

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,829.0501	3,948.1800	119.1299
Limited English Proficiency Factor	751.00 187.7488	730.00 182.5000	(21.00) (5.2488)
Free Lunch/Poverty Factor	1,073.98 146.5241	1,417.99 244.5314	344.01 98.0074
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	4,163.3230	4,375.2115	211.8885
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	23,583,928.92	25,748,803.89	2,164,874.97
Transportation Allowance	270,548.23	259,241.00	(11,307.23)
Special Receipts Allowance	2,369,573.79	2,222,632.66	(146,941.14)
Total System Formula Needs	26,224,050.94	28,230,677.54	2,006,626.60
Temporary Aid Adjustment Factor	(327,800.64)	(352,883.47)	(25,082.83)
Modified System Formula Needs	25,896,250.31	27,877,794.07	1,981,543.77
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	685,492,778	702,387,977	16,895,199
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,512,181.39	6,672,685.78	160,504.39
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	4,282,139.90	4,249,149.87	(32,990.03)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	10,794,321.29	10,921,835.65	127,514.36
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	15,101,929.01	16,955,958.42	1,854,029.41
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	(738,781.33)	0.00	738,781.33
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	14,363,147.68	16,955,958.42	2,592,810.74
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(21,678.37)	(14,908.48)	6,769.89
Total System State Aid	14,341,469.31	16,941,049.94	2,599,580.63

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**22-0031-000 HOMER COMMUNITY SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	456.1164	480.2789	24.1624
Limited English Proficiency Factor	1.35 0.3378	0.00 0.0000	(1.35) (0.3378)
Free Lunch/Poverty Factor	48.40 1.8932	60.68 2.9708	12.27 1.0776
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	458.3474	483.2497	24.9023
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,596,395.34	2,844,000.05	247,604.71
Transportation Allowance	97,536.93	105,803.09	8,266.16
Special Receipts Allowance	219,084.54	205,612.52	(13,472.02)
Total System Formula Needs	2,913,016.82	3,155,415.66	242,398.85
Temporary Aid Adjustment Factor	(36,412.71)	(39,442.70)	(3,029.99)
Modified System Formula Needs	2,876,604.11	3,115,972.97	239,368.86
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	152,759,884	157,354,881	4,594,997
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,451,218.90	1,494,871.37	43,652.47
Net Option Funding	283,214.34	232,067.87	(51,146.47)
Allocated Income Tax Funds	26,972.94	29,482.97	2,510.03
Other Actual Receipts	460,171.86	461,436.96	1,265.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,221,578.04	2,217,859.17	(3,718.87)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	655,026.07	898,113.80	243,087.73
Net Option Funding	283,214.34	232,067.87	(51,146.47)
Allocated Income Tax Funds	26,972.94	29,482.97	2,510.03
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	965,213.35	1,159,664.64	194,451.29
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	4,111.25	43,668.21	39,556.97
Total System State Aid	969,324.60	1,203,332.85	234,008.25

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,105.0477	1,093.3281	(11.7196)
Limited English Proficiency Factor	4.00 1.0000	4.00 1.0000	0.00 0.0000
Free Lunch/Poverty Factor	267.00 29.5744	250.00 26.7427	(17.00) (2.8318)
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	1,135.6221	1,121.0707	(14.5514)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	8,008,781.25	8,388,743.87	379,962.62
Transportation Allowance	35,818.33	30,990.58	(4,827.76)
Special Receipts Allowance	397,806.00	441,195.88	43,389.88
Total System Formula Needs	8,442,405.59	8,860,930.33	418,524.74
Temporary Aid Adjustment Factor	(105,530.07)	(110,761.63)	(5,231.56)
Modified System Formula Needs	8,336,875.52	8,750,168.70	413,293.18
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	268,611,253	299,621,326	31,010,073
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,551,806.90	2,846,402.60	294,595.69
Net Option Funding	42,463.83	0.00	(42,463.83)
Allocated Income Tax Funds	116,346.59	87,281.41	(29,065.18)
Other Actual Receipts	1,065,706.25	1,146,888.43	81,182.18
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,776,323.57	4,080,572.44	304,248.87
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	4,560,551.95	4,669,596.26	109,044.31
Net Option Funding	42,463.83	0.00	(42,463.83)
Allocated Income Tax Funds	116,346.59	87,281.41	(29,065.18)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,719,362.37	4,756,877.67	37,515.30
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	177,000.44	5,962.68	(171,037.76)
Total System State Aid	4,896,362.81	4,762,840.35	(133,522.46)

