

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

**01-0003-000 KENESAW PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	296.9904	303.1619	6.1715
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	45.00 2.9388	43.00 2.6109	(2.00) (0.3279)
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	299.9292	305.7728	5.8437
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,765,129.96	1,893,788.43	128,658.47
Transportation Allowance	64,187.23	66,023.76	1,836.53
Special Receipts Allowance	149,239.00	164,761.00	15,522.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,978,556.19	2,124,573.19	146,017.00
Temporary Aid Adjustment Factor	(24,731.95)	(26,557.16)	(1,825.21)
Modified System Formula Needs	1,953,824.24	2,098,016.02	144,191.79
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	158,502,874	163,941,355	5,438,481
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,505,777.30	1,557,442.87	51,665.57
Net Option Funding	32,714.60	133,608.65	100,894.04
Allocated Income Tax Funds	27,242.96	26,354.27	(888.69)
Other Actual Receipts	331,783.37	351,052.86	19,269.49
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,897,518.24	2,068,458.65	170,940.41
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	56,306.00	29,557.38	(26,748.62)
Net Option Funding	32,714.60	133,608.65	100,894.04
Allocated Income Tax Funds	27,242.96	26,354.27	(888.69)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	116,263.57	189,520.29	73,256.73
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	32,782.74	6,888.59	(25,894.15)
Total System State Aid	149,046.31	196,408.89	47,362.58

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**01-0018-000 HASTINGS PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,526.0156	3,506.0586	(19.9571)
Limited English Proficiency Factor	259.00 64.7500	238.00 59.5000	(21.00) (5.2500)
Free Lunch/Poverty Factor	1,051.00 155.0875	1,067.00 160.2605	16.00 5.1730
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	3,745.8531	3,725.8191	(20.0341)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	22,044,931.46	23,075,672.08	1,030,740.62
Transportation Allowance	94,423.32	97,348.20	2,924.88
Special Receipts Allowance	2,247,922.24	2,442,634.02	194,711.78
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	24,387,277.02	25,615,654.30	1,228,377.28
Temporary Aid Adjustment Factor	(304,840.96)	(320,195.68)	(15,354.72)
Modified System Formula Needs	24,082,436.05	25,295,458.62	1,213,022.57
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	833,387,942	861,955,778	28,567,836
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	7,917,185.45	8,188,579.89	271,394.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	213,615.92	195,293.73	(18,322.19)
Other Actual Receipts	4,177,708.04	4,589,889.61	412,181.57
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	12,308,509.41	12,973,763.23	665,253.83
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	11,773,926.65	12,321,695.39	547,768.74
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	213,615.92	195,293.73	(18,322.19)
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	11,987,542.57	12,516,989.12	529,446.55
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	103,463.07	(19,958.81)	(123,421.88)
Total System State Aid	12,091,005.63	12,497,030.31	406,024.68

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**01-0090-000 ADAMS CENTRAL PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	990.3835	1,030.0489	39.6654
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	82.67 2.0238	82.00 1.9245	(0.67) (0.0993)
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	992.6573	1,031.9734	39.3161
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	5,841,943.56	6,391,475.24	549,531.69
Transportation Allowance	123,052.82	154,913.14	31,860.31
Special Receipts Allowance	683,176.37	734,452.89	51,276.53
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	6,648,172.75	7,280,841.27	632,668.53
Temporary Aid Adjustment Factor	(83,102.16)	(91,010.52)	(7,908.36)
Modified System Formula Needs	6,565,070.59	7,189,830.76	624,760.17
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	643,484,459	677,252,024	33,767,565
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,113,102.36	6,433,894.23	320,791.87
Net Option Funding	1,168,023.38	797,877.83	(370,145.55)
Allocated Income Tax Funds	134,975.88	139,901.42	4,925.53
Other Actual Receipts	1,416,941.24	1,494,941.84	78,000.60
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	8,833,042.87	8,866,615.32	33,572.45
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	1,168,023.38	797,877.83	(370,145.55)
Allocated Income Tax Funds	134,975.88	139,901.42	4,925.53
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,302,999.27	937,779.25	(365,220.02)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(0.47)	467.68	468.15
Total System State Aid	1,302,998.79	938,246.93	(364,751.87)

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**01-0123-000 SILVER LAKE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	298.1648	283.5625	(14.6023)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	86.33 12.7912	69.85 8.5267	(16.48) (4.2644)
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	310.9560	292.0893	(18.8667)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	2,326,820.46	2,329,646.33	2,825.87
Transportation Allowance	121,272.43	167,255.55	45,983.12
Special Receipts Allowance	231,519.13	271,208.32	39,689.18
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,679,612.03	2,768,110.20	88,498.18
Temporary Aid Adjustment Factor	(33,495.15)	(34,601.38)	(1,106.23)
Modified System Formula Needs	2,646,116.88	2,733,508.83	87,391.95
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	233,581,141	240,050,898	6,469,757
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,219,020.84	2,280,483.53	61,462.69
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	550,706.06	521,166.69	(29,539.37)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,769,726.89	2,801,650.22	31,923.32
<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	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	39,215.31	0.00	(39,215.31)
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	39,215.31	0.00	(39,215.31)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(18,893.36)	0.00	18,893.36
Total System State Aid	20,321.95	0.00	(20,321.95)

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**02-0009-000 NELIGH-OAKDALE SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	477.2098	446.1178	(31.0921)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	117.00 14.0009	108.00 12.6313	(9.00) (1.3696)
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	491.2108	458.7491	(32.4617)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,890,852.10	2,841,239.29	(49,612.81)
Transportation Allowance	128,634.32	131,661.20	3,026.88
Special Receipts Allowance	282,067.00	292,375.30	10,308.30
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,301,553.42	3,265,275.79	(36,277.63)
Temporary Aid Adjustment Factor	(41,269.42)	(40,815.95)	453.47
Modified System Formula Needs	3,260,284.01	3,224,459.84	(35,824.16)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	192,001,358	212,068,488	20,067,130
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,824,012.90	2,014,650.64	190,637.74
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,605.08	3,957.58	1,352.50
Other Actual Receipts	551,190.16	578,726.37	27,536.21
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,377,808.15	2,597,334.59	219,526.44
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	882,475.86	627,125.25	(255,350.61)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,605.08	3,957.58	1,352.50
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	885,080.94	631,082.83	(253,998.11)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,357.54)	(51,056.30)	(49,698.76)
Total System State Aid	883,723.40	580,026.53	(303,696.87)

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**02-0018-000 ELGIN PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	214.0332	212.9742	(1.0589)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	65.00 10.1966	87.00 16.6614	22.00 6.4649
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	224.2297	229.6357	5.4059
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	1,677,865.24	1,831,528.51	153,663.27
Transportation Allowance	70,359.74	64,431.72	(5,928.02)
Special Receipts Allowance	110,474.00	127,120.00	16,646.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,858,698.98	2,023,080.23	164,381.25
Temporary Aid Adjustment Factor	(23,233.74)	(25,288.50)	(2,054.77)
Modified System Formula Needs	1,835,465.24	1,997,791.73	162,326.48
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	206,365,119	217,985,825	11,620,706
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,960,468.63	2,070,865.34	110,396.71
Net Option Funding	190,225.57	204,431.39	14,205.81
Allocated Income Tax Funds	26,929.91	27,027.12	97.21
Other Actual Receipts	310,976.00	331,249.00	20,273.00
Minimum Levy Adjustment	159,107.51	170,900.89	11,793.38
Total System Formula Resources	2,647,707.62	2,804,473.73	156,766.10
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	190,225.57	204,431.39	14,205.81
Allocated Income Tax Funds	26,929.91	27,027.12	97.21
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(26,929.91)	(27,027.12)	(97.21)
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	190,225.57	204,431.39	14,205.81
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	255.00	77.49	(177.51)
Total System State Aid	190,480.57	204,508.87	14,028.30

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**02-2001-000 NEBRASKA UNIFIED DISTRICT 1**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	625.6196	583.6628	(41.9568)
Limited English Proficiency Factor	14.00      3.5000	10.00      2.5000	(4.00)      (1.0000)
Free Lunch/Poverty Factor	163.94      21.2063	163.50      22.9115	(0.45)      1.7052
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	650.3259	609.0743	(41.2516)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	4,866,256.20	4,857,856.13	(8,400.07)
Transportation Allowance	258,899.64	279,664.52	20,764.88
Special Receipts Allowance	285,164.26	366,535.30	81,371.04
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	5,410,320.11	5,504,055.95	93,735.84
Temporary Aid Adjustment Factor	(67,629.00)	(68,800.70)	(1,171.70)
Modified System Formula Needs	5,342,691.11	5,435,255.25	92,564.14
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	321,476,326	345,295,350	23,819,024
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,054,025.10	3,280,305.83	226,280.73
Net Option Funding	100,477.77	67,116.90	(33,360.86)
Allocated Income Tax Funds	36,675.68	36,068.92	(606.76)
Other Actual Receipts	652,054.72	789,913.81	137,859.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,843,233.26	4,173,405.46	330,172.20
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,499,457.85	1,261,849.79	(237,608.05)
Net Option Funding	100,477.77	67,116.90	(33,360.86)
Allocated Income Tax Funds	36,675.68	36,068.92	(606.76)
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	1,636,611.30	1,365,035.61	(271,575.68)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	4,390.65	54,033.11	49,642.46
Total System State Aid	1,641,001.94	1,419,068.72	(221,933.22)

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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

**03-0500-000 ARTHUR COUNTY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	92.9672	87.2114	(5.7558)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	12.00 0.5986	25.00 3.5032	13.00 2.9047
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	80.19 10.0241	76.13 9.5162	(4.06) (0.5080)
Adjusted Weighted Formula Students	150.0000	150.0000	0.0000
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	1,300,911.74	1,422,925.59	122,013.84
Transportation Allowance	28,138.47	45,579.53	17,441.05
Special Receipts Allowance	40,885.77	37,741.65	(3,144.12)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,369,935.99	1,506,246.77	136,310.77
Temporary Aid Adjustment Factor	(17,124.20)	(18,828.08)	(1,703.88)
Modified System Formula Needs	1,352,811.79	1,487,418.68	134,606.89
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	90,851,813	94,948,542	4,096,729
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	863,092.22	902,011.15	38,918.93
Net Option Funding	45,621.72	38,601.89	(7,019.83)
Allocated Income Tax Funds	6,264.19	7,118.50	854.31
Other Actual Receipts	146,201.30	123,913.01	(22,288.29)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,061,179.44	1,071,644.55	10,465.11
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	291,632.36	415,774.13	124,141.78
Net Option Funding	45,621.72	38,601.89	(7,019.83)
Allocated Income Tax Funds	6,264.19	7,118.50	854.31
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	343,518.27	461,494.52	117,976.25
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	3,508.86	1,814.03	(1,694.83)
Total System State Aid	347,027.14	463,308.56	116,281.42

