



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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February 1, 2013

Roger Breed, Commissioner of Education
Nebraska Department of Education
301 Centennial Mall South, 6th Floor
Lincoln, Nebraska 68509-5026

Dear Dr. Breed:

We have audited the basic financial statements of the State of Nebraska (the State) as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, and have issued our report thereon dated January 16, 2013. In planning and performing our audit, we considered the State's internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinions on the basic financial statements of the State, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

In connection with our audit described above, we noted certain internal control or compliance matters related to the activities of the Nebraska Department of Education (the Agency) or other operational matters that are presented below for your consideration. These comments and recommendations, which have been discussed with the appropriate members of the Agency's management, are intended to improve internal control or result in other operating efficiencies.

Our consideration of internal control included a review of prior year comments and recommendations. To the extent the situations that prompted the recommendations in the prior year still exist, they have been incorporated in the comments presented for the current year. All other prior year comments and recommendations (if applicable) have been satisfactorily resolved.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

Draft copies of this letter were furnished to the Agency to provide them an opportunity to review the letter and to respond to the comment and recommendation included in this letter. All formal responses received have been incorporated into this letter. Responses have been objectively evaluated and recognized, as appropriate, in the letter. Responses that indicate corrective action has been taken were not verified at this time, but will be verified in the next audit.

The following is our comment and recommendation for the year ended June 30, 2012.

Payment Error for the State Aid Special Education Program

Neb. Rev. Stat. § 79-1142(3) (Cum. Supp. 2012) states:

“For special education and support services provided in each school fiscal year, the State Department of Education shall reimburse each school district in the following school fiscal year a pro rata amount determined by the department. The reimbursement percentage shall be the ratio of the difference of the appropriations for special education approved by the Legislature minus the amounts set aside pursuant to subsection (5) of this section divided by the total allowable excess costs for all special education programs and support services.”

A good internal control plan requires procedures to ensure Nebraska schools and Educational Service Units (ESUs) report only allowable excess costs. Good internal control also requires procedures to ensure adjustments made for the State Aid for Special Education Reimbursement Program are accurate and timely.

Each year, the schools and ESUs send the Department of Education (Agency) a listing of their excess costs from the prior school year. The excess costs reported are special education costs in excess of what the school received through Federal and State grants. The reimbursements to the schools are limited by the amount of General Fund appropriations determined by the Legislature each year. Each school receives a percentage of the appropriations based upon the excess costs reported. As per statute, the reimbursement rate is calculated by taking the appropriation amount, divided by the total excess costs from all the schools, and then multiplied by each school’s excess costs, for the amount to be reimbursed. The total reimbursement for each school is paid over seven months starting in December.

During the fiscal year, the Agency performed desk reviews and on-site audits of excess costs submitted by schools to ensure the amounts were allowable. The Agency’s on-site audit of Omaha Public Schools (OPS) for the fiscal year ended June 30, 2012, revealed that OPS over-reported its excess costs for the 2010-2011 school year by \$5,346,849. OPS included expenditures that had already been reimbursed by the Agency with Federal funds. After the error was discovered, the Agency reviewed OPS’ excess costs for the 2008-2009 and 2009-2010 school years to determine if a similar error had occurred previously. The Agency determined OPS had also incorrectly included \$6,923,015 in Federal costs for the 2009-2010 school year. The Agency performed an on-site audit of OPS during the fiscal year ended June 30, 2011; however, the error was not discovered because the project with the over-reported costs was not selected during sample testing.

Due to having improperly reported its excess costs for the 2009-2010 and 2010-2011 school years, OPS received a total overpayment of \$5,612,079 in Special Education State Aid.

School Year	Excess Cost Over-Reported by OPS	Total Over Payment
2009-2010	\$ 6,923,015	\$ 3,235,056
2010-2011	\$ 5,346,849	\$ 2,377,023
Total	\$ 12,269,864	\$ 5,612,079

The overpayment to OPS resulted in the underpayment of Special Education State Aid to all the other Nebraska schools and ESUs. See **Exhibit A** for each school's calculated underpayment. The table below reflects the 20 schools with the largest underpayments for each fiscal year.