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	317.7379	285.3462	(32.3917)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	107.00 17.6124	104.66 18.4352	(2.34) 0.8229
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	335.3502	303.7814	(31.5688)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,365,000.26	2,273,134.29	(91,865.97)
Transportation Allowance	5,332.59	4,234.41	(1,098.18)
Special Receipts Allowance	229,706.33	167,768.78	(61,937.56)
Total System Formula Needs	2,600,039.19	2,445,137.48	(154,901.71)
Temporary Aid Adjustment Factor	(32,500.49)	(30,564.22)	1,936.27
Modified System Formula Needs	2,567,538.70	2,414,573.26	(152,965.44)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	106,739,373	129,877,845	23,138,472
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,014,024.04	1,233,839.53	219,815.48
Net Option Funding	66,874.47	148,718.66	81,844.20
Allocated Income Tax Funds	26,208.94	25,251.61	(957.33)
Other Actual Receipts	443,867.20	379,082.19	(64,785.01)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,550,974.65	1,786,891.99	235,917.34
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,016,564.06	627,681.27	(388,882.78)
Net Option Funding	66,874.47	148,718.66	81,844.20
Allocated Income Tax Funds	26,208.94	25,251.61	(957.33)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,109,647.46	801,651.55	(307,995.91)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(37,305.47)	(3,900.31)	33,405.16
Total System State Aid	1,072,341.99	797,751.24	(274,590.75)

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,009.9567	3,043.5901	33.6335
Limited English Proficiency Factor	804.00 201.0000	606.00 151.5000	(198.00) (49.5000)
Free Lunch/Poverty Factor	1,172.00 213.4785	1,613.00 344.6915	441.00 131.2130
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	3,424.4352	3,539.7816	115.3465
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	19,398,359.44	20,832,168.61	1,433,809.17
Transportation Allowance	39,686.39	42,928.27	3,241.88
Special Receipts Allowance	896,150.55	910,081.59	13,931.05
Total System Formula Needs	20,334,196.37	21,785,178.47	1,450,982.10
Temporary Aid Adjustment Factor	(254,177.45)	(272,314.73)	(18,137.28)
Modified System Formula Needs	20,080,018.92	21,512,863.74	1,432,844.82
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	506,085,039	523,866,019	17,780,980
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,807,807.87	4,976,727.18	168,919.31
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	2,145,471.14	2,292,386.51	146,915.37
Minimum Levy Adjustment	0.00	3,667.06	3,667.06
Total System Formula Resources	6,953,279.02	7,272,780.75	319,501.74
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	13,126,739.90	14,240,082.98	1,113,343.08
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	(613,478.26)	(439,661.50)	173,816.76
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	12,513,261.64	13,800,421.48	1,287,159.84
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	117,734.86	(9,056.10)	(126,790.95)
Total System State Aid	12,630,996.50	13,791,365.39	1,160,368.89

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	330.6753	330.4121	(0.2632)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	71.28 7.3131	89.32 11.8893	18.04 4.5762
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	337.9884	342.3014	4.3130
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,914,598.96	2,014,497.40	99,898.44
Transportation Allowance	113,212.93	105,021.11	(8,191.82)
Special Receipts Allowance	99,587.29	116,712.15	17,124.86
Total System Formula Needs	2,127,399.18	2,236,230.66	108,831.48
Temporary Aid Adjustment Factor	(26,592.49)	(27,952.88)	(1,360.39)
Modified System Formula Needs	2,100,806.69	2,208,277.77	107,471.08
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	126,754,955	127,112,454	357,499
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,204,172.07	1,207,568.31	3,396.24
Net Option Funding	313,955.61	304,194.15	(9,761.46)
Allocated Income Tax Funds	21,135.42	19,782.32	(1,353.10)
Other Actual Receipts	263,421.51	279,191.91	15,770.41
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,802,684.60	1,810,736.70	8,052.09
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	298,122.09	397,541.08	99,418.99
Net Option Funding	313,955.61	304,194.15	(9,761.46)
Allocated Income Tax Funds	21,135.42	19,782.32	(1,353.10)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	633,213.11	721,517.55	88,304.44
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	16,082.44	4,350.74	(11,731.69)
Total System State Aid	649,295.55	725,868.29	76,572.74