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

**04-0001-000 BANNER COUNTY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	195.0142	214.1979	19.1837
Limited English Proficiency Factor	2.00    0.5000	1.00    0.2500	(1.00)    (0.2500)
Free Lunch/Poverty Factor	36.00    3.1868	33.00    2.2876	(3.00)    (0.8992)
Indian ADA Factor	0.00    0.0000	0.00    0.0000	0.00    0.0000
Extreme Remoteness Factor	160.53    20.0662	177.50    22.1869	16.97    2.1207
Adjusted Weighted Formula Students	218.7672	238.9223	20.1552
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	1,897,312.09	2,266,458.15	369,146.06
Transportation Allowance	158,723.00	190,301.58	31,578.58
Special Receipts Allowance	79,550.00	80,739.00	1,189.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,135,585.09	2,537,498.73	401,913.64
Temporary Aid Adjustment Factor	(26,694.81)	(31,718.73)	(5,023.92)
Modified System Formula Needs	2,108,890.28	2,505,780.00	396,889.72
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	145,435,316	152,551,367	7,116,051
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,381,635.50	1,449,237.99	67,602.48
Net Option Funding	105,734.62	236,925.91	131,191.30
Allocated Income Tax Funds	9,131.97	9,893.11	761.14
Other Actual Receipts	236,273.00	233,957.79	(2,315.21)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,732,775.09	1,930,014.80	197,239.71
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	376,115.18	575,765.19	199,650.01
Net Option Funding	105,734.62	236,925.91	131,191.30
Allocated Income Tax Funds	9,131.97	9,893.11	761.14
Lop Off	0.00	(23,930.75)	(23,930.75)
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	490,981.78	798,653.47	307,671.70
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	78,303.17	87,303.76	9,000.58
Total System State Aid	569,284.95	885,957.23	316,672.28

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

**05-0071-000 SANDHILLS PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	162.6769	153.5192	(9.1577)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	56.00 9.5596	61.00 11.3827	5.00 1.8231
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	137.91 17.2391	131.76 16.4699	(6.15) (0.7692)
Adjusted Weighted Formula Students	189.4756	181.3717	(8.1039)
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	1,643,273.39	1,720,522.93	77,249.54
Transportation Allowance	105,724.16	128,448.00	22,723.84
Special Receipts Allowance	74,159.00	61,692.00	(12,467.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,823,156.55	1,910,662.93	87,506.38
Temporary Aid Adjustment Factor	(22,789.46)	(23,883.29)	(1,093.83)
Modified System Formula Needs	1,800,367.09	1,886,779.65	86,412.55
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	124,982,060	160,919,999	35,937,939
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,187,329.57	1,528,739.99	341,410.42
Net Option Funding	33,447.70	48,223.23	14,775.53
Allocated Income Tax Funds	10,004.54	14,587.75	4,583.21
Other Actual Receipts	210,176.64	205,244.00	(4,932.64)
Minimum Levy Adjustment	0.00	191,977.56	191,977.56
Total System Formula Resources	1,440,958.45	1,988,772.53	547,814.08
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	359,408.64	0.00	(359,408.64)
Net Option Funding	33,447.70	48,223.23	14,775.53
Allocated Income Tax Funds	10,004.54	14,587.75	4,583.21
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	(14,587.75)	(14,587.75)
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	402,860.88	48,223.23	(354,637.65)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	74,936.29	(42,682.69)	(117,618.98)
Total System State Aid	477,797.17	5,540.54	(472,256.63)

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**06-0001-000 BOONE CENTRAL SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	761.4459	704.8788	(56.5671)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	124.00 9.1639	128.00 10.9900	4.00 1.8261
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	770.6097	715.8687	(54.7410)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	4,535,158.78	4,433,696.71	(101,462.06)
Transportation Allowance	157,698.69	117,407.87	(40,290.82)
Special Receipts Allowance	316,019.63	348,971.90	32,952.27
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	5,008,877.09	4,900,076.48	(108,800.61)
Temporary Aid Adjustment Factor	(62,610.96)	(61,250.96)	1,360.01
Modified System Formula Needs	4,946,266.13	4,838,825.53	(107,440.60)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	403,442,810	414,394,529	10,951,719
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,832,706.70	3,936,748.03	104,041.33
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,191.81	14,075.49	4,883.68
Other Actual Receipts	850,998.51	894,397.68	43,399.17
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,692,897.01	4,845,221.20	152,324.18
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	253,369.12	0.00	(253,369.12)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	9,191.81	14,075.49	4,883.68
Lop Off	0.00	0.00	0.00
Stabilization Factor	11,672.32	79,552.53	67,880.21
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	274,233.24	93,628.01	(180,605.23)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(25,133.46)	0.00	25,133.46
Total System State Aid	249,099.78	93,628.01	(155,471.76)

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SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**06-0006-000 CEDAR RAPIDS PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	197.8708	188.0485	(9.8223)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	37.46 3.4062	33.00 2.7237	(4.46) (0.6825)
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	201.2770	190.7722	(10.5047)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	1,506,114.59	1,521,561.67	15,447.08
Transportation Allowance	74,803.80	79,046.91	4,243.11
Special Receipts Allowance	98,286.84	122,104.83	23,818.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,679,205.23	1,722,713.42	43,508.19
Temporary Aid Adjustment Factor	(20,990.07)	(21,533.92)	(543.85)
Modified System Formula Needs	1,658,215.16	1,701,179.50	42,964.34
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	149,494,888	150,005,232	510,344
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,420,201.44	1,425,049.70	4,848.27
Net Option Funding	88,460.74	62,058.60	(26,402.15)
Allocated Income Tax Funds	11,970.65	11,964.43	(6.22)
Other Actual Receipts	238,759.32	256,253.00	17,493.68
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,759,392.15	1,755,325.73	(4,066.41)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	88,460.74	62,058.60	(26,402.15)
Allocated Income Tax Funds	11,970.65	11,964.43	(6.22)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	4,538.62	4,538.62
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	100,431.40	78,561.65	(21,869.74)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(228.09)	243.43	471.53
Total System State Aid	100,203.30	78,805.09	(21,398.21)

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

**06-0017-000 ST EDWARD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	206.0892	202.8554	(3.2337)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	60.00 8.6938	60.00 8.8861	0.00 0.1923
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	214.7830	211.7415	(3.0415)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,264,031.56	1,311,410.53	47,378.97
Transportation Allowance	26,636.04	43,271.87	16,635.83
Special Receipts Allowance	134,582.00	135,396.00	814.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,425,249.60	1,490,078.40	64,828.80
Temporary Aid Adjustment Factor	(17,815.62)	(18,625.98)	(810.36)
Modified System Formula Needs	1,407,433.98	1,471,452.42	64,018.44
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	144,371,690	147,588,009	3,216,319
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,371,531.06	1,402,086.09	30,555.03
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	276,302.33	257,719.10	(18,583.23)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,647,833.39	1,659,805.19	11,971.80
<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	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	0.00	0.00	0.00
<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	0.00	0.00	0.00

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**07-0006-000 ALLIANCE PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,970.8302	1,948.0439	(22.7863)
Limited English Proficiency Factor	63.00 15.7500	101.00 25.2500	38.00 9.5000
Free Lunch/Poverty Factor	464.31 52.9043	474.30 56.2876	9.99 3.3834
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	2,039.4844	2,029.5815	(9.9029)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	12,002,684.91	12,570,110.67	567,425.75
Transportation Allowance	59,903.08	62,364.44	2,461.36
Special Receipts Allowance	921,485.00	1,094,057.51	172,572.52
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	12,984,072.99	13,726,532.62	742,459.63
Temporary Aid Adjustment Factor	(162,300.91)	(171,581.66)	(9,280.75)
Modified System Formula Needs	12,821,772.08	13,554,950.96	733,178.89
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	511,230,749	517,292,130	6,061,381
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,856,692.12	4,914,275.24	57,583.12
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	145,849.33	72,473.20	(73,376.14)
Other Actual Receipts	1,986,230.48	2,207,649.68	221,419.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,988,771.93	7,194,398.11	205,626.18
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	5,833,000.14	6,360,552.85	527,552.71
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	145,849.33	72,473.20	(73,376.14)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	5,978,849.48	6,433,026.05	454,176.57
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	16,248.46	237,340.81	221,092.35
Total System State Aid	5,995,097.94	6,670,366.86	675,268.92

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

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

**07-0010-000 HEMINGFORD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	409.6289	387.7926	(21.8364)
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	83.69 8.0012	100.70 12.8583	17.01 4.8570
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	417.6302	400.9008	(16.7293)
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	3,621,999.84	3,803,013.65	181,013.82
Transportation Allowance	140,498.49	163,244.34	22,745.85
Special Receipts Allowance	224,332.13	238,939.99	14,607.86
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,986,830.45	4,205,197.98	218,367.53
Temporary Aid Adjustment Factor	(49,835.38)	(52,564.97)	(2,729.59)
Modified System Formula Needs	3,936,995.07	4,152,633.00	215,637.93
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	262,400,398	263,020,909	620,511
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,492,803.78	2,498,698.64	5,894.85
Net Option Funding	173,299.14	142,058.82	(31,240.32)
Allocated Income Tax Funds	35,883.82	34,730.22	(1,153.60)
Other Actual Receipts	517,190.76	515,349.83	(1,840.93)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,219,177.50	3,190,837.51	(28,340.00)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	717,817.57	961,795.50	243,977.93
Net Option Funding	173,299.14	142,058.82	(31,240.32)
Allocated Income Tax Funds	35,883.82	34,730.22	(1,153.60)
Lop Off	0.00	(101,161.77)	(101,161.77)
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	927,000.53	1,037,422.77	110,422.23
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(31,110.23)	57,665.26	88,775.49
Total System State Aid	895,890.31	1,095,088.02	199,197.72

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

**08-0036-000 LYNCH PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	127.7787	119.0890	(8.6897)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	40.00 6.3173	37.00 5.8383	(3.00) (0.4790)
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	134.0960	124.9273	(9.1688)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	1,003,413.18	996,395.06	(7,018.12)
Transportation Allowance	64,782.26	62,099.07	(2,683.19)
Special Receipts Allowance	84,689.67	117,430.00	32,740.33
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,152,885.11	1,175,924.13	23,039.02
Temporary Aid Adjustment Factor	(14,411.06)	(14,699.05)	(287.99)
Modified System Formula Needs	1,138,474.05	1,161,225.08	22,751.03
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	60,439,562	66,088,520	5,648,958
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	574,175.84	627,840.94	53,665.10
Net Option Funding	37,593.19	0.00	(37,593.19)
Allocated Income Tax Funds	5,502.17	1,565.78	(3,936.40)
Other Actual Receipts	143,434.39	186,168.15	42,733.76
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	760,705.58	815,574.86	54,869.28
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	377,768.47	345,650.22	(32,118.25)
Net Option Funding	37,593.19	0.00	(37,593.19)
Allocated Income Tax Funds	5,502.17	1,565.78	(3,936.40)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	420,863.83	347,215.99	(73,647.83)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(49,942.13)	(49,942.13)
Total System State Aid	420,863.83	297,273.86	(123,589.97)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**08-2002-000 WEST BOYD UNIFIED SYSTEM**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	330.6840	329.6566	(1.0274)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	98.00 14.6705	109.00 18.2341	11.00 3.5635
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	345.3545	347.8907	2.5362
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	2,584,217.43	2,774,707.23	190,489.80
Transportation Allowance	167,765.00	167,140.00	(625.00)
Special Receipts Allowance	270,102.00	279,821.00	9,719.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,022,084.43	3,221,668.23	199,583.80
Temporary Aid Adjustment Factor	(37,776.06)	(40,270.85)	(2,494.80)
Modified System Formula Needs	2,984,308.38	3,181,397.38	197,089.00
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	148,683,399	158,124,229	9,440,830
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,412,492.29	1,502,180.18	89,687.89
Net Option Funding	29,950.41	0.00	(29,950.41)
Allocated Income Tax Funds	19,224.04	0.00	(19,224.04)
Other Actual Receipts	461,034.08	487,065.00	26,030.92
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,922,700.82	1,989,245.18	66,544.35
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,061,607.55	1,192,152.20	130,544.65
Net Option Funding	29,950.41	0.00	(29,950.41)
Allocated Income Tax Funds	19,224.04	0.00	(19,224.04)
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	1,110,782.00	1,192,152.20	81,370.20
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(88,440.25)	36,759.23	125,199.48
Total System State Aid	1,022,341.75	1,228,911.44	206,569.69

