

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

46-0001-000 MULLEN PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 201.6581 | 211.0318 | 9.3736 |
| Limited English Proficiency Factor | 0.00 0.0000 | 5.00 1.2500 | 5.00 1.2500 |
| Free Lunch/Poverty Factor | 58.00 8.2006 | 58.00 7.6704 | 0.00 (0.5302) |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 175.23 21.9032 | 185.33 23.1657 | 10.10 1.2624 |
| Adjusted Weighted Formula Students | 231.7620 | 243.1179 | 11.3558 |
| Cost Group Cost | 8,672.7450 | 9,486.1706 | 813.4256 |
| Subtotal | 2,010,012.86 | 2,306,257.52 | 296,244.66 |
| Transportation Allowance | 107,540.18 | 146,532.16 | 38,991.98 |
| Special Receipts Allowance | 57,769.00 | 71,880.00 | 14,111.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 2,557.85 | 2,557.85 |
| Total System Formula Needs | 2,175,322.04 | 2,527,227.53 | 351,905.49 |
| Temporary Aid Adjustment Factor | (27,191.53) | (31,590.34) | (4,398.82) |
| Modified System Formula Needs | 2,148,130.51 | 2,495,637.19 | 347,506.67 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 185,180,503 | 182,630,076 | (2,550,427) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,759,214.78 | 1,734,985.72 | (24,229.06) |
| Net Option Funding | 116,122.52 | 117,089.47 | 966.96 |
| Allocated Income Tax Funds | 18,807.21 | 16,265.77 | (2,541.45) |
| Other Actual Receipts | 179,335.95 | 258,595.50 | 79,259.55 |
| Minimum Levy Adjustment | 14,258.90 | 0.00 | (14,258.90) |
| Total System Formula Resources | 2,087,739.36 | 2,126,936.46 | 39,197.10 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 60,391.16 | 368,700.73 | 308,309.57 |
| Net Option Funding | 116,122.52 | 117,089.47 | 966.96 |
| Allocated Income Tax Funds | 18,807.21 | 16,265.77 | (2,541.45) |
| Lop Off | (180,219.19) | (86,809.86) | 93,409.33 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 15,101.69 | 415,246.11 | 400,144.41 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 15,861.57 | (2,852.61) | (18,714.18) |
| Total System State Aid | 30,963.26 | 412,393.49 | 381,430.24 |

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

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

47-0001-000 ST PAUL PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 764.5939 | 754.3864 | (10.2075) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 151.99 13.9851 | 145.99 13.0487 | (6.00) (0.9364) |
| 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 | 778.5790 | 767.4351 | (11.1439) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 4,582,059.13 | 4,753,070.56 | 171,011.43 |
| Transportation Allowance | 177,924.77 | 195,506.97 | 17,582.19 |
| Special Receipts Allowance | 364,073.99 | 359,227.83 | (4,846.16) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 5,124,057.90 | 5,307,805.36 | 183,747.46 |
| Temporary Aid Adjustment Factor | (64,050.72) | (66,347.57) | (2,296.84) |
| Modified System Formula Needs | 5,060,007.18 | 5,241,457.79 | 181,450.62 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 237,606,966 | 240,166,737 | 2,559,771 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,257,266.18 | 2,281,584.00 | 24,317.82 |
| Net Option Funding | 173,596.61 | 201,020.86 | 27,424.25 |
| Allocated Income Tax Funds | 62,394.31 | 64,304.53 | 1,910.22 |
| Other Actual Receipts | 733,539.66 | 737,189.11 | 3,649.44 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 3,226,796.76 | 3,284,098.49 | 57,301.73 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,833,210.42 | 1,957,359.30 | 124,148.89 |
| Net Option Funding | 173,596.61 | 201,020.86 | 27,424.25 |
| Allocated Income Tax Funds | 62,394.31 | 64,304.53 | 1,910.22 |
| 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 | 2,069,201.34 | 2,222,684.69 | 153,483.35 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (26,527.60) | 21,032.63 | 47,560.23 |
| Total System State Aid | 2,042,673.73 | 2,243,717.32 | 201,043.59 |

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

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

47-0100-000 CENTURA PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 610.0889 | 610.7576 | 0.6687 |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 119.52 10.9813 | 113.52 9.5250 | (6.00) (1.4563) |
| 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 | 621.0702 | 620.2826 | (0.7876) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 3,655,095.30 | 3,841,689.05 | 186,593.75 |
| Transportation Allowance | 155,953.72 | 171,167.49 | 15,213.77 |
| Special Receipts Allowance | 267,285.80 | 258,102.19 | (9,183.61) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 4,078,334.82 | 4,270,958.73 | 192,623.91 |
| Temporary Aid Adjustment Factor | (50,979.19) | (53,386.98) | (2,407.80) |
| Modified System Formula Needs | 4,027,355.64 | 4,217,571.75 | 190,216.11 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 235,121,527 | 235,711,970 | 590,443 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,233,654.51 | 2,239,263.72 | 5,609.21 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 3,714.84 | 36,025.47 | 32,310.62 |
| Other Actual Receipts | 623,574.97 | 589,266.23 | (34,308.74) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,860,944.32 | 2,864,555.41 | 3,611.09 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,166,411.31 | 1,353,016.34 | 186,605.03 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 3,714.84 | 36,025.47 | 32,310.62 |
| 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 | 1,170,126.16 | 1,389,041.81 | 218,915.65 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 51,570.68 | 11,372.02 | (40,198.66) |
| Total System State Aid | 1,221,696.84 | 1,400,413.83 | 178,716.98 |

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

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

47-0103-000 ELBA PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 171.4853 | 148.4111 | (23.0742) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 68.49 13.0601 | 77.49 16.7092 | 9.00 3.6491 |
| 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 | 184.5454 | 165.1203 | (19.4251) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,086,078.66 | 1,022,664.44 | (63,414.22) |
| Transportation Allowance | 54,277.48 | 62,008.93 | 7,731.45 |
| Special Receipts Allowance | 97,822.21 | 68,481.98 | (29,340.23) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,238,178.34 | 1,153,155.35 | (85,022.99) |
| Temporary Aid Adjustment Factor | (15,477.23) | (14,414.44) | 1,062.79 |
| Modified System Formula Needs | 1,222,701.11 | 1,138,740.91 | (83,960.20) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 55,798,900 | 56,574,162 | 775,262 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 530,089.55 | 537,454.54 | 7,364.99 |
| Net Option Funding | 180,445.77 | 0.00 | (180,445.77) |
| Allocated Income Tax Funds | 5,558.02 | 0.00 | (5,558.02) |
| Other Actual Receipts | 167,109.68 | 139,652.48 | (27,457.20) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 883,203.01 | 677,107.02 | (206,095.99) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 339,498.10 | 461,633.89 | 122,135.79 |
| Net Option Funding | 180,445.77 | 0.00 | (180,445.77) |
| Allocated Income Tax Funds | 5,558.02 | 0.00 | (5,558.02) |
| 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 | 525,501.89 | 461,633.89 | (63,867.99) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 4,602.97 | (2,676.65) | (7,279.62) |
| Total System State Aid | 530,104.86 | 458,957.24 | (71,147.61) |

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

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

48-0008-000 FAIRBURY PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|--------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 1,050.2755 | 1,009.8004 | (40.4751) |
| Limited English Proficiency Factor | 8.00 2.0000 | 4.00 1.0000 | (4.00) (1.0000) |
| Free Lunch/Poverty Factor | 288.00 39.7291 | 270.00 36.1624 | (18.00) (3.5667) |
| 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 | 1,092.0046 | 1,046.9627 | (45.0418) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 6,426,617.66 | 6,484,310.89 | 57,693.23 |
| Transportation Allowance | 172,359.90 | 189,949.14 | 17,589.24 |
| Special Receipts Allowance | 561,755.00 | 564,672.00 | 2,917.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 6,838.22 | 6,838.22 |
| Total System Formula Needs | 7,160,732.56 | 7,245,770.25 | 85,037.69 |
| Temporary Aid Adjustment Factor | (89,509.16) | (90,572.13) | (1,062.97) |
| Modified System Formula Needs | 7,071,223.40 | 7,155,198.12 | 83,974.72 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 427,805,950 | 441,575,786 | 13,769,836 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 4,064,156.53 | 4,194,969.97 | 130,813.44 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 25,026.43 | 21,675.72 | (3,350.71) |
| Other Actual Receipts | 1,162,771.00 | 1,213,710.53 | 50,939.53 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 5,251,953.95 | 5,430,356.22 | 178,402.26 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,819,269.45 | 1,724,841.90 | (94,427.55) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 25,026.43 | 21,675.72 | (3,350.71) |
| 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 | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 1,844,295.88 | 1,746,517.62 | (97,778.26) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 28,631.48 | (36,109.15) | (64,740.62) |
| Total System State Aid | 1,872,927.36 | 1,710,408.48 | (162,518.88) |

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

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

48-0300-000 TRI COUNTY PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 496.8521 | 471.8864 | (24.9657) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 78.23 5.4397 | 82.78 6.6164 | 4.55 1.1767 |
| 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 | 502.2918 | 478.5029 | (23.7889) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 2,956,065.83 | 2,963,583.35 | 7,517.51 |
| Transportation Allowance | 142,258.68 | 179,085.80 | 36,827.12 |
| Special Receipts Allowance | 275,316.19 | 249,357.52 | (25,958.67) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 3,373,640.71 | 3,392,026.66 | 18,385.96 |
| Temporary Aid Adjustment Factor | (42,170.51) | (42,400.33) | (229.82) |
| Modified System Formula Needs | 3,331,470.20 | 3,349,626.33 | 18,156.13 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 310,001,750 | 331,428,928 | 21,427,178 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,945,016.63 | 3,148,574.82 | 203,558.19 |
| Net Option Funding | 32,207.67 | 45,658.96 | 13,451.29 |
| Allocated Income Tax Funds | 48,376.95 | 48,141.34 | (235.61) |
| Other Actual Receipts | 572,054.29 | 557,047.10 | (15,007.19) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 3,597,655.53 | 3,799,422.22 | 201,766.69 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 0.00 | 0.00 |
| Net Option Funding | 32,207.67 | 45,658.96 | 13,451.29 |
| Allocated Income Tax Funds | 48,376.95 | 48,141.34 | (235.61) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 7,110.27 | 0.00 | (7,110.27) |
| 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 | 87,694.89 | 93,800.30 | 6,105.41 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (1,085.82) | 0.00 | 1,085.82 |
| Total System State Aid | 86,609.07 | 93,800.30 | 7,191.23 |

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

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

48-0303-000 MERIDIAN PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 261.0162 | 240.9408 | (20.0754) |
| Limited English Proficiency Factor | 0.00 0.0000 | 10.00 2.5000 | 10.00 2.5000 |
| Free Lunch/Poverty Factor | 72.77 10.3794 | 73.22 11.5966 | 0.45 1.2172 |
| 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 | 271.3956 | 255.0374 | (16.3582) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,597,205.53 | 1,579,561.22 | (17,644.31) |
| Transportation Allowance | 87,627.42 | 91,616.60 | 3,989.18 |
| Special Receipts Allowance | 121,630.81 | 102,721.48 | (18,909.33) |
| Distance Ed & Telecommunication Allowance | 0.00 | 5,238.17 | 5,238.17 |
| Total System Formula Needs | 1,806,463.76 | 1,779,137.48 | (27,326.29) |
| Temporary Aid Adjustment Factor | (22,580.80) | (22,239.22) | 341.58 |
| Modified System Formula Needs | 1,783,882.97 | 1,756,898.26 | (26,984.71) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 134,880,759 | 141,473,580 | 6,592,821 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,281,367.21 | 1,343,999.01 | 62,631.80 |
| Net Option Funding | 321,493.84 | 290,435.07 | (31,058.77) |
| Allocated Income Tax Funds | 17,537.57 | 16,933.43 | (604.14) |
| Other Actual Receipts | 277,573.71 | 240,544.66 | (37,029.05) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,897,972.33 | 1,891,912.17 | (6,060.16) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 0.00 | 0.00 |
| Net Option Funding | 321,493.84 | 290,435.07 | (31,058.77) |
| Allocated Income Tax Funds | 17,537.57 | 16,933.43 | (604.14) |
| 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 | 339,031.41 | 307,368.50 | (31,662.91) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (362.64) | 597.63 | 960.27 |
| Total System State Aid | 338,668.77 | 307,966.13 | (30,702.64) |

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

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

49-0032-000 TECUMSEH PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 498.7354 | 431.4936 | (67.2419) |
| Limited English Proficiency Factor | 95.00 23.7500 | 71.00 17.7500 | (24.00) (6.0000) |
| Free Lunch/Poverty Factor | 101.67 9.6502 | 133.34 20.5626 | 31.67 10.9123 |
| 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 | 532.1356 | 469.8061 | (62.3295) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 3,131,701.47 | 2,909,720.53 | (221,980.94) |
| Transportation Allowance | 63,189.34 | 58,502.34 | (4,687.00) |
| Special Receipts Allowance | 141,006.52 | 144,586.21 | 3,579.69 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 3,335,897.33 | 3,112,809.09 | (223,088.24) |
| Temporary Aid Adjustment Factor | (41,698.72) | (38,910.11) | 2,788.60 |
| Modified System Formula Needs | 3,294,198.62 | 3,073,898.98 | (220,299.64) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 168,323,627 | 178,931,234 | 10,607,607 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,599,074.46 | 1,699,846.72 | 100,772.27 |
| Net Option Funding | 128,826.85 | 0.00 | (128,826.85) |
| Allocated Income Tax Funds | 42,864.75 | 21,123.84 | (21,740.91) |
| Other Actual Receipts | 395,095.32 | 408,075.69 | 12,980.38 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,165,861.38 | 2,129,046.26 | (36,815.11) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,128,337.24 | 944,852.71 | (183,484.53) |
| Net Option Funding | 128,826.85 | 0.00 | (128,826.85) |
| Allocated Income Tax Funds | 42,864.75 | 21,123.84 | (21,740.91) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 8,570.46 | 8,570.46 |
| 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 | 1,300,028.84 | 974,547.02 | (325,481.82) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (3,399.72) | (47,536.37) | (44,136.66) |
| Total System State Aid | 1,296,629.13 | 927,010.65 | (369,618.48) |

