

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

01-0003-000 KENESAW PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	286.7656	296.9904	10.2248
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	39.00 2.1541	45.00 2.9388	6.00 0.7846
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	288.9197	299.9292	11.0095
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,636,640.12	1,765,129.96	128,489.84
Transportation Allowance	61,078.00	64,187.23	3,109.23
Special Receipts Allowance	150,651.00	149,239.00	(1,412.00)
Total System Formula Needs	1,848,369.12	1,978,556.19	130,187.07
Temporary Aid Adjustment Factor	(23,104.61)	(24,731.95)	(1,627.34)
Modified System Formula Needs	1,825,264.51	1,953,824.24	128,559.73
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	150,532,985	158,502,874	7,969,889
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,430,063.36	1,505,777.30	75,713.95
Net Option Funding	0.00	32,714.60	32,714.60
Allocated Income Tax Funds	30,365.75	27,242.96	(3,122.79)
Other Actual Receipts	324,494.00	331,783.37	7,289.37
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,784,923.11	1,897,518.24	112,595.13
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	40,341.40	56,306.00	15,964.60
Net Option Funding	0.00	32,714.60	32,714.60
Allocated Income Tax Funds	30,365.75	27,242.96	(3,122.79)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	70,707.15	116,263.57	45,556.41
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(14,715.29)	32,782.74	47,498.04
Total System State Aid	55,991.86	149,046.31	93,054.45

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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01-0018-000 HASTINGS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,446.2462	3,526.0156	79.7695
Limited English Proficiency Factor	222.00 55.5000	259.00 64.7500	37.00 9.2500
Free Lunch/Poverty Factor	1,009.00 142.5995	1,051.00 155.0875	42.00 12.4880
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,644.3457	3,745.8531	101.5074
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	20,644,084.02	22,044,931.46	1,400,847.44
Transportation Allowance	81,682.50	94,423.32	12,740.82
Special Receipts Allowance	2,298,369.82	2,247,922.24	(50,447.58)
Total System Formula Needs	23,024,136.34	24,387,277.02	1,363,140.68
Temporary Aid Adjustment Factor	(287,801.70)	(304,840.96)	(17,039.26)
Modified System Formula Needs	22,736,334.64	24,082,436.05	1,346,101.42
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	798,799,863	833,387,942	34,588,079
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	7,588,598.70	7,917,185.45	328,586.75
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	278,096.84	213,615.92	(64,480.92)
Other Actual Receipts	4,208,328.98	4,177,708.04	(30,620.94)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	12,075,024.52	12,308,509.41	233,484.89
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	10,661,310.12	11,773,926.65	1,112,616.53
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	278,096.84	213,615.92	(64,480.92)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	10,939,406.96	11,987,542.57	1,048,135.61
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(81,180.65)	103,463.07	184,643.71
Total System State Aid	10,858,226.31	12,091,005.63	1,232,779.32

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01-0090-000 ADAMS CENTRAL JR-SR HIGH SCH

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION		2006/07 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		999.7290		990.3835		(9.3455)
Limited English Proficiency Factor	1.00	0.2500	1.00	0.2500	0.00	0.0000
Free Lunch/Poverty Factor	78.17	1.7776	82.67	2.0238	4.51	0.2462
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		1,001.7566		992.6573		(9.0993)
Cost Group Cost		5,664.6888		5,885.1564		220.4676
Subtotal		5,674,639.23		5,841,943.56		167,304.32
Transportation Allowance		110,442.70		123,052.82		12,610.12
Special Receipts Allowance		655,195.05		683,176.37		27,981.32
Total System Formula Needs		6,440,276.99		6,648,172.75		207,895.76
Temporary Aid Adjustment Factor		(80,503.46)		(83,102.16)		(2,598.70)
Modified System Formula Needs		6,359,773.52		6,565,070.59		205,297.06
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		597,241,840		643,484,459		46,242,619
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		5,673,797.48		6,113,102.36		439,304.88
Net Option Funding		1,051,557.44		1,168,023.38		116,465.94
Allocated Income Tax Funds		148,830.80		134,975.88		(13,854.92)
Other Actual Receipts		1,369,583.19		1,416,941.24		47,358.06
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		8,243,768.91		8,833,042.87		589,273.96
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		1,051,557.44		1,168,023.38		116,465.94
Allocated Income Tax Funds		148,830.80		134,975.88		(13,854.92)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,200,388.25		1,302,999.27		102,611.02
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(586.25)		(0.47)		585.78
Total System State Aid		1,199,801.99		1,302,998.79		103,196.80

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01-0123-000 SILVER LAKE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	330.4040	298.1648	(32.2391)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	81.83 9.9812	86.33 12.7912	4.49 2.8100
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	340.3852	310.9560	(29.4291)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,400,508.23	2,326,820.46	(73,687.77)
Transportation Allowance	165,559.35	121,272.43	(44,286.91)
Special Receipts Allowance	201,001.95	231,519.13	30,517.18
Total System Formula Needs	2,767,069.53	2,679,612.03	(87,457.50)
Temporary Aid Adjustment Factor	(34,588.37)	(33,495.15)	1,093.22
Modified System Formula Needs	2,732,481.16	2,646,116.88	(86,364.28)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	220,504,831	233,581,141	13,076,310
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,094,795.89	2,219,020.84	124,224.95
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	490,505.46	550,706.06	60,200.59
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,585,301.36	2,769,726.89	184,425.54
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	147,179.80	0.00	(147,179.80)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	39,215.31	39,215.31
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	147,179.80	39,215.31	(107,964.49)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	63,586.25	(18,893.36)	(82,479.61)
Total System State Aid	210,766.05	20,321.95	(190,444.10)

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02-0009-000 NELIGH-OAKDALE SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	491.4704	477.2098	(14.2605)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	151.00 23.3725	117.00 14.0009	(34.00) (9.3716)
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	514.8428	491.2108	(23.6321)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,916,424.38	2,890,852.10	(25,572.27)
Transportation Allowance	120,229.66	128,634.32	8,404.66
Special Receipts Allowance	251,522.00	282,067.00	30,545.00
Total System Formula Needs	3,288,176.04	3,301,553.42	13,377.38
Temporary Aid Adjustment Factor	(41,102.20)	(41,269.42)	(167.22)
Modified System Formula Needs	3,247,073.84	3,260,284.01	13,210.17
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	169,721,463	192,001,358	22,279,895
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,612,353.90	1,824,012.90	211,659.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,983.88	2,605.08	(32,378.80)
Other Actual Receipts	531,427.69	551,190.16	19,762.48
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,178,765.47	2,377,808.15	199,042.68
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,068,308.37	882,475.86	(185,832.51)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,983.88	2,605.08	(32,378.80)
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	1,103,292.25	885,080.94	(218,211.31)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	46,402.13	(1,357.54)	(47,759.67)
Total System State Aid	1,149,694.38	883,723.40	(265,970.98)

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02-0018-000 ELGIN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	202.9724	214.0332	11.0608
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	56.00 7.9462	65.00 10.1966	9.00 2.2503
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	210.9186	224.2297	13.3111
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,487,467.28	1,677,865.24	190,397.97
Transportation Allowance	67,616.00	70,359.74	2,743.74
Special Receipts Allowance	119,956.00	110,474.00	(9,482.00)
Total System Formula Needs	1,675,039.28	1,858,698.98	183,659.71
Temporary Aid Adjustment Factor	(20,937.99)	(23,233.74)	(2,295.75)
Modified System Formula Needs	1,654,101.29	1,835,465.24	181,363.96
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	181,737,412	206,365,119	24,627,707
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,726,505.41	1,960,468.63	233,963.22
Net Option Funding	78,436.97	190,225.57	111,788.61
Allocated Income Tax Funds	27,097.78	26,929.91	(167.87)
Other Actual Receipts	297,976.00	310,976.00	13,000.00
Minimum Levy Adjustment	166,653.21	159,107.51	(7,545.70)
Total System Formula Resources	2,296,669.37	2,647,707.62	351,038.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	78,436.97	190,225.57	111,788.61
Allocated Income Tax Funds	27,097.78	26,929.91	(167.87)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(27,097.78)	(26,929.91)	167.87
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	78,436.97	190,225.57	111,788.61
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(66.67)	255.00	321.67
Total System State Aid	78,370.30	190,480.57	112,110.28

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02-2001-000 NEBRASKA UNIFIED DISTRICT 1

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	650.3667	625.6196	(24.7471)
Limited English Proficiency Factor	12.00 3.0000	14.00 3.5000	2.00 0.5000
Free Lunch/Poverty Factor	174.00 23.2024	163.94 21.2063	(10.06) (1.9961)
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	676.5691	650.3259	(26.2432)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	4,771,388.14	4,866,256.20	94,868.06
Transportation Allowance	228,570.07	258,899.64	30,329.58
Special Receipts Allowance	275,025.94	285,164.26	10,138.33
Total System Formula Needs	5,274,984.15	5,410,320.11	135,335.96
Temporary Aid Adjustment Factor	(65,937.30)	(67,629.00)	(1,691.70)
Modified System Formula Needs	5,209,046.84	5,342,691.11	133,644.26
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	286,978,543	321,476,326	34,497,783
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,726,296.16	3,054,025.10	327,728.94
Net Option Funding	183,952.94	100,477.77	(83,475.17)
Allocated Income Tax Funds	36,892.50	36,675.68	(216.81)
Other Actual Receipts	638,720.32	652,054.72	13,334.39
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,585,861.92	3,843,233.26	257,371.35
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,623,184.93	1,499,457.85	(123,727.08)
Net Option Funding	183,952.94	100,477.77	(83,475.17)
Allocated Income Tax Funds	36,892.50	36,675.68	(216.81)
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	1,844,030.37	1,636,611.30	(207,419.07)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(76,532.35)	4,390.65	80,923.00
Total System State Aid	1,767,498.02	1,641,001.94	(126,496.07)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

03-0500-000 ARTHUR COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	101.6905	92.9672	(8.7234)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	21.00 1.9443	12.00 0.5986	(9.00) (1.3458)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	90.23 11.2783	80.19 10.0241	(10.03) (1.2542)
Adjusted Weighted Formula Students	150.0000	150.0000	0.0000
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,238,108.71	1,300,911.74	62,803.03
Transportation Allowance	30,043.81	28,138.47	(1,905.34)
Special Receipts Allowance	58,947.46	40,885.77	(18,061.69)
Total System Formula Needs	1,327,099.99	1,369,935.99	42,836.00
Temporary Aid Adjustment Factor	(16,588.75)	(17,124.20)	(535.45)
Modified System Formula Needs	1,310,511.24	1,352,811.79	42,300.55
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	87,320,453	90,851,813	3,531,360
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	829,544.30	863,092.22	33,547.92
Net Option Funding	17,024.28	45,621.72	28,597.44
Allocated Income Tax Funds	5,582.34	6,264.19	681.86
Other Actual Receipts	125,352.10	146,201.30	20,849.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	977,503.02	1,061,179.44	83,676.42
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	333,008.22	291,632.36	(41,375.86)
Net Option Funding	17,024.28	45,621.72	28,597.44
Allocated Income Tax Funds	5,582.34	6,264.19	681.86
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	355,614.84	343,518.27	(12,096.56)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	13,295.11	3,508.86	(9,786.25)
Total System State Aid	368,909.95	347,027.14	(21,882.81)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