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**09-0010-000 AINSWORTH COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	633.6203	595.7740	(37.8463)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	148.00 16.7184	138.00 15.4779	(10.00) (1.2406)
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	650.3387	611.2518	(39.0869)
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	5,640,221.76	5,798,439.27	158,217.51
Transportation Allowance	79,807.30	65,192.02	(14,615.28)
Special Receipts Allowance	379,884.13	425,469.34	45,585.21
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	6,099,913.19	6,289,100.63	189,187.44
Temporary Aid Adjustment Factor	(76,248.91)	(78,613.76)	(2,364.84)
Modified System Formula Needs	6,023,664.28	6,210,486.87	186,822.59
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	291,924,227	289,556,379	(2,367,848)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,773,280.16	2,750,785.60	(22,494.56)
Net Option Funding	16,270.28	0.00	(16,270.28)
Allocated Income Tax Funds	49,377.83	3,326.62	(46,051.21)
Other Actual Receipts	770,918.24	876,334.34	105,416.10
Minimum Levy Adjustment	0.00	159,256.01	159,256.01
Total System Formula Resources	3,609,846.51	3,789,702.57	179,856.07
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,413,817.77	2,420,784.30	6,966.53
Net Option Funding	16,270.28	0.00	(16,270.28)
Allocated Income Tax Funds	49,377.83	3,326.62	(46,051.21)
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	2,479,465.88	2,424,110.92	(55,354.96)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	14,025.51	(6,135.11)	(20,160.62)
Total System State Aid	2,493,491.38	2,417,975.81	(75,515.58)

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**10-0002-000 GIBBON PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	675.0404	652.5138	(22.5265)
Limited English Proficiency Factor	50.00 12.5000	43.00 10.7500	(7.00) (1.7500)
Free Lunch/Poverty Factor	178.44 23.0282	202.70 31.2044	24.26 8.1762
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	710.5686	694.4683	(16.1003)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	4,181,807.13	4,301,154.23	119,347.10
Transportation Allowance	111,595.87	93,158.08	(18,437.79)
Special Receipts Allowance	262,548.91	282,403.72	19,854.80
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	4,555,951.91	4,676,716.03	120,764.12
Temporary Aid Adjustment Factor	(56,949.40)	(58,458.95)	(1,509.55)
Modified System Formula Needs	4,499,002.51	4,618,257.08	119,254.56
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	218,847,692	218,944,863	97,171
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,079,053.07	2,079,976.20	923.12
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,110.44	0.00	(4,110.44)
Other Actual Receipts	651,814.50	678,379.79	26,565.29
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,734,978.01	2,758,355.99	23,377.97
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,764,024.50	1,859,901.09	95,876.59
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	4,110.44	0.00	(4,110.44)
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	1,768,134.94	1,859,901.09	91,766.15
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(81,074.29)	(38,500.87)	42,573.43
Total System State Aid	1,687,060.65	1,821,400.23	134,339.58

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**10-0007-000 KEARNEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	5,326.4252	5,525.8279	199.4026
Limited English Proficiency Factor	157.00 39.2500	207.00 51.7500	50.00 12.5000
Free Lunch/Poverty Factor	1,166.88 114.2229	1,151.54 108.4807	(15.33) (5.7422)
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	5,479.8981	5,686.0585	206.1604
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	32,250,057.58	35,216,316.18	2,966,258.60
Transportation Allowance	206,052.83	193,811.11	(12,241.73)
Special Receipts Allowance	2,681,438.67	2,715,534.87	34,096.20
Distance Ed & Telecommunication Allowance	0.00	509.37	509.37
Total System Formula Needs	35,137,549.09	38,126,171.53	2,988,622.44
Temporary Aid Adjustment Factor	(439,219.36)	(476,577.14)	(37,357.78)
Modified System Formula Needs	34,698,329.72	37,649,594.38	2,951,264.66
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,758,946,507	1,863,073,614	104,127,107
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	16,709,991.82	17,699,199.33	989,207.52
Net Option Funding	157,214.44	54,331.04	(102,883.40)
Allocated Income Tax Funds	886,494.31	915,291.30	28,796.99
Other Actual Receipts	6,744,356.52	7,037,018.09	292,661.57
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	24,498,057.09	25,705,839.77	1,207,782.68
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	10,200,272.64	11,943,754.62	1,743,481.98
Net Option Funding	157,214.44	54,331.04	(102,883.40)
Allocated Income Tax Funds	886,494.31	915,291.30	28,796.99
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	11,243,981.39	12,913,376.96	1,669,395.57
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	305,537.97	82,840.86	(222,697.11)
Total System State Aid	11,549,519.36	12,996,217.82	1,446,698.46

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

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

**10-0009-000 ELM CREEK PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	421.6151	411.1251	(10.4900)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	72.47 5.4929	69.00 5.1096	(3.47) (0.3833)
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	427.1080	416.2347	(10.8733)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,513,597.62	2,577,928.53	64,330.91
Transportation Allowance	79,445.22	82,917.41	3,472.19
Special Receipts Allowance	181,729.81	176,419.21	(5,310.60)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,774,772.65	2,837,265.15	62,492.50
Temporary Aid Adjustment Factor	(34,684.66)	(35,465.81)	(781.16)
Modified System Formula Needs	2,740,087.99	2,801,799.33	61,711.34
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	138,478,953	137,441,272	(1,037,681)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,315,550.05	1,305,692.08	(9,857.97)
Net Option Funding	136,556.01	0.00	(136,556.01)
Allocated Income Tax Funds	31,747.82	20,208.49	(11,539.33)
Other Actual Receipts	407,103.23	443,192.00	36,088.77
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,890,957.11	1,769,092.57	(121,864.54)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	849,130.88	1,032,706.76	183,575.88
Net Option Funding	136,556.01	0.00	(136,556.01)
Allocated Income Tax Funds	31,747.82	20,208.49	(11,539.33)
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	1,017,434.71	1,052,915.25	35,480.54
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	765.85	37,900.04	37,134.19
Total System State Aid	1,018,200.56	1,090,815.29	72,614.73

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**10-0019-000 SHELTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	408.6531	381.4080	(27.2451)
Limited English Proficiency Factor	9.00    2.2500	9.00    2.2500	0.00    0.0000
Free Lunch/Poverty Factor	94.00   10.3381	94.00   11.2903	0.00    0.9522
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	421.2412	394.9483	(26.2929)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,479,070.21	2,446,092.12	(32,978.09)
Transportation Allowance	37,296.00	33,817.00	(3,479.00)
Special Receipts Allowance	162,254.00	198,177.00	35,923.00
Distance Ed & Telecommunication Allowance	0.00	5,502.05	5,502.05
Total System Formula Needs	2,678,620.21	2,683,588.17	4,967.96
Temporary Aid Adjustment Factor	(33,482.75)	(33,544.85)	(62.10)
Modified System Formula Needs	2,645,137.46	2,650,043.32	4,905.86
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	133,758,123	132,526,592	(1,231,531)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,270,702.17	1,259,002.62	(11,699.54)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	25,667.70	37,130.62	11,462.92
Other Actual Receipts	365,157.00	418,523.00	53,366.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,661,526.87	1,714,656.24	53,129.37
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	983,610.59	935,387.08	(48,223.51)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	25,667.70	37,130.62	11,462.92
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	1,009,278.29	972,517.70	(36,760.59)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,328.65)	(31,705.85)	(27,377.20)
Total System State Aid	1,004,949.64	940,811.84	(64,137.79)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**10-0069-000 RAVENNA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	527.7300	530.6838	2.9538
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	89.00 6.5863	90.00 6.6722	1.00 0.0860
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	534.3163	537.3560	3.0397
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,144,534.92	3,328,087.41	183,552.48
Transportation Allowance	101,000.52	103,263.14	2,262.62
Special Receipts Allowance	254,133.73	306,860.93	52,727.20
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,499,669.18	3,738,211.48	238,542.30
Temporary Aid Adjustment Factor	(43,745.86)	(46,727.64)	(2,981.78)
Modified System Formula Needs	3,455,923.31	3,691,483.83	235,560.52
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	210,609,983	214,463,696	3,853,713
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,000,794.84	2,037,405.11	36,610.27
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	575,597.63	633,879.72	58,282.09
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,576,392.47	2,671,284.83	94,892.36
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	879,530.84	1,020,199.00	140,668.16
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	879,530.84	1,020,199.00	140,668.16
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(27,915.51)	27,262.93	55,178.44
Total System State Aid	851,615.33	1,047,461.93	195,846.60

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**10-0105-000 PLEASANTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	228.8676	214.9294	(13.9383)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	24.92 1.0519	27.59 1.4116	2.67 0.3596
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	229.9196	216.3409	(13.5786)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,353,112.71	1,339,896.70	(13,216.01)
Transportation Allowance	75,927.08	78,263.34	2,336.26
Special Receipts Allowance	111,628.15	99,347.04	(12,281.12)
Distance Ed & Telecommunication Allowance	0.00	14,127.53	14,127.53
Total System Formula Needs	1,540,667.94	1,531,634.60	(9,033.34)
Temporary Aid Adjustment Factor	(19,258.35)	(19,145.43)	112.92
Modified System Formula Needs	1,521,409.60	1,512,489.17	(8,920.43)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	105,501,149	106,568,851	1,067,702
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,002,260.92	1,012,404.08	10,143.17
Net Option Funding	139,297.88	0.00	(139,297.88)
Allocated Income Tax Funds	19,530.75	2,448.92	(17,081.83)
Other Actual Receipts	257,765.43	264,581.40	6,815.97
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,418,854.98	1,279,434.40	(139,420.58)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	102,554.61	233,054.77	130,500.16
Net Option Funding	139,297.88	0.00	(139,297.88)
Allocated Income Tax Funds	19,530.75	2,448.92	(17,081.83)
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	261,383.25	235,503.69	(25,879.56)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	17,426.03	1,964.10	(15,461.93)
Total System State Aid	278,809.28	237,467.78	(41,341.49)