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

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

49-0033-000 STERLING PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 265.9060 | 260.0724 | (5.8336) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 35.00 1.8131 | 34.00 1.7176 | (1.00) (0.0955) |
| 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 | 267.7191 | 261.7901 | (5.9291) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,575,568.88 | 1,621,383.45 | 45,814.57 |
| Transportation Allowance | 61,730.81 | 71,302.24 | 9,571.43 |
| Special Receipts Allowance | 97,331.00 | 106,517.00 | 9,186.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,734,630.69 | 1,799,202.69 | 64,572.00 |
| Temporary Aid Adjustment Factor | (21,682.88) | (22,490.03) | (807.15) |
| Modified System Formula Needs | 1,712,947.81 | 1,776,712.66 | 63,764.85 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 127,304,006 | 128,950,935 | 1,646,929 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,209,388.06 | 1,225,033.88 | 15,645.83 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 282,304.31 | 298,816.77 | 16,512.46 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,491,692.37 | 1,523,850.65 | 32,158.29 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 221,255.44 | 252,862.01 | 31,606.56 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 114,752.94 | 43,165.76 | (71,587.18) |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 336,008.38 | 296,027.77 | (39,980.62) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (6,833.61) | (1,410.09) | 5,423.52 |
| Total System State Aid | 329,174.78 | 294,617.68 | (34,557.09) |

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

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

49-0501-000 NEMAHA VALLEY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 245.5881 | 226.6493 | (18.9388) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 36.00 2.2340 | 42.00 3.5850 | 6.00 1.3509 |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 247.8221 | 230.2342 | (17.5879) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,458,471.99 | 1,425,944.06 | (32,527.93) |
| Transportation Allowance | 88,506.68 | 102,016.23 | 13,509.55 |
| Special Receipts Allowance | 121,805.00 | 121,758.00 | (47.00) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,668,783.67 | 1,649,718.29 | (19,065.38) |
| Temporary Aid Adjustment Factor | (20,859.80) | (20,621.48) | 238.32 |
| Modified System Formula Needs | 1,647,923.87 | 1,629,096.81 | (18,827.06) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 130,849,820 | 132,342,595 | 1,492,775 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,243,073.29 | 1,257,254.65 | 14,181.36 |
| Net Option Funding | 36,586.76 | 0.00 | (36,586.76) |
| Allocated Income Tax Funds | 19,467.55 | 13,002.29 | (6,465.26) |
| Other Actual Receipts | 284,574.49 | 270,948.97 | (13,625.52) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,583,702.09 | 1,541,205.91 | (42,496.18) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 64,221.79 | 87,890.90 | 23,669.11 |
| Net Option Funding | 36,586.76 | 0.00 | (36,586.76) |
| Allocated Income Tax Funds | 19,467.55 | 13,002.29 | (6,465.26) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 35,628.87 | 35,628.87 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 70,073.56 | 0.00 | (70,073.56) |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 190,349.65 | 136,522.06 | (53,827.60) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (8,622.85) | (90,771.64) | (82,148.79) |
| Total System State Aid | 181,726.80 | 45,750.42 | (135,976.38) |

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

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

50-0001-000 WILCOX-HILDRETH PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 317.3903 | 318.3593 | 0.9690 |
| Limited English Proficiency Factor | 0.00 0.0000 | 2.00 0.5000 | 2.00 0.5000 |
| Free Lunch/Poverty Factor | 56.00 4.5836 | 46.00 2.9255 | (10.00) (1.6581) |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 321.9739 | 321.7848 | (0.1891) |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 2,409,264.98 | 2,566,491.65 | 157,226.67 |
| Transportation Allowance | 152,806.50 | 215,812.00 | 63,005.50 |
| Special Receipts Allowance | 233,489.00 | 245,731.00 | 12,242.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 2,795,560.48 | 3,028,034.65 | 232,474.17 |
| Temporary Aid Adjustment Factor | (34,944.51) | (37,850.43) | (2,905.93) |
| Modified System Formula Needs | 2,760,615.97 | 2,990,184.22 | 229,568.25 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 251,210,694 | 241,779,846 | (9,430,848) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,386,501.59 | 2,296,908.54 | (89,593.06) |
| Net Option Funding | 7,384.54 | 10,645.99 | 3,261.45 |
| Allocated Income Tax Funds | 24,680.67 | 24,591.19 | (89.47) |
| Other Actual Receipts | 413,209.00 | 433,822.00 | 20,613.00 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,831,775.80 | 2,765,967.72 | (65,808.08) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 224,216.50 | 224,216.50 |
| Net Option Funding | 7,384.54 | 10,645.99 | 3,261.45 |
| Allocated Income Tax Funds | 24,680.67 | 24,591.19 | (89.47) |
| 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 | 32,065.20 | 259,453.68 | 227,388.47 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 49,948.84 | (568.21) | (50,517.06) |
| Total System State Aid | 82,014.05 | 258,885.47 | 176,871.42 |

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

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

50-0501-000 AXTELL COMMUNITY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 371.4241 | 364.0737 | (7.3504) |
| Limited English Proficiency Factor | 2.00 0.5000 | 1.00 0.2500 | (1.00) (0.2500) |
| Free Lunch/Poverty Factor | 52.15 3.0489 | 41.00 1.7753 | (11.15) (1.2736) |
| 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 | 374.9730 | 366.0991 | (8.8740) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 2,206,774.98 | 2,267,416.04 | 60,641.06 |
| Transportation Allowance | 109,227.73 | 109,371.30 | 143.57 |
| Special Receipts Allowance | 158,587.78 | 189,636.51 | 31,048.73 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 2,474,590.49 | 2,566,423.86 | 91,833.37 |
| Temporary Aid Adjustment Factor | (30,932.38) | (32,080.30) | (1,147.92) |
| Modified System Formula Needs | 2,443,658.11 | 2,534,343.56 | 90,685.45 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 185,983,353 | 183,650,469 | (2,332,884) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,766,841.85 | 1,744,679.46 | (22,162.40) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 341,834.27 | 373,930.85 | 32,096.57 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,108,676.12 | 2,118,610.30 | 9,934.18 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 334,981.98 | 415,733.26 | 80,751.27 |
| 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 | 334,981.98 | 415,733.26 | 80,751.27 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (47,150.16) | (38,435.89) | 8,714.28 |
| Total System State Aid | 287,831.82 | 377,297.37 | 89,465.55 |

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

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

50-0503-000 MINDEN PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 962.4747 | 914.6430 | (47.8317) |
| Limited English Proficiency Factor | 2.00 0.5000 | 14.00 3.5000 | 12.00 3.0000 |
| Free Lunch/Poverty Factor | 153.00 10.6097 | 149.00 10.6261 | (4.00) 0.0164 |
| 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 | 973.5844 | 928.7691 | (44.8153) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 5,729,696.70 | 5,752,284.69 | 22,588.00 |
| Transportation Allowance | 186,962.58 | 213,721.04 | 26,758.46 |
| Special Receipts Allowance | 535,884.00 | 405,991.00 | (129,893.00) |
| Distance Ed & Telecommunication Allowance | 0.00 | 11,772.50 | 11,772.50 |
| Total System Formula Needs | 6,452,543.28 | 6,383,769.23 | (68,774.04) |
| Temporary Aid Adjustment Factor | (80,656.79) | (79,797.12) | 859.68 |
| Modified System Formula Needs | 6,371,886.49 | 6,303,972.12 | (67,914.37) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 467,210,018 | 491,646,845 | 24,436,827 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 4,438,495.17 | 4,670,645.03 | 232,149.86 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 21,057.91 | 14,040.72 | (7,017.19) |
| Other Actual Receipts | 1,029,338.00 | 889,254.00 | (140,084.00) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 5,488,891.08 | 5,573,939.74 | 85,048.66 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 882,995.40 | 730,032.37 | (152,963.03) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 21,057.91 | 14,040.72 | (7,017.19) |
| 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 | 904,053.31 | 744,073.09 | (159,980.22) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (65,674.69) | (250,007.65) | (184,332.96) |
| Total System State Aid | 838,378.62 | 494,065.44 | (344,313.18) |

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

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

51-0001-000 OGALLALA PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 1,289.3059 | 1,228.4679 | (60.8380) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 271.00 27.0297 | 272.00 28.9415 | 1.00 1.9118 |
| 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 | 1,316.3356 | 1,257.4093 | (58.9262) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 7,746,840.73 | 7,787,701.19 | 40,860.46 |
| Transportation Allowance | 156,615.33 | 210,099.92 | 53,484.59 |
| Special Receipts Allowance | 903,705.26 | 892,987.62 | (10,717.64) |
| Distance Ed & Telecommunication Allowance | 0.00 | 9,350.00 | 9,350.00 |
| Total System Formula Needs | 8,807,161.33 | 8,900,138.73 | 92,977.40 |
| Temporary Aid Adjustment Factor | (110,089.52) | (111,251.73) | (1,162.22) |
| Modified System Formula Needs | 8,697,071.81 | 8,788,886.99 | 91,815.18 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 508,279,615 | 522,060,341 | 13,780,726 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 4,828,656.34 | 4,959,573.24 | 130,916.90 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 105,881.82 | 12,124.59 | (93,757.23) |
| Other Actual Receipts | 1,987,291.78 | 1,885,338.67 | (101,953.11) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 6,921,829.95 | 6,857,036.51 | (64,793.44) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,775,241.86 | 1,931,850.49 | 156,608.63 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 105,881.82 | 12,124.59 | (93,757.23) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 1,881,123.68 | 1,943,975.08 | 62,851.40 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (87,132.70) | 1,439.11 | 88,571.81 |
| Total System State Aid | 1,793,990.98 | 1,945,414.19 | 151,423.21 |

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

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

51-0006-000 PAXTON CONSOLIDATED SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 248.5753 | 237.4490 | (11.1263) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 42.00 3.0506 | 43.00 3.4605 | 1.00 0.4099 |
| 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 | 251.6260 | 240.9096 | (10.7164) |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 1,882,866.04 | 1,921,446.90 | 38,580.87 |
| Transportation Allowance | 62,649.26 | 80,208.75 | 17,559.49 |
| Special Receipts Allowance | 91,956.74 | 107,557.88 | 15,601.14 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 2,037,472.04 | 2,109,213.54 | 71,741.50 |
| Temporary Aid Adjustment Factor | (25,468.40) | (26,365.17) | (896.77) |
| Modified System Formula Needs | 2,012,003.63 | 2,082,848.37 | 70,844.73 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 146,798,674 | 150,691,868 | 3,893,194 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,394,587.40 | 1,431,572.75 | 36,985.34 |
| Net Option Funding | 131,753.76 | 101,895.10 | (29,858.65) |
| Allocated Income Tax Funds | 21,823.50 | 22,813.08 | 989.58 |
| Other Actual Receipts | 292,416.28 | 310,206.17 | 17,789.89 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,840,580.93 | 1,866,487.10 | 25,906.16 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 171,422.70 | 216,361.27 | 44,938.57 |
| Net Option Funding | 131,753.76 | 101,895.10 | (29,858.65) |
| Allocated Income Tax Funds | 21,823.50 | 22,813.08 | 989.58 |
| 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 | 324,999.96 | 341,069.45 | 16,069.50 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 19,822.44 | 48,447.72 | 28,625.28 |
| Total System State Aid | 344,822.40 | 389,517.18 | 44,694.78 |

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

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

52-0100-000 KEYA PAHA COUNTY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 150.0443 | 133.9488 | (16.0955) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 54.00 9.3398 | 50.00 8.8736 | (4.00) (0.4663) |
| 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 | 159.3841 | 142.8223 | (16.5617) |
| Cost Group Cost | 8,672.7450 | 9,486.1706 | 813.4256 |
| Subtotal | 1,382,297.50 | 1,354,837.03 | (27,460.47) |
| Transportation Allowance | 5,543.24 | 1,099.92 | (4,443.32) |
| Special Receipts Allowance | 83,275.02 | 106,296.31 | 23,021.29 |
| Distance Ed & Telecommunication Allowance | 0.00 | 12,599.55 | 12,599.55 |
| Total System Formula Needs | 1,471,115.76 | 1,474,832.81 | 3,717.05 |
| Temporary Aid Adjustment Factor | (18,388.95) | (18,435.41) | (46.46) |
| Modified System Formula Needs | 1,452,726.81 | 1,456,397.40 | 3,670.59 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 160,332,438 | 168,059,837 | 7,727,399 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,523,158.16 | 1,596,568.45 | 73,410.29 |
| Net Option Funding | 14,071.53 | 0.00 | (14,071.53) |
| Allocated Income Tax Funds | 13,591.67 | 0.00 | (13,591.67) |
| Other Actual Receipts | 195,853.41 | 232,409.07 | 36,555.66 |
| Minimum Levy Adjustment | 66,698.29 | 88,063.35 | 21,365.06 |
| Total System Formula Resources | 1,813,373.07 | 1,917,040.88 | 103,667.81 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 0.00 | 0.00 |
| Net Option Funding | 14,071.53 | 0.00 | (14,071.53) |
| Allocated Income Tax Funds | 13,591.67 | 0.00 | (13,591.67) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | (13,591.67) | 0.00 | 13,591.67 |
| 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 | 14,071.53 | 0.00 | (14,071.53) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (108.54) | 148.83 | 257.37 |
| Total System State Aid | 13,962.99 | 148.83 | (13,814.16) |