School	Fiscal Year 2011 Underpayment	Fiscal Year 2012 Underpayment	Total Underpayment
LINCOLN PUBLIC SCHOOLS	\$ 508,694	\$ 376,246	\$ 884,940
MILLARD PUBLIC SCHOOLS	\$ 227,490	\$ 154,068	\$ 381,558
PAPILLION-LA VISTA PUBLIC SCHOOLS	\$ 125,559	\$ 93,254	\$ 218,813
BELLEVUE PUBLIC SCHOOLS	\$ 117,111	\$ 80,533	\$ 197,644
GRAND ISLAND PUBLIC SCHOOLS	\$ 98,094	\$ 74,152	\$ 172,246
WESTSIDE COMMUNITY SCHOOLS	\$ 75,503	\$ 54,025	\$ 129,528
ELKHORN PUBLIC SCHOOLS	\$ 61,494	\$ 51,330	\$ 112,824
SO SIOUX CITY COMMUNITY SCHOOLS	\$ 62,523	\$ 45,304	\$ 107,827
KEARNEY PUBLIC SCHOOLS	\$ 60,398	\$ 47,366	\$ 107,764
NORFOLK PUBLIC SCHOOLS	\$ 59,668	\$ 45,860	\$ 105,528
HASTINGS PUBLIC SCHOOLS	\$ 59,418	\$ 43,932	\$ 103,350
RALSTON PUBLIC SCHOOLS	\$ 50,327	\$ 36,662	\$ 86,989
NORTH PLATTE PUBLIC SCHOOLS	\$ 50,742	\$ 29,801	\$ 80,543
FREMONT PUBLIC SCHOOLS	\$ 42,325	\$ 32,826	\$ 75,151
COLUMBUS PUBLIC SCHOOLS	\$ 40,537	\$ 27,798	\$ 68,335
BEATRICE PUBLIC SCHOOLS	\$ 35,828	\$ 29,059	\$ 64,887
SCOTTSBLUFF PUBLIC SCHOOLS	\$ 31,028	\$ 26,091	\$ 57,119
WAVERLY SCHOOL DISTRICT 145	\$ 32,021	\$ 21,960	\$ 53,981
PLATTSMOUTH COMMUNITY SCHOOLS	\$ 30,109	\$ 21,583	\$ 51,692
GRETNA PUBLIC SCHOOLS	\$ 28,954	\$ 22,709	\$ 51,663

The Auditor of Public Accounts' (APA) calculation of the redistribution did not agree to the Agency's calculation. The Agency calculated the OPS overpayment based upon the end of the year adjusted reimbursement rate rather than the original reimbursement rate. The Agency then calculated the redistribution of the overpayment based upon a percentage of the corrected excess costs. The APA calculated what the original distribution should have been based upon the corrected OPS excess costs and then compared the amount to the actual distribution made to determine the overpayment. The difference in the calculations caused OPS to retain \$36,388 of the initial overpayment.

The top six variances between the reimbursement calculations of the APA and the Agency are as follows:

School	APA Over/(Under) Payment Calculation	Agency Over/(Under) Payment Calculation	Variance Over/(Under) Payment Calculation
OMAHA PUBLIC SCHOOLS	\$ 5,612,079	\$ 5,575,691	\$ 36,388
LINCOLN PUBLIC SCHOOLS	\$ (884,940)	\$ (879,205)	\$ (5,735)
MILLARD PUBLIC SCHOOLS	\$ (381,558)	\$ (379,064)	\$ (2,494)
PAPILLION-LA VISTA PUBLIC SCHOOLS	\$ (218,813)	\$ (217,396)	\$ (1,417)
BELLEVUE PUBLIC SCHOOLS	\$ (197,644)	\$ (196,354)	\$ (1,290)
GRAND ISLAND PUBLIC SCHOOLS	\$ (172,246)	\$ (171,132)	\$ (1,114)

See **Exhibit A** for a complete comparison listing of the calculations, as well as their subsequent variances, prepared by both the APA and the Agency for each school. The Agency began corrections of the OPS overpayment, using the Agency's calculations, by reducing OPS' total payment and redistributing the amounts to other schools and ESUs beginning in December 2012.

We recommend the Agency implement adequate procedures to ensure schools and ESUs report only allowable excess costs for reimbursement. Additionally, we recommend that the Agency use the APA calculation to ensure that each school receives the proper reimbursement.

Agency's Response: The Nebraska Department of Education (Department) understands and appreciates the Nebraska Auditor of Public Account's (APA's) work and recommendations on this matter. The Department feels controls are adequate to review and detect errors or irregularities in reporting of excess costs for reimbursements by schools, as evidenced by the detection of the error in reporting by Omaha Public Schools due to inclusion of ARRA Federal funds. The Department also appreciates the APA's efforts in recalculating the effect of the overpayment. While it did not differ materially from the Department's calculation, an adjustment will be made for the February 2013 payment based on the APA's recommendation.

* * * * *

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use our knowledge of the Agency and its interaction with other State agencies and administrative departments gained during our work to make comments and suggestions that we hope will be useful to the Agency.

This report is intended solely for the information and use of the Agency, the Governor and State Legislature, others within the Agency, Federal awarding agencies, pass-through entities, and management of the State of Nebraska and is not intended to be and should not be used by anyone other than the specified parties. However, this report is a matter of public record and its distribution is not limited.

