,110,803.19                       | (19,162.72)      |
| Net Option Funding                        | 377,512.36                         | 432,274.19                         | 54,761.83        |
| Allocated Income Tax Funds                | 25,719.83                          | 27,848.71                          | 2,128.88         |
| Other Actual Receipts                     | 358,524.00                         | 359,936.00                         | 1,412.00         |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 1,891,722.10                       | 1,930,862.09                       | 39,139.99        |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 1,294,802.28                       | 1,525,898.60                       | 231,096.31       |
| Net Option Funding                        | 377,512.36                         | 432,274.19                         | 54,761.83        |
| Allocated Income Tax Funds                | 25,719.83                          | 27,848.71                          | 2,128.88         |
| 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         | 1,698,034.47                       | 1,986,021.50                       | 287,987.02       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | 66,641.21                          | (31,414.55)                        | (98,055.76)      |
| Total System State Aid                    | 1,764,675.68                       | 1,954,606.94                       | 189,931.26       |

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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

**33-0540-000 SOUTHERN VALLEY SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 588.3268                           | 598.3864                           | 10.0596         |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 178.00 27.2744                     | 175.00 25.9430                     | (3.00) (1.3315) |
| 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        | 615.6012                           | 624.3293                           | 8.7281          |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057        |
| Subtotal                                  | 4,606,418.47                       | 4,979,527.11                       | 373,108.64      |
| Transportation Allowance                  | 201,765.00                         | 258,717.66                         | 56,952.66       |
| Special Receipts Allowance                | 239,974.00                         | 252,765.00                         | 12,791.00       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 5,048,157.47                       | 5,491,009.77                       | 442,852.30      |
| Temporary Aid Adjustment Factor           | (63,101.97)                        | (68,637.62)                        | (5,535.65)      |
| Modified System Formula Needs             | 4,985,055.50                       | 5,422,372.14                       | 437,316.64      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 266,079,119                        | 259,003,106                        | (7,076,013)     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 2,527,751.63                       | 2,460,529.51                       | (67,222.12)     |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00            |
| Other Actual Receipts                     | 600,286.00                         | 605,008.00                         | 4,722.00        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 3,128,037.63                       | 3,065,537.51                       | (62,500.12)     |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 1,857,017.87                       | 2,356,834.64                       | 499,816.77      |
| 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         | 1,857,017.87                       | 2,356,834.64                       | 499,816.77      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (71,902.83)                        | (20,127.79)                        | 51,775.04       |
| Total System State Aid                    | 1,785,115.04                       | 2,336,706.85                       | 551,591.80      |

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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

**34-0001-000 SOUTHERN SCHOOL DIST 1**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 561.8919                           | 549.0794                           | (12.8125)       |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 178.00 27.8767                     | 176.00 27.8675                     | (2.00) (0.0092) |
| 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        | 589.7687                           | 576.9470                           | (12.8217)       |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 3,470,880.76                       | 3,573,291.92                       | 102,411.16      |
| Transportation Allowance                  | 91,198.41                          | 104,174.95                         | 12,976.54       |
| Special Receipts Allowance                | 415,388.00                         | 427,243.00                         | 11,855.00       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 3,977,467.17                       | 4,104,709.87                       | 127,242.70      |
| Temporary Aid Adjustment Factor           | (49,718.34)                        | (51,308.87)                        | (1,590.53)      |
| Modified System Formula Needs             | 3,927,748.83                       | 4,053,400.99                       | 125,652.16      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 145,673,632                        | 155,783,103                        | 10,109,471      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,383,899.50                       | 1,479,939.48                       | 96,039.97       |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00            |
| Other Actual Receipts                     | 698,277.36                         | 687,995.75                         | (10,281.61)     |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 2,082,176.86                       | 2,167,935.23                       | 85,758.36       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 1,845,571.97                       | 1,885,465.77                       | 39,893.80       |
| 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         | 1,845,571.97                       | 1,885,465.77                       | 39,893.80       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (59,453.22)                        | 23,301.96                          | 82,755.18       |
| Total System State Aid                    | 1,786,118.75                       | 1,908,767.72                       | 122,648.97      |

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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

**34-0015-000 BEATRICE PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 2,587.3640                         | 2,549.6150                         | (37.7489)        |
| Limited English Proficiency Factor        | 1.00      0.2500                   | 3.00      0.7500                   | 2.00      0.5000 |
| Free Lunch/Poverty Factor                 | 497.00    44.1240                  | 516.00    48.6361                  | 19.00    4.5121  |
| 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        | 2,631.7379                         | 2,599.0012                         | (32.7368)        |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931         |
| Subtotal                                  | 15,488,189.40                      | 16,096,782.32                      | 608,592.92       |
| Transportation Allowance                  | 197,547.66                         | 216,982.00                         | 19,434.34        |
| Special Receipts Allowance                | 1,564,840.74                       | 1,915,983.57                       | 351,142.83       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 8,105.76                           | 8,105.76         |
| Total System Formula Needs                | 17,250,577.80                      | 18,237,853.65                      | 987,275.85       |
| Temporary Aid Adjustment Factor           | (215,632.22)                       | (227,973.17)                       | (12,340.95)      |
| Modified System Formula Needs             | 17,034,945.58                      | 18,009,880.48                      | 974,934.90       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 719,777,344                        | 769,724,983                        | 49,947,639       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 6,837,884.77                       | 7,312,387.34                       | 474,502.57       |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00             |
| Allocated Income Tax Funds                | 188,199.29                         | 224,259.38                         | 36,060.09        |
| Other Actual Receipts                     | 2,883,235.37                       | 3,316,047.22                       | 432,811.85       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 9,909,319.42                       | 10,852,693.94                      | 943,374.51       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 7,125,626.15                       | 7,157,186.54                       | 31,560.39        |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00             |
| Allocated Income Tax Funds                | 188,199.29                         | 224,259.38                         | 36,060.09        |
| 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         | 7,313,825.44                       | 7,381,445.92                       | 67,620.48        |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | (156,004.50)                       | (113,530.86)                       | 42,473.64        |
| Total System State Aid                    | 7,157,820.93                       | 7,267,915.06                       | 110,094.12       |

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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

**34-0034-000 FREEMAN PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 384.4894                           | 378.0582                           | (6.4312)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 34.00 0.8596                       | 34.00 0.9318                       | 0.00 0.0722     |
| 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        | 385.3490                           | 378.9899                           | (6.3590)        |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 2,267,838.93                       | 2,347,255.05                       | 79,416.13       |
| Transportation Allowance                  | 123,046.81                         | 128,639.58                         | 5,592.77        |
| Special Receipts Allowance                | 192,952.00                         | 251,011.00                         | 58,059.00       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 2,583,837.74                       | 2,726,905.63                       | 143,067.90      |
| Temporary Aid Adjustment Factor           | (32,297.97)                        | (34,086.32)                        | (1,788.35)      |
| Modified System Formula Needs             | 2,551,539.77                       | 2,692,819.31                       | 141,279.55      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 190,802,742                        | 209,594,415                        | 18,791,673      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,812,626.05                       | 1,991,146.94                       | 178,520.89      |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 1,693.95                           | 372.99                             | (1,320.96)      |
| Other Actual Receipts                     | 410,431.41                         | 484,080.18                         | 73,648.77       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 2,224,751.41                       | 2,475,600.11                       | 250,848.71      |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 326,788.36                         | 217,219.20                         | (109,569.16)    |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 1,693.95                           | 372.99                             | (1,320.96)      |
| 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         | 328,482.31                         | 217,592.19                         | (110,890.12)    |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (18,504.90)                        | (31,124.98)                        | (12,620.08)     |
| Total System State Aid                    | 309,977.41                         | 186,467.22                         | (123,510.20)    |