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

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

53-0001-000 KIMBALL PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|--------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 663.2764 | 661.0167 | (2.2597) |
| Limited English Proficiency Factor | 7.00 1.7500 | 0.00 0.0000 | (7.00) (1.7500) |
| Free Lunch/Poverty Factor | 152.00 16.5477 | 163.00 19.3950 | 11.00 2.8473 |
| 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 | 681.5741 | 680.4117 | (1.1624) |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 5,100,080.09 | 5,426,829.08 | 326,748.99 |
| Transportation Allowance | 144,188.10 | 144,213.82 | 25.72 |
| Special Receipts Allowance | 270,923.00 | 298,087.00 | 27,164.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 5,515,191.19 | 5,869,129.90 | 353,938.71 |
| Temporary Aid Adjustment Factor | (68,939.89) | (73,364.12) | (4,424.23) |
| Modified System Formula Needs | 5,446,251.30 | 5,795,765.77 | 349,514.48 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 354,666,013 | 360,388,744 | 5,722,731 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 3,369,327.12 | 3,423,693.07 | 54,365.94 |
| Net Option Funding | 18,741.70 | 0.00 | (18,741.70) |
| Allocated Income Tax Funds | 61,431.54 | 60,929.38 | (502.16) |
| Other Actual Receipts | 736,982.00 | 831,056.86 | 94,074.86 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 4,186,482.36 | 4,315,679.31 | 129,196.95 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,259,768.94 | 1,480,086.46 | 220,317.53 |
| Net Option Funding | 18,741.70 | 0.00 | (18,741.70) |
| Allocated Income Tax Funds | 61,431.54 | 60,929.38 | (502.16) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 1,339,942.18 | 1,541,015.85 | 201,073.67 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (39,082.69) | 25,690.77 | 64,773.47 |
| Total System State Aid | 1,300,859.48 | 1,566,706.62 | 265,847.14 |

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

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

54-0013-000 CREIGHTON PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 490.9676 | 474.7850 | (16.1826) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 138.00 20.0519 | 109.00 12.4885 | (29.00) (7.5635) |
| 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 | 511.0195 | 487.2734 | (23.7461) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 3,007,429.86 | 3,017,903.37 | 10,473.51 |
| Transportation Allowance | 138,134.16 | 148,565.92 | 10,431.76 |
| Special Receipts Allowance | 161,884.00 | 167,010.00 | 5,126.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 3,307,448.02 | 3,333,479.29 | 26,031.27 |
| Temporary Aid Adjustment Factor | (41,343.10) | (41,668.49) | (325.39) |
| Modified System Formula Needs | 3,266,104.92 | 3,291,810.80 | 25,705.88 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 159,288,179 | 158,944,125 | (344,054) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,513,237.70 | 1,509,969.19 | (3,268.51) |
| Net Option Funding | 0.00 | 47,667.02 | 47,667.02 |
| Allocated Income Tax Funds | 8,922.81 | 34,415.33 | 25,492.52 |
| Other Actual Receipts | 442,378.00 | 521,683.00 | 79,305.00 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,964,538.51 | 2,113,734.53 | 149,196.03 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,301,566.41 | 1,178,076.27 | (123,490.14) |
| Net Option Funding | 0.00 | 47,667.02 | 47,667.02 |
| Allocated Income Tax Funds | 8,922.81 | 34,415.33 | 25,492.52 |
| 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 | 1,310,489.22 | 1,260,158.61 | (50,330.60) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (21,956.59) | 46,335.61 | 68,292.20 |
| Total System State Aid | 1,288,532.63 | 1,306,494.23 | 17,961.60 |

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

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

54-0096-000 CROFTON COMMUNITY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 451.7486 | 469.8870 | 18.1385 |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 86.00 7.9185 | 68.00 4.3803 | (18.00) (3.5382) |
| 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 | 459.6671 | 474.2673 | 14.6003 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 2,705,212.71 | 2,937,350.85 | 232,138.15 |
| Transportation Allowance | 130,135.15 | 125,153.58 | (4,981.57) |
| Special Receipts Allowance | 292,128.56 | 271,577.32 | (20,551.24) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 3,127,476.42 | 3,334,081.75 | 206,605.34 |
| Temporary Aid Adjustment Factor | (39,093.46) | (41,676.02) | (2,582.57) |
| Modified System Formula Needs | 3,088,382.96 | 3,292,405.73 | 204,022.77 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 190,138,195 | 200,109,931 | 9,971,736 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,806,312.85 | 1,901,044.34 | 94,731.49 |
| Net Option Funding | 197,344.48 | 198,253.64 | 909.16 |
| Allocated Income Tax Funds | 30,039.49 | 32,814.07 | 2,774.58 |
| Other Actual Receipts | 533,696.36 | 521,999.87 | (11,696.49) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,567,393.18 | 2,654,111.93 | 86,718.74 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 520,989.78 | 638,293.81 | 117,304.03 |
| Net Option Funding | 197,344.48 | 198,253.64 | 909.16 |
| Allocated Income Tax Funds | 30,039.49 | 32,814.07 | 2,774.58 |
| 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 | 748,373.75 | 869,361.52 | 120,987.77 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 32,181.96 | 24,897.86 | (7,284.10) |
| Total System State Aid | 780,555.71 | 894,259.38 | 113,703.67 |

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

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

54-0501-000 NIOBRARA PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 154.9075 | 162.4803 | 7.5727 |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 80.00 16.9706 | 73.00 14.5152 | (7.00) (2.4554) |
| Indian ADA Factor | 118.62 29.6550 | 57.45 14.3625 | (61.17) (15.2925) |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 201.5331 | 191.3579 | (10.1752) |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 1,508,031.19 | 1,526,233.01 | 18,201.82 |
| Transportation Allowance | 80,099.00 | 69,103.00 | (10,996.00) |
| Special Receipts Allowance | 151,080.00 | 175,920.00 | 24,840.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,739,210.19 | 1,771,256.01 | 32,045.82 |
| Temporary Aid Adjustment Factor | (21,740.13) | (22,140.70) | (400.57) |
| Modified System Formula Needs | 1,717,470.06 | 1,749,115.31 | 31,645.25 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 65,881,735 | 68,275,499 | 2,393,764 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 625,876.48 | 648,617.24 | 22,740.76 |
| Net Option Funding | 41,753.44 | 32,098.72 | (9,654.72) |
| Allocated Income Tax Funds | 8,297.08 | 9,345.74 | 1,048.66 |
| Other Actual Receipts | 262,268.00 | 336,512.00 | 74,244.00 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 938,195.00 | 1,026,573.70 | 88,378.70 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 779,275.06 | 722,541.60 | (56,733.45) |
| Net Option Funding | 41,753.44 | 32,098.72 | (9,654.72) |
| Allocated Income Tax Funds | 8,297.08 | 9,345.74 | 1,048.66 |
| 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 | 829,325.58 | 763,986.07 | (65,339.51) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (65,469.31) | (569.41) | 64,899.90 |
| Total System State Aid | 763,856.26 | 763,416.65 | (439.61) |

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

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

54-0505-000 SANTEE COMMUNITY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 178.6326 | 173.3739 | (5.2587) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 94.00 19.9312 | 100.00 21.8081 | 6.00 1.8769 |
| Indian ADA Factor | 68.71 17.1775 | 129.32 32.3300 | 60.61 15.1525 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 215.7412 | 227.5120 | 11.7707 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,269,670.95 | 1,409,083.86 | 139,412.91 |
| Transportation Allowance | 7,291.62 | 8,191.56 | 899.94 |
| Special Receipts Allowance | 191,191.00 | 214,700.00 | 23,509.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,468,153.57 | 1,631,975.42 | 163,821.85 |
| Temporary Aid Adjustment Factor | (18,351.92) | (20,399.69) | (2,047.77) |
| Modified System Formula Needs | 1,449,801.65 | 1,611,575.73 | 161,774.08 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 2,489,945 | 2,611,195 | 121,250 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 23,654.48 | 24,806.35 | 1,151.88 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 361,375.00 | 318,767.00 | (42,608.00) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 385,029.48 | 343,573.35 | (41,456.13) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,064,772.17 | 1,268,002.38 | 203,230.21 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 1,064,772.17 | 1,268,002.38 | 203,230.21 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 1,011.00 | 15,255.50 | 14,244.51 |
| Total System State Aid | 1,065,783.17 | 1,283,257.88 | 217,474.72 |

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

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

54-0576-000 WAUSA PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 244.3749 | 229.5081 | (14.8668) |
| Limited English Proficiency Factor | 0.00 0.0000 | 3.00 0.7500 | 3.00 0.7500 |
| Free Lunch/Poverty Factor | 56.00 6.0014 | 62.00 8.0398 | 6.00 2.0384 |
| 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 | 250.3764 | 238.2979 | (12.0785) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,473,504.17 | 1,475,886.15 | 2,381.98 |
| Transportation Allowance | 49,320.90 | 48,031.52 | (1,289.38) |
| Special Receipts Allowance | 96,094.00 | 85,532.00 | (10,562.00) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,618,919.07 | 1,609,449.67 | (9,469.40) |
| Temporary Aid Adjustment Factor | (20,236.49) | (20,118.12) | 118.37 |
| Modified System Formula Needs | 1,598,682.58 | 1,589,331.55 | (9,351.03) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 103,675,779 | 106,212,568 | 2,536,789 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 984,919.90 | 1,009,019.40 | 24,099.50 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 220,126.00 | 217,747.00 | (2,379.00) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,205,045.90 | 1,226,766.40 | 21,720.50 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 393,636.68 | 362,565.15 | (31,071.53) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 393,636.68 | 362,565.15 | (31,071.53) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 33,293.29 | (22,056.03) | (55,349.33) |
| Total System State Aid | 426,929.98 | 340,509.12 | (86,420.86) |

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

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**

54-0586-000 BLOOMFIELD COMMUNITY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 268.7729 | 286.7120 | 17.9391 |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 62.00 6.4768 | 77.00 10.0385 | 15.00 3.5616 |
| 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 | 275.2497 | 296.7504 | 21.5007 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,619,887.77 | 1,837,908.71 | 218,020.95 |
| Transportation Allowance | 112,588.38 | 113,232.92 | 644.54 |
| Special Receipts Allowance | 93,782.00 | 113,753.00 | 19,971.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,826,258.15 | 2,064,894.63 | 238,636.49 |
| Temporary Aid Adjustment Factor | (22,828.23) | (25,811.18) | (2,982.96) |
| Modified System Formula Needs | 1,803,429.92 | 2,039,083.45 | 235,653.53 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 160,884,972 | 164,911,304 | 4,026,332 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,528,407.23 | 1,566,657.39 | 38,250.15 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 7,192.02 | 7,670.83 | 478.82 |
| Other Actual Receipts | 293,255.26 | 327,006.70 | 33,751.44 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,828,854.51 | 1,901,334.92 | 72,480.41 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 137,748.53 | 137,748.53 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 7,192.02 | 7,670.83 | 478.82 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 209,128.75 | 25,244.80 | (183,883.95) |
| 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 | 216,320.77 | 170,664.16 | (45,656.61) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 37,936.72 | 0.00 | (37,936.72) |
| Total System State Aid | 254,257.49 | 170,664.16 | (83,593.33) |

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

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

55-0001-000 LINCOLN PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 35,282.8948 | 35,986.4390 | 703.5443 |
| Limited English Proficiency Factor | 2,170.00 542.5000 | 2,802.00 700.5000 | 632.00 158.0000 |
| Free Lunch/Poverty Factor | 8,175.00 867.7265 | 8,577.00 946.3921 | 402.00 78.6656 |
| 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 | 36,693.1213 | 37,633.3311 | 940.2098 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 215,944,757.77 | 233,080,134.69 | 17,135,376.92 |
| Transportation Allowance | 1,708,375.21 | 1,971,367.71 | 262,992.50 |
| Special Receipts Allowance | 24,433,264.81 | 23,168,828.20 | (1,264,436.60) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 242,086,397.78 | 258,220,330.60 | 16,133,932.82 |
| Temporary Aid Adjustment Factor | (3,026,079.97) | (3,227,754.13) | (201,674.16) |
| Modified System Formula Needs | 239,060,317.81 | 254,992,576.47 | 15,932,258.66 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 14,767,242,272 | 15,994,923,115 | 1,227,680,843 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 140,288,801.58 | 151,951,769.59 | 11,662,968.01 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 6,030,770.57 | 4,851,798.18 | (1,178,972.39) |
| Other Actual Receipts | 51,153,321.40 | 51,969,994.78 | 816,673.38 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 197,472,893.56 | 208,773,562.56 | 11,300,669.00 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 41,587,424.25 | 46,219,013.91 | 4,631,589.66 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 6,030,770.57 | 4,851,798.18 | (1,178,972.39) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 47,618,194.82 | 51,070,812.09 | 3,452,617.27 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 73,661.09 | 291,095.96 | 217,434.87 |
| Total System State Aid | 47,691,855.91 | 51,361,908.05 | 3,670,052.14 |

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

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

55-0145-000 WAVERLY SCHOOL DISTRICT 145

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 1,904.0666 | 1,931.0126 | 26.9459 |
| Limited English Proficiency Factor | 40.00 10.0000 | 40.00 10.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 182.00 5.9082 | 176.00 5.1186 | (6.00) (0.7896) |
| 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 | 1,919.9748 | 1,946.1312 | 26.1563 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 11,299,352.26 | 12,053,265.04 | 753,912.78 |
| Transportation Allowance | 437,141.30 | 433,700.68 | (3,440.62) |
| Special Receipts Allowance | 1,542,270.74 | 1,326,370.28 | (215,900.46) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 13,278,764.30 | 13,813,336.00 | 534,571.70 |
| Temporary Aid Adjustment Factor | (165,984.55) | (172,666.70) | (6,682.15) |
| Modified System Formula Needs | 13,112,779.75 | 13,640,669.30 | 527,889.55 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 983,353,924 | 1,065,975,056 | 82,621,132 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 9,341,862.28 | 10,126,763.03 | 784,900.75 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 86,777.91 | 102,131.76 | 15,353.85 |
| Other Actual Receipts | 2,856,034.77 | 2,680,444.84 | (175,589.93) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 12,284,674.96 | 12,909,339.63 | 624,664.67 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 828,104.79 | 731,329.67 | (96,775.12) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 86,777.91 | 102,131.76 | 15,353.85 |
| 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 | 914,882.70 | 833,461.43 | (81,421.27) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (161,646.13) | 13,693.04 | 175,339.17 |
| Total System State Aid | 753,236.58 | 847,154.47 | 93,917.90 |