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**10-0119-000 AMHERST PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	337.4220	321.7356	(15.6863)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.67 5.7625	50.00 3.4585	(14.67) (2.3040)
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	343.1845	325.1941	(17.9904)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,019,694.48	2,014,073.42	(5,621.05)
Transportation Allowance	65,949.00	97,759.00	31,810.00
Special Receipts Allowance	132,712.60	122,362.93	(10,349.67)
Distance Ed & Telecommunication Allowance	0.00	4,535.71	4,535.71
Total System Formula Needs	2,218,356.08	2,238,731.06	20,374.98
Temporary Aid Adjustment Factor	(27,729.45)	(27,984.14)	(254.69)
Modified System Formula Needs	2,190,626.62	2,210,746.92	20,120.30
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	101,641,497	101,945,554	304,057
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	965,594.22	968,482.76	2,888.54
Net Option Funding	500,778.87	557,801.58	57,022.70
Allocated Income Tax Funds	24,705.11	21,215.24	(3,489.87)
Other Actual Receipts	271,687.30	266,320.52	(5,366.78)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,762,765.50	1,813,820.10	51,054.60
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	427,861.12	396,926.82	(30,934.30)
Net Option Funding	500,778.87	557,801.58	57,022.70
Allocated Income Tax Funds	24,705.11	21,215.24	(3,489.87)
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	953,345.11	975,943.64	22,598.53
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(25,872.98)	3,892.95	29,765.93
Total System State Aid	927,472.12	979,836.59	52,364.46

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**11-0001-000 TEKAMAH-HERMAN COMMUNITY SCHS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	641.6760	645.2781	3.6021
Limited English Proficiency Factor	0.00 0.0000	3.00 0.7500	3.00 0.7500
Free Lunch/Poverty Factor	120.00 9.6719	104.00 6.9532	(16.00) (2.7187)
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	651.3479	652.9813	1.6334
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,833,284.23	4,044,206.83	210,922.61
Transportation Allowance	248,161.90	160,894.66	(87,267.24)
Special Receipts Allowance	288,836.00	324,309.00	35,473.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	4,370,282.13	4,529,410.49	159,128.37
Temporary Aid Adjustment Factor	(54,628.53)	(56,617.63)	(1,989.10)
Modified System Formula Needs	4,315,653.60	4,472,792.86	157,139.26
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	345,453,018	356,465,896	11,012,878
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,281,803.67	3,386,426.01	104,622.34
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,057.64	5,885.70	828.06
Other Actual Receipts	715,024.72	747,184.82	32,160.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,001,886.04	4,139,496.53	137,610.50
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	313,767.56	333,296.33	19,528.76
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,057.64	5,885.70	828.06
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	318,825.21	339,182.03	20,356.82
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(57,758.81)	33,718.76	91,477.57
Total System State Aid	261,066.40	372,900.79	111,834.40

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**11-0014-000 OAKLAND CRAIG PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	500.6446	460.3563	(40.2883)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	113.00 12.3195	108.00 12.2328	(5.00) (0.0867)
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	512.9641	472.5891	(40.3750)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,018,873.94	2,926,956.63	(91,917.31)
Transportation Allowance	93,299.04	132,582.14	39,283.10
Special Receipts Allowance	220,137.00	210,571.00	(9,566.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,332,309.98	3,270,109.77	(62,200.21)
Temporary Aid Adjustment Factor	(41,653.87)	(40,876.37)	777.50
Modified System Formula Needs	3,290,656.10	3,229,233.40	(61,422.71)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	202,312,680	213,238,539	10,925,859
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,921,970.46	2,025,766.12	103,795.66
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,214.82	38,886.65	16,671.83
Other Actual Receipts	477,879.09	468,283.76	(9,595.33)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,422,064.37	2,532,936.53	110,872.16
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	868,591.74	696,296.87	(172,294.87)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,214.82	38,886.65	16,671.83
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	890,806.55	735,183.52	(155,623.04)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	62,375.57	(44,347.58)	(106,723.15)
Total System State Aid	953,182.12	690,835.94	(262,346.19)

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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

**11-0020-000 LYONS-DECATUR NORTHEAST SCHS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	379.0634	352.8111	(26.2523)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	116.00 17.7900	102.00 14.9390	(14.00) (2.8510)
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	396.8534	367.7501	(29.1033)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,335,544.38	2,277,641.88	(57,902.50)
Transportation Allowance	58,270.95	83,454.31	25,183.36
Special Receipts Allowance	242,646.00	306,912.00	64,266.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,636,461.33	2,668,008.19	31,546.86
Temporary Aid Adjustment Factor	(32,955.77)	(33,350.10)	(394.34)
Modified System Formula Needs	2,603,505.56	2,634,658.09	31,152.53
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	189,589,675	186,436,122	(3,153,553)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,801,101.91	1,771,143.16	(29,958.75)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,984.80	0.00	(2,984.80)
Other Actual Receipts	483,868.87	543,767.18	59,898.31
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,287,955.58	2,314,910.34	26,954.76
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	315,549.98	319,747.75	4,197.77
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,984.80	0.00	(2,984.80)
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	318,534.78	319,747.75	1,212.97
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,933.30	27,648.61	21,715.31
Total System State Aid	324,468.07	347,396.35	22,928.28

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

**12-0032-000 RISING CITY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	211.0328	187.2195	(23.8132)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	54.00 6.9848	59.00 9.6742	5.00 2.6894
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	218.0175	196.8937	(21.1238)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,283,067.22	1,219,451.15	(63,616.07)
Transportation Allowance	50,839.77	63,055.02	12,215.25
Special Receipts Allowance	60,042.00	66,225.00	6,183.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,393,948.99	1,348,731.17	(45,217.82)
Temporary Aid Adjustment Factor	(17,424.36)	(16,859.14)	565.22
Modified System Formula Needs	1,376,524.63	1,331,872.03	(44,652.60)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	92,247,848	92,519,702	271,854
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	876,354.56	878,937.17	2,582.61
Net Option Funding	476,011.33	370,474.12	(105,537.21)
Allocated Income Tax Funds	10,041.55	11,761.26	1,719.71
Other Actual Receipts	130,058.77	134,576.84	4,518.07
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,492,466.20	1,395,749.39	(96,716.82)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	476,011.33	370,474.12	(105,537.21)
Allocated Income Tax Funds	10,041.55	11,761.26	1,719.71
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	21,176.37	21,176.37
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	486,052.88	403,411.75	(82,641.13)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(958.89)	541.64	1,500.53
Total System State Aid	485,093.99	403,953.39	(81,140.60)

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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

**12-0056-000 DAVID CITY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	739.7823	752.1248	12.3425
Limited English Proficiency Factor	13.00      3.2500	13.00      3.2500	0.00      0.0000
Free Lunch/Poverty Factor	191.54      23.8847	198.82      25.0709	7.27      1.1862
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	766.9170	780.4457	13.5287
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	4,513,426.53	4,833,650.96	320,224.42
Transportation Allowance	179,636.11	129,357.79	(50,278.32)
Special Receipts Allowance	469,044.05	432,293.13	(36,750.92)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	5,162,106.69	5,395,301.87	233,195.18
Temporary Aid Adjustment Factor	(64,526.33)	(67,441.27)	(2,914.94)
Modified System Formula Needs	5,097,580.36	5,327,860.60	230,280.24
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	500,190,619	515,672,524	15,481,905
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,751,810.88	4,898,888.98	147,078.10
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	32,716.74	29,494.60	(3,222.14)
Other Actual Receipts	1,041,866.81	1,005,194.52	(36,672.29)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,826,394.43	5,933,578.09	107,183.66
<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	32,716.74	29,494.60	(3,222.14)
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	32,716.74	29,494.60	(3,222.14)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(562.17)	(562.17)
Total System State Aid	32,716.74	28,932.43	(3,784.31)

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

**12-0502-000 EAST BUTLER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	379.7001	368.2612	(11.4389)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	41.00 1.6666	54.00 3.4967	13.00 1.8301
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	381.3668	371.7580	(9.6088)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,244,403.06	2,302,464.12	58,061.05
Transportation Allowance	202,500.00	146,737.97	(55,762.03)
Special Receipts Allowance	167,937.63	170,867.94	2,930.31
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,614,840.69	2,620,070.02	5,229.34
Temporary Aid Adjustment Factor	(32,685.51)	(32,750.88)	(65.37)
Modified System Formula Needs	2,582,155.18	2,587,319.15	5,163.97
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	257,009,580	263,488,491	6,478,911
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,441,591.01	2,503,140.66	61,549.65
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	33,687.80	0.00	(33,687.80)
Other Actual Receipts	425,087.42	451,901.21	26,813.80
Minimum Levy Adjustment	0.00	123,839.59	123,839.59
Total System Formula Resources	2,900,366.23	3,078,881.47	178,515.24
<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	33,687.80	0.00	(33,687.80)
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	33,687.80	0.00	(33,687.80)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(58.26)	(196.47)	(138.20)
Total System State Aid	33,629.54	(196.47)	(33,826.01)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**13-0001-000 PLATTSMOUTH COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,915.7909	1,949.1040	33.3130
Limited English Proficiency Factor	20.00 5.0000	34.00 8.5000	14.00 3.5000
Free Lunch/Poverty Factor	436.00 46.9130	430.00 44.3518	(6.00) (2.5612)
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	1,967.7039	2,001.9558	34.2519
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	11,580,245.26	12,399,011.86	818,766.59
Transportation Allowance	74,871.54	127,088.44	52,216.90
Special Receipts Allowance	1,097,064.00	1,466,296.00	369,232.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	12,752,180.80	13,992,396.30	1,240,215.49
Temporary Aid Adjustment Factor	(159,402.26)	(174,904.95)	(15,502.69)
Modified System Formula Needs	12,592,778.54	13,817,491.34	1,224,712.80
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	502,323,389	541,270,133	38,946,744
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,772,072.20	5,142,066.26	369,994.07
Net Option Funding	146,576.24	241,781.40	95,205.16
Allocated Income Tax Funds	249,119.07	244,718.49	(4,400.58)
Other Actual Receipts	2,331,993.99	2,710,838.47	378,844.48
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,499,761.50	8,339,404.63	839,643.13
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	5,093,017.04	5,478,086.72	385,069.67
Net Option Funding	146,576.24	241,781.40	95,205.16
Allocated Income Tax Funds	249,119.07	244,718.49	(4,400.58)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	5,488,712.36	5,964,586.61	475,874.25
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(114,249.88)	(69,659.61)	44,590.28
Total System State Aid	5,374,462.47	5,894,927.00	520,464.53