SIGNED ORIGINAL ON FILE

Pat Reding, CPA, CFE
Assistant Deputy Auditor

Exhibit A

School	APA Over/(Under) Payment Calculation	Department Over/(Under) Payment Calculation	Variance Over/(Under) Payment Calculation
OMAHA PUBLIC SCHOOLS	\$ 5,612,079	\$ 5,575,691	\$ 36,388
LINCOLN PUBLIC SCHOOLS	\$ (884,940)	\$ (879,205)	\$ (5,735)
MILLARD PUBLIC SCHOOLS	\$ (381,558)	\$ (379,064)	\$ (2,494)
PAPILLION-LA VISTA PUBLIC SCHOOLS	\$ (218,813)	\$ (217,396)	\$ (1,417)
BELLEVUE PUBLIC SCHOOLS	\$ (197,644)	\$ (196,354)	\$ (1,290)
GRAND ISLAND PUBLIC SCHOOLS	\$ (172,246)	\$ (171,132)	\$ (1,114)
WESTSIDE COMMUNITY SCHOOLS	\$ (129,528)	\$ (128,685)	\$ (843)
ELKHORN PUBLIC SCHOOLS	\$ (112,824)	\$ (112,102)	\$ (722)
SO SIOUX CITY COMMUNITY SCHOOLS	\$ (107,827)	\$ (107,127)	\$ (700)
KEARNEY PUBLIC SCHOOLS	\$ (107,764)	\$ (107,071)	\$ (693)
NORFOLK PUBLIC SCHOOLS	\$ (105,528)	\$ (104,847)	\$ (681)
HASTINGS PUBLIC SCHOOLS	\$ (103,350)	\$ (102,679)	\$ (671)
RALSTON PUBLIC SCHOOLS	\$ (86,989)	\$ (86,423)	\$ (566)
NORTH PLATTE PUBLIC SCHOOLS	\$ (80,543)	\$ (80,010)	\$ (533)
FREMONT PUBLIC SCHOOLS	\$ (75,151)	\$ (74,665)	\$ (486)
COLUMBUS PUBLIC SCHOOLS	\$ (68,335)	\$ (67,889)	\$ (446)
BEATRICE PUBLIC SCHOOLS	\$ (64,887)	\$ (64,471)	\$ (416)
SCOTTSBLUFF PUBLIC SCHOOLS	\$ (57,119)	\$ (56,753)	\$ (366)
WAVERLY SCHOOL DISTRICT 145	\$ (53,981)	\$ (53,629)	\$ (352)
PLATTSMOUTH COMMUNITY SCHOOLS	\$ (51,692)	\$ (51,357)	\$ (335)
GRETNA PUBLIC SCHOOLS	\$ (51,663)	\$ (51,330)	\$ (333)
BLAIR COMMUNITY SCHOOLS	\$ (50,323)	\$ (49,995)	\$ (328)
MC COOK PUBLIC SCHOOLS	\$ (46,985)	\$ (46,676)	\$ (309)
NEBRASKA CITY PUBLIC SCHOOLS	\$ (41,648)	\$ (41,373)	\$ (275)
ALLIANCE PUBLIC SCHOOLS	\$ (42,283)	\$ (42,011)	\$ (272)
LEXINGTON PUBLIC SCHOOLS	\$ (41,450)	\$ (41,182)	\$ (268)
GERING PUBLIC SCHOOLS	\$ (40,695)	\$ (40,428)	\$ (267)
WINNEBAGO PUBLIC SCHOOLS	\$ (36,221)	\$ (35,987)	\$ (234)
NORRIS SCHOOL DIST 160	\$ (35,433)	\$ (35,200)	\$ (233)
OGALLALA PUBLIC SCHOOLS	\$ (32,031)	\$ (31,824)	\$ (207)
SEWARD PUBLIC SCHOOLS	\$ (29,234)	\$ (29,044)	\$ (190)
CRETE PUBLIC SCHOOLS	\$ (29,056)	\$ (28,867)	\$ (189)
HOLDREGE PUBLIC SCHOOLS	\$ (28,618)	\$ (28,434)	\$ (184)
YORK PUBLIC SCHOOLS	\$ (27,873)	\$ (27,689)	\$ (184)
SOUTH SARPY DIST 46	\$ (27,396)	\$ (27,217)	\$ (179)