04-0001-000 BANNER COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	187.9153	195.0142	7.0989
Limited English Proficiency Factor	5.00 1.2500	2.00 0.5000	(3.00) (0.7500)
Free Lunch/Poverty Factor	32.00 2.5297	36.00 3.1868	4.00 0.6570
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	154.81 19.3514	160.53 20.0662	5.72 0.7149
Adjusted Weighted Formula Students	211.0464	218.7672	7.7208
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,741,989.43	1,897,312.09	155,322.66
Transportation Allowance	185,421.00	158,723.00	(26,698.00)
Special Receipts Allowance	98,600.00	79,550.00	(19,050.00)
Total System Formula Needs	2,026,010.43	2,135,585.09	109,574.66
Temporary Aid Adjustment Factor	(25,325.13)	(26,694.81)	(1,369.68)
Modified System Formula Needs	2,000,685.30	2,108,890.28	108,204.98
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	128,911,769	145,435,316	16,523,547
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,224,661.81	1,381,635.50	156,973.70
Net Option Funding	18,841.52	105,734.62	86,893.10
Allocated Income Tax Funds	12,928.31	9,131.97	(3,796.34)
Other Actual Receipts	283,100.52	236,273.00	(46,827.52)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,539,532.16	1,732,775.09	193,242.94
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	461,153.14	376,115.18	(85,037.96)
Net Option Funding	18,841.52	105,734.62	86,893.10
Allocated Income Tax Funds	12,928.31	9,131.97	(3,796.34)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	492,922.97	490,981.78	(1,941.20)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,395.43)	78,303.17	82,698.61
Total System State Aid	488,527.54	569,284.95	80,757.41

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

05-0071-000 SANDHILLS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	152.2386	162.6769	10.4383
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.00 12.2072	56.00 9.5596	(8.00) (2.6476)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	133.20 16.6496	137.91 17.2391	4.72 0.5896
Adjusted Weighted Formula Students	181.0953	189.4756	8.3803
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,494,771.17	1,643,273.39	148,502.22
Transportation Allowance	92,022.31	105,724.16	13,701.85
Special Receipts Allowance	65,681.00	74,159.00	8,478.00
Total System Formula Needs	1,652,474.48	1,823,156.55	170,682.07
Temporary Aid Adjustment Factor	(20,655.93)	(22,789.46)	(2,133.53)
Modified System Formula Needs	1,631,818.55	1,800,367.09	168,548.54
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	122,535,203	124,982,060	2,446,857
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,164,084.43	1,187,329.57	23,245.14
Net Option Funding	27,578.70	33,447.70	5,869.00
Allocated Income Tax Funds	9,775.52	10,004.54	229.02
Other Actual Receipts	224,070.79	210,176.64	(13,894.15)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,425,509.44	1,440,958.45	15,449.01
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	206,309.11	359,408.64	153,099.53
Net Option Funding	27,578.70	33,447.70	5,869.00
Allocated Income Tax Funds	9,775.52	10,004.54	229.02
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	243,663.33	402,860.88	159,197.55
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	12,792.02	74,936.29	62,144.27
Total System State Aid	256,455.36	477,797.17	221,341.81

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

06-0001-000 BOONE CENTRAL SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	815.3895	761.4459	(53.9437)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	132.00 9.6487	124.00 9.1639	(8.00) (0.4849)
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	825.0383	770.6097	(54.4285)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,673,584.91	4,535,158.78	(138,426.14)
Transportation Allowance	116,058.56	157,698.69	41,640.13
Special Receipts Allowance	341,424.51	316,019.63	(25,404.88)
Total System Formula Needs	5,131,067.98	5,008,877.09	(122,190.89)
Temporary Aid Adjustment Factor	(64,138.35)	(62,610.96)	1,527.39
Modified System Formula Needs	5,066,929.63	4,946,266.13	(120,663.50)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	378,913,438	403,442,810	24,529,372
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,599,677.66	3,832,706.70	233,029.03
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	47,279.31	9,191.81	(38,087.50)
Other Actual Receipts	832,276.87	850,998.51	18,721.64
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,479,233.84	4,692,897.01	213,663.17
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	587,695.79	253,369.12	(334,326.67)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	47,279.31	9,191.81	(38,087.50)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	11,672.32	11,672.32
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	634,975.10	274,233.24	(360,741.86)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(25,133.46)	(25,133.46)
Total System State Aid	634,975.10	249,099.78	(385,875.32)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

06-0006-000 CEDAR RAPIDS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	202.6288	197.8708	(4.7580)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	44.96 4.7685	37.46 3.4062	(7.50) (1.3623)
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	207.3973	201.2770	(6.1203)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,462,634.12	1,506,114.59	43,480.47
Transportation Allowance	71,018.99	74,803.80	3,784.81
Special Receipts Allowance	76,621.61	98,286.84	21,665.23
Total System Formula Needs	1,610,274.72	1,679,205.23	68,930.51
Temporary Aid Adjustment Factor	(20,128.43)	(20,990.07)	(861.63)
Modified System Formula Needs	1,590,146.28	1,658,215.16	68,068.88
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	140,608,932	149,494,888	8,885,956
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,335,784.85	1,420,201.44	84,416.58
Net Option Funding	106,560.11	88,460.74	(18,099.36)
Allocated Income Tax Funds	11,454.31	11,970.65	516.35
Other Actual Receipts	214,077.02	238,759.32	24,682.29
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,667,876.29	1,759,392.15	91,515.86
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	106,560.11	88,460.74	(18,099.36)
Allocated Income Tax Funds	11,454.31	11,970.65	516.35
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	118,014.41	100,431.40	(17,583.02)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	8,087.65	(228.09)	(8,315.75)
Total System State Aid	126,102.06	100,203.30	(25,898.76)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

06-0017-000 ST EDWARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	230.3139	206.0892	(24.2247)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.00 10.3015	60.00 8.6938	(9.00) (1.6077)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	240.6154	214.7830	(25.8324)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,363,011.53	1,264,031.56	(98,979.97)
Transportation Allowance	24,843.00	26,636.04	1,793.04
Special Receipts Allowance	115,421.00	134,582.00	19,161.00
Total System Formula Needs	1,503,275.53	1,425,249.60	(78,025.93)
Temporary Aid Adjustment Factor	(18,790.94)	(17,815.62)	975.32
Modified System Formula Needs	1,484,484.59	1,407,433.98	(77,050.61)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	136,394,383	144,371,690	7,977,307
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,295,746.64	1,371,531.06	75,784.42
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	256,653.39	276,302.33	19,648.94
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,552,400.03	1,647,833.39	95,433.36
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	0.00	0.00	0.00
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	0.00	0.00	0.00

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

07-0006-000 ALLIANCE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,030.8658	1,970.8302	(60.0356)
Limited English Proficiency Factor	36.00 9.0000	63.00 15.7500	27.00 6.7500
Free Lunch/Poverty Factor	460.56 50.4683	464.31 52.9043	3.74 2.4360
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	2,090.3340	2,039.4844	(50.8496)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	11,841,091.58	12,002,684.91	161,593.33
Transportation Allowance	54,093.54	59,903.08	5,809.54
Special Receipts Allowance	1,088,047.51	921,485.00	(166,562.52)
Total System Formula Needs	12,983,232.64	12,984,072.99	840.35
Temporary Aid Adjustment Factor	(162,290.41)	(162,300.91)	(10.50)
Modified System Formula Needs	12,820,942.23	12,821,772.08	829.85
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	492,966,431	511,230,749	18,264,318
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,683,181.09	4,856,692.12	173,511.02
Net Option Funding	17,281.88	0.00	(17,281.88)
Allocated Income Tax Funds	253,552.62	145,849.33	(107,703.29)
Other Actual Receipts	2,100,705.61	1,986,230.48	(114,475.13)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,054,721.21	6,988,771.93	(65,949.28)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	5,766,221.02	5,833,000.14	66,779.13
Net Option Funding	17,281.88	0.00	(17,281.88)
Allocated Income Tax Funds	253,552.62	145,849.33	(107,703.29)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	6,037,055.52	5,978,849.48	(58,206.04)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,612.25)	16,248.46	27,860.71
Total System State Aid	6,025,443.27	5,995,097.94	(30,345.33)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

07-0010-000 HEMINGFORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	437.9236	409.6289	(28.2947)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	66.00 4.3320	83.69 8.0012	17.69 3.6693
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	442.2556	417.6302	(24.6254)
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	3,650,403.24	3,621,999.84	(28,403.41)
Transportation Allowance	142,085.36	140,498.49	(1,586.87)
Special Receipts Allowance	236,816.20	224,332.13	(12,484.07)
Total System Formula Needs	4,029,304.80	3,986,830.45	(42,474.35)
Temporary Aid Adjustment Factor	(50,366.31)	(49,835.38)	530.93
Modified System Formula Needs	3,978,938.49	3,936,995.07	(41,943.42)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	252,968,127	262,400,398	9,432,271
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,403,197.21	2,492,803.78	89,606.57
Net Option Funding	163,493.25	173,299.14	9,805.90
Allocated Income Tax Funds	40,021.14	35,883.82	(4,137.32)
Other Actual Receipts	487,221.17	517,190.76	29,969.59
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,093,932.76	3,219,177.50	125,244.74
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	885,005.73	717,817.57	(167,188.16)
Net Option Funding	163,493.25	173,299.14	9,805.90
Allocated Income Tax Funds	40,021.14	35,883.82	(4,137.32)
Lop Off	(29,550.81)	0.00	29,550.81
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	1,058,969.31	927,000.53	(131,968.77)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	11,150.46	(31,110.23)	(42,260.69)
Total System State Aid	1,070,119.77	895,890.31	(174,229.47)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

08-0036-000 LYNCH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	119.5587	127.7787	8.2200
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	56.35 11.5739	40.00 6.3173	(16.35) (5.2566)
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	131.1326	134.0960	2.9634
Cost Group Cost	6,501.0756	7,482.7963	981.7207
Subtotal	852,502.74	1,003,413.18	150,910.44
Transportation Allowance	59,164.00	64,782.26	5,618.26
Special Receipts Allowance	118,333.39	84,689.67	(33,643.72)
Total System Formula Needs	1,102,287.46	1,152,885.11	50,597.66
Temporary Aid Adjustment Factor	(13,778.59)	(14,411.06)	(632.47)
Modified System Formula Needs	1,088,508.86	1,138,474.05	49,965.19
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	58,564,851	60,439,562	1,874,711
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	556,366.08	574,175.84	17,809.75
Net Option Funding	0.00	37,593.19	37,593.19
Allocated Income Tax Funds	0.00	5,502.17	5,502.17
Other Actual Receipts	190,204.69	143,434.39	(46,770.31)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	746,570.78	760,705.58	14,134.80
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	341,938.08	377,768.47	35,830.38
Net Option Funding	0.00	37,593.19	37,593.19
Allocated Income Tax Funds	0.00	5,502.17	5,502.17
Lop Off	0.00	0.00	0.00
Stabilization Factor	33,172.04	0.00	(33,172.04)
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	375,110.13	420,863.83	45,753.70
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	375,110.13	420,863.83	45,753.70