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**13-0022-000 WEEPING WATER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	461.0321	459.5707	(1.4614)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	67.00 4.0622	67.00 4.1417	0.00 0.0795
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	465.0942	463.7124	(1.3818)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,737,152.36	2,871,979.41	134,827.05
Transportation Allowance	87,039.36	99,900.00	12,860.64
Special Receipts Allowance	382,225.00	559,370.00	177,145.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,206,416.72	3,531,249.41	324,832.69
Temporary Aid Adjustment Factor	(40,080.21)	(44,140.62)	(4,060.41)
Modified System Formula Needs	3,166,336.52	3,487,108.79	320,772.28
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	171,775,519	174,459,271	2,683,752
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,631,867.43	1,657,363.07	25,495.64
Net Option Funding	42,763.77	0.00	(42,763.77)
Allocated Income Tax Funds	41,567.01	31,583.77	(9,983.24)
Other Actual Receipts	658,183.63	822,954.00	164,770.37
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,374,381.84	2,511,900.85	137,519.00
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	791,954.67	975,207.95	183,253.27
Net Option Funding	42,763.77	0.00	(42,763.77)
Allocated Income Tax Funds	41,567.01	31,583.77	(9,983.24)
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	876,285.45	1,006,791.72	130,506.26
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	47,963.98	(16,076.15)	(64,040.14)
Total System State Aid	924,249.44	990,715.56	66,466.13

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

**13-0032-000 LOUISVILLE PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	557.5186	561.6300	4.1114
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	57.00 1.9915	36.00 0.5541	(21.00) (1.4374)
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	559.5101	562.1841	2.6739
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,292,804.69	3,481,858.74	189,054.05
Transportation Allowance	117,318.90	130,983.08	13,664.18
Special Receipts Allowance	178,643.00	240,155.91	61,512.91
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,588,766.59	3,852,997.73	264,231.14
Temporary Aid Adjustment Factor	(44,859.58)	(48,162.47)	(3,302.89)
Modified System Formula Needs	3,543,907.01	3,804,835.26	260,928.25
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	309,017,732	342,598,499	33,580,767
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,935,668.45	3,254,685.74	319,017.29
Net Option Funding	160,133.92	249,835.27	89,701.35
Allocated Income Tax Funds	90,612.35	86,447.53	(4,164.83)
Other Actual Receipts	575,829.96	666,974.23	91,144.27
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,762,244.69	4,257,942.77	495,698.08
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	160,133.92	249,835.27	89,701.35
Allocated Income Tax Funds	90,612.35	86,447.53	(4,164.83)
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	250,746.28	336,282.80	85,536.52
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(33.94)	(604.79)	(570.86)
Total System State Aid	250,712.34	335,678.01	84,965.67

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

**13-0056-000 CONESTOGA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	763.5145	712.4955	(51.0190)
Limited English Proficiency Factor	0.00 0.0000	2.00 0.5000	2.00 0.5000
Free Lunch/Poverty Factor	117.00 7.7023	94.00 4.8812	(23.00) (2.8210)
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	771.2168	717.8767	(53.3400)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	4,538,731.22	4,446,133.37	(92,597.85)
Transportation Allowance	242,152.62	313,635.78	71,483.16
Special Receipts Allowance	324,182.00	482,733.00	158,551.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	5,105,065.84	5,242,502.15	137,436.31
Temporary Aid Adjustment Factor	(63,813.32)	(65,531.28)	(1,717.95)
Modified System Formula Needs	5,041,252.51	5,176,970.87	135,718.36
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	401,340,804	426,235,569	24,894,765
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,812,737.64	4,049,237.91	236,500.27
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	29,640.50	30,555.84	915.34
Other Actual Receipts	862,665.00	1,035,243.00	172,578.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,705,043.14	5,115,036.75	409,993.61
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	336,209.37	61,934.13	(274,275.25)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	29,640.50	30,555.84	915.34
Lop Off	0.00	0.00	0.00
Stabilization Factor	35,443.17	0.00	(35,443.17)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	83,345.80	0.00	(83,345.80)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	484,638.85	92,489.97	(392,148.88)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(78,219.77)	0.00	78,219.77
Total System State Aid	406,419.08	92,489.97	(313,929.11)

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FOR INFORMATION PURPOSES ONLY

**13-0097-000 ELMWOOD-MURDOCK PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	506.4089	509.6848	3.2759
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	66.00 3.3012	59.00 2.5930	(7.00) (0.7083)
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	509.7101	512.2778	2.5676
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,999,723.80	3,172,766.43	173,042.63
Transportation Allowance	118,206.21	153,763.52	35,557.31
Special Receipts Allowance	206,507.00	246,416.00	39,909.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,324,437.01	3,572,945.95	248,508.94
Temporary Aid Adjustment Factor	(41,555.46)	(44,661.82)	(3,106.36)
Modified System Formula Needs	3,282,881.55	3,528,284.13	245,402.58
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	191,093,984	199,241,758	8,147,774
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,815,392.85	1,892,796.70	77,403.85
Net Option Funding	37,660.32	103,379.88	65,719.57
Allocated Income Tax Funds	50,400.46	48,616.42	(1,784.04)
Other Actual Receipts	483,170.20	526,856.09	43,685.89
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,386,623.83	2,571,649.09	185,025.27
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	896,257.72	956,635.03	60,377.31
Net Option Funding	37,660.32	103,379.88	65,719.57
Allocated Income Tax Funds	50,400.46	48,616.42	(1,784.04)
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	984,318.50	1,108,631.34	124,312.84
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(92,846.78)	17,178.60	110,025.38
Total System State Aid	891,471.72	1,125,809.94	234,338.22

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**14-0008-000 HARTINGTON PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	398.4708	363.5958	(34.8750)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	94.00 10.8914	87.00 10.2451	(7.00) (0.6464)
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	409.3622	373.8408	(35.5214)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,409,160.50	2,315,364.12	(93,796.38)
Transportation Allowance	136,172.00	131,818.00	(4,354.00)
Special Receipts Allowance	288,917.00	342,569.00	53,652.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,834,249.50	2,789,751.12	(44,498.38)
Temporary Aid Adjustment Factor	(35,428.12)	(34,871.89)	556.23
Modified System Formula Needs	2,798,821.38	2,754,879.23	(43,942.15)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	257,666,522	282,616,766	24,950,244
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,447,831.96	2,684,859.28	237,027.32
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	24,504.62	26,700.09	2,195.47
Other Actual Receipts	736,830.00	768,077.00	31,247.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,209,166.58	3,479,636.37	270,469.79
<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	24,504.62	26,700.09	2,195.47
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	24,504.62	26,700.09	2,195.47
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	216.67	455.33	238.66
Total System State Aid	24,721.28	27,155.42	2,434.14

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**14-0045-000 RANDOLPH PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	461.6858	420.8046	(40.8811)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	113.00 13.7642	109.00 14.3160	(4.00) 0.5519
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	475.4499	435.1207	(40.3292)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,798,097.25	2,694,898.01	(103,199.24)
Transportation Allowance	142,412.00	114,080.09	(28,331.91)
Special Receipts Allowance	153,443.00	176,652.00	23,209.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,093,952.25	2,985,630.10	(108,322.15)
Temporary Aid Adjustment Factor	(38,674.40)	(37,320.38)	1,354.03
Modified System Formula Needs	3,055,277.85	2,948,309.73	(106,968.12)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	212,678,630	225,107,277	12,428,647
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,020,446.99	2,138,519.13	118,072.15
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	403,383.00	455,399.46	52,016.46
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,423,829.99	2,593,918.59	170,088.61
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	631,447.86	354,391.13	(277,056.73)
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	24,981.75	24,981.75
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	631,447.86	379,372.88	(252,074.98)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(22,643.47)	(53,978.71)	(31,335.24)
Total System State Aid	608,804.39	325,394.17	(283,410.22)

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**14-0054-000 LAUREL-CONCORD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	442.7382	426.8283	(15.9099)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	89.00 8.4288	73.00 5.5617	(16.00) (2.8671)
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	451.1670	432.3900	(18.7770)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,655,188.25	2,677,985.62	22,797.37
Transportation Allowance	108,204.66	109,877.62	1,672.96
Special Receipts Allowance	196,641.00	208,538.00	11,897.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,960,033.91	2,996,401.24	36,367.33
Temporary Aid Adjustment Factor	(37,000.42)	(37,455.02)	(454.59)
Modified System Formula Needs	2,923,033.49	2,958,946.23	35,912.74
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	210,434,645	216,793,581	6,358,936
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,999,129.13	2,059,539.02	60,409.89
Net Option Funding	62,775.18	0.00	(62,775.18)
Allocated Income Tax Funds	39,358.27	4,138.55	(35,219.71)
Other Actual Receipts	441,934.00	451,529.83	9,595.83
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,543,196.57	2,515,207.40	(27,989.17)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	379,836.92	443,738.83	63,901.91
Net Option Funding	62,775.18	0.00	(62,775.18)
Allocated Income Tax Funds	39,358.27	4,138.55	(35,219.71)
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	294,670.44	0.00	(294,670.44)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	776,640.80	447,877.38	(328,763.42)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(272,582.00)	(2,871.83)	269,710.17
Total System State Aid	504,058.80	445,005.54	(59,053.26)

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**14-0101-000 WYNOT PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	183.3239	162.1735	(21.1503)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	49.00 6.5100	55.00 9.2539	6.00 2.7439
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	189.8339	171.4274	(18.4064)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,117,202.13	1,061,727.20	(55,474.93)
Transportation Allowance	46,651.85	50,151.50	3,499.65
Special Receipts Allowance	110,361.00	134,198.77	23,837.77
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,274,214.98	1,246,077.47	(28,137.51)
Temporary Aid Adjustment Factor	(15,927.69)	(15,575.97)	351.72
Modified System Formula Needs	1,258,287.29	1,230,501.50	(27,785.79)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	77,515,444	62,230,291	(15,285,153)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	736,396.72	591,187.76	(145,208.95)
Net Option Funding	31,843.66	2,929.24	(28,914.42)
Allocated Income Tax Funds	9,800.11	9,274.70	(525.41)
Other Actual Receipts	211,838.76	229,859.27	18,020.51
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	989,879.25	833,250.98	(156,628.27)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	268,408.04	397,250.52	128,842.48
Net Option Funding	31,843.66	2,929.24	(28,914.42)
Allocated Income Tax Funds	9,800.11	9,274.70	(525.41)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	21,019.52	21,019.52
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	121,106.42	0.00	(121,106.42)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	431,158.23	430,473.99	(684.24)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	82,840.56	(167,272.80)	(250,113.36)
Total System State Aid	513,998.80	263,201.19	(250,797.60)