Exhibit A

School	APA Over/(Under) Payment Calculation	Department Over/(Under) Payment Calculation	Variance Over/(Under) Payment Calculation
SCHUYLER COMMUNITY SCHOOLS	\$ (26,821)	\$ (26,647)	\$ (174)
FAIRBURY PUBLIC SCHOOLS	\$ (27,021)	\$ (26,849)	\$ (172)
SO CENTRAL NE UNIFIED SYSTEM 5/CLAY CENTER PUBLIC SCHOOLS	\$ (25,632)	\$ (25,466)	\$ (166)
AURORA PUBLIC SCHOOLS	\$ (25,548)	\$ (25,384)	\$ (164)
EDUCATIONAL SERVICE UNIT 16	\$ (25,243)	\$ (25,080)	\$ (163)
O'NEILL PUBLIC SCHOOLS	\$ (24,964)	\$ (24,801)	\$ (163)
LAKEVIEW COMMUNITY SCHOOLS	\$ (24,931)	\$ (24,769)	\$ (162)
NORTHWEST PUBLIC SCHOOLS	\$ (24,533)	\$ (24,374)	\$ (159)
VALENTINE COMMUNITY SCHOOLS	\$ (24,691)	\$ (24,532)	\$ (159)
ADAMS CENTRAL PUBLIC SCHOOLS	\$ (24,124)	\$ (23,967)	\$ (157)
EDUCATIONAL SERVICE UNIT 10	\$ (22,592)	\$ (22,447)	\$ (145)
COZAD COMMUNITY SCHOOLS	\$ (21,079)	\$ (20,938)	\$ (141)
WAHOO PUBLIC SCHOOLS	\$ (22,332)	\$ (22,191)	\$ (141)
AUBURN PUBLIC SCHOOLS	\$ (21,281)	\$ (21,141)	\$ (140)
CONESTOGA PUBLIC SCHOOLS	\$ (20,824)	\$ (20,688)	\$ (136)
DAVID CITY PUBLIC SCHOOLS	\$ (20,771)	\$ (20,637)	\$ (134)
BROKEN BOW PUBLIC SCHOOLS	\$ (19,976)	\$ (19,845)	\$ (131)
SIDNEY PUBLIC SCHOOLS	\$ (20,053)	\$ (19,922)	\$ (131)
FALLS CITY PUBLIC SCHOOLS	\$ (20,011)	\$ (19,882)	\$ (129)
WEST POINT PUBLIC SCHOOLS	\$ (19,572)	\$ (19,447)	\$ (125)
DOUGLAS CO WEST COMMUNITY SCHOOLS	\$ (19,143)	\$ (19,021)	\$ (122)
NEBRASKA UNIFIED DISTRICT 1	\$ (19,075)	\$ (18,953)	\$ (122)
WAYNE COMMUNITY SCHOOLS	\$ (18,698)	\$ (18,578)	\$ (120)
SYRACUSE-DUNBAR-AVOCA SCHOOLS	\$ (18,202)	\$ (18,084)	\$ (118)
BENNINGTON PUBLIC SCHOOLS	\$ (17,969)	\$ (17,854)	\$ (115)
GORDON-RUSHVILLE PUBLIC SCHOOLS	\$ (17,553)	\$ (17,442)	\$ (111)
HUMBOLDT TABLE ROCK STEINAUER	\$ (17,042)	\$ (16,931)	\$ (111)
GOTHENBURG PUBLIC SCHOOLS	\$ (16,998)	\$ (16,888)	\$ (110)
UMO N HO N NATION PUBLIC SCHOOLS	\$ (17,176)	\$ (17,067)	\$ (109)
CENTRAL CITY PUBLIC SCHOOLS	\$ (16,750)	\$ (16,643)	\$ (107)
CENTENNIAL PUBLIC SCHOOLS	\$ (16,157)	\$ (16,051)	\$ (106)
CHADRON PUBLIC SCHOOLS	\$ (16,229)	\$ (16,123)	\$ (106)
LOGAN VIEW PUBLIC SCHOOLS	\$ (16,035)	\$ (15,930)	\$ (105)

Exhibit A

School	APA Over/(Under) Payment Calculation	Department Over/(Under) Payment Calculation	Variance Over/(Under) Payment Calculation
MADISON PUBLIC SCHOOLS	\$ (16,462)	\$ (16,358)	\$ (104)
SOUTHERN SCHOOL DIST 1	\$ (15,185)	\$ (15,086)	\$ (99)
FILLMORE CENTRAL PUBLIC SCHOOLS	\$ (15,206)	\$ (15,109)	\$ (97)
AINSWORTH COMMUNITY SCHOOLS	\$ (14,717)	\$ (14,621)	\$ (96)
BOONE CENTRAL SCHOOLS	\$ (14,508)	\$ (14,414)	\$ (94)
LAUREL-CONCORD PUBLIC SCHOOLS	\$ (13,735)	\$ (13,641)	\$ (94)
WALTHILL PUBLIC SCHOOLS	\$ (14,360)	\$ (14,266)	\$ (94)
RAVENNA PUBLIC SCHOOLS	\$ (14,240)	\$ (14,147)	\$ (93)
ASHLAND-GREENWOOD PUBLIC SCHOOLS	\$ (14,452)	\$ (14,360)	\$ (92)
MINDEN PUBLIC SCHOOLS	\$ (14,002)	\$ (13,911)	\$ (91)
PIERCE PUBLIC SCHOOLS	\$ (13,138)	\$ (13,051)	\$ (87)
SUPERIOR PUBLIC SCHOOLS	\$ (13,130)	\$ (13,044)	\$ (86)
DONIPHAN-TRUMBULL PUBLIC SCHOOLS	\$ (13,126)	\$ (13,042)	\$ (84)
WISNER-PILGER PUBLIC SCHOOLS	\$ (13,009)	\$ (12,925)	\$ (84)
SOUTHERN VALLEY SCHOOLS	\$ (12,864)	\$ (12,782)	\$ (82)
STANTON COMMUNITY SCHOOLS	\$ (12,760)	\$ (12,678)	\$ (82)
GIBBON PUBLIC SCHOOLS	\$ (12,575)	\$ (12,494)	\$ (81)
RAYMOND CENTRAL PUBLIC SCHOOLS	\$ (11,949)	\$ (11,871)	\$ (78)
ST PAUL PUBLIC SCHOOLS	\$ (11,932)	\$ (11,854)	\$ (78)
ARLINGTON PUBLIC SCHOOLS	\$ (11,218)	\$ (11,145)	\$ (73)
HOMER COMMUNITY SCHOOLS	\$ (10,927)	\$ (10,855)	\$ (72)
WAKEFIELD PUBLIC SCHOOLS	\$ (10,951)	\$ (10,879)	\$ (72)
NELIGH-OAKDALE SCHOOLS	\$ (11,025)	\$ (10,954)	\$ (71)
HEARTLAND COMMUNITY SCHOOLS	\$ (11,011)	\$ (10,941)	\$ (70)
WEST HOLT PUBLIC SCHOOLS	\$ (10,985)	\$ (10,915)	\$ (70)
JOHNSON CO CENTRAL PUBLIC SCHOOLS	\$ (10,765)	\$ (10,696)	\$ (69)
MILFORD PUBLIC SCHOOLS	\$ (10,506)	\$ (10,437)	\$ (69)
ARAPAHOE PUBLIC SCHOOLS	\$ (10,498)	\$ (10,430)	\$ (68)
CHASE COUNTY SCHOOLS	\$ (10,747)	\$ (10,679)	\$ (68)
ELMWOOD-MURDOCK PUBLIC SCHOOLS	\$ (10,131)	\$ (10,063)	\$ (68)
WOOD RIVER RURAL SCHOOLS	\$ (10,749)	\$ (10,681)	\$ (68)
NORTH BEND CENTRAL PUBLIC SCHOOLS	\$ (10,406)	\$ (10,339)	\$ (67)
MITCHELL PUBLIC SCHOOLS	\$ (10,511)	\$ (10,445)	\$ (66)