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

08-2002-000 WEST BOYD UNIFIED SYSTEM

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	384.4738	330.6840	(53.7898)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	102.00 13.7259	98.00 14.6705	(4.00) 0.9446
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	398.1996	345.3545	(52.8451)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,808,235.09	2,584,217.43	(224,017.66)
Transportation Allowance	139,251.65	167,765.00	28,513.35
Special Receipts Allowance	253,995.00	270,102.00	16,107.00
Total System Formula Needs	3,201,481.74	3,022,084.43	(179,397.31)
Temporary Aid Adjustment Factor	(40,018.52)	(37,776.06)	2,242.47
Modified System Formula Needs	3,161,463.22	2,984,308.38	(177,154.84)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	146,373,633	148,683,399	2,309,766
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,390,549.51	1,412,492.29	21,942.78
Net Option Funding	94,805.98	29,950.41	(64,855.57)
Allocated Income Tax Funds	21,365.65	19,224.04	(2,141.61)
Other Actual Receipts	443,097.21	461,034.08	17,936.88
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,949,818.35	1,922,700.82	(27,117.53)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,211,644.87	1,061,607.55	(150,037.32)
Net Option Funding	94,805.98	29,950.41	(64,855.57)
Allocated Income Tax Funds	21,365.65	19,224.04	(2,141.61)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,327,816.50	1,110,782.00	(217,034.50)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(30,000.78)	(88,440.25)	(58,439.47)
Total System State Aid	1,297,815.72	1,022,341.75	(275,473.97)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

09-0010-000 AINSWORTH COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	650.9894	633.6203	(17.3691)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	158.00 18.1090	148.00 16.7184	(10.00) (1.3906)
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	669.0984	650.3387	(18.7597)
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	5,522,777.46	5,640,221.76	117,444.30
Transportation Allowance	85,887.24	79,807.30	(6,079.94)
Special Receipts Allowance	302,699.00	379,884.13	77,185.13
Total System Formula Needs	5,911,363.70	6,099,913.19	188,549.49
Temporary Aid Adjustment Factor	(73,892.05)	(76,248.91)	(2,356.87)
Modified System Formula Needs	5,837,471.66	6,023,664.28	186,192.62
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	273,240,335	291,924,227	18,683,892
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,595,783.18	2,773,280.16	177,496.97
Net Option Funding	48,147.37	16,270.28	(31,877.10)
Allocated Income Tax Funds	49,937.50	49,377.83	(559.66)
Other Actual Receipts	664,728.84	770,918.24	106,189.40
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,358,596.90	3,609,846.51	251,249.61
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,478,874.76	2,413,817.77	(65,056.99)
Net Option Funding	48,147.37	16,270.28	(31,877.10)
Allocated Income Tax Funds	49,937.50	49,377.83	(559.66)
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	2,576,959.63	2,479,465.88	(97,493.75)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	16,572.03	14,025.51	(2,546.53)
Total System State Aid	2,593,531.66	2,493,491.38	(100,040.28)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

10-0002-000 GIBBON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	661.4058	675.0404	13.6346
Limited English Proficiency Factor	57.00 14.2500	50.00 12.5000	(7.00) (1.7500)
Free Lunch/Poverty Factor	143.21 14.5228	178.44 23.0282	35.22 8.5054
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	690.1786	710.5686	20.3900
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,909,646.97	4,181,807.13	272,160.16
Transportation Allowance	58,566.30	111,595.87	53,029.57
Special Receipts Allowance	283,640.41	262,548.91	(21,091.50)
Total System Formula Needs	4,251,853.68	4,555,951.91	304,098.23
Temporary Aid Adjustment Factor	(53,148.17)	(56,949.40)	(3,801.23)
Modified System Formula Needs	4,198,705.51	4,499,002.51	300,297.00
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	212,844,953	218,847,692	6,002,739
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,022,027.05	2,079,053.07	57,026.02
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,452.23	4,110.44	(11,341.79)
Other Actual Receipts	692,498.64	651,814.50	(40,684.14)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,729,977.92	2,734,978.01	5,000.09
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,468,727.58	1,764,024.50	295,296.91
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	15,452.23	4,110.44	(11,341.79)
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	1,484,179.81	1,768,134.94	283,955.13
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(21,475.83)	(81,074.29)	(59,598.46)
Total System State Aid	1,462,703.98	1,687,060.65	224,356.66

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

10-0007-000 KEARNEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	5,235.8999	5,326.4252	90.5253
Limited English Proficiency Factor	174.00 43.5000	157.00 39.2500	(17.00) (4.2500)
Free Lunch/Poverty Factor	956.67 74.1090	1,166.88 114.2229	210.21 40.1139
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	5,353.5089	5,479.8981	126.3892
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	30,325,961.89	32,250,057.58	1,924,095.69
Transportation Allowance	192,153.11	206,052.83	13,899.72
Special Receipts Allowance	2,876,920.20	2,681,438.67	(195,481.53)
Total System Formula Needs	33,395,035.20	35,137,549.09	1,742,513.89
Temporary Aid Adjustment Factor	(417,437.94)	(439,219.36)	(21,781.42)
Modified System Formula Needs	32,977,597.26	34,698,329.72	1,720,732.46
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,642,783,830	1,758,946,507	116,162,677
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	15,606,446.38	16,709,991.82	1,103,545.43
Net Option Funding	65,866.16	157,214.44	91,348.28
Allocated Income Tax Funds	953,511.20	886,494.31	(67,016.89)
Other Actual Receipts	6,974,086.05	6,744,356.52	(229,729.53)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	23,599,909.79	24,498,057.09	898,147.29
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	9,377,687.46	10,200,272.64	822,585.17
Net Option Funding	65,866.16	157,214.44	91,348.28
Allocated Income Tax Funds	953,511.20	886,494.31	(67,016.89)
Lop Off	(447,338.29)	0.00	447,338.29
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	9,949,726.54	11,243,981.39	1,294,254.85
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	197,217.32	305,537.97	108,320.64
Total System State Aid	10,146,943.86	11,549,519.36	1,402,575.50

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

10-0009-000 ELM CREEK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	425.0803	421.6151	(3.4652)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	76.00 6.0551	72.47 5.4929	(3.53) (0.5622)
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	431.1354	427.1080	(4.0274)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,442,248.04	2,513,597.62	71,349.57
Transportation Allowance	72,698.09	79,445.22	6,747.13
Special Receipts Allowance	143,990.69	181,729.81	37,739.12
Total System Formula Needs	2,658,936.82	2,774,772.65	115,835.83
Temporary Aid Adjustment Factor	(33,236.71)	(34,684.66)	(1,447.95)
Modified System Formula Needs	2,625,700.11	2,740,087.99	114,387.88
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	133,383,193	138,478,953	5,095,760
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,267,140.33	1,315,550.05	48,409.72
Net Option Funding	174,811.44	136,556.01	(38,255.44)
Allocated Income Tax Funds	33,515.89	31,747.82	(1,768.07)
Other Actual Receipts	411,371.00	407,103.23	(4,267.78)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,886,838.67	1,890,957.11	4,118.44
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	738,861.44	849,130.88	110,269.44
Net Option Funding	174,811.44	136,556.01	(38,255.44)
Allocated Income Tax Funds	33,515.89	31,747.82	(1,768.07)
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	947,188.78	1,017,434.71	70,245.93
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	4,120.19	765.85	(3,354.34)
Total System State Aid	951,308.96	1,018,200.56	66,891.60

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

10-0019-000 SHELTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	415.2165	408.6531	(6.5634)
Limited English Proficiency Factor	14.00 3.5000	9.00 2.2500	(5.00) (1.2500)
Free Lunch/Poverty Factor	83.00 7.6789	94.00 10.3381	11.00 2.6591
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	426.3954	421.2412	(5.1542)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,415,397.32	2,479,070.21	63,672.89
Transportation Allowance	35,000.00	37,296.00	2,296.00
Special Receipts Allowance	183,954.00	162,254.00	(21,700.00)
Total System Formula Needs	2,634,351.32	2,678,620.21	44,268.89
Temporary Aid Adjustment Factor	(32,929.39)	(33,482.75)	(553.36)
Modified System Formula Needs	2,601,421.93	2,645,137.46	43,715.53
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	129,650,429	133,758,123	4,107,694
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,231,679.08	1,270,702.17	39,023.09
Net Option Funding	11,237.26	0.00	(11,237.26)
Allocated Income Tax Funds	32,221.52	25,667.70	(6,553.82)
Other Actual Receipts	404,367.00	365,157.00	(39,210.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,679,504.85	1,661,526.87	(17,977.98)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	921,917.07	983,610.59	61,693.51
Net Option Funding	11,237.26	0.00	(11,237.26)
Allocated Income Tax Funds	32,221.52	25,667.70	(6,553.82)
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	965,375.85	1,009,278.29	43,902.44
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,088.02)	(4,328.65)	4,759.37
Total System State Aid	956,287.83	1,004,949.64	48,661.81

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

10-0069-000 RAVENNA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	513.3500	527.7300	14.3800
Limited English Proficiency Factor	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	94.00 7.7724	89.00 6.5863	(5.00) (1.1861)
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	521.6224	534.3163	12.6939
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,954,828.53	3,144,534.92	189,706.39
Transportation Allowance	100,152.00	101,000.52	848.52
Special Receipts Allowance	269,325.00	254,133.73	(15,191.27)
Total System Formula Needs	3,324,305.53	3,499,669.18	175,363.64
Temporary Aid Adjustment Factor	(41,553.82)	(43,745.86)	(2,192.05)
Modified System Formula Needs	3,282,751.71	3,455,923.31	173,171.60
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	205,631,537	210,609,983	4,978,446
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,953,499.60	2,000,794.84	47,295.24
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,575.58	0.00	(11,575.58)
Other Actual Receipts	592,509.58	575,597.63	(16,911.95)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,557,584.77	2,576,392.47	18,807.71
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	725,166.95	879,530.84	154,363.89
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,575.58	0.00	(11,575.58)
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	736,742.53	879,530.84	142,788.31
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(17,197.34)	(27,915.51)	(10,718.17)
Total System State Aid	719,545.19	851,615.33	132,070.14

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

10-0105-000 PLEASANTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	236.0822	228.8676	(7.2145)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	35.02 2.2663	24.92 1.0519	(10.10) (1.2144)
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	238.3485	229.9196	(8.4289)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,350,169.90	1,353,112.71	2,942.81
Transportation Allowance	68,783.00	75,927.08	7,144.08
Special Receipts Allowance	110,858.34	111,628.15	769.81
Total System Formula Needs	1,529,811.24	1,540,667.94	10,856.71
Temporary Aid Adjustment Factor	(19,122.64)	(19,258.35)	(135.71)
Modified System Formula Needs	1,510,688.60	1,521,409.60	10,721.00
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	102,268,078	105,501,149	3,233,071
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	971,546.74	1,002,260.92	30,714.17
Net Option Funding	123,735.77	139,297.88	15,562.11
Allocated Income Tax Funds	21,773.28	19,530.75	(2,242.53)
Other Actual Receipts	265,756.32	257,765.43	(7,990.89)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,382,812.12	1,418,854.98	36,042.87
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	127,876.48	102,554.61	(25,321.87)
Net Option Funding	123,735.77	139,297.88	15,562.11
Allocated Income Tax Funds	21,773.28	19,530.75	(2,242.53)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	273,385.54	261,383.25	(12,002.29)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	9,582.24	17,426.03	7,843.78
Total System State Aid	282,967.78	278,809.28	(4,158.51)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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