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,091.0309	1,118.0172	26.9863
Limited English Proficiency Factor	24.00 6.0000	28.00 7.0000	4.00 1.0000
Free Lunch/Poverty Factor	234.00 23.0364	270.00 31.1924	36.00 8.1560
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	1,120.0673	1,156.2096	36.1423
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	6,344,832.56	6,804,474.32	459,641.76
Transportation Allowance	14,471.19	10,235.48	(4,235.71)
Special Receipts Allowance	575,731.90	567,178.78	(8,553.11)
Total System Formula Needs	6,935,035.65	7,381,888.59	446,852.94
Temporary Aid Adjustment Factor	(86,687.95)	(92,273.61)	(5,585.66)
Modified System Formula Needs	6,848,347.70	7,289,614.98	441,267.28
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	377,912,147	383,354,302	5,442,155
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,590,165.40	3,641,865.87	51,700.47
Net Option Funding	255,022.43	328,598.01	73,575.58
Allocated Income Tax Funds	101,367.49	91,254.45	(10,113.04)
Other Actual Receipts	1,128,940.49	1,188,670.22	59,729.73
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,075,495.81	5,250,388.55	174,892.74
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,772,851.89	2,039,226.43	266,374.54
Net Option Funding	255,022.43	328,598.01	73,575.58
Allocated Income Tax Funds	101,367.49	91,254.45	(10,113.04)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,129,241.81	2,459,078.89	329,837.08
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	131,891.85	282,982.38	151,090.53
Total System State Aid	2,261,133.66	2,742,061.27	480,927.61

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	966.2483	1,003.8173	37.5690
Limited English Proficiency Factor	5.00 1.2500	8.00 2.0000	3.00 0.7500
Free Lunch/Poverty Factor	217.00 22.6484	190.00 16.1558	(27.00) (6.4926)
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	990.1468	1,021.9731	31.8263
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,608,873.26	6,014,471.54	405,598.28
Transportation Allowance	34,274.43	39,565.92	5,291.48
Special Receipts Allowance	277,309.30	273,662.17	(3,647.13)
Total System Formula Needs	5,920,457.00	6,327,699.62	407,242.63
Temporary Aid Adjustment Factor	(74,005.71)	(79,096.25)	(5,090.53)
Modified System Formula Needs	5,846,451.28	6,248,603.38	402,152.09
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	346,568,085	353,700,945	7,132,860
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,292,396.81	3,360,158.98	67,762.17
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	60,250.34	26,142.94	(34,107.41)
Other Actual Receipts	744,430.75	758,109.67	13,678.91
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,097,077.90	4,144,411.58	47,333.68
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,749,373.38	2,104,191.79	354,818.42
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	60,250.34	26,142.94	(34,107.41)
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	1,809,623.72	2,130,334.73	320,711.01
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	36,473.77	(1,070.14)	(37,543.91)
Total System State Aid	1,846,097.49	2,129,264.59	283,167.10

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	220.1043	208.4380	(11.6663)
Limited English Proficiency Factor	11.00 2.7500	9.00 2.2500	(2.00) (0.5000)
Free Lunch/Poverty Factor	91.09 17.5324	74.72 13.2107	(16.37) (4.3217)
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	240.3868	223.8988	(16.4880)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,695,286.60	1,675,388.76	(19,897.84)
Transportation Allowance	76,472.11	88,268.00	11,795.89
Special Receipts Allowance	74,707.15	77,516.77	2,809.62
Total System Formula Needs	1,846,465.86	1,841,173.53	(5,292.33)
Temporary Aid Adjustment Factor	(23,080.82)	(23,014.67)	66.15
Modified System Formula Needs	1,823,385.04	1,818,158.86	(5,226.18)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	117,450,647	123,073,765	5,623,118
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,115,781.15	1,169,200.77	53,419.62
Net Option Funding	6,359.51	0.00	(6,359.51)
Allocated Income Tax Funds	11,648.14	0.00	(11,648.14)
Other Actual Receipts	188,311.96	225,483.83	37,171.87
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,322,100.75	1,394,684.60	72,583.85
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	501,284.29	423,474.27	(77,810.02)
Net Option Funding	6,359.51	0.00	(6,359.51)
Allocated Income Tax Funds	11,648.14	0.00	(11,648.14)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	519,291.94	423,474.27	(95,817.67)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	31,034.81	5,236.73	(25,798.08)
Total System State Aid	550,326.74	428,711.00	(121,615.75)