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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

**34-0100-000 DILLER-ODELL PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 328.3408                           | 322.7488                           | (5.5920)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 38.00 1.7079                       | 45.00 2.6059                       | 7.00 0.8981     |
| 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        | 330.0487                           | 325.3547                           | (4.6940)        |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 1,942,388.07                       | 2,015,068.04                       | 72,679.96       |
| Transportation Allowance                  | 113,428.64                         | 121,622.06                         | 8,193.42        |
| Special Receipts Allowance                | 153,326.00                         | 151,753.00                         | (1,573.00)      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 2,209,142.71                       | 2,288,443.10                       | 79,300.38       |
| Temporary Aid Adjustment Factor           | (27,614.28)                        | (28,605.54)                        | (991.25)        |
| Modified System Formula Needs             | 2,181,528.43                       | 2,259,837.56                       | 78,309.13       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 167,456,518                        | 177,696,570                        | 10,240,052      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,590,836.92                       | 1,688,117.42                       | 97,280.49       |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 13,480.13                          | 1,110.43                           | (12,369.70)     |
| Other Actual Receipts                     | 352,011.00                         | 357,519.00                         | 5,508.00        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,956,328.05                       | 2,046,746.84                       | 90,418.79       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 225,200.38                         | 213,090.72                         | (12,109.66)     |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 13,480.13                          | 1,110.43                           | (12,369.70)     |
| 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         | 238,680.51                         | 214,201.14                         | (24,479.36)     |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 21,211.71                          | (11,179.28)                        | (32,390.98)     |
| Total System State Aid                    | 259,892.21                         | 203,021.86                         | (56,870.35)     |

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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

**35-0001-000 GARDEN COUNTY SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 346.1509                           | 335.9717                           | (10.1792)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000      |
| Free Lunch/Poverty Factor                 | 106.00 16.5850                     | 96.00 13.9943                      | (10.00) (2.5907) |
| 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        | 362.7358                           | 349.9659                           | (12.7699)        |
| Cost Group Cost                           | 8,672.7450                         | 9,486.1706                         | 813.4256         |
| Subtotal                                  | 3,145,915.18                       | 3,319,836.35                       | 173,921.17       |
| Transportation Allowance                  | 120,972.93                         | 138,461.08                         | 17,488.15        |
| Special Receipts Allowance                | 311,709.14                         | 274,375.24                         | (37,333.90)      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Needs                | 3,578,597.25                       | 3,732,672.67                       | 154,075.43       |
| Temporary Aid Adjustment Factor           | (44,732.47)                        | (46,658.41)                        | (1,925.94)       |
| Modified System Formula Needs             | 3,533,864.78                       | 3,686,014.27                       | 152,149.48       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 332,718,117                        | 321,658,039                        | (11,060,078)     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 3,160,822.11                       | 3,055,751.37                       | (105,070.74)     |
| Net Option Funding                        | 25,335.01                          | 0.00                               | (25,335.01)      |
| Allocated Income Tax Funds                | 33,090.91                          | 0.00                               | (33,090.91)      |
| Other Actual Receipts                     | 701,758.88                         | 776,403.60                         | 74,644.72        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 3,921,006.92                       | 3,832,154.97                       | (88,851.94)      |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00             |
| Net Option Funding                        | 25,335.01                          | 0.00                               | (25,335.01)      |
| Allocated Income Tax Funds                | 33,090.91                          | 0.00                               | (33,090.91)      |
| Lop Off                                   | 0.00                               | 0.00                               | 0.00             |
| Stabilization Factor                      | 0.00                               | 48,931.71                          | 48,931.71        |
| 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         | 58,425.92                          | 48,931.71                          | (9,494.21)       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | 0.00                               | (34.25)                            | (34.25)          |
| Total System State Aid                    | 58,425.92                          | 48,897.45                          | (9,528.47)       |

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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

**36-0100-000 BURWELL PUBLIC SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 400.6945                                   | 379.0151                                   | (21.6794)         |
| Limited English Proficiency Factor        | 0.00 0.0000                                | 0.00 0.0000                                | 0.00 0.0000       |
| Free Lunch/Poverty Factor                 | 85.95 8.7265                               | 94.43 11.3045                              | 8.47 2.5780       |
| 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        | 409.4210                                   | 390.3196                                   | (19.1014)         |
| Cost Group Cost                           | 7,482.7963                                 | 7,975.8019                                 | 493.0057          |
| Subtotal                                  | 3,063,613.72                               | 3,113,111.49                               | 49,497.77         |
| Transportation Allowance                  | 70,324.76                                  | 53,954.55                                  | (16,370.21)       |
| Special Receipts Allowance                | 223,431.79                                 | 228,526.22                                 | 5,094.44          |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 3,357,370.27                               | 3,395,592.26                               | 38,221.99         |
| Temporary Aid Adjustment Factor           | (41,967.13)                                | (42,444.90)                                | (477.77)          |
| Modified System Formula Needs             | 3,315,403.14                               | 3,353,147.36                               | 37,744.22         |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 150,105,317                                | 161,093,753                                | 10,988,436        |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 1,426,000.51                               | 1,530,390.65                               | 104,390.14        |
| Net Option Funding                        | 209,108.09                                 | 174,512.77                                 | (34,595.32)       |
| Allocated Income Tax Funds                | 28,049.38                                  | 30,847.54                                  | 2,798.16          |
| Other Actual Receipts                     | 431,622.20                                 | 454,688.08                                 | 23,065.88         |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 2,094,780.18                               | 2,190,439.04                               | 95,658.86         |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 1,220,622.96                               | 1,162,708.32                               | (57,914.65)       |
| Net Option Funding                        | 209,108.09                                 | 174,512.77                                 | (34,595.32)       |
| Allocated Income Tax Funds                | 28,049.38                                  | 30,847.54                                  | 2,798.16          |
| 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         | 1,457,780.44                               | 1,368,068.63                               | (89,711.81)       |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | (1,425.66)                                 | (2,318.44)                                 | (892.78)          |
| Total System State Aid                    | 1,456,354.78                               | 1,365,750.19                               | (90,604.58)       |

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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