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

**14-0541-000 COLERIDGE COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	160.0918	152.5322	(7.5596)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	30.00 2.6892	16.00 0.6554	(14.00) (2.0338)
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	162.7810	153.1875	(9.5935)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	957,991.50	948,759.10	(9,232.41)
Transportation Allowance	53,948.00	48,796.00	(5,152.00)
Special Receipts Allowance	118,791.00	133,644.00	14,853.00
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,130,730.50	1,131,199.10	468.59
Temporary Aid Adjustment Factor	(14,134.13)	(14,139.99)	(5.86)
Modified System Formula Needs	1,116,596.37	1,117,059.11	462.74
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	108,803,033	110,799,577	1,996,544
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,033,628.81	1,052,595.98	18,967.17
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,559.32	2,881.83	(2,677.49)
Other Actual Receipts	230,595.00	249,494.00	18,899.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,269,783.13	1,304,971.82	35,188.68
<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	5,559.32	2,881.83	(2,677.49)
Lop Off	0.00	0.00	0.00
Stabilization Factor	52,953.06	25,158.57	(27,794.49)
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	58,512.38	28,040.41	(30,471.97)
<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	58,512.38	28,040.41	(30,471.97)

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**15-0010-000 CHASE COUNTY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	680.3469	644.6581	(35.6888)
Limited English Proficiency Factor	35.00 8.7500	36.00 9.0000	1.00 0.2500
Free Lunch/Poverty Factor	134.00 12.3716	134.00 13.0252	0.00 0.6536
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	701.4685	666.6832	(34.7853)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	5,248,945.85	5,317,333.42	68,387.57
Transportation Allowance	180,523.08	179,974.02	(549.06)
Special Receipts Allowance	276,457.00	239,147.00	(37,310.00)
Distance Ed & Telecommunication Allowance	0.00	9,350.00	9,350.00
Total System Formula Needs	5,705,925.93	5,745,804.44	39,878.51
Temporary Aid Adjustment Factor	(71,324.07)	(71,822.56)	(498.48)
Modified System Formula Needs	5,634,601.85	5,673,981.88	39,380.03
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	437,229,548	449,037,111	11,807,563
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,153,680.71	4,265,852.55	112,171.85
Net Option Funding	27,846.82	58,352.05	30,505.22
Allocated Income Tax Funds	67,231.75	68,061.26	829.51
Other Actual Receipts	677,263.12	712,189.79	34,926.67
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,926,022.40	5,104,455.66	178,433.25
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	708,579.45	569,526.23	(139,053.23)
Net Option Funding	27,846.82	58,352.05	30,505.22
Allocated Income Tax Funds	67,231.75	68,061.26	829.51
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	803,658.03	695,939.54	(107,718.49)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(50,145.28)	64,160.73	114,306.01
Total System State Aid	753,512.74	760,100.27	6,587.52

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**15-0536-000 WAUNETA-PALISADE PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	277.8938	261.9426	(15.9512)
Limited English Proficiency Factor	2.00 0.5000	2.00 0.5000	0.00 0.0000
Free Lunch/Poverty Factor	77.00 10.8032	79.00 12.2570	2.00 1.4538
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	289.1970	274.6997	(14.4974)
Cost Group Cost	7,482.7963	9,486.1706	2,003.3743
Subtotal	2,164,002.57	2,605,847.89	441,845.32
Transportation Allowance	185,292.20	204,233.64	18,941.44
Special Receipts Allowance	161,349.00	109,712.00	(51,637.00)
Distance Ed & Telecommunication Allowance	0.00	12,562.85	12,562.85
Total System Formula Needs	2,510,643.77	2,932,356.38	421,712.61
Temporary Aid Adjustment Factor	(31,383.05)	(36,654.45)	(5,271.41)
Modified System Formula Needs	2,479,260.73	2,895,701.93	416,441.20
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	157,777,236	164,860,332	7,083,096
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,498,883.74	1,566,173.15	67,289.41
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	350,913.79	318,827.03	(32,086.76)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,849,797.53	1,885,000.18	35,202.65
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	629,463.19	1,010,701.74	381,238.55
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	629,463.19	1,010,701.74	381,238.55
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(72,733.07)	(36,008.65)	36,724.42
Total System State Aid	556,730.13	974,693.09	417,962.97

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**16-0006-000 VALENTINE COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	929.4437	813.3201	(116.1236)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	221.00 24.5116	214.65 26.9716	(6.35) 2.4600
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	953.9553	840.2917	(113.6636)
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	8,273,411.44	7,971,150.83	(302,260.61)
Transportation Allowance	40,869.03	54,091.08	13,222.05
Special Receipts Allowance	413,053.43	470,035.72	56,982.29
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	8,727,333.90	8,495,277.62	(232,056.28)
Temporary Aid Adjustment Factor	(109,091.67)	(106,190.97)	2,900.70
Modified System Formula Needs	8,618,242.23	8,389,086.65	(229,155.57)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	557,105,999	551,128,226	(5,977,773)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,292,506.99	5,235,718.15	(56,788.84)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	61,518.26	0.00	(61,518.26)
Other Actual Receipts	1,107,401.63	1,139,577.66	32,176.03
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,461,426.88	6,375,295.80	(86,131.07)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,156,815.35	2,013,790.85	(143,024.50)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	61,518.26	0.00	(61,518.26)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,218,333.61	2,013,790.85	(204,542.76)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,192.48)	(111,591.55)	(103,399.07)
Total System State Aid	2,210,141.13	1,902,199.30	(307,941.83)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**16-0030-000 CODY-KILGORE PUBLIC SCHS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	180.8139	172.5744	(8.2395)
Limited English Proficiency Factor	15.00    3.7500	1.00    0.2500	(14.00)    (3.5000)
Free Lunch/Poverty Factor	59.00    9.6333	65.00    11.8633	6.00    2.2300
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	194.1971	184.6877	(9.5094)
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	1,684,222.35	1,751,979.10	67,756.75
Transportation Allowance	100,852.74	136,306.42	35,453.68
Special Receipts Allowance	143,243.00	128,455.00	(14,788.00)
Distance Ed & Telecommunication Allowance	0.00	12,179.93	12,179.93
Total System Formula Needs	1,928,318.09	2,028,920.45	100,602.36
Temporary Aid Adjustment Factor	(24,103.98)	(25,361.51)	(1,257.53)
Modified System Formula Needs	1,904,214.12	2,003,558.95	99,344.83
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	69,601,391	66,974,847	(2,626,544)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	661,213.21	636,261.05	(24,952.17)
Net Option Funding	84,742.13	113,746.65	29,004.52
Allocated Income Tax Funds	9,867.26	9,471.26	(396.00)
Other Actual Receipts	306,090.12	282,386.92	(23,703.20)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,061,912.72	1,041,865.88	(20,046.85)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	842,301.39	961,693.07	119,391.68
Net Option Funding	84,742.13	113,746.65	29,004.52
Allocated Income Tax Funds	9,867.26	9,471.26	(396.00)
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	936,910.78	1,084,910.98	148,000.20
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	41,751.04	(9,687.81)	(51,438.85)
Total System State Aid	978,661.83	1,075,223.17	96,561.35

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**17-0001-000 SIDNEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,428.0451	1,425.6100	(2.4351)
Limited English Proficiency Factor	0.00 0.0000	13.00 3.2500	13.00 3.2500
Free Lunch/Poverty Factor	274.00 23.7251	277.00 24.1864	3.00 0.4614
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	1,451.7702	1,453.0465	1.2763
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	8,543,894.77	8,999,369.87	455,475.10
Transportation Allowance	65,553.94	73,608.50	8,054.56
Special Receipts Allowance	702,896.22	709,208.97	6,312.75
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	9,312,344.93	9,782,187.33	469,842.41
Temporary Aid Adjustment Factor	(116,404.31)	(122,277.34)	(5,873.03)
Modified System Formula Needs	9,195,940.62	9,659,909.99	463,969.38
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	418,932,081	438,281,106	19,349,025
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,979,854.77	4,163,670.51	183,815.74
Net Option Funding	718.10	0.00	(718.10)
Allocated Income Tax Funds	252,362.70	84,553.41	(167,809.29)
Other Actual Receipts	1,531,106.16	1,553,145.79	22,039.64
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,764,041.73	5,801,369.71	37,327.98
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	3,431,898.89	3,858,540.29	426,641.40
Net Option Funding	718.10	0.00	(718.10)
Allocated Income Tax Funds	252,362.70	84,553.41	(167,809.29)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,684,979.69	3,943,093.69	258,114.00
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	107,783.59	(37,880.91)	(145,664.50)
Total System State Aid	3,792,763.28	3,905,212.79	112,449.51

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**17-0003-000 LEYTON PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	325.0640	313.0630	(12.0010)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	55.61 4.1995	53.38 4.0854	(2.23) (0.1141)
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	329.2635	317.1484	(12.1150)
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	2,855,618.10	3,008,524.20	152,906.10
Transportation Allowance	191,907.92	210,311.06	18,403.14
Special Receipts Allowance	104,204.62	105,035.76	831.14
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	3,151,730.63	3,323,871.01	172,140.38
Temporary Aid Adjustment Factor	(39,396.63)	(41,548.39)	(2,151.75)
Modified System Formula Needs	3,112,334.00	3,282,322.63	169,988.62
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	203,170,962	206,586,933	3,415,971
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,930,124.14	1,962,575.86	32,451.72
Net Option Funding	16,425.33	0.00	(16,425.33)
Allocated Income Tax Funds	18,077.39	17,977.86	(99.54)
Other Actual Receipts	290,506.17	330,760.15	40,253.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,255,133.02	2,311,313.87	56,180.85
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	857,200.98	971,008.75	113,807.78
Net Option Funding	16,425.33	0.00	(16,425.33)
Allocated Income Tax Funds	18,077.39	17,977.86	(99.54)
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	891,703.70	988,986.61	97,282.91
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	12,225.01	32,217.48	19,992.47
Total System State Aid	903,928.71	1,021,204.09	117,275.38

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

**17-0009-000 POTTER-DIX PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	218.7845	228.7528	9.9683
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	43.00 4.0049	57.00 6.8972	14.00 2.8923
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	222.7894	235.6501	12.8606
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	1,932,195.77	2,235,416.61	303,220.84
Transportation Allowance	157,484.15	165,762.50	8,278.35
Special Receipts Allowance	128,832.00	135,771.00	6,939.00
Distance Ed & Telecommunication Allowance	0.00	17,601.36	17,601.36
Total System Formula Needs	2,218,511.92	2,554,551.47	336,039.55
Temporary Aid Adjustment Factor	(27,731.40)	(31,931.89)	(4,200.49)
Modified System Formula Needs	2,190,780.52	2,522,619.58	331,839.06
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	146,120,951	145,834,468	(286,483)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,388,149.03	1,385,427.45	(2,721.59)
Net Option Funding	0.00	42,727.07	42,727.07
Allocated Income Tax Funds	0.00	20,658.48	20,658.48
Other Actual Receipts	358,343.16	363,986.20	5,643.04
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,746,492.19	1,812,799.20	66,307.01
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	444,288.33	709,820.38	265,532.05
Net Option Funding	0.00	42,727.07	42,727.07
Allocated Income Tax Funds	0.00	20,658.48	20,658.48
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	444,288.33	773,205.93	328,917.60
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(30,991.58)	13,067.06	44,058.64
Total System State Aid	413,296.75	786,273.00	372,976.25