10-0119-000 AMHERST PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	333.8618	337.4220	3.5602
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	36.00 1.4653	64.67 5.7625	28.67 4.2972
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	335.3272	343.1845	7.8573
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,899,523.96	2,019,694.48	120,170.51
Transportation Allowance	57,249.00	65,949.00	8,700.00
Special Receipts Allowance	127,192.78	132,712.60	5,519.83
Total System Formula Needs	2,083,965.74	2,218,356.08	134,390.34
Temporary Aid Adjustment Factor	(26,049.57)	(27,729.45)	(1,679.88)
Modified System Formula Needs	2,057,916.17	2,190,626.62	132,710.46
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	97,039,638	101,641,497	4,601,859
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	921,876.56	965,594.22	43,717.66
Net Option Funding	519,059.84	500,778.87	(18,280.96)
Allocated Income Tax Funds	22,149.78	24,705.11	2,555.33
Other Actual Receipts	264,939.36	271,687.30	6,747.94
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,728,025.53	1,762,765.50	34,739.97
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	329,890.63	427,861.12	97,970.49
Net Option Funding	519,059.84	500,778.87	(18,280.96)
Allocated Income Tax Funds	22,149.78	24,705.11	2,555.33
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	871,100.25	953,345.11	82,244.86
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(25,872.98)	(25,872.98)
Total System State Aid	871,100.25	927,472.12	56,371.87

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

11-0001-000 TEKAMAH-HERMAN COMMUNITY SCHS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	662.9145	641.6760	(21.2385)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	146.00 14.4741	120.00 9.6719	(26.00) (4.8022)
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	677.3886	651.3479	(26.0407)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,837,195.62	3,833,284.23	(3,911.39)
Transportation Allowance	156,803.53	248,161.90	91,358.37
Special Receipts Allowance	292,011.00	288,836.00	(3,175.00)
Total System Formula Needs	4,286,010.15	4,370,282.13	84,271.98
Temporary Aid Adjustment Factor	(53,575.13)	(54,628.53)	(1,053.40)
Modified System Formula Needs	4,232,435.02	4,315,653.60	83,218.58
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	327,433,275	345,453,018	18,019,743
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,110,616.11	3,281,803.67	171,187.56
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,183.50	5,057.64	(3,125.85)
Other Actual Receipts	720,232.39	715,024.72	(5,207.67)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,839,032.00	4,001,886.04	162,854.03
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	393,403.02	313,767.56	(79,635.46)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,183.50	5,057.64	(3,125.85)
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	401,586.52	318,825.21	(82,761.31)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	16,457.85	(57,758.81)	(74,216.66)
Total System State Aid	418,044.37	261,066.40	(156,977.97)

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

11-0014-000 OAKLAND CRAIG PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	527.4904	500.6446	(26.8458)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	103.00 9.4084	113.00 12.3195	10.00 2.9111
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	536.8988	512.9641	(23.9347)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,041,364.59	3,018,873.94	(22,490.65)
Transportation Allowance	103,819.50	93,299.04	(10,520.46)
Special Receipts Allowance	200,887.70	220,137.00	19,249.30
Total System Formula Needs	3,346,071.79	3,332,309.98	(13,761.81)
Temporary Aid Adjustment Factor	(41,825.90)	(41,653.87)	172.02
Modified System Formula Needs	3,304,245.90	3,290,656.10	(13,589.79)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	187,648,822	202,312,680	14,663,858
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,782,663.81	1,921,970.46	139,306.65
Net Option Funding	47,669.68	0.00	(47,669.68)
Allocated Income Tax Funds	44,420.06	22,214.82	(22,205.24)
Other Actual Receipts	458,675.22	477,879.09	19,203.87
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,333,428.76	2,422,064.37	88,635.60
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	970,817.13	868,591.74	(102,225.39)
Net Option Funding	47,669.68	0.00	(47,669.68)
Allocated Income Tax Funds	44,420.06	22,214.82	(22,205.24)
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	1,062,906.87	890,806.55	(172,100.31)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	62,375.57	62,375.57
Total System State Aid	1,062,906.87	953,182.12	(109,724.75)

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

11-0020-000 LYONS-DECATUR NORTHEAST SCHS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	392.2319	379.0634	(13.1685)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	127.00 20.6059	116.00 17.7900	(11.00) (2.8159)
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	412.8378	396.8534	(15.9844)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,338,597.91	2,335,544.38	(3,053.54)
Transportation Allowance	66,840.59	58,270.95	(8,569.64)
Special Receipts Allowance	216,071.00	242,646.00	26,575.00
Total System Formula Needs	2,621,509.50	2,636,461.33	14,951.82
Temporary Aid Adjustment Factor	(32,768.87)	(32,955.77)	(186.90)
Modified System Formula Needs	2,588,740.63	2,603,505.56	14,764.93
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	175,352,554	189,589,675	14,237,121
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,665,849.26	1,801,101.91	135,252.65
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,091.26	2,984.80	(2,106.46)
Other Actual Receipts	454,835.62	483,868.87	29,033.25
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,125,776.14	2,287,955.58	162,179.44
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	462,964.49	315,549.98	(147,414.51)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,091.26	2,984.80	(2,106.46)
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	468,055.75	318,534.78	(149,520.97)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	5,933.30	5,933.30
Total System State Aid	468,055.75	324,468.07	(143,587.68)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

12-0032-000 RISING CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	188.2434	211.0328	22.7894
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	47.00 5.8027	54.00 6.9848	7.00 1.1820
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	194.0461	218.0175	23.9714
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,099,211.01	1,283,067.22	183,856.21
Transportation Allowance	43,347.65	50,839.77	7,492.12
Special Receipts Allowance	50,836.00	60,042.00	9,206.00
Total System Formula Needs	1,193,394.66	1,393,948.99	200,554.33
Temporary Aid Adjustment Factor	(14,917.43)	(17,424.36)	(2,506.93)
Modified System Formula Needs	1,178,477.23	1,376,524.63	198,047.40
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	89,273,696	92,247,848	2,974,152
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	848,100.11	876,354.56	28,254.44
Net Option Funding	404,665.72	476,011.33	71,345.61
Allocated Income Tax Funds	12,454.40	10,041.55	(2,412.85)
Other Actual Receipts	120,783.85	130,058.77	9,274.92
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,386,004.07	1,492,466.20	106,462.13
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	404,665.72	476,011.33	71,345.61
Allocated Income Tax Funds	12,454.40	10,041.55	(2,412.85)
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	417,120.11	486,052.88	68,932.77
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(958.89)	(958.89)
Total System State Aid	417,120.11	485,093.99	67,973.88

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

12-0056-000 DAVID CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	785.1876	739.7823	(45.4053)
Limited English Proficiency Factor	19.00 4.7500	13.00 3.2500	(6.00) (1.5000)
Free Lunch/Poverty Factor	188.56 21.4931	191.54 23.8847	2.99 2.3916
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	811.4307	766.9170	(44.5137)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,596,502.24	4,513,426.53	(83,075.70)
Transportation Allowance	170,523.41	179,636.11	9,112.70
Special Receipts Allowance	406,186.39	469,044.05	62,857.66
Total System Formula Needs	5,173,212.03	5,162,106.69	(11,105.34)
Temporary Aid Adjustment Factor	(64,665.15)	(64,526.33)	138.82
Modified System Formula Needs	5,108,546.88	5,097,580.36	(10,966.52)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	475,808,491	500,190,619	24,382,128
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,520,180.66	4,751,810.88	231,630.22
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	92,913.25	32,716.74	(60,196.51)
Other Actual Receipts	911,103.89	1,041,866.81	130,762.92
Minimum Levy Adjustment	184,613.69	0.00	(184,613.69)
Total System Formula Resources	5,708,811.50	5,826,394.43	117,582.93
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	92,913.25	32,716.74	(60,196.51)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(92,913.25)	0.00	92,913.25
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	32,716.74	32,716.74
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,010.72	0.00	(1,010.72)
Total System State Aid	1,010.72	32,716.74	31,706.02

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

12-0502-000 EAST BUTLER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	390.7037	379.7001	(11.0036)
Limited English Proficiency Factor	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	56.00 3.4228	41.00 1.6666	(15.00) (1.7561)
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	394.6265	381.3668	(13.2597)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,235,436.10	2,244,403.06	8,966.96
Transportation Allowance	120,157.05	202,500.00	82,342.95
Special Receipts Allowance	156,476.97	167,937.63	11,460.66
Total System Formula Needs	2,512,070.12	2,614,840.69	102,770.57
Temporary Aid Adjustment Factor	(31,400.88)	(32,685.51)	(1,284.63)
Modified System Formula Needs	2,480,669.24	2,582,155.18	101,485.94
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	242,996,329	257,009,580	14,013,251
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,308,465.13	2,441,591.01	133,125.88
Net Option Funding	57,513.56	0.00	(57,513.56)
Allocated Income Tax Funds	40,408.70	33,687.80	(6,720.90)
Other Actual Receipts	384,600.01	425,087.42	40,487.41
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,790,987.39	2,900,366.23	109,378.84
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	57,513.56	0.00	(57,513.56)
Allocated Income Tax Funds	40,408.70	33,687.80	(6,720.90)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	97,922.26	33,687.80	(64,234.46)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(287.79)	(58.26)	229.52
Total System State Aid	97,634.47	33,629.54	(64,004.93)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

13-0001-000 PLATTSMOUTH COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,921.9332	1,915.7909	(6.1423)
Limited English Proficiency Factor	56.00 14.0000	20.00 5.0000	(36.00) (9.0000)
Free Lunch/Poverty Factor	445.00 48.7088	436.00 46.9130	(9.00) (1.7959)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,984.6420	1,967.7039	(16.9381)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	11,242,379.44	11,580,245.26	337,865.83
Transportation Allowance	76,401.00	74,871.54	(1,529.46)
Special Receipts Allowance	1,212,971.00	1,097,064.00	(115,907.00)
Total System Formula Needs	12,531,751.44	12,752,180.80	220,429.37
Temporary Aid Adjustment Factor	(156,646.89)	(159,402.26)	(2,755.37)
Modified System Formula Needs	12,375,104.55	12,592,778.54	217,674.00
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	467,208,672	502,323,389	35,114,717
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,438,482.38	4,772,072.20	333,589.81
Net Option Funding	192,618.30	146,576.24	(46,042.06)
Allocated Income Tax Funds	282,368.37	249,119.07	(33,249.29)
Other Actual Receipts	2,355,267.26	2,331,993.99	(23,273.27)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,268,736.32	7,499,761.50	231,025.19
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	5,106,368.23	5,093,017.04	(13,351.19)
Net Option Funding	192,618.30	146,576.24	(46,042.06)
Allocated Income Tax Funds	282,368.37	249,119.07	(33,249.29)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	5,581,354.90	5,488,712.36	(92,642.54)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(256,172.02)	(114,249.88)	141,922.13
Total System State Aid	5,325,182.88	5,374,462.47	49,279.59