**37-0030-000 ELWOOD PUBLIC SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 315.5643                                   | 299.2738                                   | (16.2904)         |
| Limited English Proficiency Factor        | 0.00 0.0000                                | 0.00 0.0000                                | 0.00 0.0000       |
| Free Lunch/Poverty Factor                 | 63.00 5.8105                               | 58.00 5.1933                               | (5.00) (0.6172)   |
| 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        | 321.3747                                   | 304.4671                                   | (16.9076)         |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 1,891,340.63                               | 1,885,701.78                               | (5,638.85)        |
| Transportation Allowance                  | 71,818.49                                  | 80,071.15                                  | 8,252.66          |
| Special Receipts Allowance                | 175,112.00                                 | 184,866.39                                 | 9,754.39          |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 2,138,271.12                               | 2,150,639.32                               | 12,368.20         |
| Temporary Aid Adjustment Factor           | (26,728.39)                                | (26,882.99)                                | (154.60)          |
| Modified System Formula Needs             | 2,111,542.73                               | 2,123,756.33                               | 12,213.59         |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 185,054,575                                | 192,731,139                                | 7,676,564         |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 1,758,018.46                               | 1,830,945.82                               | 72,927.36         |
| Net Option Funding                        | 39,183.98                                  | 80,957.73                                  | 41,773.76         |
| Allocated Income Tax Funds                | 31,446.85                                  | 31,023.73                                  | (423.13)          |
| Other Actual Receipts                     | 435,561.52                                 | 452,601.77                                 | 17,040.25         |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 2,264,210.81                               | 2,395,529.05                               | 131,318.24        |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 0.00                                       | 0.00                                       | 0.00              |
| Net Option Funding                        | 39,183.98                                  | 80,957.73                                  | 41,773.76         |
| Allocated Income Tax Funds                | 31,446.85                                  | 31,023.73                                  | (423.13)          |
| 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         | 70,630.83                                  | 111,981.46                                 | 41,350.63         |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | 319.22                                     | (3.38)                                     | (322.61)          |
| Total System State Aid                    | 70,950.05                                  | 111,978.08                                 | 41,028.03         |

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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

**38-0011-000 DISTRICT 11 AREA SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 161.4075                           | 167.6365                           | 6.2290          |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 30.00 2.3846                       | 31.00 2.5130                       | 1.00 0.1284     |
| Indian ADA Factor                         | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Extreme Remoteness Factor                 | 144.62 18.0769                     | 147.48 18.4351                     | 2.87 0.3582     |
| Adjusted Weighted Formula Students        | 181.8691                           | 188.5846                           | 6.7156          |
| Cost Group Cost                           | 8,672.7450                         | 9,486.1706                         | 813.4256        |
| Subtotal                                  | 1,577,304.14                       | 1,788,946.00                       | 211,641.86      |
| Transportation Allowance                  | 63,121.12                          | 57,752.05                          | (5,369.07)      |
| Special Receipts Allowance                | 147,048.95                         | 112,715.27                         | (34,333.68)     |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 1,787,474.21                       | 1,959,413.32                       | 171,939.11      |
| Temporary Aid Adjustment Factor           | (22,343.43)                        | (24,492.67)                        | (2,149.24)      |
| Modified System Formula Needs             | 1,765,130.78                       | 1,934,920.65                       | 169,789.87      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 231,849,451                        | 219,765,343                        | (12,084,108)    |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 2,202,569.78                       | 2,087,770.76                       | (114,799.03)    |
| Net Option Funding                        | 47,693.35                          | 0.00                               | (47,693.35)     |
| Allocated Income Tax Funds                | 19,625.97                          | 778.24                             | (18,847.73)     |
| Other Actual Receipts                     | 330,106.96                         | 303,097.76                         | (27,009.19)     |
| Minimum Levy Adjustment                   | 0.00                               | 132,738.27                         | 132,738.27      |
| Total System Formula Resources            | 2,599,996.06                       | 2,524,385.03                       | (75,611.03)     |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00            |
| Net Option Funding                        | 47,693.35                          | 0.00                               | (47,693.35)     |
| Allocated Income Tax Funds                | 19,625.97                          | 778.24                             | (18,847.73)     |
| Lop Off                                   | 0.00                               | 0.00                               | 0.00            |
| Stabilization Factor                      | 0.00                               | 0.00                               | 0.00            |
| Non-Equalized Minimum Levy Adjustment     | 0.00                               | (778.24)                           | (778.24)        |
| 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         | 67,319.32                          | 0.00                               | (67,319.32)     |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 527.54                             | 293.93                             | (233.61)        |
| Total System State Aid                    | 67,846.87                          | 293.93                             | (67,552.93)     |

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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

**39-0010-000 GREELEY-WOLBACH PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 216.1048                           | 219.0682                           | 2.9634          |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 1.00 0.2500                        | 1.00 0.2500     |
| Free Lunch/Poverty Factor                 | 64.00 9.6048                       | 73.00 12.1051                      | 9.00 2.5003     |
| 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        | 225.7096                           | 231.4233                           | 5.7137          |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057        |
| Subtotal                                  | 1,688,939.28                       | 1,845,786.45                       | 156,847.17      |
| Transportation Allowance                  | 105,743.00                         | 118,708.00                         | 12,965.00       |
| Special Receipts Allowance                | 148,435.00                         | 149,959.00                         | 1,524.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 1,943,117.28                       | 2,114,453.45                       | 171,336.17      |
| Temporary Aid Adjustment Factor           | (24,288.97)                        | (26,430.67)                        | (2,141.70)      |
| Modified System Formula Needs             | 1,918,828.32                       | 2,088,022.79                       | 169,194.47      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 154,898,094                        | 157,241,697                        | 2,343,603       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,471,531.89                       | 1,493,796.12                       | 22,264.23       |
| Net Option Funding                        | 34,971.69                          | 0.00                               | (34,971.69)     |
| Allocated Income Tax Funds                | 13,432.96                          | 0.00                               | (13,432.96)     |
| Other Actual Receipts                     | 264,606.00                         | 273,595.00                         | 8,989.00        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,784,542.55                       | 1,767,391.12                       | (17,151.43)     |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 134,285.77                         | 320,631.66                         | 186,345.89      |
| Net Option Funding                        | 34,971.69                          | 0.00                               | (34,971.69)     |
| Allocated Income Tax Funds                | 13,432.96                          | 0.00                               | (13,432.96)     |
| 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         | 182,690.43                         | 320,631.66                         | 137,941.24      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 0.00                               | (3,971.24)                         | (3,971.24)      |
| Total System State Aid                    | 182,690.43                         | 316,660.42                         | 133,969.99      |

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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

**39-0055-000 SPALDING PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 131.2031                           | 120.9967                           | (10.2064)       |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 61.00 12.3486                      | 74.00 16.7006                      | 13.00 4.3520    |
| 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        | 143.5517                           | 137.6974                           | (5.8544)        |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057        |
| Subtotal                                  | 1,074,168.33                       | 1,098,246.89                       | 24,078.56       |
| Transportation Allowance                  | 0.00                               | 0.00                               | 0.00            |
| Special Receipts Allowance                | 97,987.00                          | 99,392.00                          | 1,405.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 11,497.10                          | 11,497.10       |
| Total System Formula Needs                | 1,172,155.33                       | 1,209,135.99                       | 36,980.66       |
| Temporary Aid Adjustment Factor           | (14,651.94)                        | (15,114.20)                        | (462.26)        |
| Modified System Formula Needs             | 1,157,503.39                       | 1,194,021.79                       | 36,518.40       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 87,177,898                         | 84,350,611                         | (2,827,287)     |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 828,190.03                         | 801,330.80                         | (26,859.23)     |
| Net Option Funding                        | 73,029.65                          | 93,364.64                          | 20,334.99       |
| Allocated Income Tax Funds                | 12,396.61                          | 10,945.65                          | (1,450.97)      |
| Other Actual Receipts                     | 179,201.00                         | 196,406.00                         | 17,205.00       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,092,817.29                       | 1,102,047.09                       | 9,229.80        |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 64,686.10                          | 91,974.70                          | 27,288.60       |
| Net Option Funding                        | 73,029.65                          | 93,364.64                          | 20,334.99       |
| Allocated Income Tax Funds                | 12,396.61                          | 10,945.65                          | (1,450.97)      |
| 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         | 150,112.36                         | 196,284.98                         | 46,172.63       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 18,835.21                          | 65,292.19                          | 46,456.98       |
| Total System State Aid                    | 168,947.56                         | 261,577.17                         | 92,629.61       |