Exhibit A

School	APA Over/(Under) Payment Calculation	Department Over/(Under) Payment Calculation	Variance Over/(Under) Payment Calculation
BRIDGEPORT PUBLIC SCHOOLS	\$ (9,845)	\$ (9,781)	\$ (64)
PERKINS COUNTY SCHOOLS	\$ (10,006)	\$ (9,942)	\$ (64)
SANTEE COMMUNITY SCHOOLS	\$ (9,885)	\$ (9,821)	\$ (64)
PENDER PUBLIC SCHOOLS	\$ (9,555)	\$ (9,492)	\$ (63)
THAYER CENTRAL COMMUNITY SCHOOLS	\$ (9,640)	\$ (9,577)	\$ (63)
HEMINGFORD PUBLIC SCHOOLS	\$ (9,545)	\$ (9,483)	\$ (62)
LOUISVILLE PUBLIC SCHOOLS	\$ (9,708)	\$ (9,646)	\$ (62)
TEKAMAH-HERMAN COMMUNITY SCHOOLS	\$ (9,687)	\$ (9,625)	\$ (62)
HARTINGTON PUBLIC SCHOOLS	\$ (9,330)	\$ (9,269)	\$ (61)
TRI COUNTY PUBLIC SCHOOLS	\$ (9,220)	\$ (9,159)	\$ (61)
WILBER-CLATONIA PUBLIC SCHOOLS	\$ (9,470)	\$ (9,409)	\$ (61)
BAYARD PUBLIC SCHOOLS	\$ (9,086)	\$ (9,026)	\$ (60)
GARDEN COUNTY SCHOOLS	\$ (9,387)	\$ (9,327)	\$ (60)
HARVARD PUBLIC SCHOOLS	\$ (9,422)	\$ (9,362)	\$ (60)
LYONS-DECATUR NORTHEAST SCHOOLS	\$ (9,022)	\$ (8,962)	\$ (60)
MORRILL PUBLIC SCHOOLS	\$ (9,254)	\$ (9,194)	\$ (60)
EAST BUTLER/PRAGUE PUBLIC SCHOOLS	\$ (9,236)	\$ (9,177)	\$ (59)
ELWOOD PUBLIC SCHOOLS	\$ (9,056)	\$ (8,998)	\$ (58)
MALCOLM PUBLIC SCHOOLS	\$ (8,875)	\$ (8,817)	\$ (58)
YUTAN PUBLIC SCHOOLS	\$ (9,045)	\$ (8,987)	\$ (58)
BLUE HILL PUBLIC SCHOOLS	\$ (8,714)	\$ (8,657)	\$ (57)
ELM CREEK PUBLIC SCHOOLS	\$ (8,819)	\$ (8,762)	\$ (57)
KIMBALL PUBLIC SCHOOLS	\$ (8,976)	\$ (8,919)	\$ (57)
ORD PUBLIC SCHOOLS	\$ (8,796)	\$ (8,739)	\$ (57)
WEST BOYD SCHOOL DISTRICT	\$ (9,065)	\$ (9,008)	\$ (57)
OAKLAND CRAIG PUBLIC SCHOOLS	\$ (8,785)	\$ (8,729)	\$ (56)
CENTURA PUBLIC SCHOOLS	\$ (8,816)	\$ (8,761)	\$ (55)
FORT CALHOUN COMMUNITY SCHOOLS	\$ (8,275)	\$ (8,220)	\$ (55)
SHELTON PUBLIC SCHOOLS	\$ (8,163)	\$ (8,109)	\$ (54)
CROFTON COMMUNITY SCHOOLS	\$ (8,099)	\$ (8,046)	\$ (53)
ELKHORN VALLEY SCHOOLS	\$ (8,405)	\$ (8,352)	\$ (53)
HERSHEY PUBLIC SCHOOLS	\$ (8,227)	\$ (8,174)	\$ (53)
NIOBRARA PUBLIC SCHOOLS	\$ (8,191)	\$ (8,138)	\$ (53)