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

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

55-0148-000 MALCOLM PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 551.6886 | 528.1314 | (23.5572) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 32.00 0.4149 | 31.00 0.4135 | (1.00) (0.0014) |
| 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 | 552.1035 | 528.5449 | (23.5586) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 3,249,215.31 | 3,273,516.03 | 24,300.72 |
| Transportation Allowance | 82,461.74 | 87,290.36 | 4,828.62 |
| Special Receipts Allowance | 244,475.00 | 266,869.00 | 22,394.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 3,576,152.05 | 3,627,675.39 | 51,523.34 |
| Temporary Aid Adjustment Factor | (44,701.90) | (45,345.94) | (644.04) |
| Modified System Formula Needs | 3,531,450.15 | 3,582,329.45 | 50,879.30 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 180,606,412 | 191,491,942 | 10,885,530 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,715,760.91 | 1,819,173.45 | 103,412.54 |
| Net Option Funding | 527,344.87 | 493,857.69 | (33,487.18) |
| Allocated Income Tax Funds | 61,184.41 | 61,844.14 | 659.72 |
| Other Actual Receipts | 527,954.86 | 589,948.48 | 61,993.62 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,832,245.05 | 2,964,823.75 | 132,578.70 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 699,205.09 | 617,505.70 | (81,699.40) |
| Net Option Funding | 527,344.87 | 493,857.69 | (33,487.18) |
| Allocated Income Tax Funds | 61,184.41 | 61,844.14 | 659.72 |
| 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 | 1,287,734.37 | 1,173,207.52 | (114,526.85) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 2,761.34 | (19,491.88) | (22,253.22) |
| Total System State Aid | 1,290,495.72 | 1,153,715.64 | (136,780.08) |

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

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**

55-0160-000 NORRIS SCHOOL DIST 160

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 2,070.0595 | 2,190.6760 | 120.6165 |
| Limited English Proficiency Factor | 6.00 1.5000 | 5.00 1.2500 | (1.00) (0.2500) |
| Free Lunch/Poverty Factor | 89.00 0.0000 | 81.00 0.0000 | (8.00) 0.0000 |
| 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 | 2,071.5595 | 2,191.9260 | 120.3665 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 12,191,451.40 | 13,575,582.92 | 1,384,131.52 |
| Transportation Allowance | 457,767.88 | 491,866.75 | 34,098.87 |
| Special Receipts Allowance | 845,238.34 | 883,724.11 | 38,485.77 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 13,494,457.63 | 14,951,173.78 | 1,456,716.16 |
| Temporary Aid Adjustment Factor | (168,680.72) | (186,889.67) | (18,208.95) |
| Modified System Formula Needs | 13,325,776.91 | 14,764,284.11 | 1,438,507.20 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 683,021,213 | 754,391,684 | 71,370,471 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 6,488,701.52 | 7,166,721.00 | 678,019.47 |
| Net Option Funding | 0.00 | 177,471.60 | 177,471.60 |
| Allocated Income Tax Funds | 79,980.42 | 211,482.53 | 131,502.11 |
| Other Actual Receipts | 1,878,474.80 | 1,922,146.48 | 43,671.68 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 8,447,156.74 | 9,477,821.60 | 1,030,664.86 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 4,878,620.16 | 5,286,462.51 | 407,842.34 |
| Net Option Funding | 0.00 | 177,471.60 | 177,471.60 |
| Allocated Income Tax Funds | 79,980.42 | 211,482.53 | 131,502.11 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 4,958,600.58 | 5,675,416.63 | 716,816.05 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (11,158.71) | (6,051.35) | 5,107.36 |
| Total System State Aid | 4,947,441.87 | 5,669,365.28 | 721,923.41 |

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

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

55-0161-000 RAYMOND CENTRAL PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 805.6734 | 783.4980 | (22.1754) |
| Limited English Proficiency Factor | 0.00 0.0000 | 1.00 0.2500 | 1.00 0.2500 |
| Free Lunch/Poverty Factor | 71.00 1.9568 | 77.00 2.6521 | 6.00 0.6953 |
| 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 | 807.6301 | 786.4001 | (21.2300) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 4,753,029.74 | 4,870,529.27 | 117,499.53 |
| Transportation Allowance | 244,279.80 | 268,943.76 | 24,663.96 |
| Special Receipts Allowance | 312,270.53 | 345,975.91 | 33,705.38 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 5,309,580.07 | 5,485,448.94 | 175,868.87 |
| Temporary Aid Adjustment Factor | (66,369.75) | (68,568.11) | (2,198.36) |
| Modified System Formula Needs | 5,243,210.32 | 5,416,880.82 | 173,670.51 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 332,155,964 | 355,262,000 | 23,106,036 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 3,155,481.66 | 3,374,989.00 | 219,507.34 |
| Net Option Funding | 30,813.50 | 0.00 | (30,813.50) |
| Allocated Income Tax Funds | 113,710.56 | 47,888.54 | (65,822.02) |
| Other Actual Receipts | 807,484.23 | 846,629.09 | 39,144.86 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 4,107,489.95 | 4,269,506.63 | 162,016.68 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,135,720.37 | 1,147,374.20 | 11,653.83 |
| Net Option Funding | 30,813.50 | 0.00 | (30,813.50) |
| Allocated Income Tax Funds | 113,710.56 | 47,888.54 | (65,822.02) |
| 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 | 1,280,244.43 | 1,195,262.74 | (84,981.69) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 27,571.27 | (149,382.78) | (176,954.04) |
| Total System State Aid | 1,307,815.70 | 1,045,879.96 | (261,935.73) |

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

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

56-0001-000 NORTH PLATTE PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|----------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 4,673.4833 | 4,727.3760 | 53.8927 |
| Limited English Proficiency Factor | 23.00 5.7500 | 29.00 7.2500 | 6.00 1.5000 |
| Free Lunch/Poverty Factor | 1,103.00 124.0974 | 1,041.00 106.5030 | (62.00) (17.5943) |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 4,803.3307 | 4,841.1290 | 37.7984 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 28,268,352.28 | 29,983,288.00 | 1,714,935.72 |
| Transportation Allowance | 74,673.83 | 105,477.87 | 30,804.05 |
| Special Receipts Allowance | 2,335,832.05 | 2,223,052.92 | (112,779.13) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 30,678,858.15 | 32,311,818.79 | 1,632,960.64 |
| Temporary Aid Adjustment Factor | (383,485.73) | (403,897.73) | (20,412.01) |
| Modified System Formula Needs | 30,295,372.43 | 31,907,921.06 | 1,612,548.63 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 1,346,488,378 | 1,467,833,117 | 121,344,739 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 12,791,639.59 | 13,944,414.61 | 1,152,775.02 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 355,920.86 | 293,443.62 | (62,477.24) |
| Other Actual Receipts | 5,444,850.41 | 5,342,093.11 | (102,757.30) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 18,592,410.86 | 19,579,951.34 | 987,540.48 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 11,702,961.57 | 12,327,969.71 | 625,008.14 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 355,920.86 | 293,443.62 | (62,477.24) |
| 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 | 12,058,882.43 | 12,621,413.33 | 562,530.91 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 7,858.33 | 57,547.03 | 49,688.70 |
| Total System State Aid | 12,066,740.75 | 12,678,960.36 | 612,219.61 |

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

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

56-0006-000 BRADY PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 214.5995 | 231.9122 | 17.3127 |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 40.00 3.3337 | 47.00 4.3257 | 7.00 0.9920 |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 217.9332 | 236.2378 | 18.3046 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,282,570.90 | 1,463,127.07 | 180,556.17 |
| Transportation Allowance | 59,456.36 | 65,078.58 | 5,622.22 |
| Special Receipts Allowance | 81,093.00 | 101,655.00 | 20,562.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,423,120.26 | 1,629,860.65 | 206,740.39 |
| Temporary Aid Adjustment Factor | (17,789.00) | (20,373.26) | (2,584.25) |
| Modified System Formula Needs | 1,405,331.25 | 1,609,487.39 | 204,156.14 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 131,444,376 | 132,464,830 | 1,020,454 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,248,721.57 | 1,258,415.89 | 9,694.31 |
| Net Option Funding | 43,285.76 | 89,381.80 | 46,096.04 |
| Allocated Income Tax Funds | 14,385.04 | 16,331.80 | 1,946.76 |
| Other Actual Receipts | 201,316.97 | 235,697.60 | 34,380.63 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,507,709.34 | 1,599,827.08 | 92,117.74 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 9,660.31 | 9,660.31 |
| Net Option Funding | 43,285.76 | 89,381.80 | 46,096.04 |
| Allocated Income Tax Funds | 14,385.04 | 16,331.80 | 1,946.76 |
| 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 | 57,670.80 | 115,373.91 | 57,703.11 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 228.13 | 59.07 | (169.06) |
| Total System State Aid | 57,898.92 | 115,432.97 | 57,534.05 |

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

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

56-0007-000 MAXWELL PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 337.0949 | 315.3363 | (21.7587) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 58.00 4.4341 | 46.00 2.9034 | (12.00) (1.5307) |
| 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 | 341.5291 | 318.2397 | (23.2894) |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 2,555,592.49 | 2,538,216.68 | (17,375.81) |
| Transportation Allowance | 45,423.57 | 50,083.35 | 4,659.78 |
| Special Receipts Allowance | 128,733.64 | 157,765.84 | 29,032.21 |
| Distance Ed & Telecommunication Allowance | 0.00 | 12,197.30 | 12,197.30 |
| Total System Formula Needs | 2,729,749.70 | 2,758,263.18 | 28,513.47 |
| Temporary Aid Adjustment Factor | (34,121.87) | (34,478.29) | (356.42) |
| Modified System Formula Needs | 2,695,627.83 | 2,723,784.89 | 28,157.06 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 115,440,523 | 115,671,444 | 230,921 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,096,684.97 | 1,098,878.72 | 2,193.75 |
| Net Option Funding | 488,944.15 | 585,765.41 | 96,821.26 |
| Allocated Income Tax Funds | 13,196.79 | 14,472.97 | 1,276.18 |
| Other Actual Receipts | 284,760.49 | 307,114.26 | 22,353.77 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,883,586.40 | 2,006,231.35 | 122,644.95 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 812,041.44 | 717,553.54 | (94,487.90) |
| Net Option Funding | 488,944.15 | 585,765.41 | 96,821.26 |
| Allocated Income Tax Funds | 13,196.79 | 14,472.97 | 1,276.18 |
| 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 | 1,314,182.37 | 1,317,791.91 | 3,609.54 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 8,358.29 | (1,135.20) | (9,493.49) |
| Total System State Aid | 1,322,540.66 | 1,316,656.72 | (5,883.95) |

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

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

56-0037-000 HERSHEY PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 604.4672 | 616.7017 | 12.2345 |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 67.31 2.8756 | 62.54 2.3238 | (4.77) (0.5518) |
| 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 | 607.3427 | 619.0255 | 11.6827 |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 4,544,622.05 | 4,937,224.57 | 392,602.52 |
| Transportation Allowance | 71,246.06 | 77,011.19 | 5,765.13 |
| Special Receipts Allowance | 230,048.28 | 223,721.17 | (6,327.11) |
| Distance Ed & Telecommunication Allowance | 0.00 | 11,991.84 | 11,991.84 |
| Total System Formula Needs | 4,845,916.39 | 5,249,948.77 | 404,032.38 |
| Temporary Aid Adjustment Factor | (60,573.95) | (65,624.36) | (5,050.40) |
| Modified System Formula Needs | 4,785,342.43 | 5,184,324.41 | 398,981.98 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 230,073,267 | 232,675,075 | 2,601,808 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,185,696.04 | 2,210,413.21 | 24,717.18 |
| Net Option Funding | 576,563.09 | 740,309.58 | 163,746.50 |
| Allocated Income Tax Funds | 38,286.33 | 39,778.37 | 1,492.04 |
| Other Actual Receipts | 562,223.27 | 608,302.06 | 46,078.79 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 3,362,768.72 | 3,598,803.22 | 236,034.50 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,422,573.71 | 1,585,521.19 | 162,947.48 |
| Net Option Funding | 576,563.09 | 740,309.58 | 163,746.50 |
| Allocated Income Tax Funds | 38,286.33 | 39,778.37 | 1,492.04 |
| 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 | 2,037,423.13 | 2,365,609.14 | 328,186.01 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 116,209.43 | (22,798.81) | (139,008.23) |
| Total System State Aid | 2,153,632.55 | 2,342,810.33 | 189,177.78 |

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

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

56-0055-000 SUTHERLAND PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 433.4521 | 444.0988 | 10.6467 |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 55.00 2.7067 | 47.00 1.8190 | (8.00) (0.8876) |
| 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 | 436.1588 | 445.9179 | 9.7591 |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 3,263,687.11 | 3,556,552.51 | 292,865.40 |
| Transportation Allowance | 51,358.86 | 41,719.64 | (9,639.22) |
| Special Receipts Allowance | 219,398.81 | 214,612.00 | (4,786.81) |
| Distance Ed & Telecommunication Allowance | 0.00 | 11,788.96 | 11,788.96 |
| Total System Formula Needs | 3,534,444.77 | 3,824,673.11 | 290,228.34 |
| Temporary Aid Adjustment Factor | (44,180.56) | (47,808.41) | (3,627.85) |
| Modified System Formula Needs | 3,490,264.21 | 3,776,864.70 | 286,600.49 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 177,473,201 | 180,039,753 | 2,566,552 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,685,995.41 | 1,710,377.65 | 24,382.24 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 6,363.42 | 6,363.42 |
| Other Actual Receipts | 487,954.64 | 538,140.32 | 50,185.68 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,173,950.05 | 2,254,881.39 | 80,931.35 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,316,314.16 | 1,521,983.30 | 205,669.14 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 6,363.42 | 6,363.42 |
| 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 | 1,316,314.16 | 1,528,346.72 | 212,032.56 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 39,176.54 | 95,272.89 | 56,096.36 |
| Total System State Aid | 1,355,490.70 | 1,623,619.62 | 268,128.92 |