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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

**39-0501-000 NORTH LOUP SCOTIA PUBLIC SCHS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 232.0971                                   | 222.3511                                   | (9.7460)          |
| Limited English Proficiency Factor        | 0.00 0.0000                                | 0.00 0.0000                                | 0.00 0.0000       |
| Free Lunch/Poverty Factor                 | 86.09 15.5167                              | 82.12 14.7848                              | (3.98) (0.7319)   |
| 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        | 247.6138                                   | 237.1359                                   | (10.4778)         |
| Cost Group Cost                           | 7,482.7963                                 | 7,975.8019                                 | 493.0057          |
| Subtotal                                  | 1,852,843.53                               | 1,891,349.35                               | 38,505.82         |
| Transportation Allowance                  | 75,965.50                                  | 98,713.70                                  | 22,748.20         |
| Special Receipts Allowance                | 78,244.12                                  | 80,425.65                                  | 2,181.54          |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 2,007,053.14                               | 2,070,488.70                               | 63,435.56         |
| Temporary Aid Adjustment Factor           | (25,088.16)                                | (25,881.11)                                | (792.94)          |
| Modified System Formula Needs             | 1,981,964.97                               | 2,044,607.59                               | 62,642.62         |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 105,402,994                                | 106,938,970                                | 1,535,976         |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 1,001,328.44                               | 1,015,920.22                               | 14,591.77         |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 0.00                                       | 0.00                                       | 0.00              |
| Other Actual Receipts                     | 193,516.48                                 | 214,617.41                                 | 21,100.93         |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 1,194,844.93                               | 1,230,537.62                               | 35,692.70         |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 787,120.05                                 | 814,069.97                                 | 26,949.92         |
| 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         | 787,120.05                                 | 814,069.97                                 | 26,949.92         |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | 20,099.05                                  | 63,132.81                                  | 43,033.77         |
| Total System State Aid                    | 807,219.09                                 | 877,202.78                                 | 69,983.69         |

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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

**40-0002-000 GRAND ISLAND PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 8,729.7301                         | 8,721.9143                         | (7.8158)        |
| Limited English Proficiency Factor        | 1,516.00 379.0000                  | 1,884.00 471.0000                  | 368.00 92.0000  |
| Free Lunch/Poverty Factor                 | 3,349.00 597.7328                  | 3,656.00 689.9302                  | 307.00 92.1974  |
| 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        | 9,706.4629                         | 9,882.8445                         | 176.3816        |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 57,124,052.30                      | 61,208,897.93                      | 4,084,845.62    |
| Transportation Allowance                  | 0.00                               | 131,720.00                         | 131,720.00      |
| Special Receipts Allowance                | 3,762,490.00                       | 3,870,837.00                       | 108,347.00      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 21,680.09                          | 21,680.09       |
| Total System Formula Needs                | 60,886,542.30                      | 65,233,135.02                      | 4,346,592.71    |
| Temporary Aid Adjustment Factor           | (761,081.78)                       | (815,414.19)                       | (54,332.41)     |
| Modified System Formula Needs             | 60,125,460.52                      | 64,417,720.83                      | 4,292,260.31    |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 2,210,703,898                      | 2,308,408,152                      | 97,704,254      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 21,001,687.03                      | 21,929,877.44                      | 928,190.41      |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 216,950.38                         | 169,735.05                         | (47,215.33)     |
| Other Actual Receipts                     | 8,322,627.40                       | 8,803,639.98                       | 481,012.58      |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 29,541,264.81                      | 30,903,252.48                      | 1,361,987.67    |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 30,584,195.71                      | 33,514,468.35                      | 2,930,272.64    |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 216,950.38                         | 169,735.05                         | (47,215.33)     |
| 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         | 30,801,146.09                      | 33,684,203.40                      | 2,883,057.31    |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (396,522.90)                       | (35,378.67)                        | 361,144.22      |
| Total System State Aid                    | 30,404,623.20                      | 33,648,824.73                      | 3,244,201.54    |

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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

**40-0082-000 NORTHWEST PUBLIC SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 1,683.2140                                 | 1,680.5554                                 | (2.6587)          |
| Limited English Proficiency Factor        | 5.00 1.2500                                | 7.00 1.7500                                | 2.00 0.5000       |
| Free Lunch/Poverty Factor                 | 213.00 11.3279                             | 226.00 13.2758                             | 13.00 1.9479      |
| 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        | 1,695.7919                                 | 1,695.5812                                 | (0.2107)          |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 9,980,000.64                               | 10,501,496.41                              | 521,495.77        |
| Transportation Allowance                  | 38,624.59                                  | 42,578.70                                  | 3,954.11          |
| Special Receipts Allowance                | 702,598.00                                 | 697,512.00                                 | (5,086.00)        |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 10,721,223.23                              | 11,241,587.11                              | 520,363.88        |
| Temporary Aid Adjustment Factor           | (134,015.29)                               | (140,519.84)                               | (6,504.55)        |
| Modified System Formula Needs             | 10,587,207.94                              | 11,101,067.27                              | 513,859.33        |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 434,685,359                                | 433,413,907                                | (1,271,452)       |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 4,129,510.91                               | 4,117,432.12                               | (12,078.79)       |
| Net Option Funding                        | 4,555,437.86                               | 4,725,713.13                               | 170,275.27        |
| Allocated Income Tax Funds                | 123,288.86                                 | 125,742.17                                 | 2,453.31          |
| Other Actual Receipts                     | 1,584,364.55                               | 1,609,118.47                               | 24,753.92         |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 10,392,602.18                              | 10,578,005.89                              | 185,403.71        |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 194,605.76                                 | 523,061.38                                 | 328,455.62        |
| Net Option Funding                        | 4,555,437.86                               | 4,725,713.13                               | 170,275.27        |
| Allocated Income Tax Funds                | 123,288.86                                 | 125,742.17                                 | 2,453.31          |
| 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         | 4,873,332.48                               | 5,374,516.68                               | 501,184.20        |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | 192,106.08                                 | (20,007.33)                                | (212,113.41)      |
| Total System State Aid                    | 5,065,438.55                               | 5,354,509.35                               | 289,070.80        |

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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

**40-0083-000 WOOD RIVER RURAL SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 679.1634                           | 672.2061                           | (6.9573)         |
| Limited English Proficiency Factor        | 47.00 11.7500                      | 52.00 13.0000                      | 5.00 1.2500      |
| Free Lunch/Poverty Factor                 | 166.00 19.6466                     | 142.00 14.0475                     | (24.00) (5.5990) |
| 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        | 710.5599                           | 699.2536                           | (11.3063)        |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931         |
| Subtotal                                  | 4,181,756.17                       | 4,330,791.80                       | 149,035.63       |
| Transportation Allowance                  | 84,884.97                          | 102,468.00                         | 17,583.03        |
| Special Receipts Allowance                | 259,891.00                         | 280,754.00                         | 20,863.00        |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Needs                | 4,526,532.14                       | 4,714,013.80                       | 187,481.66       |
| Temporary Aid Adjustment Factor           | (56,581.65)                        | (58,925.17)                        | (2,343.52)       |
| Modified System Formula Needs             | 4,469,950.49                       | 4,655,088.63                       | 185,138.14       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 342,623,779                        | 334,028,787                        | (8,594,992)      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 3,254,925.90                       | 3,173,273.48                       | (81,652.42)      |
| Net Option Funding                        | 22,029.43                          | 0.00                               | (22,029.43)      |
| Allocated Income Tax Funds                | 54,757.61                          | 0.00                               | (54,757.61)      |
| Other Actual Receipts                     | 665,111.44                         | 722,313.00                         | 57,201.56        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 3,996,824.38                       | 3,895,586.48                       | (101,237.90)     |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 473,126.11                         | 759,502.15                         | 286,376.04       |
| Net Option Funding                        | 22,029.43                          | 0.00                               | (22,029.43)      |
| Allocated Income Tax Funds                | 54,757.61                          | 0.00                               | (54,757.61)      |
| 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         | 549,913.15                         | 759,502.15                         | 209,589.00       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | (7,552.46)                         | (21,077.18)                        | (13,524.71)      |
| Total System State Aid                    | 542,360.69                         | 738,424.97                         | 196,064.29       |