Exhibit A

School	APA Over/(Under) Payment Calculation	Department Over/(Under) Payment Calculation	Variance Over/(Under) Payment Calculation
PONCA PUBLIC SCHOOLS	\$ (8,217)	\$ (8,164)	\$ (53)
EXETER-MILLIGAN PUBLIC SCHOOLS	\$ (7,915)	\$ (7,863)	\$ (52)
TWIN RIVER PUBLIC SCHOOLS	\$ (8,141)	\$ (8,090)	\$ (51)
AXTELL COMMUNITY SCHOOLS	\$ (7,480)	\$ (7,430)	\$ (50)
CROSS COUNTY COMMUNITY SCHOOLS	\$ (7,674)	\$ (7,624)	\$ (50)
FRANKLIN PUBLIC SCHOOLS	\$ (7,475)	\$ (7,426)	\$ (49)
PLAINVIEW PUBLIC SCHOOLS	\$ (7,669)	\$ (7,620)	\$ (49)
ALMA PUBLIC SCHOOLS	\$ (7,359)	\$ (7,311)	\$ (48)
BATTLE CREEK PUBLIC SCHOOLS	\$ (7,227)	\$ (7,179)	\$ (48)
CREIGHTON COMMUNITY PUBLIC SCHOOL	\$ (7,579)	\$ (7,531)	\$ (48)
MAXWELL PUBLIC SCHOOLS	\$ (7,316)	\$ (7,268)	\$ (48)
SUTHERLAND PUBLIC SCHOOLS	\$ (7,435)	\$ (7,387)	\$ (48)
FRIEND PUBLIC SCHOOLS	\$ (7,458)	\$ (7,411)	\$ (47)
SILVER LAKE PUBLIC SCHOOLS	\$ (7,135)	\$ (7,088)	\$ (47)
WILCOX-HILDRETH PUBLIC SCHOOLS	\$ (7,205)	\$ (7,158)	\$ (47)
BERTRAND PUBLIC SCHOOLS	\$ (7,065)	\$ (7,019)	\$ (46)
CAMBRIDGE PUBLIC SCHOOLS	\$ (6,930)	\$ (6,884)	\$ (46)
EMERSON-HUBBARD PUBLIC SCHOOLS	\$ (7,148)	\$ (7,102)	\$ (46)
HUMPHREY PUBLIC SCHOOLS	\$ (7,286)	\$ (7,240)	\$ (46)
PALMYRA DISTRICT O R 1	\$ (7,192)	\$ (7,146)	\$ (46)
WEeping WATER PUBLIC SCHOOLS	\$ (7,065)	\$ (7,019)	\$ (46)
OSCEOLA PUBLIC SCHOOLS	\$ (6,974)	\$ (6,930)	\$ (44)
SOUTHWEST PUBLIC SCHOOLS	\$ (6,695)	\$ (6,651)	\$ (44)
SUTTON PUBLIC SCHOOLS	\$ (6,845)	\$ (6,801)	\$ (44)
ANSELMO-MERNA PUBLIC SCHOOLS	\$ (6,473)	\$ (6,430)	\$ (43)
BANCROFT-ROSALIE COMM SCHOOLS	\$ (6,406)	\$ (6,364)	\$ (42)
DUNDY CO STRATTON PUBLIC SCHOOLS	\$ (6,117)	\$ (6,075)	\$ (42)
FREEMAN PUBLIC SCHOOLS	\$ (6,190)	\$ (6,148)	\$ (42)
RED CLOUD COMMUNITY SCHOOLS	\$ (6,476)	\$ (6,434)	\$ (42)
BRUNING-DAVENPORT UNIFIED SYS	\$ (6,418)	\$ (6,377)	\$ (41)
CALLAWAY PUBLIC SCHOOLS	\$ (5,844)	\$ (5,804)	\$ (40)
WINSIDE PUBLIC SCHOOLS	\$ (6,371)	\$ (6,331)	\$ (40)
DORCHESTER PUBLIC SCHOOLS	\$ (6,072)	\$ (6,033)	\$ (39)
OSMOND COMMUNITY SCHOOLS	\$ (6,138)	\$ (6,099)	\$ (39)