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**18-0002-000 SUTTON PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	446.4247	457.1034	10.6787
Limited English Proficiency Factor	22.00 5.5000	19.00 4.7500	(3.00) (0.7500)
Free Lunch/Poverty Factor	88.00 8.0003	69.00 4.4798	(19.00) (3.5205)
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	459.9250	466.3332	6.4082
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,706,730.30	2,888,211.07	181,480.77
Transportation Allowance	72,243.90	83,307.56	11,063.66
Special Receipts Allowance	191,249.00	194,767.00	3,518.00
Distance Ed & Telecommunication Allowance	0.00	4,630.95	4,630.95
Total System Formula Needs	2,970,223.20	3,170,916.58	200,693.38
Temporary Aid Adjustment Factor	(37,127.79)	(39,636.46)	(2,508.67)
Modified System Formula Needs	2,933,095.41	3,131,280.12	198,184.71
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	254,799,375	257,256,071	2,456,696
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,420,594.06	2,443,932.67	23,338.61
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	37,096.03	11,988.88	(25,107.15)
Other Actual Receipts	434,838.60	463,441.30	28,602.70
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,892,528.70	2,919,362.86	26,834.16
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	40,566.71	211,917.26	171,350.55
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	37,096.03	11,988.88	(25,107.15)
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	77,662.75	223,906.14	146,243.40
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(19,960.97)	(1,487.99)	18,472.98
Total System State Aid	57,701.78	222,418.15	164,716.37

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**18-0011-000 HARVARD PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	277.3363	288.9320	11.5957
Limited English Proficiency Factor	39.00 9.7500	18.00 4.5000	(21.00) (5.2500)
Free Lunch/Poverty Factor	131.00 26.7199	125.00 24.3213	(6.00) (2.3986)
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	313.8062	317.7533	3.9471
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,846,798.76	1,967,988.99	121,190.23
Transportation Allowance	53,009.64	63,204.24	10,194.60
Special Receipts Allowance	267,331.00	242,109.00	(25,222.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,167,139.40	2,273,302.23	106,162.83
Temporary Aid Adjustment Factor	(27,089.24)	(28,416.28)	(1,327.04)
Modified System Formula Needs	2,140,050.16	2,244,885.95	104,835.80
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	117,605,847	119,753,292	2,147,445
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,117,255.55	1,137,656.27	20,400.73
Net Option Funding	41,846.63	0.00	(41,846.63)
Allocated Income Tax Funds	18,459.54	9,906.59	(8,552.95)
Other Actual Receipts	408,004.00	399,405.00	(8,599.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,585,565.71	1,546,967.87	(38,597.85)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	554,484.44	697,918.08	143,433.64
Net Option Funding	41,846.63	0.00	(41,846.63)
Allocated Income Tax Funds	18,459.54	9,906.59	(8,552.95)
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	614,790.61	707,824.68	93,034.07
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	11,099.90	38,434.25	27,334.35
Total System State Aid	625,890.51	746,258.93	120,368.42

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**18-0070-000 CLAY CENTER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	229.8946	242.7477	12.8531
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	28.00 1.3400	34.00 2.0334	6.00 0.6935
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	231.2346	245.0311	13.7966
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,360,851.51	1,517,587.88	156,736.37
Transportation Allowance	25,395.12	28,676.00	3,280.88
Special Receipts Allowance	144,903.00	140,207.00	(4,696.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,531,149.63	1,686,470.88	155,321.25
Temporary Aid Adjustment Factor	(19,139.37)	(21,080.89)	(1,941.52)
Modified System Formula Needs	1,512,010.26	1,665,390.00	153,379.74
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	95,889,004	98,542,916	2,653,912
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	910,945.54	936,157.70	25,212.16
Net Option Funding	37,702.49	18,481.98	(19,220.50)
Allocated Income Tax Funds	19,268.66	20,589.86	1,321.20
Other Actual Receipts	270,577.00	277,793.00	7,216.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,238,493.68	1,253,022.54	14,528.86
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	273,516.58	412,367.46	138,850.88
Net Option Funding	37,702.49	18,481.98	(19,220.50)
Allocated Income Tax Funds	19,268.66	20,589.86	1,321.20
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	330,487.72	451,439.30	120,951.57
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	13,941.85	28,144.78	14,202.92
Total System State Aid	344,429.58	479,584.07	135,154.50

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**19-0039-000 LEIGH COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	237.8384	217.7816	(20.0568)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	37.00 2.5792	36.00 2.6752	(1.00) 0.0961
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	240.4176	220.4568	(19.9608)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,414,895.03	1,365,388.06	(49,506.98)
Transportation Allowance	50,445.99	32,510.24	(17,935.76)
Special Receipts Allowance	55,306.13	58,926.75	3,620.62
Distance Ed & Telecommunication Allowance	0.00	283.19	283.19
Total System Formula Needs	1,520,647.16	1,457,108.23	(63,538.93)
Temporary Aid Adjustment Factor	(19,008.09)	(18,213.85)	794.24
Modified System Formula Needs	1,501,639.07	1,438,894.38	(62,744.69)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	142,371,021	154,190,256	11,819,235
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,352,524.70	1,464,807.43	112,282.73
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	25,632.29	15,603.79	(10,028.50)
Other Actual Receipts	244,819.93	244,947.13	127.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,622,976.92	1,725,358.35	102,381.43
<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	25,632.29	15,603.79	(10,028.50)
Lop Off	0.00	0.00	0.00
Stabilization Factor	26,262.90	0.00	(26,262.90)
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	51,895.19	15,603.79	(36,291.40)
<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	51,895.19	15,603.79	(36,291.40)

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**19-0058-000 CLARKSON PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	293.7908	286.0736	(7.7172)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	51.00 4.2250	51.00 4.3571	0.00 0.1322
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	298.0158	290.4307	(7.5850)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,753,869.36	1,798,767.97	44,898.61
Transportation Allowance	96,460.23	75,891.83	(20,568.39)
Special Receipts Allowance	136,796.09	127,194.53	(9,601.56)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,987,125.68	2,001,854.33	14,728.65
Temporary Aid Adjustment Factor	(24,839.07)	(25,023.18)	(184.11)
Modified System Formula Needs	1,962,286.61	1,976,831.15	14,544.54
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	134,350,401	148,496,591	14,146,190
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,276,328.81	1,410,717.61	134,388.81
Net Option Funding	93,682.25	22,197.02	(71,485.23)
Allocated Income Tax Funds	25,177.89	25,214.41	36.52
Other Actual Receipts	284,329.94	280,881.46	(3,448.47)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,679,518.88	1,739,010.50	59,491.62
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	282,767.73	237,820.65	(44,947.08)
Net Option Funding	93,682.25	22,197.02	(71,485.23)
Allocated Income Tax Funds	25,177.89	25,214.41	36.52
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	401,627.87	285,232.08	(116,395.79)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	19,324.61	(38,471.43)	(57,796.04)
Total System State Aid	420,952.48	246,760.65	(174,191.83)

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**19-0059-000 HOWELLS PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	287.0436	265.4946	(21.5491)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	47.00 3.7294	33.00 1.8013	(14.00) (1.9281)
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	290.7730	267.2958	(23.4772)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	1,711,244.58	1,655,483.08	(55,761.50)
Transportation Allowance	77,677.38	68,973.22	(8,704.16)
Special Receipts Allowance	83,640.00	78,149.00	(5,491.00)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	1,872,561.96	1,802,605.30	(69,956.66)
Temporary Aid Adjustment Factor	(23,407.02)	(22,532.57)	874.46
Modified System Formula Needs	1,849,154.93	1,780,072.73	(69,082.20)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	117,507,552	129,519,814	12,012,262
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,116,321.74	1,230,438.23	114,116.49
Net Option Funding	86,648.48	107,003.93	20,355.44
Allocated Income Tax Funds	21,239.16	21,231.03	(8.13)
Other Actual Receipts	260,251.65	249,445.04	(10,806.61)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,484,461.03	1,608,118.23	123,657.19
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	364,693.90	171,954.51	(192,739.39)
Net Option Funding	86,648.48	107,003.93	20,355.44
Allocated Income Tax Funds	21,239.16	21,231.03	(8.13)
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	472,581.54	300,189.46	(172,392.08)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	7,588.10	(10,702.20)	(18,290.30)
Total System State Aid	480,169.63	289,487.26	(190,682.37)

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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

**19-0123-000 SCHUYLER COMMUNITY SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,690.6442	1,730.8505	40.2062
Limited English Proficiency Factor	380.00 95.0000	435.00 108.7500	55.00 13.7500
Free Lunch/Poverty Factor	646.46 116.7963	635.18 111.2914	(11.27) (5.5049)
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	1,902.4405	1,950.8919	48.4513
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	11,196,160.16	12,082,750.11	886,589.95
Transportation Allowance	28,986.74	17,209.99	(11,776.75)
Special Receipts Allowance	616,738.35	667,072.41	50,334.05
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	11,841,885.26	12,767,032.51	925,147.25
Temporary Aid Adjustment Factor	(148,023.57)	(159,587.91)	(11,564.34)
Modified System Formula Needs	11,693,861.69	12,607,444.60	913,582.91
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	548,163,223	587,684,141	39,520,918
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,207,550.62	5,582,999.34	375,448.72
Net Option Funding	11,012.69	0.00	(11,012.69)
Allocated Income Tax Funds	97,757.33	0.00	(97,757.33)
Other Actual Receipts	1,419,865.40	1,406,449.77	(13,415.63)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,736,186.04	6,989,449.11	253,263.07
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	4,957,675.65	5,617,995.49	660,319.84
Net Option Funding	11,012.69	0.00	(11,012.69)
Allocated Income Tax Funds	97,757.33	0.00	(97,757.33)
Lop Off	(234,101.71)	0.00	234,101.71
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	4,832,343.97	5,617,995.49	785,651.52
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	239,957.16	(44,630.41)	(284,587.57)
Total System State Aid	5,072,301.13	5,573,365.08	501,063.96

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

**20-0001-000 WEST POINT PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	836.3455	782.4130	(53.9324)
Limited English Proficiency Factor	195.00 48.7500	176.00 44.0000	(19.00) (4.7500)
Free Lunch/Poverty Factor	281.00 46.7092	245.00 38.2142	(36.00) (8.4949)
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	931.8046	864.6273	(67.1774)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	5,483,816.02	5,355,025.23	(128,790.78)
Transportation Allowance	78,615.54	88,171.12	9,555.58
Special Receipts Allowance	465,136.18	391,888.79	(73,247.39)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	6,027,567.73	5,835,085.14	(192,482.60)
Temporary Aid Adjustment Factor	(75,344.60)	(72,938.56)	2,406.03
Modified System Formula Needs	5,952,223.14	5,762,146.57	(190,076.57)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	498,372,499	518,733,548	20,361,049
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,734,538.74	4,927,968.71	193,429.97
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	46,178.44	48,261.87	2,083.43
Other Actual Receipts	1,363,259.01	1,317,291.60	(45,967.41)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,143,976.19	6,293,522.17	149,545.98
<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	46,178.44	48,261.87	2,083.43
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	46,178.44	48,261.87	2,083.43
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	965.31	(1,107.86)	(2,073.17)
Total System State Aid	47,143.75	47,154.01	10.26