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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**

**40-0126-000 DONIPHAN-TRUMBULL PUBLIC SCHS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE         |
|---|------------------------------------|------------------------------------|--------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>    |
| Weighted Formula Students                 | 613.6544                           | 632.8546                           | 19.2003            |
| Limited English Proficiency Factor        | 6.00    1.5000                     | 27.00    6.7500                    | 21.00    5.2500    |
| Free Lunch/Poverty Factor                 | 58.00    1.8641                    | 53.00    1.2991                    | (5.00)    (0.5650) |
| 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        | 617.0185                           | 640.9037                           | 23.8852            |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931           |
| Subtotal                                  | 3,631,250.22                       | 3,969,404.68                       | 338,154.46         |
| Transportation Allowance                  | 100,265.04                         | 137,421.34                         | 37,156.30          |
| Special Receipts Allowance                | 326,493.00                         | 379,082.00                         | 52,589.00          |
| Distance Ed & Telecommunication Allowance | 0.00                               | 6,012.90                           | 6,012.90           |
| Total System Formula Needs                | 4,058,008.26                       | 4,491,920.92                       | 433,912.66         |
| Temporary Aid Adjustment Factor           | (50,725.10)                        | (56,149.01)                        | (5,423.91)         |
| Modified System Formula Needs             | 4,007,283.16                       | 4,435,771.91                       | 428,488.75         |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                    |
| System Adjusted Valuation                 | 296,140,638                        | 294,443,387                        | (1,697,251)        |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000       |
| Yield From Local Effort Rate              | 2,813,336.06                       | 2,797,212.18                       | (16,123.88)        |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00               |
| Allocated Income Tax Funds                | 15,655.63                          | 21,456.30                          | 5,800.67           |
| Other Actual Receipts                     | 707,108.00                         | 784,949.00                         | 77,841.00          |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00               |
| Total System Formula Resources            | 3,536,099.69                       | 3,603,617.48                       | 67,517.78          |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                    |
| Equalization Aid Due System               | 471,183.46                         | 832,154.43                         | 360,970.97         |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00               |
| Allocated Income Tax Funds                | 15,655.63                          | 21,456.30                          | 5,800.67           |
| 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         | 486,839.09                         | 853,610.73                         | 366,771.64         |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                    |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00               |
| Prior Year State Aid Correction           | 45,815.08                          | 46,746.30                          | 931.22             |
| Total System State Aid                    | 532,654.17                         | 900,357.03                         | 367,702.86         |

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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

**41-0002-000 GILTNER PUBLIC SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 229.7473                                   | 224.5826                                   | (5.1646)          |
| Limited English Proficiency Factor        | 0.00 0.0000                                | 0.00 0.0000                                | 0.00 0.0000       |
| Free Lunch/Poverty Factor                 | 50.00 5.1621                               | 29.00 1.4889                               | (21.00) (3.6732)  |
| 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        | 234.9093                                   | 226.0715                                   | (8.8378)          |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 1,382,478.15                               | 1,400,162.39                               | 17,684.24         |
| Transportation Allowance                  | 82,322.27                                  | 85,530.71                                  | 3,208.44          |
| Special Receipts Allowance                | 140,381.00                                 | 115,214.00                                 | (25,167.00)       |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 1,605,181.42                               | 1,600,907.10                               | (4,274.32)        |
| Temporary Aid Adjustment Factor           | (20,064.77)                                | (20,011.34)                                | 53.43             |
| Modified System Formula Needs             | 1,585,116.65                               | 1,580,895.76                               | (4,220.89)        |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 109,518,538                                | 110,439,652                                | 921,114           |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 1,040,426.11                               | 1,049,176.69                               | 8,750.58          |
| Net Option Funding                        | 325,219.27                                 | 293,939.18                                 | (31,280.10)       |
| Allocated Income Tax Funds                | 15,283.76                                  | 16,591.86                                  | 1,308.10          |
| Other Actual Receipts                     | 280,037.62                                 | 287,154.48                                 | 7,116.86          |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 1,660,966.77                               | 1,646,862.21                               | (14,104.55)       |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 0.00                                       | 0.00                                       | 0.00              |
| Net Option Funding                        | 325,219.27                                 | 293,939.18                                 | (31,280.10)       |
| Allocated Income Tax Funds                | 15,283.76                                  | 16,591.86                                  | 1,308.10          |
| 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                                       | 125,267.74                                 | 125,267.74        |
| District Reorganization Incentive Payment | 0.00                                       | 0.00                                       | 0.00              |
| Total System State Aid Calculated         | 340,503.04                                 | 435,798.78                                 | 95,295.75         |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | (175.15)                                   | (453.96)                                   | (278.81)          |
| Total System State Aid                    | 340,327.88                                 | 435,344.82                                 | 95,016.94         |

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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

**41-0091-000 HAMPTON PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 169.1099                           | 180.0738                           | 10.9639         |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 29.00 2.2231                       | 31.00 2.4776                       | 2.00 0.2545     |
| 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        | 171.3330                           | 182.5514                           | 11.2184         |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 1,008,321.22                       | 1,130,622.86                       | 122,301.64      |
| Transportation Allowance                  | 41,293.00                          | 44,764.00                          | 3,471.00        |
| Special Receipts Allowance                | 113,284.00                         | 123,836.00                         | 10,552.00       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 1,162,898.22                       | 1,299,222.86                       | 136,324.64      |
| Temporary Aid Adjustment Factor           | (14,536.23)                        | (16,240.29)                        | (1,704.06)      |
| Modified System Formula Needs             | 1,148,361.99                       | 1,282,982.57                       | 134,620.58      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 121,547,249                        | 121,819,750                        | 272,501         |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,154,698.87                       | 1,157,287.63                       | 2,588.76        |
| Net Option Funding                        | 0.00                               | 76,923.89                          | 76,923.89       |
| Allocated Income Tax Funds                | 20,041.45                          | 22,172.73                          | 2,131.28        |
| Other Actual Receipts                     | 234,306.00                         | 235,642.00                         | 1,336.00        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,409,046.31                       | 1,492,026.24                       | 82,979.93       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00            |
| Net Option Funding                        | 0.00                               | 76,923.89                          | 76,923.89       |
| Allocated Income Tax Funds                | 20,041.45                          | 22,172.73                          | 2,131.28        |
| Lop Off                                   | 0.00                               | 0.00                               | 0.00            |
| Stabilization Factor                      | 76,585.02                          | 0.00                               | (76,585.02)     |
| 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         | 96,626.47                          | 99,096.62                          | 2,470.15        |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (103.74)                           | 0.00                               | 103.74          |
| Total System State Aid                    | 96,522.73                          | 99,096.62                          | 2,573.89        |