Exhibit A

School	APA Over/(Under) Payment Calculation	Department Over/(Under) Payment Calculation	Variance Over/(Under) Payment Calculation
ROCK COUNTY PUBLIC SCHOOLS	\$ (5,913)	\$ (5,874)	\$ (39)
SCRIBNER-SNYDER COMMUNITY SCHOOLS	\$ (6,094)	\$ (6,056)	\$ (38)
COLERIDGE COMMUNITY SCHOOLS	\$ (5,543)	\$ (5,506)	\$ (37)
DODGE HOWELLS UNIFIED SCHOOL DIST	\$ (5,647)	\$ (5,610)	\$ (37)
MC COOL JUNCTION PUBLIC SCHOOLS	\$ (5,711)	\$ (5,674)	\$ (37)
BURWELL PUBLIC SCHOOLS	\$ (5,627)	\$ (5,591)	\$ (36)
EDUCATIONAL SERVICE UNIT 05	\$ (5,476)	\$ (5,440)	\$ (36)
LOOMIS PUBLIC SCHOOLS	\$ (5,547)	\$ (5,511)	\$ (36)
MINATARE PUBLIC SCHOOLS	\$ (5,433)	\$ (5,397)	\$ (36)
SHELBY - RISING CITY PUBLIC SCHOOL	\$ (5,563)	\$ (5,527)	\$ (36)
ALLEN CONSOLIDATED SCHOOLS	\$ (5,357)	\$ (5,322)	\$ (35)
CLARKSON PUBLIC SCHOOLS	\$ (5,478)	\$ (5,443)	\$ (35)
LYNCH PUBLIC SCHOOLS	\$ (5,301)	\$ (5,266)	\$ (35)
PAWNEE CITY PUBLIC SCHOOLS	\$ (5,470)	\$ (5,435)	\$ (35)
CRAWFORD PUBLIC SCHOOLS	\$ (5,110)	\$ (5,076)	\$ (34)
EDUCATIONAL SERVICE UNIT 13	\$ (5,199)	\$ (5,165)	\$ (34)
NEWMAN GROVE PUBLIC SCHOOLS	\$ (5,310)	\$ (5,276)	\$ (34)
OVERTON PUBLIC SCHOOLS	\$ (5,152)	\$ (5,118)	\$ (34)
ANSLEY PUBLIC SCHOOLS	\$ (5,048)	\$ (5,015)	\$ (33)
HIGH PLAINS COMMUNITY SCHOOLS	\$ (5,076)	\$ (5,043)	\$ (33)
GREELEY-WOLBACH PUBLIC SCHOOLS	\$ (4,885)	\$ (4,853)	\$ (32)
HITCHCOCK CO SCHOOL SYSTEM	\$ (5,024)	\$ (4,992)	\$ (32)
LOUP CITY PUBLIC SCHOOLS	\$ (4,928)	\$ (4,896)	\$ (32)
RANDOLPH PUBLIC SCHOOLS	\$ (5,155)	\$ (5,123)	\$ (32)
WAUNETA-PALISADE PUBLIC SCHOOLS	\$ (5,003)	\$ (4,971)	\$ (32)
WAUSA PUBLIC SCHOOLS	\$ (5,129)	\$ (5,097)	\$ (32)
BLOOMFIELD COMMUNITY SCHOOLS	\$ (4,908)	\$ (4,877)	\$ (31)
CREEK VALLEY SCHOOLS	\$ (5,001)	\$ (4,970)	\$ (31)
DILLER-ODELL PUBLIC SCHOOLS	\$ (4,822)	\$ (4,791)	\$ (31)
EUSTIS-FARNAM PUBLIC SCHOOLS	\$ (4,915)	\$ (4,884)	\$ (31)
FULLERTON PUBLIC SCHOOLS	\$ (4,825)	\$ (4,794)	\$ (31)
MEDICINE VALLEY PUBLIC SCHOOLS	\$ (4,760)	\$ (4,729)	\$ (31)
PLEASANTON PUBLIC SCHOOLS	\$ (4,869)	\$ (4,838)	\$ (31)
ST EDWARD PUBLIC SCHOOLS	\$ (4,889)	\$ (4,858)	\$ (31)