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

13-0022-000 WEEPING WATER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	433.6055	461.0321	27.4266
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	71.00 4.9888	67.00 4.0622	(4.00) (0.9266)
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	438.5943	465.0942	26.5000
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,484,500.14	2,737,152.36	252,652.23
Transportation Allowance	57,011.00	87,039.36	30,028.36
Special Receipts Allowance	205,125.00	382,225.00	177,100.00
Total System Formula Needs	2,746,636.14	3,206,416.72	459,780.59
Temporary Aid Adjustment Factor	(34,332.95)	(40,080.21)	(5,747.26)
Modified System Formula Needs	2,712,303.19	3,166,336.52	454,033.33
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	162,873,688	171,775,519	8,901,831
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,547,300.04	1,631,867.43	84,567.39
Net Option Funding	8,090.28	42,763.77	34,673.50
Allocated Income Tax Funds	45,409.91	41,567.01	(3,842.90)
Other Actual Receipts	454,129.54	658,183.63	204,054.09
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,054,929.76	2,374,381.84	319,452.08
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	657,373.43	791,954.67	134,581.25
Net Option Funding	8,090.28	42,763.77	34,673.50
Allocated Income Tax Funds	45,409.91	41,567.01	(3,842.90)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	710,873.61	876,285.45	165,411.84
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(103,767.66)	47,963.98	151,731.64
Total System State Aid	607,105.95	924,249.44	317,143.49

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

13-0032-000 LOUISVILLE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	575.0091	557.5186	(17.4905)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	63.00 2.5065	57.00 1.9915	(6.00) (0.5150)
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	577.5157	559.5101	(18.0055)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,271,446.42	3,292,804.69	21,358.28
Transportation Allowance	113,791.50	117,318.90	3,527.40
Special Receipts Allowance	190,332.00	178,643.00	(11,689.00)
Total System Formula Needs	3,575,569.92	3,588,766.59	13,196.68
Temporary Aid Adjustment Factor	(44,694.62)	(44,859.58)	(164.96)
Modified System Formula Needs	3,530,875.29	3,543,907.01	13,031.72
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	289,923,661	309,017,732	19,094,071
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,754,274.78	2,935,668.45	181,393.67
Net Option Funding	119,768.02	160,133.92	40,365.90
Allocated Income Tax Funds	92,714.86	90,612.35	(2,102.50)
Other Actual Receipts	563,098.53	575,829.96	12,731.43
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,529,856.19	3,762,244.69	232,388.50
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,019.10	0.00	(1,019.10)
Net Option Funding	119,768.02	160,133.92	40,365.90
Allocated Income Tax Funds	92,714.86	90,612.35	(2,102.50)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	213,501.98	250,746.28	37,244.29
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	196.77	(33.94)	(230.71)
Total System State Aid	213,698.75	250,712.34	37,013.58

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

13-0056-000 CONESTOGA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	857.2352	763.5145	(93.7207)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	85.00 3.0361	117.00 7.7023	32.00 4.6661
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	860.2713	771.2168	(89.0546)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,873,169.42	4,538,731.22	(334,438.21)
Transportation Allowance	200,946.00	242,152.62	41,206.62
Special Receipts Allowance	289,971.58	324,182.00	34,210.42
Total System Formula Needs	5,364,087.00	5,105,065.84	(259,021.16)
Temporary Aid Adjustment Factor	(67,051.09)	(63,813.32)	3,237.76
Modified System Formula Needs	5,297,035.91	5,041,252.51	(255,783.40)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	374,500,773	401,340,804	26,840,031
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,557,757.34	3,812,737.64	254,980.29
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	27,977.85	29,640.50	1,662.65
Other Actual Receipts	806,857.06	862,665.00	55,807.94
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,392,592.26	4,705,043.14	312,450.88
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	904,443.66	336,209.37	(568,234.28)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	27,977.85	29,640.50	1,662.65
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	35,443.17	35,443.17
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	83,345.80	83,345.80
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	932,421.51	484,638.85	(447,782.66)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(17,246.37)	(78,219.77)	(60,973.40)
Total System State Aid	915,175.13	406,419.08	(508,756.06)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

13-0097-000 ELMWOOD-MURDOCK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	496.5972	506.4089	9.8117
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	52.00 1.9424	66.00 3.3012	14.00 1.3588
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	498.5397	509.7101	11.1705
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,824,072.00	2,999,723.80	175,651.80
Transportation Allowance	126,931.50	118,206.21	(8,725.29)
Special Receipts Allowance	210,758.00	206,507.00	(4,251.00)
Total System Formula Needs	3,161,761.50	3,324,437.01	162,675.51
Temporary Aid Adjustment Factor	(39,522.02)	(41,555.46)	(2,033.44)
Modified System Formula Needs	3,122,239.48	3,282,881.55	160,642.07
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	172,048,365	191,093,984	19,045,619
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,634,459.47	1,815,392.85	180,933.38
Net Option Funding	82,517.40	37,660.32	(44,857.09)
Allocated Income Tax Funds	53,032.87	50,400.46	(2,632.41)
Other Actual Receipts	470,358.85	483,170.20	12,811.35
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,240,368.59	2,386,623.83	146,255.23
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	881,870.89	896,257.72	14,386.83
Net Option Funding	82,517.40	37,660.32	(44,857.09)
Allocated Income Tax Funds	53,032.87	50,400.46	(2,632.41)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,017,421.16	984,318.50	(33,102.66)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	32,752.96	(92,846.78)	(125,599.74)
Total System State Aid	1,050,174.12	891,471.72	(158,702.40)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

14-0008-000 HARTINGTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	389.4723	398.4708	8.9985
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	94.00 11.1462	94.00 10.8914	0.00 (0.2548)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	400.6185	409.3622	8.7437
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,269,379.28	2,409,160.50	139,781.22
Transportation Allowance	152,505.00	136,172.00	(16,333.00)
Special Receipts Allowance	260,642.00	288,917.00	28,275.00
Total System Formula Needs	2,682,526.28	2,834,249.50	151,723.22
Temporary Aid Adjustment Factor	(33,531.58)	(35,428.12)	(1,896.54)
Modified System Formula Needs	2,648,994.70	2,798,821.38	149,826.68
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	229,481,646	257,666,522	28,184,876
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,180,075.64	2,447,831.96	267,756.32
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	26,891.15	24,504.62	(2,386.53)
Other Actual Receipts	673,967.00	736,830.00	62,863.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,880,933.79	3,209,166.58	328,232.79
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	26,891.15	24,504.62	(2,386.53)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	26,891.15	24,504.62	(2,386.53)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	303.88	216.67	(87.22)
Total System State Aid	27,195.04	24,721.28	(2,473.75)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

14-0045-000 RANDOLPH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	484.5319	461.6858	(22.8462)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	110.00 12.2112	113.00 13.7642	3.00 1.5530
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	496.7431	475.4499	(21.2932)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,813,895.18	2,798,097.25	(15,797.93)
Transportation Allowance	115,954.50	142,412.00	26,457.50
Special Receipts Allowance	159,246.00	153,443.00	(5,803.00)
Total System Formula Needs	3,089,095.68	3,093,952.25	4,856.57
Temporary Aid Adjustment Factor	(38,613.70)	(38,674.40)	(60.71)
Modified System Formula Needs	3,050,481.98	3,055,277.85	4,795.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	197,079,119	212,678,630	15,599,511
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,872,251.63	2,020,446.99	148,195.35
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	393,623.00	403,383.00	9,760.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,265,874.63	2,423,829.99	157,955.35
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	784,607.35	631,447.86	(153,159.49)
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	784,607.35	631,447.86	(153,159.49)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	54,223.56	(22,643.47)	(76,867.03)
Total System State Aid	838,830.91	608,804.39	(230,026.52)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

14-0054-000 LAUREL-CONCORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	455.7522	442.7382	(13.0140)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	70.00 4.6623	89.00 8.4288	19.00 3.7665
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	460.4146	451.1670	(9.2476)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,608,105.16	2,655,188.25	47,083.09
Transportation Allowance	87,631.50	108,204.66	20,573.16
Special Receipts Allowance	207,690.00	196,641.00	(11,049.00)
Total System Formula Needs	2,903,426.66	2,960,033.91	56,607.25
Temporary Aid Adjustment Factor	(36,292.83)	(37,000.42)	(707.59)
Modified System Formula Needs	2,867,133.83	2,923,033.49	55,899.66
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	194,664,080	210,434,645	15,770,565
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,849,308.76	1,999,129.13	149,820.37
Net Option Funding	65,406.68	62,775.18	(2,631.51)
Allocated Income Tax Funds	41,478.97	39,358.27	(2,120.70)
Other Actual Receipts	442,944.00	441,934.00	(1,010.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,399,138.41	2,543,196.57	144,058.16
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	467,995.42	379,836.92	(88,158.50)
Net Option Funding	65,406.68	62,775.18	(2,631.51)
Allocated Income Tax Funds	41,478.97	39,358.27	(2,120.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	248,174.45	294,670.44	46,495.99
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	823,055.52	776,640.80	(46,414.72)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(6,530.93)	(272,582.00)	(266,051.07)
Total System State Aid	816,524.60	504,058.80	(312,465.80)

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

14-0101-000 WYNOT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	177.2754	183.3239	6.0484
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	57.00 9.1359	49.00 6.5100	(8.00) (2.6259)
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	186.4114	189.8339	3.4225
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,055,962.36	1,117,202.13	61,239.77
Transportation Allowance	67,036.94	46,651.85	(20,385.09)
Special Receipts Allowance	74,068.00	110,361.00	36,293.00
Total System Formula Needs	1,197,067.30	1,274,214.98	77,147.68
Temporary Aid Adjustment Factor	(14,963.34)	(15,927.69)	(964.35)
Modified System Formula Needs	1,182,103.96	1,258,287.29	76,183.33
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	67,683,422	77,515,444	9,832,022
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	642,992.51	736,396.72	93,404.21
Net Option Funding	33,271.29	31,843.66	(1,427.63)
Allocated Income Tax Funds	9,147.21	9,800.11	652.90
Other Actual Receipts	170,127.18	211,838.76	41,711.58
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	855,538.18	989,879.25	134,341.07
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	326,565.77	268,408.04	(58,157.73)
Net Option Funding	33,271.29	31,843.66	(1,427.63)
Allocated Income Tax Funds	9,147.21	9,800.11	652.90
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	121,106.42	121,106.42
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	368,984.27	431,158.23	62,173.97
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	14,631.95	82,840.56	68,208.61
Total System State Aid	383,616.22	513,998.80	130,382.58