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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

**41-0504-000 AURORA PUBLIC SCHOOLS**

| <b>CERTIFICATION<br/>ITEM DESCRIPTION</b> | <b>2006/07 STATE AID<br/>CERTIFICATION</b> | <b>2007/08 STATE AID<br/>CERTIFICATION</b> | <b>DIFFERENCE</b> |
|---|--|--|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                            | <i>STUDENTS</i>                            | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 1,457.8058                                 | 1,452.7804                                 | (5.0255)          |
| Limited English Proficiency Factor        | 0.00 0.0000                                | 0.00 0.0000                                | 0.00 0.0000       |
| Free Lunch/Poverty Factor                 | 212.00 12.5974                             | 219.00 14.1422                             | 7.00 1.5448       |
| 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        | 1,470.4032                                 | 1,466.9226                                 | (3.4807)          |
| Cost Group Cost                           | 5,885.1564                                 | 6,193.4495                                 | 308.2931          |
| Subtotal                                  | 8,653,553.06                               | 9,085,310.94                               | 431,757.88        |
| Transportation Allowance                  | 297,749.52                                 | 396,502.12                                 | 98,752.60         |
| Special Receipts Allowance                | 748,086.92                                 | 819,618.12                                 | 71,531.20         |
| Distance Ed & Telecommunication Allowance | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Needs                | 9,699,389.50                               | 10,301,431.18                              | 602,041.68        |
| Temporary Aid Adjustment Factor           | (121,242.37)                               | (128,767.89)                               | (7,525.52)        |
| Modified System Formula Needs             | 9,578,147.13                               | 10,172,663.29                              | 594,516.16        |
| <b>SYSTEM FORMULA RESOURCES</b>           |  |  |                   |
| System Adjusted Valuation                 | 583,037,960                                | 592,483,963                                | 9,446,003         |
| Local Effort Rate                         | 0.9500000000                               | 0.9500000000                               | 0.0000000000      |
| Yield From Local Effort Rate              | 5,538,860.62                               | 5,628,597.65                               | 89,737.03         |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 43,059.20                                  | 37,142.85                                  | (5,916.35)        |
| Other Actual Receipts                     | 1,630,751.27                               | 1,732,948.13                               | 102,196.86        |
| Minimum Levy Adjustment                   | 0.00                                       | 0.00                                       | 0.00              |
| Total System Formula Resources            | 7,212,671.09                               | 7,398,688.63                               | 186,017.54        |
| <b>SYSTEM STATE AID CALCULATED</b>        |  |  |                   |
| Equalization Aid Due System               | 2,365,476.04                               | 2,773,974.66                               | 408,498.62        |
| Net Option Funding                        | 0.00                                       | 0.00                                       | 0.00              |
| Allocated Income Tax Funds                | 43,059.20                                  | 37,142.85                                  | (5,916.35)        |
| 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         | 2,408,535.24                               | 2,811,117.51                               | 402,582.27        |
| <b>SYSTEM STATE AID PAID</b>              |  |  |                   |
| Recapture of Prior Year Deficiencies      | 0.00                                       | 0.00                                       | 0.00              |
| Prior Year State Aid Correction           | (52,547.67)                                | (68,613.94)                                | (16,066.27)       |
| Total System State Aid                    | 2,355,987.58                               | 2,742,503.58                               | 386,516.00        |

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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

**42-0002-000 ALMA PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 363.8290                           | 380.5828                           | 16.7538         |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 67.00 5.6263                       | 96.00 11.8022                      | 29.00 6.1759    |
| 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        | 369.4553                           | 392.3850                           | 22.9297         |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 2,174,302.21                       | 2,430,216.45                       | 255,914.23      |
| Transportation Allowance                  | 133,022.00                         | 131,717.00                         | (1,305.00)      |
| Special Receipts Allowance                | 150,687.00                         | 172,408.00                         | 21,721.00       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 2,458,011.21                       | 2,734,341.45                       | 276,330.23      |
| Temporary Aid Adjustment Factor           | (30,725.14)                        | (34,179.27)                        | (3,454.13)      |
| Modified System Formula Needs             | 2,427,286.07                       | 2,700,162.18                       | 272,876.11      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 134,901,049                        | 135,558,157                        | 657,108         |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,281,559.97                       | 1,287,802.49                       | 6,242.53        |
| Net Option Funding                        | 95,657.29                          | 85,785.56                          | (9,871.72)      |
| Allocated Income Tax Funds                | 32,533.09                          | 32,485.59                          | (47.50)         |
| Other Actual Receipts                     | 450,896.00                         | 479,634.00                         | 28,738.00       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,860,646.34                       | 1,885,707.65                       | 25,061.31       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 566,639.73                         | 814,454.53                         | 247,814.80      |
| Net Option Funding                        | 95,657.29                          | 85,785.56                          | (9,871.72)      |
| Allocated Income Tax Funds                | 32,533.09                          | 32,485.59                          | (47.50)         |
| 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         | 694,830.11                         | 932,725.69                         | 237,895.58      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (48,379.23)                        | 25,747.87                          | 74,127.10       |
| Total System State Aid                    | 646,450.87                         | 958,473.56                         | 312,022.68      |

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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

**43-0079-000 HAYES CENTER PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 213.2087                           | 191.9939                           | (21.2148)        |
| Limited English Proficiency Factor        | 5.00 1.2500                        | 2.00 0.5000                        | (3.00) (0.7500)  |
| Free Lunch/Poverty Factor                 | 54.00 7.0224                       | 62.00 10.4103                      | 8.00 3.3878      |
| Indian ADA Factor                         | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000      |
| Extreme Remoteness Factor                 | 174.81 21.8514                     | 156.00 19.4994                     | (18.82) (2.3520) |
| Adjusted Weighted Formula Students        | 243.3325                           | 222.4035                           | (20.9290)        |
| Cost Group Cost                           | 8,672.7450                         | 9,486.1706                         | 813.4256         |
| Subtotal                                  | 2,110,360.55                       | 2,109,757.76                       | (602.79)         |
| Transportation Allowance                  | 191,777.47                         | 197,385.44                         | 5,607.97         |
| Special Receipts Allowance                | 65,536.00                          | 58,833.00                          | (6,703.00)       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 10,770.15                          | 10,770.15        |
| Total System Formula Needs                | 2,367,674.02                       | 2,376,746.35                       | 9,072.33         |
| Temporary Aid Adjustment Factor           | (29,595.93)                        | (29,709.33)                        | (113.40)         |
| Modified System Formula Needs             | 2,338,078.09                       | 2,347,037.02                       | 8,958.93         |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 131,031,844                        | 132,704,197                        | 1,672,353        |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 1,244,802.52                       | 1,260,689.87                       | 15,887.35        |
| Net Option Funding                        | 323,549.23                         | 164,276.35                         | (159,272.87)     |
| Allocated Income Tax Funds                | 7,330.52                           | 7,718.78                           | 388.26           |
| Other Actual Receipts                     | 173,489.84                         | 170,259.53                         | (3,230.31)       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 1,749,172.11                       | 1,602,944.54                       | (146,227.57)     |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 588,905.98                         | 744,092.48                         | 155,186.50       |
| Net Option Funding                        | 323,549.23                         | 164,276.35                         | (159,272.87)     |
| Allocated Income Tax Funds                | 7,330.52                           | 7,718.78                           | 388.26           |
| Lop Off                                   | (30,007.71)                        | 0.00                               | 30,007.71        |
| 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         | 889,778.02                         | 916,087.62                         | 26,309.60        |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | 8,993.80                           | (971.51)                           | (9,965.31)       |
| Total System State Aid                    | 898,771.82                         | 915,116.11                         | 16,344.29        |