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

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

56-0565-000 WALLACE PUBLIC SCH DIST 65 R

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 227.2306 | 214.4000 | (12.8307) |
| Limited English Proficiency Factor | 17.00 4.2500 | 20.00 5.0000 | 3.00 0.7500 |
| Free Lunch/Poverty Factor | 36.00 2.4699 | 46.00 4.5887 | 10.00 2.1188 |
| 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 | 233.9506 | 223.9887 | (9.9619) |
| Cost Group Cost | 8,672.7450 | 9,486.1706 | 813.4256 |
| Subtotal | 2,028,993.55 | 2,124,794.87 | 95,801.32 |
| Transportation Allowance | 121,793.22 | 124,955.11 | 3,161.89 |
| Special Receipts Allowance | 60,078.00 | 50,548.00 | (9,530.00) |
| Distance Ed & Telecommunication Allowance | 0.00 | 13,877.90 | 13,877.90 |
| Total System Formula Needs | 2,210,864.77 | 2,314,175.88 | 103,311.11 |
| Temporary Aid Adjustment Factor | (27,635.81) | (28,927.20) | (1,291.39) |
| Modified System Formula Needs | 2,183,228.96 | 2,285,248.68 | 102,019.72 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 172,077,176 | 177,490,512 | 5,413,336 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,634,733.17 | 1,686,159.86 | 51,426.69 |
| Net Option Funding | 80,000.90 | 128,048.06 | 48,047.16 |
| Allocated Income Tax Funds | 14,466.97 | 14,355.24 | (111.74) |
| Other Actual Receipts | 191,097.12 | 180,450.11 | (10,647.01) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,920,298.16 | 2,009,013.27 | 88,715.11 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 262,930.80 | 276,235.41 | 13,304.61 |
| Net Option Funding | 80,000.90 | 128,048.06 | 48,047.16 |
| Allocated Income Tax Funds | 14,466.97 | 14,355.24 | (111.74) |
| 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 | 357,398.67 | 418,638.70 | 61,240.04 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 2,947.40 | (31,608.64) | (34,556.04) |
| Total System State Aid | 360,346.06 | 387,030.06 | 26,684.00 |

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

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

57-0501-000 STAPLETON PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 199.1543 | 208.3343 | 9.1800 |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 45.00 4.8488 | 61.00 8.8783 | 16.00 4.0296 |
| 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 | 204.0031 | 217.2126 | 13.2095 |
| Cost Group Cost | 8,672.7450 | 9,486.1706 | 813.4256 |
| Subtotal | 1,769,267.11 | 2,060,516.17 | 291,249.06 |
| Transportation Allowance | 88,920.01 | 97,869.52 | 8,949.51 |
| Special Receipts Allowance | 71,679.98 | 87,879.72 | 16,199.74 |
| Distance Ed & Telecommunication Allowance | 0.00 | 10,140.31 | 10,140.31 |
| Total System Formula Needs | 1,929,867.10 | 2,256,405.72 | 326,538.62 |
| Temporary Aid Adjustment Factor | (24,123.34) | (28,205.07) | (4,081.73) |
| Modified System Formula Needs | 1,905,743.76 | 2,228,200.65 | 322,456.88 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 119,697,464 | 120,054,703 | 357,239 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,137,125.91 | 1,140,519.68 | 3,393.77 |
| Net Option Funding | 28,485.61 | 119,836.63 | 91,351.02 |
| Allocated Income Tax Funds | 13,686.14 | 15,066.77 | 1,380.63 |
| Other Actual Receipts | 225,613.45 | 226,478.16 | 864.71 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,404,911.11 | 1,501,901.25 | 96,990.14 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 500,832.65 | 726,299.40 | 225,466.75 |
| Net Option Funding | 28,485.61 | 119,836.63 | 91,351.02 |
| Allocated Income Tax Funds | 13,686.14 | 15,066.77 | 1,380.63 |
| 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 | 543,004.41 | 861,202.81 | 318,198.40 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (11,660.67) | 3,863.20 | 15,523.86 |
| Total System State Aid | 531,343.74 | 865,066.01 | 333,722.27 |

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

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

58-0025-000 LOUP COUNTY PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 134.1919 | 137.2239 | 3.0320 |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 59.00 11.7143 | 47.00 8.0430 | (12.00) (3.6713) |
| 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 | 145.9062 | 145.2669 | (0.6394) |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 1,091,786.73 | 1,158,619.99 | 66,833.26 |
| Transportation Allowance | 87,212.00 | 85,911.00 | (1,301.00) |
| Special Receipts Allowance | 69,813.00 | 57,965.00 | (11,848.00) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,248,811.73 | 1,302,495.99 | 53,684.26 |
| Temporary Aid Adjustment Factor | (15,610.15) | (16,281.20) | (671.05) |
| Modified System Formula Needs | 1,233,201.58 | 1,286,214.79 | 53,013.21 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 105,521,597 | 102,786,385 | (2,735,212) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,002,455.17 | 976,470.66 | (25,984.51) |
| Net Option Funding | 0.00 | 2,862.12 | 2,862.12 |
| Allocated Income Tax Funds | 3,171.92 | 7,825.88 | 4,653.96 |
| Other Actual Receipts | 151,260.00 | 153,695.00 | 2,435.00 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,156,887.09 | 1,140,853.66 | (16,033.43) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 76,314.49 | 145,361.13 | 69,046.64 |
| Net Option Funding | 0.00 | 2,862.12 | 2,862.12 |
| Allocated Income Tax Funds | 3,171.92 | 7,825.88 | 4,653.96 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 79,486.41 | 156,049.13 | 76,562.73 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 34,670.91 | 9,675.42 | (24,995.49) |
| Total System State Aid | 114,157.32 | 165,724.55 | 51,567.23 |

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

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

59-0001-000 MADISON PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 701.4009 | 658.2508 | (43.1501) |
| Limited English Proficiency Factor | 63.00 15.7500 | 44.00 11.0000 | (19.00) (4.7500) |
| Free Lunch/Poverty Factor | 198.00 27.9629 | 227.00 38.4861 | 29.00 10.5233 |
| 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 | 745.1138 | 707.7369 | (37.3768) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 4,385,111.12 | 4,383,332.92 | (1,778.20) |
| Transportation Allowance | 15,545.88 | 14,502.57 | (1,043.31) |
| Special Receipts Allowance | 274,325.34 | 253,165.54 | (21,159.80) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 4,674,982.34 | 4,651,001.03 | (23,981.31) |
| Temporary Aid Adjustment Factor | (58,437.28) | (58,137.51) | 299.77 |
| Modified System Formula Needs | 4,616,545.06 | 4,592,863.52 | (23,681.54) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 278,328,099 | 302,782,475 | 24,454,376 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,644,116.94 | 2,876,433.51 | 232,316.57 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 15,497.63 | 9,357.25 | (6,140.38) |
| Other Actual Receipts | 650,674.93 | 651,697.31 | 1,022.37 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 3,310,289.50 | 3,537,488.07 | 227,198.57 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,306,255.56 | 1,055,375.45 | (250,880.11) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 15,497.63 | 9,357.25 | (6,140.38) |
| 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 | 1,321,753.19 | 1,064,732.70 | (257,020.49) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (110,408.26) | 6,522.30 | 116,930.56 |
| Total System State Aid | 1,211,344.93 | 1,071,255.00 | (140,089.93) |

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

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

59-0002-000 NORFOLK PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|--------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 4,719.6655 | 4,380.1235 | (339.5420) |
| Limited English Proficiency Factor | 327.94 81.9843 | 230.00 57.5000 | (97.94) (24.4843) |
| Free Lunch/Poverty Factor | 1,609.00 269.6030 | 1,475.00 244.2687 | (134.00) (25.3343) |
| 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 | 5,071.2528 | 4,681.8922 | (389.3606) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 29,845,115.93 | 28,997,062.52 | (848,053.41) |
| Transportation Allowance | 104,474.33 | 96,468.61 | (8,005.72) |
| Special Receipts Allowance | 2,396,031.00 | 2,401,192.80 | 5,161.80 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 32,345,621.26 | 31,494,723.93 | (850,897.33) |
| Temporary Aid Adjustment Factor | (404,320.27) | (393,684.05) | 10,636.22 |
| Modified System Formula Needs | 31,941,300.99 | 31,101,039.88 | (840,261.11) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 1,579,959,577 | 1,647,489,785 | 67,530,208 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 15,009,615.98 | 15,651,152.96 | 641,536.98 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 715,228.39 | 295,082.66 | (420,145.74) |
| Other Actual Receipts | 6,148,148.64 | 6,042,721.71 | (105,426.93) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 21,872,993.02 | 21,988,957.33 | 115,964.31 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 10,068,307.98 | 9,112,082.55 | (956,225.42) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 715,228.39 | 295,082.66 | (420,145.74) |
| 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 | 10,783,536.37 | 9,407,165.21 | (1,376,371.16) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (235,018.07) | (90,189.84) | 144,828.23 |
| Total System State Aid | 10,548,518.30 | 9,316,975.37 | (1,231,542.93) |

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

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

59-0005-000 BATTLE CREEK PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 563.5077 | 549.8786 | (13.6292) |
| Limited English Proficiency Factor | 0.06 0.0138 | 1.00 0.2500 | 0.94 0.2362 |
| Free Lunch/Poverty Factor | 76.00 4.3779 | 67.00 3.2570 | (9.00) (1.1209) |
| 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 | 567.8994 | 553.3856 | (14.5138) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 3,342,176.76 | 3,427,365.75 | 85,188.99 |
| Transportation Allowance | 109,636.27 | 121,381.76 | 11,745.49 |
| Special Receipts Allowance | 253,328.85 | 242,742.47 | (10,586.38) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 3,705,141.87 | 3,791,489.98 | 86,348.10 |
| Temporary Aid Adjustment Factor | (46,314.27) | (47,393.62) | (1,079.35) |
| Modified System Formula Needs | 3,658,827.60 | 3,744,096.35 | 85,268.75 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 224,310,547 | 254,679,259 | 30,368,712 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,130,950.20 | 2,419,452.96 | 288,502.76 |
| Net Option Funding | 435,572.95 | 235,927.57 | (199,645.37) |
| Allocated Income Tax Funds | 40,681.28 | 40,930.46 | 249.18 |
| Other Actual Receipts | 590,496.33 | 591,672.20 | 1,175.87 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 3,197,700.76 | 3,287,983.19 | 90,282.43 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 461,126.85 | 456,113.16 | (5,013.68) |
| Net Option Funding | 435,572.95 | 235,927.57 | (199,645.37) |
| Allocated Income Tax Funds | 40,681.28 | 40,930.46 | 249.18 |
| 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 | 937,381.07 | 732,971.19 | (204,409.88) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (59,007.14) | 50,382.63 | 109,389.77 |
| Total System State Aid | 878,373.93 | 783,353.82 | (95,020.11) |

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

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

59-0013-000 NEWMAN GROVE PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 301.9632 | 295.8423 | (6.1209) |
| Limited English Proficiency Factor | 36.00 9.0000 | 44.00 11.0000 | 8.00 2.0000 |
| Free Lunch/Poverty Factor | 80.00 10.6610 | 87.00 12.9481 | 7.00 2.2871 |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 321.6242 | 319.7904 | (1.8338) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,892,808.74 | 1,980,605.77 | 87,797.03 |
| Transportation Allowance | 73,758.11 | 78,449.50 | 4,691.39 |
| Special Receipts Allowance | 136,167.52 | 150,833.64 | 14,666.12 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 2,102,734.37 | 2,209,888.91 | 107,154.55 |
| Temporary Aid Adjustment Factor | (26,284.18) | (27,623.61) | (1,339.43) |
| Modified System Formula Needs | 2,076,450.19 | 2,182,265.30 | 105,815.12 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 181,797,314 | 198,859,156 | 17,061,842 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,727,074.48 | 1,889,161.98 | 162,087.50 |
| Net Option Funding | 159,358.90 | 71,283.56 | (88,075.34) |
| Allocated Income Tax Funds | 20,353.85 | 21,534.65 | 1,180.80 |
| Other Actual Receipts | 300,339.10 | 337,736.68 | 37,397.57 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,207,126.34 | 2,319,716.87 | 112,590.53 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 0.00 | 0.00 |
| Net Option Funding | 159,358.90 | 71,283.56 | (88,075.34) |
| Allocated Income Tax Funds | 20,353.85 | 21,534.65 | 1,180.80 |
| 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 | 179,712.76 | 92,818.21 | (86,894.54) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 400.60 | (153.93) | (554.53) |
| Total System State Aid | 180,113.36 | 92,664.29 | (87,449.07) |

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

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

59-0080-000 ELKHORN VALLEY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 359.9717 | 342.9065 | (17.0652) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 57.00 4.0097 | 77.00 8.6088 | 20.00 4.5992 |
| 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 | 363.9814 | 351.5154 | (12.4660) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 2,142,087.59 | 2,177,092.83 | 35,005.24 |
| Transportation Allowance | 77,644.98 | 97,010.00 | 19,365.02 |
| Special Receipts Allowance | 228,139.19 | 236,212.27 | 8,073.08 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 2,447,871.76 | 2,510,315.10 | 62,443.35 |
| Temporary Aid Adjustment Factor | (30,598.40) | (31,378.94) | (780.54) |
| Modified System Formula Needs | 2,417,273.36 | 2,478,936.16 | 61,662.80 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 208,003,018 | 227,721,537 | 19,718,519 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,976,028.67 | 2,163,354.60 | 187,325.93 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 5,471.48 | 2,889.57 | (2,581.91) |
| Other Actual Receipts | 465,285.50 | 479,447.95 | 14,162.45 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,446,785.65 | 2,645,692.13 | 198,906.48 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 0.00 | 0.00 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 5,471.48 | 2,889.57 | (2,581.91) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 196,042.86 | 0.00 | (196,042.86) |
| 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 | 201,514.34 | 2,889.57 | (198,624.77) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 0.00 | 0.00 | 0.00 |
| Total System State Aid | 201,514.34 | 2,889.57 | (198,624.77) |

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

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

60-0090-000 MC PHERSON COUNTY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 86.0341 | 84.4974 | (1.5367) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 28.00 4.6534 | 26.00 3.8646 | (2.00) (0.7888) |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 71.36 8.9204 | 74.96 9.3700 | 3.60 0.4496 |
| 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 | 18,620.72 | 16,776.01 | (1,844.71) |
| Special Receipts Allowance | 59,647.94 | 60,235.63 | 587.69 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,379,180.41 | 1,499,937.23 | 120,756.82 |
| Temporary Aid Adjustment Factor | (17,239.76) | (18,749.22) | (1,509.46) |
| Modified System Formula Needs | 1,361,940.65 | 1,481,188.02 | 119,247.36 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 110,570,502 | 108,733,578 | (1,836,924) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,050,419.77 | 1,032,968.99 | (17,450.78) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 9,788.01 | 0.00 | (9,788.01) |
| Other Actual Receipts | 128,597.16 | 133,822.03 | 5,224.87 |
| Minimum Levy Adjustment | 61,034.92 | 69,045.82 | 8,010.90 |
| Total System Formula Resources | 1,249,839.85 | 1,235,836.84 | (14,003.01) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 112,100.80 | 245,351.18 | 133,250.38 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 9,788.01 | 0.00 | (9,788.01) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 121,888.81 | 245,351.18 | 123,462.37 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (1,520.66) | 2,207.76 | 3,728.42 |
| Total System State Aid | 120,368.15 | 247,558.93 | 127,190.78 |