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

14-0541-000 COLERIDGE COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	197.4868	160.0918	(37.3950)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	38.00 3.4940	30.00 2.6892	(8.00) (0.8048)
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	200.9808	162.7810	(38.1998)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,138,493.76	957,991.50	(180,502.26)
Transportation Allowance	67,913.00	53,948.00	(13,965.00)
Special Receipts Allowance	107,318.00	118,791.00	11,473.00
Total System Formula Needs	1,313,724.76	1,130,730.50	(182,994.26)
Temporary Aid Adjustment Factor	(16,421.56)	(14,134.13)	2,287.43
Modified System Formula Needs	1,297,303.20	1,116,596.37	(180,706.83)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	99,681,037	108,803,033	9,121,996
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	946,969.85	1,033,628.81	86,658.96
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	390.25	5,559.32	5,169.07
Other Actual Receipts	216,038.00	230,595.00	14,557.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,163,398.10	1,269,783.13	106,385.03
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	133,905.10	0.00	(133,905.10)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	390.25	5,559.32	5,169.07
Lop Off	0.00	0.00	0.00
Stabilization Factor	53,081.78	52,953.06	(128.72)
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	187,377.13	58,512.38	(128,864.75)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,146.28)	0.00	3,146.28
Total System State Aid	184,230.85	58,512.38	(125,718.47)

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

15-0010-000 CHASE COUNTY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	695.0011	680.3469	(14.6542)
Limited English Proficiency Factor	23.00 5.7500	35.00 8.7500	12.00 3.0000
Free Lunch/Poverty Factor	126.00 10.3785	134.00 12.3716	8.00 1.9931
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	711.1296	701.4685	(9.6611)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	5,015,119.95	5,248,945.85	233,825.90
Transportation Allowance	202,216.50	180,523.08	(21,693.42)
Special Receipts Allowance	280,122.00	276,457.00	(3,665.00)
Total System Formula Needs	5,497,458.45	5,705,925.93	208,467.48
Temporary Aid Adjustment Factor	(68,718.23)	(71,324.07)	(2,605.84)
Modified System Formula Needs	5,428,740.22	5,634,601.85	205,861.63
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	428,219,552	437,229,548	9,009,996
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,068,085.74	4,153,680.71	85,594.96
Net Option Funding	15,547.08	27,846.82	12,299.74
Allocated Income Tax Funds	79,811.21	67,231.75	(12,579.46)
Other Actual Receipts	704,521.94	677,263.12	(27,258.82)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,867,965.97	4,926,022.40	58,056.43
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	560,774.25	708,579.45	147,805.20
Net Option Funding	15,547.08	27,846.82	12,299.74
Allocated Income Tax Funds	79,811.21	67,231.75	(12,579.46)
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	656,132.54	803,658.03	147,525.49
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(50,145.28)	(50,145.28)
Total System State Aid	656,132.54	753,512.74	97,380.21

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

15-0536-000 WAUNETA-PALISADE PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	295.2770	277.8938	(17.3831)
Limited English Proficiency Factor	2.00 0.5000	2.00 0.5000	0.00 0.0000
Free Lunch/Poverty Factor	82.00 11.4191	77.00 10.8032	(5.00) (0.6159)
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	307.1960	289.1970	(17.9990)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,166,447.69	2,164,002.57	(2,445.11)
Transportation Allowance	199,470.00	185,292.20	(14,177.80)
Special Receipts Allowance	148,865.00	161,349.00	12,484.00
Total System Formula Needs	2,514,782.69	2,510,643.77	(4,138.91)
Temporary Aid Adjustment Factor	(31,434.78)	(31,383.05)	51.74
Modified System Formula Needs	2,483,347.90	2,479,260.73	(4,087.18)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	152,581,585	157,777,236	5,195,651
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,449,525.06	1,498,883.74	49,358.68
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	347,172.59	350,913.79	3,741.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,796,697.65	1,849,797.53	53,099.88
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	686,650.26	629,463.19	(57,187.06)
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	686,650.26	629,463.19	(57,187.06)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11,015.13)	(72,733.07)	(61,717.94)
Total System State Aid	675,635.13	556,730.13	(118,905.00)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

16-0006-000 VALENTINE RURAL HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	949.3316	929.4437	(19.8879)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	237.00 27.7559	221.00 24.5116	(16.00) (3.2443)
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	977.0875	953.9553	(23.1321)
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	8,064,936.69	8,273,411.44	208,474.75
Transportation Allowance	40,698.58	40,869.03	170.45
Special Receipts Allowance	377,163.32	413,053.43	35,890.11
Total System Formula Needs	8,482,798.59	8,727,333.90	244,535.32
Temporary Aid Adjustment Factor	(106,034.98)	(109,091.67)	(3,056.69)
Modified System Formula Needs	8,376,763.60	8,618,242.23	241,478.62
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	543,814,718	557,105,999	13,291,281
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,166,239.82	5,292,506.99	126,267.17
Net Option Funding	47,967.14	0.00	(47,967.14)
Allocated Income Tax Funds	92,464.77	61,518.26	(30,946.51)
Other Actual Receipts	1,109,420.31	1,107,401.63	(2,018.68)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,416,092.04	6,461,426.88	45,334.83
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,960,671.56	2,156,815.35	196,143.79
Net Option Funding	47,967.14	0.00	(47,967.14)
Allocated Income Tax Funds	92,464.77	61,518.26	(30,946.51)
Lop Off	(80,501.91)	0.00	80,501.91
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	2,020,601.56	2,218,333.61	197,732.04
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	49,905.38	(8,192.48)	(58,097.86)
Total System State Aid	2,070,506.95	2,210,141.13	139,634.18

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

16-0030-000 CODY-KILGORE PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	201.3568	180.8139	(20.5429)
Limited English Proficiency Factor	0.00 0.0000	15.00 3.7500	15.00 3.7500
Free Lunch/Poverty Factor	79.00 14.8078	59.00 9.6333	(20.00) (5.1746)
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	216.1646	194.1971	(21.9675)
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,784,235.36	1,684,222.35	(100,013.01)
Transportation Allowance	69,835.02	100,852.74	31,017.72
Special Receipts Allowance	136,584.00	143,243.00	6,659.00
Total System Formula Needs	1,990,654.38	1,928,318.09	(62,336.29)
Temporary Aid Adjustment Factor	(24,883.18)	(24,103.98)	779.20
Modified System Formula Needs	1,965,771.20	1,904,214.12	(61,557.08)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	68,048,655	69,601,391	1,552,736
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	646,462.22	661,213.21	14,750.99
Net Option Funding	130,862.37	84,742.13	(46,120.23)
Allocated Income Tax Funds	9,815.44	9,867.26	51.82
Other Actual Receipts	278,644.53	306,090.12	27,445.59
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,065,784.56	1,061,912.72	(3,871.84)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	899,986.64	842,301.39	(57,685.25)
Net Option Funding	130,862.37	84,742.13	(46,120.23)
Allocated Income Tax Funds	9,815.44	9,867.26	51.82
Lop Off	(78,650.43)	0.00	78,650.43
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	962,014.02	936,910.78	(25,103.24)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(33,673.66)	41,751.04	75,424.71
Total System State Aid	928,340.36	978,661.83	50,321.47

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

17-0001-000 SIDNEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,452.6352	1,428.0451	(24.5900)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	267.00 21.9368	274.00 23.7251	7.00 1.7883
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	1,474.5720	1,451.7702	(22.8017)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	8,352,991.16	8,543,894.77	190,903.61
Transportation Allowance	65,658.73	65,553.94	(104.79)
Special Receipts Allowance	635,666.26	702,896.22	67,229.96
Total System Formula Needs	9,054,316.15	9,312,344.93	258,028.78
Temporary Aid Adjustment Factor	(113,178.95)	(116,404.31)	(3,225.36)
Modified System Formula Needs	8,941,137.19	9,195,940.62	254,803.42
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	388,911,280	418,932,081	30,020,801
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,694,657.16	3,979,854.77	285,197.61
Net Option Funding	129,272.06	718.10	(128,553.95)
Allocated Income Tax Funds	280,039.87	252,362.70	(27,677.17)
Other Actual Receipts	1,431,916.60	1,531,106.16	99,189.55
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,535,885.69	5,764,041.73	228,156.04
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,405,251.50	3,431,898.89	26,647.38
Net Option Funding	129,272.06	718.10	(128,553.95)
Allocated Income Tax Funds	280,039.87	252,362.70	(27,677.17)
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	3,814,563.43	3,684,979.69	(129,583.74)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(58,700.33)	107,783.59	166,483.92
Total System State Aid	3,755,863.10	3,792,763.28	36,900.18

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

17-0003-000 LEYTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	313.9851	325.0640	11.0789
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	44.97 2.7380	55.61 4.1995	10.64 1.4614
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	316.7231	329.2635	12.5404
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	2,614,250.95	2,855,618.10	241,367.14
Transportation Allowance	174,879.19	191,907.92	17,028.73
Special Receipts Allowance	91,242.84	104,204.62	12,961.78
Total System Formula Needs	2,880,372.99	3,151,730.63	271,357.65
Temporary Aid Adjustment Factor	(36,004.66)	(39,396.63)	(3,391.97)
Modified System Formula Needs	2,844,368.32	3,112,334.00	267,965.68
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	192,031,207	203,170,962	11,139,755
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,824,296.47	1,930,124.14	105,827.67
Net Option Funding	16,182.36	16,425.33	242.97
Allocated Income Tax Funds	19,610.50	18,077.39	(1,533.11)
Other Actual Receipts	270,101.43	290,506.17	20,404.74
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,130,190.76	2,255,133.02	124,942.27
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	714,177.57	857,200.98	143,023.41
Net Option Funding	16,182.36	16,425.33	242.97
Allocated Income Tax Funds	19,610.50	18,077.39	(1,533.11)
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	749,970.43	891,703.70	141,733.27
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(19,012.34)	12,225.01	31,237.35
Total System State Aid	730,958.09	903,928.71	172,970.61

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

17-0009-000 POTTER-DIX PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	232.1480	218.7845	(13.3635)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	55.00 6.3699	43.00 4.0049	(12.00) (2.3649)
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	238.5179	222.7894	(15.7285)
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,968,740.44	1,932,195.77	(36,544.67)
Transportation Allowance	141,938.85	157,484.15	15,545.30
Special Receipts Allowance	129,721.00	128,832.00	(889.00)
Total System Formula Needs	2,240,400.29	2,218,511.92	(21,888.37)
Temporary Aid Adjustment Factor	(28,005.00)	(27,731.40)	273.60
Modified System Formula Needs	2,212,395.29	2,190,780.52	(21,614.77)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	138,214,257	146,120,951	7,906,694
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,313,035.44	1,388,149.03	75,113.59
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	291,188.76	358,343.16	67,154.40
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,604,224.20	1,746,492.19	142,267.99
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	608,171.09	444,288.33	(163,882.76)
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	608,171.09	444,288.33	(163,882.76)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,109.04)	(30,991.58)	(25,882.54)
Total System State Aid	603,062.05	413,296.75	(189,765.30)