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**20-0020-000 BANCROFT-ROSALIE COMM SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	334.1202	349.7647	15.6445
Limited English Proficiency Factor	3.00 0.7500	1.00 0.2500	(2.00) (0.5000)
Free Lunch/Poverty Factor	70.00 6.8388	80.00 8.8024	10.00 1.9635
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	341.7090	358.8170	17.1080
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	2,011,011.14	2,222,315.26	211,304.12
Transportation Allowance	42,689.28	50,610.05	7,920.77
Special Receipts Allowance	126,867.43	134,520.22	7,652.80
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,180,567.84	2,407,445.53	226,877.69
Temporary Aid Adjustment Factor	(27,257.10)	(30,093.07)	(2,835.97)
Modified System Formula Needs	2,153,310.75	2,377,352.47	224,041.72
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	135,105,741	145,268,208	10,162,467
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,283,504.54	1,380,047.98	96,543.44
Net Option Funding	229,135.96	380,212.18	151,076.22
Allocated Income Tax Funds	20,007.87	20,486.49	478.62
Other Actual Receipts	272,349.87	278,288.35	5,938.49
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,804,998.24	2,059,035.00	254,036.76
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	348,312.51	318,317.47	(29,995.04)
Net Option Funding	229,135.96	380,212.18	151,076.22
Allocated Income Tax Funds	20,007.87	20,486.49	478.62
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	597,456.34	719,016.14	121,559.80
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,848.60	(5,392.85)	(12,241.45)
Total System State Aid	604,304.95	713,623.29	109,318.34

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

**20-0030-000 WISNER-PILGER PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	607.3398	578.8314	(28.5083)
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	104.00 7.9235	117.00 11.2146	13.00 3.2911
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	615.2633	590.2960	(24.9672)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	3,620,920.57	3,655,968.66	35,048.08
Transportation Allowance	125,226.04	155,895.67	30,669.63
Special Receipts Allowance	303,768.92	296,418.15	(7,350.77)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	4,049,915.54	4,108,282.48	58,366.94
Temporary Aid Adjustment Factor	(50,623.94)	(51,353.53)	(729.59)
Modified System Formula Needs	3,999,291.59	4,056,928.95	57,637.35
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	295,968,447	311,615,101	15,646,654
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,811,700.25	2,960,343.46	148,643.21
Net Option Funding	337,593.84	312,369.63	(25,224.22)
Allocated Income Tax Funds	60,715.01	55,936.79	(4,778.22)
Other Actual Receipts	665,477.95	667,348.52	1,870.57
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,875,487.05	3,995,998.39	120,511.34
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	123,804.54	60,930.56	(62,873.98)
Net Option Funding	337,593.84	312,369.63	(25,224.22)
Allocated Income Tax Funds	60,715.01	55,936.79	(4,778.22)
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	522,113.40	429,236.97	(92,876.42)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	21,736.39	(34,461.18)	(56,197.58)
Total System State Aid	543,849.79	394,775.79	(149,074.00)

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

**21-0015-000 ANSELMO-MERNA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	293.8980	284.8795	(9.0185)
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	57.49 5.2469	75.05 9.6334	17.56 4.3865
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	299.1449	294.7629	(4.3821)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	2,238,440.54	2,350,970.19	112,529.65
Transportation Allowance	137,293.15	136,715.83	(577.32)
Special Receipts Allowance	162,424.74	167,741.11	5,316.37
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,538,158.43	2,655,427.13	117,268.70
Temporary Aid Adjustment Factor	(31,726.98)	(33,192.84)	(1,465.86)
Modified System Formula Needs	2,506,431.45	2,622,234.29	115,802.84
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	179,990,477	206,117,994	26,127,517
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,709,909.53	1,958,120.94	248,211.41
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	345,683.23	348,023.33	2,340.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,055,592.76	2,306,144.27	250,551.51
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	450,838.69	316,090.02	(134,748.67)
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	450,838.69	316,090.02	(134,748.67)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	45,551.59	(56,510.19)	(102,061.77)
Total System State Aid	496,390.28	259,579.83	(236,810.45)

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

**21-0025-000 BROKEN BOW PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,003.6320	958.9854	(44.6466)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	228.53 24.8738	230.90 26.8155	2.37 1.9417
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	1,028.5058	985.8009	(42.7049)
Cost Group Cost	5,885.1564	6,193.4495	308.2931
Subtotal	6,052,917.25	6,105,507.98	52,590.73
Transportation Allowance	125,120.18	175,788.22	50,668.04
Special Receipts Allowance	465,506.04	503,009.55	37,503.51
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	6,643,543.46	6,784,305.75	140,762.29
Temporary Aid Adjustment Factor	(83,044.29)	(84,803.82)	(1,759.53)
Modified System Formula Needs	6,560,499.17	6,699,501.93	139,002.76
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	319,370,666	351,213,287	31,842,621
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,034,021.33	3,336,526.23	302,504.90
Net Option Funding	143,113.73	51,751.89	(91,361.84)
Allocated Income Tax Funds	87,088.45	88,580.93	1,492.48
Other Actual Receipts	970,426.10	1,040,953.12	70,527.03
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,234,649.61	4,517,812.17	283,162.56
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,325,849.56	2,181,689.76	(144,159.80)
Net Option Funding	143,113.73	51,751.89	(91,361.84)
Allocated Income Tax Funds	87,088.45	88,580.93	1,492.48
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	2,556,051.75	2,322,022.58	(234,029.17)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	44,144.94	(15,583.99)	(59,728.93)
Total System State Aid	2,600,196.69	2,306,438.59	(293,758.10)

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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

**21-0044-000 ANSLEY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	253.1542	245.4374	(7.7168)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	79.12 12.4786	97.00 18.2745	17.88 5.7959
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	265.6328	263.7119	(1.9209)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	1,987,676.08	2,103,313.89	115,637.81
Transportation Allowance	88,683.85	89,584.65	900.81
Special Receipts Allowance	171,005.73	166,517.30	(4,488.43)
Distance Ed & Telecommunication Allowance	0.00	0.00	0.00
Total System Formula Needs	2,247,365.66	2,359,415.84	112,050.19
Temporary Aid Adjustment Factor	(28,092.07)	(29,492.70)	(1,400.63)
Modified System Formula Needs	2,219,273.59	2,329,923.14	110,649.56
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	103,448,920	118,219,749	14,770,829
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	982,764.74	1,123,087.62	140,322.88
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	285,720.63	325,406.22	39,685.59
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,268,485.37	1,448,493.84	180,008.47
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	950,788.22	881,429.31	(69,358.91)
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	950,788.22	881,429.31	(69,358.91)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(906.51)	(7,767.62)	(6,861.11)
Total System State Aid	949,881.71	873,661.69	(76,220.02)

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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

**21-0084-000 SARGENT PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	226.1481	206.4488	(19.6993)
Limited English Proficiency Factor	2.00 0.5000	2.00 0.5000	0.00 0.0000
Free Lunch/Poverty Factor	48.00 4.8102	43.95 4.4610	(4.05) (0.3492)
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	231.4583	211.4098	(20.0485)
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	1,731,955.40	1,686,162.88	(45,792.52)
Transportation Allowance	82,919.78	96,701.26	13,781.48
Special Receipts Allowance	89,129.26	91,249.89	2,120.63
Distance Ed & Telecommunication Allowance	0.00	8,145.92	8,145.92
Total System Formula Needs	1,904,004.43	1,882,259.95	(21,744.49)
Temporary Aid Adjustment Factor	(23,800.06)	(23,528.25)	271.81
Modified System Formula Needs	1,880,204.38	1,858,731.70	(21,472.68)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	119,255,405	131,794,087	12,538,682
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,132,926.35	1,252,043.83	119,117.48
Net Option Funding	14,900.78	0.00	(14,900.78)
Allocated Income Tax Funds	12,122.18	0.00	(12,122.18)
Other Actual Receipts	198,825.47	210,058.94	11,233.47
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,358,774.78	1,462,102.77	103,327.99
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	521,429.60	396,628.93	(124,800.67)
Net Option Funding	14,900.78	0.00	(14,900.78)
Allocated Income Tax Funds	12,122.18	0.00	(12,122.18)
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	548,452.56	396,628.93	(151,823.63)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	69,021.17	(50,256.56)	(119,277.73)
Total System State Aid	617,473.73	346,372.37	(271,101.36)

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SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

**21-0089-000 ARNOLD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>2007/08 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	194.7220	185.0302	(9.6918)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	59.00 9.3580	46.00 5.7666	(13.00) (3.5914)
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	204.0801	190.7968	(13.2833)
Cost Group Cost	8,672.7450	9,486.1706	813.4256
Subtotal	1,769,934.23	1,809,930.85	39,996.62
Transportation Allowance	118,680.44	77,114.03	(41,566.41)
Special Receipts Allowance	41,840.00	82,721.00	40,881.00
Distance Ed & Telecommunication Allowance	0.00	11,791.55	11,791.55
Total System Formula Needs	1,930,454.67	1,981,557.43	51,102.76
Temporary Aid Adjustment Factor	(24,130.68)	(24,769.47)	(638.78)
Modified System Formula Needs	1,906,323.98	1,956,787.96	50,463.98
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	134,334,544	141,721,493	7,386,949
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,276,178.17	1,346,354.18	70,176.02
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	203,047.36	236,679.50	33,632.14
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,479,225.53	1,583,033.68	103,808.16
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	427,098.46	373,754.28	(53,344.18)
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	427,098.46	373,754.28	(53,344.18)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	15,778.44	(4,531.27)	(20,309.72)
Total System State Aid	442,876.90	369,223.01	(73,653.89)

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**21-0180-000 CALLAWAY PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2006/07 STATE AID CERTIFICATION	2007/08 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	262.3132	264.1364	1.8232
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	47.50 4.0218	50.00 4.3849	2.50 0.3631
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	266.3350	268.5213	2.1863
Cost Group Cost	7,482.7963	7,975.8019	493.0057
Subtotal	1,992,930.42	2,141,672.35	148,741.92
Transportation Allowance	83,802.70	86,946.69	3,143.99
Special Receipts Allowance	163,282.92	155,053.22	(8,229.70)
Distance Ed & Telecommunication Allowance	0.00	9,350.00	9,350.00
Total System Formula Needs	2,240,016.04	2,393,022.25	153,006.22
Temporary Aid Adjustment Factor	(28,000.20)	(29,912.78)	(1,912.58)
Modified System Formula Needs	2,212,015.84	2,363,109.48	151,093.64
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	153,533,150	164,976,876	11,443,726
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,458,564.92	1,567,280.32	108,715.40
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	319,867.23	309,652.74	(10,214.49)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,778,432.16	1,876,933.07	98,500.91
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	433,583.68	486,176.41	52,592.73
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	433,583.68	486,176.41	52,592.73
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	39,234.34	56,377.64	17,143.30
Total System State Aid	472,818.02	542,554.05	69,736.03

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