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

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

61-0004-000 CENTRAL CITY PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 898.3643 | 874.9090 | (23.4553) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 191.00 18.7844 | 177.00 16.4813 | (14.00) (2.3031) |
| 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 | 917.1488 | 891.3903 | (25.7585) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 5,397,563.89 | 5,520,780.81 | 123,216.93 |
| Transportation Allowance | 139,537.39 | 170,359.30 | 30,821.91 |
| Special Receipts Allowance | 333,440.00 | 363,718.00 | 30,278.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 5,870,541.28 | 6,054,858.11 | 184,316.84 |
| Temporary Aid Adjustment Factor | (73,381.77) | (75,685.73) | (2,303.96) |
| Modified System Formula Needs | 5,797,159.51 | 5,979,172.38 | 182,012.88 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 375,039,986 | 368,643,298 | (6,396,688) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 3,562,879.87 | 3,502,111.33 | (60,768.54) |
| Net Option Funding | 0.00 | 13,649.79 | 13,649.79 |
| Allocated Income Tax Funds | 16,190.16 | 81,373.21 | 65,183.05 |
| Other Actual Receipts | 805,146.88 | 894,534.92 | 89,388.04 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 4,384,216.91 | 4,491,669.25 | 107,452.34 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,412,942.60 | 1,487,503.13 | 74,560.53 |
| Net Option Funding | 0.00 | 13,649.79 | 13,649.79 |
| Allocated Income Tax Funds | 16,190.16 | 81,373.21 | 65,183.05 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 1,429,132.76 | 1,582,526.13 | 153,393.37 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (74,737.02) | 25,279.10 | 100,016.12 |
| Total System State Aid | 1,354,395.75 | 1,607,805.23 | 253,409.49 |

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

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

61-0049-000 PALMER PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 258.6874 | 274.0554 | 15.3680 |
| Limited English Proficiency Factor | 1.00 0.2500 | 0.00 0.0000 | (1.00) (0.2500) |
| Free Lunch/Poverty Factor | 58.00 6.3290 | 31.00 1.3674 | (27.00) (4.9616) |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 265.2663 | 275.4228 | 10.1565 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,561,133.77 | 1,705,817.07 | 144,683.30 |
| Transportation Allowance | 61,948.42 | 68,550.43 | 6,602.01 |
| Special Receipts Allowance | 101,375.00 | 83,299.00 | (18,076.00) |
| Distance Ed & Telecommunication Allowance | 0.00 | 4,025.67 | 4,025.67 |
| Total System Formula Needs | 1,724,457.19 | 1,861,692.17 | 137,234.98 |
| Temporary Aid Adjustment Factor | (21,555.71) | (23,271.15) | (1,715.44) |
| Modified System Formula Needs | 1,702,901.48 | 1,838,421.02 | 135,519.54 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 106,686,787 | 106,492,466 | (194,321) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,013,524.48 | 1,011,678.43 | (1,846.05) |
| Net Option Funding | 195,531.80 | 263,240.60 | 67,708.80 |
| Allocated Income Tax Funds | 17,998.31 | 18,045.59 | 47.27 |
| Other Actual Receipts | 222,337.55 | 213,921.91 | (8,415.64) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,449,392.14 | 1,506,886.52 | 57,494.38 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 253,509.34 | 331,534.49 | 78,025.16 |
| Net Option Funding | 195,531.80 | 263,240.60 | 67,708.80 |
| Allocated Income Tax Funds | 17,998.31 | 18,045.59 | 47.27 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 12,716.46 | 0.00 | (12,716.46) |
| 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 | 479,755.91 | 612,820.68 | 133,064.77 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (61,446.74) | 0.00 | 61,446.74 |
| Total System State Aid | 418,309.17 | 612,820.68 | 194,511.51 |

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

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

62-0021-000 BAYARD PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 526.6078 | 504.6327 | (21.9751) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 185.00 31.8860 | 197.00 36.4392 | 12.00 4.5532 |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 558.4938 | 541.0719 | (17.4219) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 3,286,823.49 | 3,351,101.73 | 64,278.24 |
| Transportation Allowance | 189,169.34 | 200,569.38 | 11,400.04 |
| Special Receipts Allowance | 215,288.00 | 235,379.00 | 20,091.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 3,691,280.83 | 3,787,050.11 | 95,769.28 |
| Temporary Aid Adjustment Factor | (46,141.01) | (47,338.13) | (1,197.12) |
| Modified System Formula Needs | 3,645,139.82 | 3,739,711.98 | 94,572.16 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 122,199,740 | 122,385,515 | 185,775 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,160,897.53 | 1,162,662.39 | 1,764.86 |
| Net Option Funding | 59,343.30 | 93,684.36 | 34,341.06 |
| Allocated Income Tax Funds | 30,092.66 | 32,270.62 | 2,177.95 |
| Other Actual Receipts | 519,385.73 | 496,040.11 | (23,345.63) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,769,719.22 | 1,784,657.47 | 14,938.25 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,875,420.60 | 1,955,054.50 | 79,633.91 |
| Net Option Funding | 59,343.30 | 93,684.36 | 34,341.06 |
| Allocated Income Tax Funds | 30,092.66 | 32,270.62 | 2,177.95 |
| 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 | 1,964,856.55 | 2,081,009.48 | 116,152.93 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (54,264.28) | 21,756.77 | 76,021.05 |
| Total System State Aid | 1,910,592.28 | 2,102,766.25 | 192,173.98 |

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

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

62-0063-000 BRIDGEPORT PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 599.0130 | 704.5826 | 105.5696 |
| Limited English Proficiency Factor | 38.00 9.5000 | 60.00 15.0000 | 22.00 5.5000 |
| Free Lunch/Poverty Factor | 184.39 27.7065 | 201.62 28.2355 | 17.23 0.5290 |
| 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 | 636.2196 | 747.8181 | 111.5985 |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 4,760,701.52 | 5,964,449.17 | 1,203,747.65 |
| Transportation Allowance | 311,567.61 | 261,153.44 | (50,414.17) |
| Special Receipts Allowance | 317,990.16 | 354,419.78 | 36,429.61 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 5,390,259.29 | 6,580,022.38 | 1,189,763.09 |
| Temporary Aid Adjustment Factor | (67,378.24) | (82,250.28) | (14,872.04) |
| Modified System Formula Needs | 5,322,881.05 | 6,497,772.10 | 1,174,891.05 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 206,977,543 | 209,020,797 | 2,043,254 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,966,286.66 | 1,985,697.57 | 19,410.91 |
| Net Option Funding | 106,939.91 | 85,572.86 | (21,367.05) |
| Allocated Income Tax Funds | 58,871.31 | 63,255.37 | 4,384.06 |
| Other Actual Receipts | 705,151.87 | 750,456.80 | 45,304.93 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,837,249.75 | 2,884,982.60 | 47,732.85 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 2,485,631.30 | 3,612,789.50 | 1,127,158.20 |
| Net Option Funding | 106,939.91 | 85,572.86 | (21,367.05) |
| Allocated Income Tax Funds | 58,871.31 | 63,255.37 | 4,384.06 |
| 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 | 2,651,442.52 | 3,761,617.73 | 1,110,175.21 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (80,775.23) | 139,897.27 | 220,672.50 |
| Total System State Aid | 2,570,667.28 | 3,901,515.00 | 1,330,847.71 |

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

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

63-0001-000 FULLERTON PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 429.5779 | 396.8786 | (32.6992) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 95.54 10.2612 | 101.00 12.6086 | 5.46 2.3474 |
| 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 | 439.8391 | 409.4872 | (30.3519) |
| Cost Group Cost | 5,885.1564 | 7,975.8019 | 2,090.6455 |
| Subtotal | 2,588,521.65 | 3,265,988.61 | 677,466.96 |
| Transportation Allowance | 95,673.66 | 103,134.31 | 7,460.65 |
| Special Receipts Allowance | 116,836.44 | 111,061.79 | (5,774.64) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 2,801,031.75 | 3,480,184.72 | 679,152.96 |
| Temporary Aid Adjustment Factor | (35,012.90) | (43,502.31) | (8,489.41) |
| Modified System Formula Needs | 2,766,018.86 | 3,436,682.41 | 670,663.55 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 170,365,848 | 170,112,431 | (253,417) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,618,475.56 | 1,616,068.09 | (2,407.46) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 380,240.30 | 374,163.79 | (6,076.51) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,998,715.85 | 1,990,231.88 | (8,483.97) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 767,303.00 | 1,446,450.53 | 679,147.52 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Lop Off | 0.00 | (275,902.56) | (275,902.56) |
| 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 | 767,303.00 | 1,170,547.97 | 403,244.96 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 35,894.38 | (6,362.33) | (42,256.71) |
| Total System State Aid | 803,197.38 | 1,164,185.64 | 360,988.26 |

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

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

63-0030-000 TWIN RIVER PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 617.6607 | 595.5668 | (22.0939) |
| Limited English Proficiency Factor | 1.00 0.2500 | 4.00 1.0000 | 3.00 0.7500 |
| Free Lunch/Poverty Factor | 97.00 6.6942 | 113.00 9.9422 | 16.00 3.2480 |
| 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 | 624.6048 | 606.5090 | (18.0958) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 3,675,897.18 | 3,756,382.88 | 80,485.70 |
| Transportation Allowance | 112,774.68 | 155,685.92 | 42,911.24 |
| Special Receipts Allowance | 142,776.78 | 167,963.50 | 25,186.72 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 3,931,448.65 | 4,080,032.30 | 148,583.66 |
| Temporary Aid Adjustment Factor | (49,143.11) | (51,000.40) | (1,857.30) |
| Modified System Formula Needs | 3,882,305.54 | 4,029,031.90 | 146,726.36 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 315,168,410 | 320,094,234 | 4,925,824 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,994,099.90 | 3,040,895.22 | 46,795.33 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 525,077.37 | 750,274.63 | 225,197.26 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 3,519,177.26 | 3,791,169.86 | 271,992.59 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 363,128.28 | 237,862.04 | (125,266.23) |
| 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 | 80,126.00 | 81,642.26 | 1,516.26 |
| 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 | 443,254.27 | 319,504.30 | (123,749.97) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 0.00 | 0.00 | 0.00 |
| Total System State Aid | 443,254.27 | 319,504.30 | (123,749.97) |

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

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

64-0023-000 JOHNSON-BROCK PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 292.4853 | 287.3967 | (5.0886) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 51.12 4.0668 | 62.23 6.5946 | 11.11 2.5278 |
| 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 | 296.5520 | 293.9912 | (2.5608) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,745,255.09 | 1,820,819.88 | 75,564.78 |
| Transportation Allowance | 85,265.05 | 89,635.35 | 4,370.30 |
| Special Receipts Allowance | 93,109.49 | 109,646.55 | 16,537.05 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,923,629.64 | 2,020,101.77 | 96,472.13 |
| Temporary Aid Adjustment Factor | (24,045.37) | (25,251.27) | (1,205.90) |
| Modified System Formula Needs | 1,899,584.27 | 1,994,850.50 | 95,266.23 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 149,617,182 | 150,244,185 | 627,003 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,421,363.23 | 1,427,319.76 | 5,956.53 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 2,352.60 | 0.00 | (2,352.60) |
| Other Actual Receipts | 275,283.06 | 311,194.53 | 35,911.47 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,698,998.88 | 1,738,514.29 | 39,515.40 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 200,585.38 | 256,336.21 | 55,750.82 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 2,352.60 | 0.00 | (2,352.60) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 202,937.98 | 256,336.21 | 53,398.23 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (27,109.72) | (13,599.22) | 13,510.50 |
| Total System State Aid | 175,828.26 | 242,736.99 | 66,908.73 |

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

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

64-0029-000 AUBURN PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 1,023.9519 | 1,001.6406 | (22.3114) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 178.00 13.6728 | 193.00 17.0898 | 15.00 3.4170 |
| 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 | 1,037.6247 | 1,018.7304 | (18.8943) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 6,106,583.74 | 6,309,455.14 | 202,871.40 |
| Transportation Allowance | 79,557.82 | 137,646.13 | 58,088.31 |
| Special Receipts Allowance | 486,544.00 | 529,751.00 | 43,207.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 6,672,685.56 | 6,976,852.27 | 304,166.71 |
| Temporary Aid Adjustment Factor | (83,408.57) | (87,210.65) | (3,802.08) |
| Modified System Formula Needs | 6,589,276.99 | 6,889,641.62 | 300,364.63 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 282,577,451 | 284,212,138 | 1,634,687 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,684,485.78 | 2,700,015.31 | 15,529.53 |
| Net Option Funding | 144,563.56 | 0.00 | (144,563.56) |
| Allocated Income Tax Funds | 147,783.83 | 105,879.65 | (41,904.17) |
| Other Actual Receipts | 1,140,222.92 | 1,190,636.35 | 50,413.43 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 4,117,056.09 | 3,996,531.32 | (120,524.77) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 2,472,220.90 | 2,893,110.30 | 420,889.40 |
| Net Option Funding | 144,563.56 | 0.00 | (144,563.56) |
| Allocated Income Tax Funds | 147,783.83 | 105,879.65 | (41,904.17) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 2,764,568.29 | 2,998,989.96 | 234,421.67 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (22,735.52) | (136,605.02) | (113,869.51) |
| Total System State Aid | 2,741,832.77 | 2,862,384.94 | 120,552.16 |