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

18-0002-000 SUTTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	479.4472	446.4247	(33.0225)
Limited English Proficiency Factor	27.00 6.7500	22.00 5.5000	(5.00) (1.2500)
Free Lunch/Poverty Factor	88.00 7.3655	88.00 8.0003	0.00 0.6348
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	493.5626	459.9250	(33.6377)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,795,878.59	2,706,730.30	(89,148.29)
Transportation Allowance	65,382.00	72,243.90	6,861.90
Special Receipts Allowance	176,796.00	191,249.00	14,453.00
Total System Formula Needs	3,038,056.59	2,970,223.20	(67,833.39)
Temporary Aid Adjustment Factor	(37,975.71)	(37,127.79)	847.92
Modified System Formula Needs	3,000,080.88	2,933,095.41	(66,985.47)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	233,590,919	254,799,375	21,208,456
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,219,113.73	2,420,594.06	201,480.33
Net Option Funding	14,908.04	0.00	(14,908.04)
Allocated Income Tax Funds	45,223.00	37,096.03	(8,126.97)
Other Actual Receipts	418,322.62	434,838.60	16,515.98
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,697,567.39	2,892,528.70	194,961.30
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	302,513.49	40,566.71	(261,946.77)
Net Option Funding	14,908.04	0.00	(14,908.04)
Allocated Income Tax Funds	45,223.00	37,096.03	(8,126.97)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	362,644.53	77,662.75	(284,981.78)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(16,614.84)	(19,960.97)	(3,346.12)
Total System State Aid	346,029.68	57,701.78	(288,327.91)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

18-0011-000 HARVARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	301.6954	277.3363	(24.3591)
Limited English Proficiency Factor	35.00 8.7500	39.00 9.7500	4.00 1.0000
Free Lunch/Poverty Factor	132.00 25.9833	131.00 26.7199	(1.00) 0.7366
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	336.4287	313.8062	(22.6225)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,905,764.09	1,846,798.76	(58,965.33)
Transportation Allowance	53,479.50	53,009.64	(469.86)
Special Receipts Allowance	235,351.00	267,331.00	31,980.00
Total System Formula Needs	2,194,594.59	2,167,139.40	(27,455.19)
Temporary Aid Adjustment Factor	(27,432.43)	(27,089.24)	343.19
Modified System Formula Needs	2,167,162.16	2,140,050.16	(27,112.00)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	108,175,555	117,605,847	9,430,292
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,027,667.77	1,117,255.55	89,587.77
Net Option Funding	82,403.05	41,846.63	(40,556.42)
Allocated Income Tax Funds	21,959.62	18,459.54	(3,500.08)
Other Actual Receipts	362,060.00	408,004.00	45,944.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,494,090.44	1,585,565.71	91,475.27
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	673,071.71	554,484.44	(118,587.27)
Net Option Funding	82,403.05	41,846.63	(40,556.42)
Allocated Income Tax Funds	21,959.62	18,459.54	(3,500.08)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	777,434.38	614,790.61	(162,643.77)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	42,102.47	11,099.90	(31,002.57)
Total System State Aid	819,536.86	625,890.51	(193,646.35)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

18-0070-000 CLAY CENTER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	221.1829	229.8946	8.7117
Limited English Proficiency Factor	4.00 1.0000	0.00 0.0000	(4.00) (1.0000)
Free Lunch/Poverty Factor	38.00 2.9344	28.00 1.3400	(10.00) (1.5945)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	225.1174	231.2346	6.1172
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,275,219.82	1,360,851.51	85,631.70
Transportation Allowance	25,308.00	25,395.12	87.12
Special Receipts Allowance	164,342.00	144,903.00	(19,439.00)
Total System Formula Needs	1,464,869.82	1,531,149.63	66,279.82
Temporary Aid Adjustment Factor	(18,310.87)	(19,139.37)	(828.50)
Modified System Formula Needs	1,446,558.94	1,512,010.26	65,451.32
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	89,469,674	95,889,004	6,419,330
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	849,961.90	910,945.54	60,983.64
Net Option Funding	20,625.51	37,702.49	17,076.97
Allocated Income Tax Funds	24,071.09	19,268.66	(4,802.43)
Other Actual Receipts	283,198.00	270,577.00	(12,621.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,177,856.50	1,238,493.68	60,637.18
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	268,702.44	273,516.58	4,814.14
Net Option Funding	20,625.51	37,702.49	17,076.97
Allocated Income Tax Funds	24,071.09	19,268.66	(4,802.43)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	313,399.04	330,487.72	17,088.68
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	13,941.85	13,941.85
Total System State Aid	313,399.04	344,429.58	31,030.54

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

19-0039-000 LEIGH COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	259.3253	237.8384	(21.4869)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	45.38 3.7430	37.00 2.5792	(8.38) (1.1639)
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	263.0684	240.4176	(22.6508)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,490,200.51	1,414,895.03	(75,305.48)
Transportation Allowance	60,221.68	50,445.99	(9,775.68)
Special Receipts Allowance	92,128.20	55,306.13	(36,822.07)
Total System Formula Needs	1,642,550.38	1,520,647.16	(121,903.23)
Temporary Aid Adjustment Factor	(20,531.88)	(19,008.09)	1,523.79
Modified System Formula Needs	1,622,018.50	1,501,639.07	(120,379.44)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	134,605,998	142,371,021	7,765,023
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,278,756.98	1,352,524.70	73,767.72
Net Option Funding	105,995.22	0.00	(105,995.22)
Allocated Income Tax Funds	23,801.30	25,632.29	1,830.99
Other Actual Receipts	260,860.81	244,819.93	(16,040.88)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,669,414.32	1,622,976.92	(46,437.40)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	105,995.22	0.00	(105,995.22)
Allocated Income Tax Funds	23,801.30	25,632.29	1,830.99
Lop Off	0.00	0.00	0.00
Stabilization Factor	34,344.48	26,262.90	(8,081.58)
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	164,141.01	51,895.19	(112,245.82)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,824.07)	0.00	4,824.07
Total System State Aid	159,316.94	51,895.19	(107,421.74)

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

19-0058-000 CLARKSON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	297.9849	293.7908	(4.1941)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	63.00 6.5694	51.00 4.2250	(12.00) (2.3444)
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	304.5543	298.0158	(6.5385)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,725,205.25	1,753,869.36	28,664.11
Transportation Allowance	90,114.05	96,460.23	6,346.17
Special Receipts Allowance	101,349.15	136,796.09	35,446.94
Total System Formula Needs	1,916,668.46	1,987,125.68	70,457.23
Temporary Aid Adjustment Factor	(23,958.36)	(24,839.07)	(880.72)
Modified System Formula Needs	1,892,710.10	1,962,286.61	69,576.51
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	109,016,529	134,350,401	25,333,872
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,035,657.03	1,276,328.81	240,671.78
Net Option Funding	0.00	93,682.25	93,682.25
Allocated Income Tax Funds	0.00	25,177.89	25,177.89
Other Actual Receipts	242,963.54	284,329.94	41,366.39
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,278,620.57	1,679,518.88	400,898.31
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	614,089.53	282,767.73	(331,321.80)
Net Option Funding	0.00	93,682.25	93,682.25
Allocated Income Tax Funds	0.00	25,177.89	25,177.89
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	614,089.53	401,627.87	(212,461.67)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,784.57	19,324.61	12,540.04
Total System State Aid	620,874.10	420,952.48	(199,921.62)

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

19-0059-000 HOWELLS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	301.0699	287.0436	(14.0263)
Limited English Proficiency Factor	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	48.00 3.5926	47.00 3.7294	(1.00) 0.1368
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	305.1625	290.7730	(14.3895)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,728,650.38	1,711,244.58	(17,405.81)
Transportation Allowance	67,322.38	77,677.38	10,355.00
Special Receipts Allowance	88,921.62	83,640.00	(5,281.62)
Total System Formula Needs	1,884,894.39	1,872,561.96	(12,332.43)
Temporary Aid Adjustment Factor	(23,561.18)	(23,407.02)	154.16
Modified System Formula Needs	1,861,333.21	1,849,154.93	(12,178.28)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	113,375,538	117,507,552	4,132,014
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,077,067.61	1,116,321.74	39,254.13
Net Option Funding	37,458.53	86,648.48	49,189.95
Allocated Income Tax Funds	21,717.75	21,239.16	(478.59)
Other Actual Receipts	249,185.23	260,251.65	11,066.42
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,385,429.12	1,484,461.03	99,031.91
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	475,904.08	364,693.90	(111,210.19)
Net Option Funding	37,458.53	86,648.48	49,189.95
Allocated Income Tax Funds	21,717.75	21,239.16	(478.59)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	535,080.36	472,581.54	(62,498.83)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	873.37	7,588.10	6,714.72
Total System State Aid	535,953.73	480,169.63	(55,784.10)

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

19-0123-000 SCHUYLER CENTRAL HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,668.1321	1,690.6442	22.5122
Limited English Proficiency Factor	326.00 81.5000	380.00 95.0000	54.00 13.5000
Free Lunch/Poverty Factor	445.44 56.9680	646.46 116.7963	201.01 59.8283
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	1,806.6001	1,902.4405	95.8405
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	10,233,827.13	11,196,160.16	962,333.03
Transportation Allowance	22,019.42	28,986.74	6,967.32
Special Receipts Allowance	605,076.58	616,738.35	11,661.77
Total System Formula Needs	10,860,923.13	11,841,885.26	980,962.12
Temporary Aid Adjustment Factor	(135,761.54)	(148,023.57)	(12,262.03)
Modified System Formula Needs	10,725,161.59	11,693,861.69	968,700.10
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	514,359,496	548,163,223	33,803,727
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,886,415.21	5,207,550.62	321,135.41
Net Option Funding	0.00	11,012.69	11,012.69
Allocated Income Tax Funds	94,318.40	97,757.33	3,438.93
Other Actual Receipts	1,396,182.79	1,419,865.40	23,682.61
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,376,916.40	6,736,186.04	359,269.64
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	4,348,245.20	4,957,675.65	609,430.45
Net Option Funding	0.00	11,012.69	11,012.69
Allocated Income Tax Funds	94,318.40	97,757.33	3,438.93
Lop Off	0.00	(234,101.71)	(234,101.71)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,442,563.59	4,832,343.97	389,780.38
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(117,782.77)	239,957.16	357,739.93
Total System State Aid	4,324,780.83	5,072,301.13	747,520.30

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20-0001-000 WEST POINT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	886.7946	836.3455	(50.4491)
Limited English Proficiency Factor	183.00 45.7500	195.00 48.7500	12.00 3.0000
Free Lunch/Poverty Factor	237.00 30.9553	281.00 46.7092	44.00 15.7539
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	963.4999	931.8046	(31.6952)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,457,926.81	5,483,816.02	25,889.21
Transportation Allowance	69,278.75	78,615.54	9,336.79
Special Receipts Allowance	469,722.47	465,136.18	(4,586.29)
Total System Formula Needs	5,996,928.03	6,027,567.73	30,639.71
Temporary Aid Adjustment Factor	(74,961.60)	(75,344.60)	(383.00)
Modified System Formula Needs	5,921,966.43	5,952,223.14	30,256.71
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	480,347,917	498,372,499	18,024,582
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,563,305.21	4,734,538.74	171,233.53
Net Option Funding	76,715.96	0.00	(76,715.96)
Allocated Income Tax Funds	134,324.42	46,178.44	(88,145.98)
Other Actual Receipts	1,393,706.47	1,363,259.01	(30,447.46)
Minimum Levy Adjustment	125,370.81	0.00	(125,370.81)
Total System Formula Resources	6,293,422.87	6,143,976.19	(149,446.68)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	76,715.96	0.00	(76,715.96)
Allocated Income Tax Funds	134,324.42	46,178.44	(88,145.98)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(125,370.81)	0.00	125,370.81
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	85,669.58	46,178.44	(39,491.14)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	965.31	965.31
Total System State Aid	85,669.58	47,143.75	(38,525.83)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