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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

**44-2001-000 HITCHCOCK CO UNIFIED SCH SYSTEM**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 331.4992                           | 331.9741                           | 0.4749          |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 107.00 17.0082                     | 128.00 23.3160                     | 21.00 6.3078    |
| 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        | 348.5075                           | 355.2901                           | 6.7826          |
| Cost Group Cost                           | 8,672.7450                         | 9,486.1706                         | 813.4256        |
| Subtotal                                  | 3,022,516.29                       | 3,370,342.55                       | 347,826.26      |
| Transportation Allowance                  | 270,638.82                         | 225,590.00                         | (45,048.82)     |
| Special Receipts Allowance                | 286,793.42                         | 208,697.64                         | (78,095.78)     |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 3,579,948.53                       | 3,804,630.18                       | 224,681.66      |
| Temporary Aid Adjustment Factor           | (44,749.36)                        | (47,557.88)                        | (2,808.52)      |
| Modified System Formula Needs             | 3,535,199.17                       | 3,757,072.31                       | 221,873.13      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 271,515,877                        | 281,549,104                        | 10,033,227      |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 2,579,400.83                       | 2,674,716.49                       | 95,315.66       |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00            |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00            |
| Other Actual Receipts                     | 577,227.29                         | 523,602.23                         | (53,625.06)     |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 3,156,628.12                       | 3,198,318.72                       | 41,690.60       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 378,571.05                         | 558,753.59                         | 180,182.53      |
| 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         | 378,571.05                         | 558,753.59                         | 180,182.53      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 0.00                               | (33,749.77)                        | (33,749.77)     |
| Total System State Aid                    | 378,571.05                         | 525,003.82                         | 146,432.77      |

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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

**45-0007-000 O'NEILL PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE        |
|---|------------------------------------|------------------------------------|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 973.6861                           | 913.0200                           | (60.6661)         |
| Limited English Proficiency Factor        | 9.00      2.2500                   | 47.00      11.7500                 | 38.00      9.5000 |
| Free Lunch/Poverty Factor                 | 222.32      24.4785                | 222.96      26.4173                | 0.64      1.9388  |
| 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        | 1,000.4146                         | 951.1873                           | (49.2272)         |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057          |
| Subtotal                                  | 7,485,898.46                       | 7,586,481.86                       | 100,583.40        |
| Transportation Allowance                  | 74,837.59                          | 82,424.33                          | 7,586.74          |
| Special Receipts Allowance                | 740,881.68                         | 790,871.11                         | 49,989.43         |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00              |
| Total System Formula Needs                | 8,301,617.72                       | 8,459,777.29                       | 158,159.57        |
| Temporary Aid Adjustment Factor           | (103,770.22)                       | (105,747.22)                       | (1,976.99)        |
| Modified System Formula Needs             | 8,197,847.50                       | 8,354,030.08                       | 156,182.58        |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                   |
| System Adjusted Valuation                 | 438,724,623                        | 455,693,688                        | 16,969,065        |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000      |
| Yield From Local Effort Rate              | 4,167,883.92                       | 4,329,090.04                       | 161,206.12        |
| Net Option Funding                        | 233,048.01                         | 0.00                               | (233,048.01)      |
| Allocated Income Tax Funds                | 105,147.25                         | 0.00                               | (105,147.25)      |
| Other Actual Receipts                     | 1,436,976.24                       | 1,518,208.79                       | 81,232.55         |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00              |
| Total System Formula Resources            | 5,943,055.43                       | 5,847,298.83                       | (95,756.60)       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                   |
| Equalization Aid Due System               | 2,254,792.07                       | 2,506,731.25                       | 251,939.18        |
| Net Option Funding                        | 233,048.01                         | 0.00                               | (233,048.01)      |
| Allocated Income Tax Funds                | 105,147.25                         | 0.00                               | (105,147.25)      |
| 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         | 2,592,987.34                       | 2,506,731.25                       | (86,256.09)       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                   |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00              |
| Prior Year State Aid Correction           | 34,321.49                          | 44,502.13                          | 10,180.64         |
| Total System State Aid                    | 2,627,308.83                       | 2,551,233.38                       | (76,075.45)       |

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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

**45-0029-000 EWING PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE        |
|---|------------------------------------|------------------------------------|-------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>   |
| Weighted Formula Students                 | 169.0567                           | 159.8958                           | (9.1609)          |
| Limited English Proficiency Factor        | 7.00     1.7500                    | 0.00     0.0000                    | (7.00)   (1.7500) |
| Free Lunch/Poverty Factor                 | 45.00     6.1049                   | 35.24     3.8013                   | (9.76)   (2.3036) |
| 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        | 176.9116                           | 163.6971                           | (13.2145)         |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057          |
| Subtotal                                  | 1,323,793.47                       | 1,305,615.69                       | (18,177.78)       |
| Transportation Allowance                  | 78,664.72                          | 99,298.35                          | 20,633.63         |
| Special Receipts Allowance                | 127,465.76                         | 99,149.18                          | (28,316.58)       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00              |
| Total System Formula Needs                | 1,529,923.95                       | 1,504,063.21                       | (25,860.74)       |
| Temporary Aid Adjustment Factor           | (19,124.05)                        | (18,800.79)                        | 323.26            |
| Modified System Formula Needs             | 1,510,799.90                       | 1,485,262.42                       | (25,537.48)       |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                   |
| System Adjusted Valuation                 | 96,317,705                         | 104,375,426                        | 8,057,721         |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000      |
| Yield From Local Effort Rate              | 915,018.20                         | 991,566.55                         | 76,548.35         |
| Net Option Funding                        | 0.00                               | 0.00                               | 0.00              |
| Allocated Income Tax Funds                | 0.00                               | 0.00                               | 0.00              |
| Other Actual Receipts                     | 243,288.23                         | 218,410.54                         | (24,877.69)       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00              |
| Total System Formula Resources            | 1,158,306.42                       | 1,209,977.09                       | 51,670.66         |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                   |
| Equalization Aid Due System               | 352,493.48                         | 275,285.34                         | (77,208.14)       |
| 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         | 352,493.48                         | 275,285.34                         | (77,208.14)       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                   |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00              |
| Prior Year State Aid Correction           | 23,617.31                          | (6,161.35)                         | (29,778.66)       |
| Total System State Aid                    | 376,110.79                         | 269,123.99                         | (106,986.80)      |

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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