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

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

65-2005-000 SO CENTRAL NE UNIFIED SYSTEM 5

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 1,190.7864 | 1,185.9356 | (4.8509) |
| Limited English Proficiency Factor | 0.00 0.0000 | 2.00 0.5000 | 2.00 0.5000 |
| Free Lunch/Poverty Factor | 235.00 21.4874 | 239.00 22.2065 | 4.00 0.7190 |
| 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 | 1,212.2739 | 1,208.6421 | (3.6318) |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 9,071,198.38 | 9,639,889.63 | 568,691.25 |
| Transportation Allowance | 459,485.46 | 408,260.80 | (51,224.66) |
| Special Receipts Allowance | 1,013,660.00 | 1,041,490.00 | 27,830.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 10,544,343.84 | 11,089,640.43 | 545,296.59 |
| Temporary Aid Adjustment Factor | (131,804.30) | (138,620.51) | (6,816.21) |
| Modified System Formula Needs | 10,412,539.54 | 10,951,019.93 | 538,480.39 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 559,731,266 | 578,799,339 | 19,068,073 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 5,317,447.03 | 5,498,593.72 | 181,146.69 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 1,775,722.55 | 1,804,006.60 | 28,284.05 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 7,093,169.58 | 7,302,600.32 | 209,430.74 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 3,319,369.97 | 3,648,419.61 | 329,049.64 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 3,319,369.97 | 3,648,419.61 | 329,049.64 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (135,868.90) | 129,420.09 | 265,288.99 |
| Total System State Aid | 3,183,501.06 | 3,777,839.69 | 594,338.63 |

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

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

66-0027-000 SYRACUSE-DUNBAR-AVOCA SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 904.5338 | 880.5790 | (23.9547) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 107.00 4.8881 | 95.00 3.8483 | (12.00) (1.0398) |
| 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 | 909.4219 | 884.4274 | (24.9945) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 5,352,089.87 | 5,477,656.13 | 125,566.25 |
| Transportation Allowance | 239,157.36 | 223,722.86 | (15,434.50) |
| Special Receipts Allowance | 428,708.63 | 443,822.89 | 15,114.26 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 6,019,955.86 | 6,145,201.88 | 125,246.02 |
| Temporary Aid Adjustment Factor | (75,249.45) | (76,815.02) | (1,565.58) |
| Modified System Formula Needs | 5,944,706.41 | 6,068,386.85 | 123,680.44 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 367,947,900 | 380,347,635 | 12,399,735 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 3,495,505.05 | 3,613,302.53 | 117,797.48 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 15,423.20 | 11,009.46 | (4,413.74) |
| Other Actual Receipts | 1,027,038.79 | 1,049,498.77 | 22,459.98 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 4,537,967.04 | 4,673,810.76 | 135,843.73 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,406,739.37 | 1,394,576.09 | (12,163.28) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 15,423.20 | 11,009.46 | (4,413.74) |
| 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 | 1,422,162.57 | 1,405,585.55 | (16,577.02) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (27,290.51) | (38,171.52) | (10,881.01) |
| Total System State Aid | 1,394,872.06 | 1,367,414.03 | (27,458.04) |

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

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

66-0111-000 NEBRASKA CITY PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 1,601.5745 | 1,584.2344 | (17.3401) |
| Limited English Proficiency Factor | 43.00 10.7500 | 64.00 16.0000 | 21.00 5.2500 |
| Free Lunch/Poverty Factor | 325.00 30.6604 | 337.00 33.1570 | 12.00 2.4965 |
| 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 | 1,642.9850 | 1,633.3914 | (9.5936) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 9,669,223.58 | 10,116,326.97 | 447,103.40 |
| Transportation Allowance | 115,288.00 | 115,137.52 | (150.48) |
| Special Receipts Allowance | 863,529.37 | 858,737.11 | (4,792.26) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 10,648,040.95 | 11,090,201.60 | 442,160.65 |
| Temporary Aid Adjustment Factor | (133,100.51) | (138,627.52) | (5,527.01) |
| Modified System Formula Needs | 10,514,940.44 | 10,951,574.08 | 436,633.65 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 530,366,639 | 567,539,898 | 37,173,259 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 5,038,483.07 | 5,391,629.03 | 353,145.96 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 50,886.35 | 36,229.69 | (14,656.66) |
| Other Actual Receipts | 1,863,158.57 | 1,876,992.78 | 13,834.21 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 6,952,527.99 | 7,304,851.50 | 352,323.51 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 3,562,412.45 | 3,646,722.58 | 84,310.13 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 50,886.35 | 36,229.69 | (14,656.66) |
| 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 | 3,613,298.80 | 3,682,952.27 | 69,653.47 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (13,489.43) | (131,048.74) | (117,559.31) |
| Total System State Aid | 3,599,809.37 | 3,551,903.53 | (47,905.83) |

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

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

66-0501-000 PALMYRA DISTRICT O R 1

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 545.8679 | 527.7283 | (18.1396) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 73.00 3.8975 | 70.00 3.6945 | (3.00) (0.2031) |
| 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 | 549.7655 | 531.4227 | (18.3427) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 3,235,455.66 | 3,291,339.69 | 55,884.03 |
| Transportation Allowance | 129,517.38 | 133,195.62 | 3,678.24 |
| Special Receipts Allowance | 179,243.00 | 163,736.00 | (15,507.00) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 3,544,216.04 | 3,588,271.31 | 44,055.27 |
| Temporary Aid Adjustment Factor | (44,302.70) | (44,853.39) | (550.69) |
| Modified System Formula Needs | 3,499,913.34 | 3,543,417.92 | 43,504.58 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 237,682,155 | 256,299,878 | 18,617,723 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,257,980.47 | 2,434,848.84 | 176,868.37 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 21,836.44 | 24,574.06 | 2,737.62 |
| Other Actual Receipts | 450,469.92 | 461,124.38 | 10,654.46 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,730,286.83 | 2,920,547.28 | 190,260.45 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 769,626.51 | 622,870.65 | (146,755.87) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 21,836.44 | 24,574.06 | 2,737.62 |
| 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 | 791,462.95 | 647,444.70 | (144,018.25) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 21,212.62 | (43,688.31) | (64,900.93) |
| Total System State Aid | 812,675.57 | 603,756.39 | (208,919.18) |

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

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

67-0001-000 PAWNEE CITY PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 338.6045 | 320.8247 | (17.7798) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 112.00 18.4541 | 92.00 13.3980 | (20.00) (5.0562) |
| 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 | 357.0586 | 334.2226 | (22.8360) |
| Cost Group Cost | 5,885.1564 | 7,975.8019 | 2,090.6455 |
| Subtotal | 2,101,345.83 | 2,665,693.51 | 564,347.68 |
| Transportation Allowance | 107,307.00 | 156,940.00 | 49,633.00 |
| Special Receipts Allowance | 115,697.00 | 118,457.00 | 2,760.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 2,324,349.83 | 2,941,090.51 | 616,740.68 |
| Temporary Aid Adjustment Factor | (29,054.37) | (36,763.63) | (7,709.26) |
| Modified System Formula Needs | 2,295,295.46 | 2,904,326.88 | 609,031.42 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 113,404,008 | 124,384,213 | 10,980,205 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,077,338.08 | 1,181,650.02 | 104,311.95 |
| Net Option Funding | 139,657.09 | 116,382.96 | (23,274.13) |
| Allocated Income Tax Funds | 19,719.46 | 20,161.89 | 442.43 |
| Other Actual Receipts | 318,974.00 | 330,527.00 | 11,553.00 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,555,688.63 | 1,648,721.87 | 93,033.25 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 739,606.83 | 1,255,605.00 | 515,998.17 |
| Net Option Funding | 139,657.09 | 116,382.96 | (23,274.13) |
| Allocated Income Tax Funds | 19,719.46 | 20,161.89 | 442.43 |
| Lop Off | 0.00 | (64,898.19) | (64,898.19) |
| 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 | 898,983.38 | 1,327,251.67 | 428,268.28 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 900.95 | (15,294.93) | (16,195.88) |
| Total System State Aid | 899,884.33 | 1,311,956.73 | 412,072.40 |

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

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

67-0069-000 LEWISTON CONSOLIDATED SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 236.5814 | 217.3202 | (19.2612) |
| Limited English Proficiency Factor | 2.00 0.5000 | 3.00 0.7500 | 1.00 0.2500 |
| Free Lunch/Poverty Factor | 79.00 13.1927 | 73.00 12.1386 | (6.00) (1.0542) |
| 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 | 250.2741 | 230.2088 | (20.0654) |
| Cost Group Cost | 7,482.7963 | 7,975.8019 | 493.0057 |
| Subtotal | 1,872,750.38 | 1,836,099.46 | (36,650.92) |
| Transportation Allowance | 122,924.37 | 127,047.30 | 4,122.93 |
| Special Receipts Allowance | 99,856.00 | 94,239.00 | (5,617.00) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 2,095,530.75 | 2,057,385.76 | (38,144.99) |
| Temporary Aid Adjustment Factor | (26,194.13) | (25,717.32) | 476.81 |
| Modified System Formula Needs | 2,069,336.61 | 2,031,668.44 | (37,668.17) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 138,036,226 | 153,627,604 | 15,591,378 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,311,344.15 | 1,459,462.24 | 148,118.09 |
| Net Option Funding | 34,880.63 | 0.00 | (34,880.63) |
| Allocated Income Tax Funds | 13,101.12 | 9,016.40 | (4,084.72) |
| Other Actual Receipts | 218,482.36 | 206,171.15 | (12,311.21) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,577,808.25 | 1,674,649.78 | 96,841.53 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 491,528.36 | 357,018.65 | (134,509.70) |
| Net Option Funding | 34,880.63 | 0.00 | (34,880.63) |
| Allocated Income Tax Funds | 13,101.12 | 9,016.40 | (4,084.72) |
| Lop Off | (5,311.56) | 0.00 | 5,311.56 |
| 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 | 534,198.54 | 366,035.05 | (168,163.49) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 35,056.13 | (2,028.26) | (37,084.38) |
| Total System State Aid | 569,254.67 | 364,006.79 | (205,247.88) |

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

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

68-0020-000 PERKINS COUNTY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 488.6848 | 467.9981 | (20.6867) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 142.00 20.9669 | 121.00 15.4177 | (21.00) (5.5492) |
| 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 | 509.6517 | 483.4158 | (26.2359) |
| Cost Group Cost | 8,672.7450 | 9,486.1706 | 813.4256 |
| Subtotal | 4,420,078.99 | 4,585,764.51 | 165,685.51 |
| Transportation Allowance | 159,711.71 | 250,624.00 | 90,912.29 |
| Special Receipts Allowance | 285,115.00 | 295,106.00 | 9,991.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 19,523.55 | 19,523.55 |
| Total System Formula Needs | 4,864,905.70 | 5,151,018.06 | 286,112.35 |
| Temporary Aid Adjustment Factor | (60,811.32) | (64,387.73) | (3,576.40) |
| Modified System Formula Needs | 4,804,094.38 | 5,086,630.33 | 282,535.95 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 367,266,285 | 363,734,155 | (3,532,130) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 3,489,029.71 | 3,455,474.47 | (33,555.24) |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 687,787.27 | 685,246.69 | (2,540.58) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 4,176,816.98 | 4,140,721.16 | (36,095.82) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 627,277.40 | 945,909.17 | 318,631.77 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 30,410.68 | 30,410.68 |
| 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 | 424,200.73 | 0.00 | (424,200.73) |
| Total System State Aid Calculated | 1,051,478.13 | 976,319.85 | (75,158.28) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 114,276.91 | 69,024.89 | (45,252.02) |
| Total System State Aid | 1,165,755.05 | 1,045,344.74 | (120,410.31) |

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

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

69-0044-000 HOLDREGE PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 1,244.2239 | 1,288.0774 | 43.8535 |
| Limited English Proficiency Factor | 28.00 7.0000 | 19.00 4.7500 | (9.00) (2.2500) |
| Free Lunch/Poverty Factor | 232.14 19.5657 | 227.65 17.6926 | (4.50) (1.8731) |
| 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 | 1,270.7896 | 1,310.5200 | 39.7304 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 7,478,795.70 | 8,116,639.58 | 637,843.88 |
| Transportation Allowance | 94,336.18 | 100,965.91 | 6,629.73 |
| Special Receipts Allowance | 855,494.44 | 837,602.21 | (17,892.23) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 8,428,626.32 | 9,055,207.70 | 626,581.38 |
| Temporary Aid Adjustment Factor | (105,357.83) | (113,190.10) | (7,832.27) |
| Modified System Formula Needs | 8,323,268.49 | 8,942,017.61 | 618,749.11 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 483,894,719 | 487,733,283 | 3,838,564 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 4,596,999.83 | 4,633,466.19 | 36,466.36 |
| Net Option Funding | 117,850.55 | 0.00 | (117,850.55) |
| Allocated Income Tax Funds | 170,067.56 | 40,046.49 | (130,021.07) |
| Other Actual Receipts | 1,579,899.37 | 1,626,641.52 | 46,742.15 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 6,464,817.31 | 6,300,154.20 | (164,663.11) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,858,451.18 | 2,641,863.41 | 783,412.22 |
| Net Option Funding | 117,850.55 | 0.00 | (117,850.55) |
| Allocated Income Tax Funds | 170,067.56 | 40,046.49 | (130,021.07) |
| 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 | 2,146,369.29 | 2,681,909.90 | 535,540.60 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 6,039.94 | 12,524.03 | 6,484.09 |
| Total System State Aid | 2,152,409.23 | 2,694,433.93 | 542,024.70 |

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

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

69-0054-000 BERTRAND PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 275.8641 | 275.3943 | (0.4698) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 54.00 4.8020 | 44.00 3.0079 | (10.00) (1.7941) |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 280.6660 | 278.4022 | (2.2638) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,651,763.44 | 1,724,269.89 | 72,506.45 |
| Transportation Allowance | 93,117.60 | 91,287.30 | (1,830.30) |
| Special Receipts Allowance | 173,304.00 | 191,582.00 | 18,278.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,918,185.04 | 2,007,139.19 | 88,954.15 |
| Temporary Aid Adjustment Factor | (23,977.31) | (25,089.24) | (1,111.93) |
| Modified System Formula Needs | 1,894,207.72 | 1,982,049.95 | 87,842.23 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 188,302,683 | 189,737,919 | 1,435,236 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,788,875.49 | 1,802,510.23 | 13,634.74 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 1,103.62 | 39.94 | (1,063.68) |
| Other Actual Receipts | 354,740.00 | 379,469.00 | 24,729.00 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,144,719.10 | 2,182,019.17 | 37,300.06 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 0.00 | 0.00 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 1,103.62 | 39.94 | (1,063.68) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 1,103.62 | 39.94 | (1,063.68) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (424.18) | (348.95) | 75.23 |
| Total System State Aid | 679.43 | (309.01) | (988.45) |