20-0020-000 BANCROFT-ROSALIE COMM SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	349.1010	334.1202	(14.9808)
Limited English Proficiency Factor	2.00 0.5000	3.00 0.7500	1.00 0.2500
Free Lunch/Poverty Factor	66.00 5.7974	70.00 6.8388	4.00 1.0415
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	355.3984	341.7090	(13.6893)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,013,221.24	2,011,011.14	(2,210.10)
Transportation Allowance	35,507.14	42,689.28	7,182.14
Special Receipts Allowance	113,053.87	126,867.43	13,813.55
Total System Formula Needs	2,161,782.25	2,180,567.84	18,785.59
Temporary Aid Adjustment Factor	(27,022.28)	(27,257.10)	(234.82)
Modified System Formula Needs	2,134,759.97	2,153,310.75	18,550.77
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	124,245,377	135,105,741	10,860,364
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,180,331.08	1,283,504.54	103,173.46
Net Option Funding	290,861.35	229,135.96	(61,725.40)
Allocated Income Tax Funds	20,756.63	20,007.87	(748.76)
Other Actual Receipts	241,187.28	272,349.87	31,162.59
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,733,136.35	1,804,998.24	71,861.89
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	401,623.63	348,312.51	(53,311.12)
Net Option Funding	290,861.35	229,135.96	(61,725.40)
Allocated Income Tax Funds	20,756.63	20,007.87	(748.76)
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	713,241.61	597,456.34	(115,785.27)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(33,483.53)	6,848.60	40,332.13
Total System State Aid	679,758.09	604,304.95	(75,453.14)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

20-0030-000 WISNER-PILGER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	593.3691	607.3398	13.9706
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	133.00 14.2615	104.00 7.9235	(29.00) (6.3380)
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	607.8806	615.2633	7.3827
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,443,454.41	3,620,920.57	177,466.16
Transportation Allowance	151,881.00	125,226.04	(26,654.96)
Special Receipts Allowance	323,842.47	303,768.92	(20,073.54)
Total System Formula Needs	3,919,177.88	4,049,915.54	130,737.66
Temporary Aid Adjustment Factor	(48,989.72)	(50,623.94)	(1,634.22)
Modified System Formula Needs	3,870,188.16	3,999,291.59	129,103.44
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	273,837,925	295,968,447	22,130,522
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,601,460.29	2,811,700.25	210,239.96
Net Option Funding	277,611.01	337,593.84	59,982.83
Allocated Income Tax Funds	85,108.13	60,715.01	(24,393.12)
Other Actual Receipts	664,402.98	665,477.95	1,074.97
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,628,582.42	3,875,487.05	246,904.63
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	241,605.74	123,804.54	(117,801.20)
Net Option Funding	277,611.01	337,593.84	59,982.83
Allocated Income Tax Funds	85,108.13	60,715.01	(24,393.12)
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	604,324.89	522,113.40	(82,211.49)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,557.16)	21,736.39	27,293.56
Total System State Aid	598,767.72	543,849.79	(54,917.93)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

21-0015-000 ANSELMO-MERNA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	294.9943	293.8980	(1.0963)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	77.22 10.0117	57.49 5.2469	(19.72) (4.7648)
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	305.0060	299.1449	(5.8611)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,151,002.79	2,238,440.54	87,437.75
Transportation Allowance	122,811.06	137,293.15	14,482.09
Special Receipts Allowance	163,664.35	162,424.74	(1,239.60)
Total System Formula Needs	2,437,478.20	2,538,158.43	100,680.23
Temporary Aid Adjustment Factor	(30,468.48)	(31,726.98)	(1,258.50)
Modified System Formula Needs	2,407,009.72	2,506,431.45	99,421.73
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	163,769,666	179,990,477	16,220,811
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,555,811.83	1,709,909.53	154,097.70
Net Option Funding	71,231.04	0.00	(71,231.04)
Allocated Income Tax Funds	19,999.77	0.00	(19,999.77)
Other Actual Receipts	345,091.39	345,683.23	591.84
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,992,134.03	2,055,592.76	63,458.73
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	414,875.70	450,838.69	35,962.99
Net Option Funding	71,231.04	0.00	(71,231.04)
Allocated Income Tax Funds	19,999.77	0.00	(19,999.77)
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	506,106.51	450,838.69	(55,267.82)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(61,625.37)	45,551.59	107,176.95
Total System State Aid	444,481.14	496,390.28	51,909.13

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

21-0025-000 BROKEN BOW PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,004.3283	1,003.6320	(0.6963)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	231.00 25.2231	228.53 24.8738	(2.47) (0.3493)
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	1,029.8014	1,028.5058	(1.2956)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,833,504.25	6,052,917.25	219,413.00
Transportation Allowance	178,246.66	125,120.18	(53,126.48)
Special Receipts Allowance	469,892.42	465,506.04	(4,386.38)
Total System Formula Needs	6,481,643.32	6,643,543.46	161,900.14
Temporary Aid Adjustment Factor	(81,020.54)	(83,044.29)	(2,023.75)
Modified System Formula Needs	6,400,622.78	6,560,499.17	159,876.39
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	322,034,415	319,370,666	(2,663,749)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,059,326.94	3,034,021.33	(25,305.62)
Net Option Funding	143,197.07	143,113.73	(83.34)
Allocated Income Tax Funds	95,396.91	87,088.45	(8,308.46)
Other Actual Receipts	938,841.64	970,426.10	31,584.46
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,236,762.55	4,234,649.61	(2,112.95)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,163,860.23	2,325,849.56	161,989.33
Net Option Funding	143,197.07	143,113.73	(83.34)
Allocated Income Tax Funds	95,396.91	87,088.45	(8,308.46)
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	2,402,454.20	2,556,051.75	153,597.54
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	45,001.18	44,144.94	(856.24)
Total System State Aid	2,447,455.38	2,600,196.69	152,741.30

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

21-0044-000 ANSLEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	250.7324	253.1542	2.4219
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	102.42 19.5278	79.12 12.4786	(23.30) (7.0493)
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	270.2602	265.6328	(4.6274)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,905,963.87	1,987,676.08	81,712.20
Transportation Allowance	70,383.55	88,683.85	18,300.30
Special Receipts Allowance	148,086.75	171,005.73	22,918.98
Total System Formula Needs	2,124,434.17	2,247,365.66	122,931.48
Temporary Aid Adjustment Factor	(26,555.43)	(28,092.07)	(1,536.64)
Modified System Formula Needs	2,097,878.75	2,219,273.59	121,394.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	101,463,778	103,448,920	1,985,142
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	963,905.89	982,764.74	18,858.85
Net Option Funding	2,727.72	0.00	(2,727.72)
Allocated Income Tax Funds	13,981.36	0.00	(13,981.36)
Other Actual Receipts	259,514.84	285,720.63	26,205.79
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,240,129.81	1,268,485.37	28,355.56
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	857,748.94	950,788.22	93,039.28
Net Option Funding	2,727.72	0.00	(2,727.72)
Allocated Income Tax Funds	13,981.36	0.00	(13,981.36)
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	874,458.02	950,788.22	76,330.20
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	31,545.88	(906.51)	(32,452.39)
Total System State Aid	906,003.90	949,881.71	43,877.81

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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

21-0084-000 SARGENT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	224.8428	226.1481	1.3053
Limited English Proficiency Factor	3.00 0.7500	2.00 0.5000	(1.00) (0.2500)
Free Lunch/Poverty Factor	58.50 7.3612	48.00 4.8102	(10.50) (2.5511)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	232.9541	231.4583	(1.4958)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,642,868.93	1,731,955.40	89,086.47
Transportation Allowance	80,637.40	82,919.78	2,282.38
Special Receipts Allowance	87,834.60	89,129.26	1,294.66
Total System Formula Needs	1,811,340.94	1,904,004.43	92,663.50
Temporary Aid Adjustment Factor	(22,641.76)	(23,800.06)	(1,158.29)
Modified System Formula Needs	1,788,699.17	1,880,204.38	91,505.20
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	113,181,667	119,255,405	6,073,738
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,075,225.84	1,132,926.35	57,700.51
Net Option Funding	0.00	14,900.78	14,900.78
Allocated Income Tax Funds	4,904.90	12,122.18	7,217.27
Other Actual Receipts	197,697.11	198,825.47	1,128.36
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,277,827.85	1,358,774.78	80,946.93
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	510,871.32	521,429.60	10,558.28
Net Option Funding	0.00	14,900.78	14,900.78
Allocated Income Tax Funds	4,904.90	12,122.18	7,217.27
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	515,776.22	548,452.56	32,676.34
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	43,659.02	69,021.17	25,362.15
Total System State Aid	559,435.24	617,473.73	58,038.49

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

21-0089-000 ARNOLD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	206.8805	194.7220	(12.1585)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	66.00 10.9251	59.00 9.3580	(7.00) (1.5670)
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	217.8055	204.0801	(13.7255)
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,797,779.64	1,769,934.23	(27,845.41)
Transportation Allowance	77,855.79	118,680.44	40,824.65
Special Receipts Allowance	48,333.00	41,840.00	(6,493.00)
Total System Formula Needs	1,923,968.43	1,930,454.67	6,486.24
Temporary Aid Adjustment Factor	(24,049.61)	(24,130.68)	(81.08)
Modified System Formula Needs	1,899,918.82	1,906,323.98	6,405.16
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	130,521,257	134,334,544	3,813,287
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,239,951.94	1,276,178.17	36,226.23
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	201,670.97	203,047.36	1,376.39
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,441,622.91	1,479,225.53	37,602.62
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	458,295.91	427,098.46	(31,197.46)
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	458,295.91	427,098.46	(31,197.46)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,656.87	15,778.44	10,121.57
Total System State Aid	463,952.79	442,876.90	(21,075.89)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2005/06 COMPARED TO 2006/07**

FOR INFORMATION PURPOSES ONLY

21-0180-000 CALLAWAY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	271.3879	262.3132	(9.0747)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	52.43 4.7870	47.50 4.0218	(4.93) (0.7653)
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	276.1750	266.3350	(9.8400)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,947,676.84	1,992,930.42	45,253.58
Transportation Allowance	92,208.22	83,802.70	(8,405.52)
Special Receipts Allowance	155,161.01	163,282.92	8,121.90
Total System Formula Needs	2,195,046.07	2,240,016.04	44,969.96
Temporary Aid Adjustment Factor	(27,438.08)	(28,000.20)	(562.12)
Modified System Formula Needs	2,167,608.00	2,212,015.84	44,407.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	147,142,590	153,533,150	6,390,560
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,397,854.60	1,458,564.92	60,710.32
Net Option Funding	25,519.81	0.00	(25,519.81)
Allocated Income Tax Funds	19,717.68	0.00	(19,717.68)
Other Actual Receipts	296,030.24	319,867.23	23,836.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,739,122.34	1,778,432.16	39,309.82
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	428,485.66	433,583.68	5,098.02
Net Option Funding	25,519.81	0.00	(25,519.81)
Allocated Income Tax Funds	19,717.68	0.00	(19,717.68)
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	473,723.15	433,583.68	(40,139.47)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(22,173.65)	39,234.34	61,407.99
Total System State Aid	451,549.50	472,818.02	21,268.52

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