**45-0044-000 STUART PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 193.0735                           | 210.2214                           | 17.1479         |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 63.00 10.8035                      | 59.00 8.5814                       | (4.00) (2.2221) |
| 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        | 203.8771                           | 218.8028                           | 14.9258         |
| Cost Group Cost                           | 5,885.1564                         | 6,193.4495                         | 308.2931        |
| Subtotal                                  | 1,199,848.33                       | 1,355,144.16                       | 155,295.83      |
| Transportation Allowance                  | 48,585.93                          | 58,231.53                          | 9,645.60        |
| Special Receipts Allowance                | 91,847.00                          | 89,561.00                          | (2,286.00)      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 1,340,281.26                       | 1,502,936.69                       | 162,655.43      |
| Temporary Aid Adjustment Factor           | (16,753.52)                        | (18,786.71)                        | (2,033.19)      |
| Modified System Formula Needs             | 1,323,527.75                       | 1,484,149.98                       | 160,622.23      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 66,508,943                         | 71,083,139                         | 4,574,196       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 631,834.96                         | 675,289.82                         | 43,454.86       |
| Net Option Funding                        | 85,440.89                          | 162,436.76                         | 76,995.87       |
| Allocated Income Tax Funds                | 10,719.73                          | 10,122.03                          | (597.70)        |
| Other Actual Receipts                     | 207,821.79                         | 218,954.08                         | 11,132.29       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 935,817.37                         | 1,066,802.69                       | 130,985.33      |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 387,710.38                         | 417,347.29                         | 29,636.91       |
| Net Option Funding                        | 85,440.89                          | 162,436.76                         | 76,995.87       |
| Allocated Income Tax Funds                | 10,719.73                          | 10,122.03                          | (597.70)        |
| 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         | 483,871.00                         | 589,906.08                         | 106,035.08      |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | (1,569.52)                         | (6,324.73)                         | (4,755.21)      |
| Total System State Aid                    | 482,301.48                         | 583,581.35                         | 101,279.87      |

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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**

**45-0137-000 CHAMBERS PUBLIC SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE      |
|---|------------------------------------|------------------------------------|-----------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i> |
| Weighted Formula Students                 | 227.0512                           | 223.0511                           | (4.0001)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000     |
| Free Lunch/Poverty Factor                 | 50.00 5.2257                       | 55.30 6.7602                       | 5.30 1.5345     |
| 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        | 232.2769                           | 229.8113                           | (2.4656)        |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057        |
| Subtotal                                  | 1,738,080.74                       | 1,832,929.45                       | 94,848.72       |
| Transportation Allowance                  | 93,428.64                          | 104,624.84                         | 11,196.20       |
| Special Receipts Allowance                | 78,024.30                          | 75,612.01                          | (2,412.28)      |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Needs                | 1,909,533.68                       | 2,013,166.31                       | 103,632.63      |
| Temporary Aid Adjustment Factor           | (23,869.17)                        | (25,164.58)                        | (1,295.41)      |
| Modified System Formula Needs             | 1,885,664.50                       | 1,988,001.73                       | 102,337.22      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                 |
| System Adjusted Valuation                 | 108,569,991                        | 116,453,373                        | 7,883,382       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000    |
| Yield From Local Effort Rate              | 1,031,414.91                       | 1,106,307.04                       | 74,892.13       |
| Net Option Funding                        | 168,425.62                         | 239,013.29                         | 70,587.67       |
| Allocated Income Tax Funds                | 10,618.64                          | 11,969.16                          | 1,350.53        |
| Other Actual Receipts                     | 179,094.16                         | 190,492.33                         | 11,398.17       |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00            |
| Total System Formula Resources            | 1,389,553.33                       | 1,547,781.83                       | 158,228.50      |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                 |
| Equalization Aid Due System               | 496,111.17                         | 440,219.89                         | (55,891.28)     |
| Net Option Funding                        | 168,425.62                         | 239,013.29                         | 70,587.67       |
| Allocated Income Tax Funds                | 10,618.64                          | 11,969.16                          | 1,350.53        |
| 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         | 675,155.43                         | 691,202.35                         | 16,046.92       |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                 |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00            |
| Prior Year State Aid Correction           | 20,957.15                          | (12,722.40)                        | (33,679.56)     |
| Total System State Aid                    | 696,112.58                         | 678,479.95                         | (17,632.63)     |

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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

**45-0239-000 HOLT COUNTY SCHOOLS**

| CERTIFICATION<br>ITEM DESCRIPTION         | 2006/07 STATE AID<br>CERTIFICATION | 2007/08 STATE AID<br>CERTIFICATION | DIFFERENCE       |
|---|------------------------------------|------------------------------------|------------------|
| <b>SYSTEM FORMULA NEEDS</b>               | <i>STUDENTS</i>                    | <i>STUDENTS</i>                    | <i>STUDENTS</i>  |
| Weighted Formula Students                 | 442.2738                           | 405.0000                           | (37.2738)        |
| Limited English Proficiency Factor        | 0.00 0.0000                        | 0.00 0.0000                        | 0.00 0.0000      |
| Free Lunch/Poverty Factor                 | 92.00 9.2695                       | 77.00 7.0000                       | (15.00) (2.2695) |
| 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        | 451.5433                           | 412.0000                           | (39.5433)        |
| Cost Group Cost                           | 7,482.7963                         | 7,975.8019                         | 493.0057         |
| Subtotal                                  | 3,378,806.61                       | 3,286,030.40                       | (92,776.21)      |
| Transportation Allowance                  | 14,256.99                          | 22,855.43                          | 8,598.43         |
| Special Receipts Allowance                | 313,268.17                         | 310,402.70                         | (2,865.47)       |
| Distance Ed & Telecommunication Allowance | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Needs                | 3,706,331.77                       | 3,619,288.53                       | (87,043.24)      |
| Temporary Aid Adjustment Factor           | (46,329.15)                        | (45,241.11)                        | 1,088.04         |
| Modified System Formula Needs             | 3,660,002.62                       | 3,574,047.42                       | (85,955.20)      |
| <b>SYSTEM FORMULA RESOURCES</b>           |                                    |                                    |                  |
| System Adjusted Valuation                 | 344,059,197                        | 371,301,965                        | 27,242,768       |
| Local Effort Rate                         | 0.9500000000                       | 0.9500000000                       | 0.0000000000     |
| Yield From Local Effort Rate              | 3,268,562.37                       | 3,527,368.67                       | 258,806.30       |
| Net Option Funding                        | 69,773.37                          | 0.00                               | (69,773.37)      |
| Allocated Income Tax Funds                | 35,045.23                          | 0.00                               | (35,045.23)      |
| Other Actual Receipts                     | 673,779.83                         | 731,537.12                         | 57,757.28        |
| Minimum Levy Adjustment                   | 0.00                               | 0.00                               | 0.00             |
| Total System Formula Resources            | 4,047,160.81                       | 4,258,905.78                       | 211,744.98       |
| <b>SYSTEM STATE AID CALCULATED</b>        |                                    |                                    |                  |
| Equalization Aid Due System               | 0.00                               | 0.00                               | 0.00             |
| Net Option Funding                        | 69,773.37                          | 0.00                               | (69,773.37)      |
| Allocated Income Tax Funds                | 35,045.23                          | 0.00                               | (35,045.23)      |
| 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         | 104,818.60                         | 0.00                               | (104,818.60)     |
| <b>SYSTEM STATE AID PAID</b>              |                                    |                                    |                  |
| Recapture of Prior Year Deficiencies      | 0.00                               | 0.00                               | 0.00             |
| Prior Year State Aid Correction           | (276.12)                           | (134.24)                           | 141.88           |
| Total System State Aid                    | 104,542.48                         | (134.24)                           | (104,676.72)     |

**This report is being provided for information purposes only.** See the "2006/07 State Aid Certification" and the "2007/08 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, February 2007," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.