Exhibit A

School	APA Over/(Under) Payment Calculation	Department Over/(Under) Payment Calculation	Variance Over/(Under) Payment Calculation
GILTNER PUBLIC SCHOOLS	\$ (4,742)	\$ (4,712)	\$ (30)
HAMPTON PUBLIC SCHOOLS	\$ (4,581)	\$ (4,551)	\$ (30)
HAY SPRINGS PUBLIC SCHOOLS	\$ (4,340)	\$ (4,310)	\$ (30)
KENESAW PUBLIC SCHOOLS	\$ (4,711)	\$ (4,681)	\$ (30)
BANNER COUNTY PUBLIC SCHOOLS	\$ (4,491)	\$ (4,462)	\$ (29)
STAPLETON PUBLIC SCHOOLS	\$ (4,464)	\$ (4,435)	\$ (29)
DESHLER PUBLIC SCHOOLS	\$ (4,296)	\$ (4,268)	\$ (28)
AMHERST PUBLIC SCHOOLS	\$ (4,189)	\$ (4,162)	\$ (27)
JOHNSON-BROCK PUBLIC SCHOOLS	\$ (4,217)	\$ (4,190)	\$ (27)
STERLING PUBLIC SCHOOLS	\$ (4,265)	\$ (4,238)	\$ (27)
STUART PUBLIC SCHOOLS	\$ (4,158)	\$ (4,131)	\$ (27)
CODY-KILGORE PUBLIC SCHOOLS	\$ (4,185)	\$ (4,159)	\$ (26)
ELGIN PUBLIC SCHOOLS	\$ (4,139)	\$ (4,113)	\$ (26)
KEYA PAHA COUNTY SCHOOLS	\$ (4,201)	\$ (4,175)	\$ (26)
LEWISTON CONSOLIDATED SCHOOLS	\$ (4,006)	\$ (3,980)	\$ (26)
MEAD PUBLIC SCHOOLS	\$ (4,131)	\$ (4,105)	\$ (26)
NEWCASTLE PUBLIC SCHOOLS	\$ (3,898)	\$ (3,872)	\$ (26)
PALMER PUBLIC SCHOOLS	\$ (4,130)	\$ (4,104)	\$ (26)
WYNOT PUBLIC SCHOOLS	\$ (4,032)	\$ (4,006)	\$ (26)
MERIDIAN PUBLIC SCHOOLS	\$ (3,917)	\$ (3,892)	\$ (25)
POTTER-DIX PUBLIC SCHOOLS	\$ (3,954)	\$ (3,929)	\$ (25)
CEDAR RAPIDS PUBLIC SCHOOL	\$ (3,499)	\$ (3,476)	\$ (23)
SHICKLEY PUBLIC SCHOOLS	\$ (3,630)	\$ (3,607)	\$ (23)
PAXTON CONSOLIDATED SCHOOLS	\$ (3,527)	\$ (3,505)	\$ (22)
CHAMBERS PUBLIC SCHOOLS	\$ (3,256)	\$ (3,235)	\$ (21)
EDUCATIONAL SERVICE UNIT 09	\$ (3,136)	\$ (3,115)	\$ (21)
CEDAR BLUFFS PUBLIC SCHOOLS	\$ (3,040)	\$ (3,020)	\$ (20)
MULLEN PUBLIC SCHOOLS	\$ (3,094)	\$ (3,074)	\$ (20)
NORTH LOUP SCOTIA PUBLIC SCHOOLS	\$ (3,105)	\$ (3,085)	\$ (20)
BRADY PUBLIC SCHOOLS	\$ (2,955)	\$ (2,936)	\$ (19)
LEYTON PUBLIC SCHOOLS	\$ (2,882)	\$ (2,863)	\$ (19)
ARNOLD PUBLIC SCHOOLS	\$ (2,772)	\$ (2,754)	\$ (18)
LITCHFIELD PUBLIC SCHOOLS	\$ (2,594)	\$ (2,576)	\$ (18)
SIOUX COUNTY PUBLIC SCHOOLS	\$ (2,730)	\$ (2,712)	\$ (18)
SOUTH PLATTE PUBLIC SCHOOLS	\$ (2,765)	\$ (2,747)	\$ (18)

Exhibit A

School	APA Over/(Under) Payment Calculation	Department Over/(Under) Payment Calculation	Variance Over/(Under) Payment Calculation
ARCADIA PUBLIC SCHOOLS	\$ (2,469)	\$ (2,452)	\$ (17)
ELBA PUBLIC SCHOOLS	\$ (2,636)	\$ (2,619)	\$ (17)
HYANNIS AREA SCHOOLS	\$ (2,765)	\$ (2,748)	\$ (17)
LOUP COUNTY PUBLIC SCHOOLS	\$ (2,635)	\$ (2,618)	\$ (17)
EWING PUBLIC SCHOOLS	\$ (2,470)	\$ (2,454)	\$ (16)
HAYES CENTER PUBLIC SCHOOLS	\$ (2,386)	\$ (2,370)	\$ (16)
SANDHILLS PUBLIC SCHOOLS	\$ (2,401)	\$ (2,385)	\$ (16)
ARTHUR COUNTY SCHOOLS	\$ (2,348)	\$ (2,333)	\$ (15)
SUMNER-EDDYVILLE-MILLER SCHOOLS	\$ (2,427)	\$ (2,412)	\$ (15)
THEDFORD PUBLIC SCHOOLS	\$ (2,127)	\$ (2,112)	\$ (15)
WALLACE PUBLIC SCHOOL DIST 65 R	\$ (2,415)	\$ (2,400)	\$ (15)
WHEELER CENTRAL SCHOOLS	\$ (2,385)	\$ (2,370)	\$ (15)
MC PHERSON COUNTY SCHOOLS	\$ (2,329)	\$ (2,315)	\$ (14)
SARGENT PUBLIC SCHOOLS	\$ (2,189)	\$ (2,175)	\$ (14)
LEIGH COMMUNITY SCHOOLS	\$ (1,938)	\$ (1,926)	\$ (12)
MAYWOOD PUBLIC SCHOOLS	\$ (1,575)	\$ (1,564)	\$ (11)
RISING CITY PUBLIC SCHOOLS	\$ (1,756)	\$ (1,745)	\$ (11)
SPALDING PUBLIC SCHOOLS	\$ (1,401)	\$ (1,392)	\$ (9)
EDUCATIONAL SERVICE UNIT 01	\$ (198)	\$ (197)	\$ (1)