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

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

69-0055-000 LOOMIS PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 269.1463 | 247.5055 | (21.6408) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 52.01 4.6239 | 60.93 7.2802 | 8.92 2.6562 |
| 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 | 273.7702 | 254.7857 | (18.9845) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,611,180.65 | 1,578,002.42 | (33,178.23) |
| Transportation Allowance | 86,766.29 | 75,012.24 | (11,754.04) |
| Special Receipts Allowance | 135,514.29 | 121,348.90 | (14,165.38) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 1,833,461.23 | 1,774,363.57 | (59,097.66) |
| Temporary Aid Adjustment Factor | (22,918.27) | (22,179.54) | 738.72 |
| Modified System Formula Needs | 1,810,542.96 | 1,752,184.02 | (58,358.94) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 159,602,659 | 156,027,397 | (3,575,262) |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,516,225.26 | 1,482,260.27 | (33,964.99) |
| Net Option Funding | 269,638.13 | 127,138.38 | (142,499.75) |
| Allocated Income Tax Funds | 13,741.09 | 13,394.48 | (346.62) |
| Other Actual Receipts | 267,361.92 | 261,383.25 | (5,978.67) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,066,966.40 | 1,884,176.38 | (182,790.02) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 0.00 | 0.00 |
| Net Option Funding | 269,638.13 | 127,138.38 | (142,499.75) |
| Allocated Income Tax Funds | 13,741.09 | 13,394.48 | (346.62) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 96,444.59 | 96,444.59 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 283,379.23 | 236,977.45 | (46,401.78) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (421.08) | 78.36 | 499.44 |
| Total System State Aid | 282,958.15 | 237,055.81 | (45,902.34) |

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

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

70-0002-000 PIERCE PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|-------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 833.1782 | 828.6364 | (4.5418) |
| Limited English Proficiency Factor | 0.01 0.0019 | 0.00 0.0000 | (0.01) (0.0019) |
| Free Lunch/Poverty Factor | 117.00 7.0296 | 94.00 4.1835 | (23.00) (2.8461) |
| 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 | 840.2097 | 832.8199 | (7.3899) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 4,944,765.71 | 5,158,027.77 | 213,262.06 |
| Transportation Allowance | 214,053.84 | 232,425.28 | 18,371.44 |
| Special Receipts Allowance | 358,332.24 | 326,506.62 | (31,825.62) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 5,517,151.79 | 5,716,959.67 | 199,807.88 |
| Temporary Aid Adjustment Factor | (68,964.40) | (71,462.00) | (2,497.60) |
| Modified System Formula Needs | 5,448,187.39 | 5,645,497.67 | 197,310.28 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 276,747,570 | 312,017,471 | 35,269,901 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,629,101.91 | 2,964,165.97 | 335,064.06 |
| Net Option Funding | 232,962.99 | 245,040.96 | 12,077.97 |
| Allocated Income Tax Funds | 80,056.95 | 75,141.79 | (4,915.16) |
| Other Actual Receipts | 780,764.39 | 738,255.92 | (42,508.48) |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 3,722,886.25 | 4,022,604.65 | 299,718.39 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 1,725,301.14 | 1,622,893.02 | (102,408.12) |
| Net Option Funding | 232,962.99 | 245,040.96 | 12,077.97 |
| Allocated Income Tax Funds | 80,056.95 | 75,141.79 | (4,915.16) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 2,038,321.08 | 1,943,075.78 | (95,245.31) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 1,356.06 | 19,093.64 | 17,737.57 |
| Total System State Aid | 2,039,677.15 | 1,962,169.41 | (77,507.73) |

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

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

70-0005-000 PLAINVIEW PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 515.1166 | 501.5315 | (13.5851) |
| Limited English Proficiency Factor | 7.00 1.7500 | 0.00 0.0000 | (7.00) (1.7500) |
| Free Lunch/Poverty Factor | 108.00 10.6716 | 118.00 13.6594 | 10.00 2.9877 |
| 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 | 527.5383 | 515.1909 | (12.3474) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 3,104,645.13 | 3,190,808.51 | 86,163.38 |
| Transportation Allowance | 169,906.44 | 188,238.55 | 18,332.11 |
| Special Receipts Allowance | 272,628.00 | 288,857.00 | 16,229.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 6,885.00 | 6,885.00 |
| Total System Formula Needs | 3,547,179.57 | 3,674,789.06 | 127,609.49 |
| Temporary Aid Adjustment Factor | (44,339.74) | (45,934.86) | (1,595.12) |
| Modified System Formula Needs | 3,502,839.83 | 3,628,854.20 | 126,014.37 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 250,589,087 | 270,764,112 | 20,175,025 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,380,596.33 | 2,572,259.06 | 191,662.74 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 553,817.34 | 599,428.98 | 45,611.64 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 2,934,413.67 | 3,171,688.05 | 237,274.38 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 568,426.16 | 457,166.15 | (111,260.01) |
| 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 | 568,426.16 | 457,166.15 | (111,260.01) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | 31,556.69 | (106,948.67) | (138,505.37) |
| Total System State Aid | 599,982.85 | 350,217.48 | (249,765.38) |

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

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

70-0542-000 OSMOND PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 336.8763 | 307.4078 | (29.4685) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 66.00 6.1147 | 53.00 4.0706 | (13.00) (2.0441) |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 342.9910 | 311.4784 | (31.5127) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 2,018,555.90 | 1,929,125.45 | (89,430.45) |
| Transportation Allowance | 101,473.00 | 96,789.28 | (4,683.72) |
| Special Receipts Allowance | 175,734.00 | 180,680.00 | 4,946.00 |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 2,295,762.90 | 2,206,594.73 | (89,168.17) |
| Temporary Aid Adjustment Factor | (28,697.04) | (27,582.43) | 1,114.60 |
| Modified System Formula Needs | 2,267,065.86 | 2,179,012.29 | (88,053.57) |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 134,932,385 | 153,424,994 | 18,492,609 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 1,281,857.66 | 1,457,537.44 | 175,679.79 |
| Net Option Funding | 90,428.98 | 56,648.19 | (33,780.79) |
| Allocated Income Tax Funds | 30,351.33 | 26,492.12 | (3,859.21) |
| Other Actual Receipts | 366,031.00 | 392,661.00 | 26,630.00 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 1,768,668.97 | 1,933,338.76 | 164,669.78 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 498,396.89 | 245,673.53 | (252,723.35) |
| Net Option Funding | 90,428.98 | 56,648.19 | (33,780.79) |
| Allocated Income Tax Funds | 30,351.33 | 26,492.12 | (3,859.21) |
| 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 | 619,177.20 | 328,813.85 | (290,363.35) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (2,363.80) | (22,483.29) | (20,119.49) |
| Total System State Aid | 616,813.40 | 306,330.56 | (310,482.85) |

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

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

71-0001-000 COLUMBUS PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|--|--|--------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 3,887.0080 | 3,959.2091 | 72.2011 |
| Limited English Proficiency Factor | 540.00 135.0000 | 585.00 146.2500 | 45.00 11.2500 |
| Free Lunch/Poverty Factor | 1,063.00 138.2829 | 938.00 107.1986 | (125.00) (31.0843) |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 4,160.2908 | 4,212.6576 | 52.3668 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 24,483,962.30 | 26,090,882.17 | 1,606,919.87 |
| Transportation Allowance | 47,015.00 | 53,712.00 | 6,697.00 |
| Special Receipts Allowance | 1,738,885.00 | 1,681,082.00 | (57,803.00) |
| Distance Ed & Telecommunication Allowance | 0.00 | 0.00 | 0.00 |
| Total System Formula Needs | 26,269,862.30 | 27,825,676.17 | 1,555,813.87 |
| Temporary Aid Adjustment Factor | (328,373.28) | (347,820.95) | (19,447.67) |
| Modified System Formula Needs | 25,941,489.02 | 27,477,855.22 | 1,536,366.20 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 1,156,240,996 | 1,220,532,103 | 64,291,107 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 10,984,289.46 | 11,595,054.98 | 610,765.52 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 237,387.67 | 246,453.55 | 9,065.88 |
| Other Actual Receipts | 4,369,515.00 | 4,464,563.00 | 95,048.00 |
| Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Total System Formula Resources | 15,591,192.13 | 16,306,071.53 | 714,879.40 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 10,350,296.89 | 11,171,783.69 | 821,486.80 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 237,387.67 | 246,453.55 | 9,065.88 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 10,587,684.56 | 11,418,237.24 | 830,552.68 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (124,278.40) | (315,495.10) | (191,216.69) |
| Total System State Aid | 10,463,406.16 | 11,102,742.15 | 639,335.99 |

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

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

71-0005-000 LAKEVIEW COMMUNITY SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|------------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 906.0340 | 914.6147 | 8.5808 |
| Limited English Proficiency Factor | 95.00 23.7500 | 109.00 27.2500 | 14.00 3.5000 |
| Free Lunch/Poverty Factor | 228.10 28.5004 | 213.47 24.6431 | (14.63) (3.8574) |
| 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 | 958.2844 | 966.5078 | 8.2234 |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 5,639,653.50 | 5,986,017.12 | 346,363.62 |
| Transportation Allowance | 42,172.00 | 46,581.00 | 4,409.00 |
| Special Receipts Allowance | 511,399.44 | 518,420.52 | 7,021.08 |
| Distance Ed & Telecommunication Allowance | 0.00 | 274.58 | 274.58 |
| Total System Formula Needs | 6,193,224.93 | 6,551,293.22 | 358,068.28 |
| Temporary Aid Adjustment Factor | (77,415.31) | (81,891.17) | (4,475.85) |
| Modified System Formula Needs | 6,115,809.62 | 6,469,402.05 | 353,592.43 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 579,575,114 | 595,430,316 | 15,855,202 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 5,505,963.58 | 5,656,588.00 | 150,624.42 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Other Actual Receipts | 1,152,689.04 | 1,151,798.39 | (890.65) |
| Minimum Levy Adjustment | 443,954.54 | 57,756.74 | (386,197.80) |
| Total System Formula Resources | 7,102,607.16 | 6,866,143.14 | (236,464.03) |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 0.00 | 0.00 |
| Net Option Funding | 0.00 | 0.00 | 0.00 |
| Allocated Income Tax Funds | 0.00 | 0.00 | 0.00 |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | 0.00 | 0.00 | 0.00 |
| Small School Stabilization Adjustment | 0.00 | 0.00 | 0.00 |
| District Reorganization Incentive Payment | 0.00 | 0.00 | 0.00 |
| Total System State Aid Calculated | 0.00 | 0.00 | 0.00 |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | (19,937.62) | (19,937.62) | 0.00 |
| Prior Year State Aid Correction | 0.00 | 0.00 | 0.00 |
| Total System State Aid | (19,937.62) | (19,937.62) | 0.00 |

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

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

71-0067-000 HUMPHREY PUBLIC SCHOOLS

| CERTIFICATION ITEM DESCRIPTION | 2006/07 STATE AID CERTIFICATION | 2007/08 STATE AID CERTIFICATION | DIFFERENCE |
|---|------------------------------------|------------------------------------|-----------------|
| SYSTEM FORMULA NEEDS | <i>STUDENTS</i> | <i>STUDENTS</i> | <i>STUDENTS</i> |
| Weighted Formula Students | 278.8313 | 267.8545 | (10.9768) |
| Limited English Proficiency Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Free Lunch/Poverty Factor | 59.00 5.6059 | 49.02 3.8524 | (9.98) (1.7535) |
| Indian ADA Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Extreme Remoteness Factor | 0.00 0.0000 | 0.00 0.0000 | 0.00 0.0000 |
| Adjusted Weighted Formula Students | 284.4372 | 271.7070 | (12.7303) |
| Cost Group Cost | 5,885.1564 | 6,193.4495 | 308.2931 |
| Subtotal | 1,673,957.54 | 1,682,803.30 | 8,845.76 |
| Transportation Allowance | 230.58 | 47,000.00 | 46,769.42 |
| Special Receipts Allowance | 204,491.53 | 198,848.06 | (5,643.47) |
| Distance Ed & Telecommunication Allowance | 0.00 | 189.76 | 189.76 |
| Total System Formula Needs | 1,878,679.65 | 1,928,841.12 | 50,161.47 |
| Temporary Aid Adjustment Factor | (23,483.50) | (24,110.51) | (627.02) |
| Modified System Formula Needs | 1,855,196.16 | 1,904,730.61 | 49,534.45 |
| SYSTEM FORMULA RESOURCES | | | |
| System Adjusted Valuation | 309,864,302 | 325,464,699 | 15,600,397 |
| Local Effort Rate | 0.9500000000 | 0.9500000000 | 0.0000000000 |
| Yield From Local Effort Rate | 2,943,710.87 | 3,091,914.64 | 148,203.77 |
| Net Option Funding | 218,396.74 | 211,990.48 | (6,406.26) |
| Allocated Income Tax Funds | 54,216.04 | 53,043.49 | (1,172.56) |
| Other Actual Receipts | 583,542.81 | 595,880.77 | 12,337.96 |
| Minimum Levy Adjustment | 1,277,880.38 | 1,414,795.05 | 136,914.67 |
| Total System Formula Resources | 5,077,746.85 | 5,367,624.43 | 289,877.58 |
| SYSTEM STATE AID CALCULATED | | | |
| Equalization Aid Due System | 0.00 | 0.00 | 0.00 |
| Net Option Funding | 218,396.74 | 211,990.48 | (6,406.26) |
| Allocated Income Tax Funds | 54,216.04 | 53,043.49 | (1,172.56) |
| Lop Off | 0.00 | 0.00 | 0.00 |
| Stabilization Factor | 0.00 | 0.00 | 0.00 |
| Non-Equalized Minimum Levy Adjustment | (54,216.04) | (53,043.49) | 1,172.56 |
| 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 | 218,396.74 | 211,990.48 | (6,406.26) |
| SYSTEM STATE AID PAID | | | |
| Recapture of Prior Year Deficiencies | 0.00 | 0.00 | 0.00 |
| Prior Year State Aid Correction | (122.10) | 216.90 | 339.00 |
| Total System State Aid | 218,274.64 | 212,207.38 | (6,067.26) |

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