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	344.5024	346.1187	1.6163
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	102.00 15.3737	76.00 8.1395	(26.00) (7.2342)
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	359.8761	354.2582	(5.6179)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,537,964.55	2,650,841.77	112,877.22
Transportation Allowance	43,935.53	62,695.92	18,760.39
Special Receipts Allowance	153,064.00	123,850.00	(29,214.00)
Total System Formula Needs	2,734,964.08	2,837,387.69	102,423.61
Temporary Aid Adjustment Factor	(34,187.05)	(35,467.35)	(1,280.30)
Modified System Formula Needs	2,700,777.03	2,801,920.35	101,143.32
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	204,461,390	209,915,543	5,454,153
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,942,383.21	1,994,197.66	51,814.45
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,046.28	0.00	(2,046.28)
Other Actual Receipts	527,654.65	545,276.75	17,622.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,472,084.14	2,539,474.41	67,390.27
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	228,692.89	262,445.94	33,753.05
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,046.28	0.00	(2,046.28)
Lop Off	0.00	0.00	0.00
Stabilization Factor	126,885.32	34,561.39	(92,323.93)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	357,624.49	297,007.33	(60,617.16)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	65,391.55	0.00	(65,391.55)
Total System State Aid	423,016.04	297,007.33	(126,008.71)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**25-0095-000 SOUTH PLATTE PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	163.8415	143.5658	(20.2757)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	60.00 10.6805	43.00 6.5584	(17.00) (4.1222)
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	174.7720	150.1242	(24.6479)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,232,549.98	1,123,348.59	(109,201.39)
Transportation Allowance	21,545.39	22,584.00	1,038.61
Special Receipts Allowance	88,908.00	77,261.00	(11,647.00)
Total System Formula Needs	1,343,003.37	1,223,193.59	(119,809.78)
Temporary Aid Adjustment Factor	(16,787.54)	(15,289.92)	1,497.62
Modified System Formula Needs	1,326,215.83	1,207,903.67	(118,312.16)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	162,729,456	168,649,816	5,920,360
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,545,929.83	1,602,173.25	56,243.42
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,522.66	11,219.19	7,696.52
Other Actual Receipts	286,512.57	280,032.62	(6,479.95)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,835,965.07	1,893,425.06	57,459.99
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,522.66	11,219.19	7,696.52
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,522.66	11,219.19	7,696.52
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	(25,483.72)	(21,665.20)	3,818.52
Prior Year State Aid Correction	295.85	2.02	(293.83)
Total System State Aid	(21,665.20)	(10,443.99)	11,221.21

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**26-0001-000 PONCA PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	492.6415	489.3405	(3.3011)
Limited English Proficiency Factor	1.65 0.4134	0.00 0.0000	(1.65) (0.4134)
Free Lunch/Poverty Factor	55.61 2.3757	60.33 2.8614	4.72 0.4857
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	495.4306	492.2019	(3.2287)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,806,460.20	2,896,685.06	90,224.86
Transportation Allowance	75,420.00	81,926.64	6,506.64
Special Receipts Allowance	162,218.14	183,151.82	20,933.68
Total System Formula Needs	3,044,098.35	3,161,763.53	117,665.18
Temporary Aid Adjustment Factor	(38,051.23)	(39,522.04)	(1,470.81)
Modified System Formula Needs	3,006,047.12	3,122,241.48	116,194.37
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	135,707,837	144,593,362	8,885,525
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,289,224.45	1,373,636.94	84,412.49
Net Option Funding	77,595.65	115,281.31	37,685.66
Allocated Income Tax Funds	29,188.33	26,324.11	(2,864.22)
Other Actual Receipts	381,502.19	443,496.96	61,994.77
Minimum Levy Adjustment	25,513.07	28,774.08	3,261.01
Total System Formula Resources	1,803,023.69	1,987,513.40	184,489.71
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,203,023.43	1,134,728.09	(68,295.34)
Net Option Funding	77,595.65	115,281.31	37,685.66
Allocated Income Tax Funds	29,188.33	26,324.11	(2,864.22)
Lop Off	(65,428.68)	0.00	65,428.68
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	1,244,378.72	1,276,333.50	31,954.78
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	18,705.92	(2,106.32)	(20,812.24)
Total System State Aid	1,263,084.64	1,274,227.18	11,142.54

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	196.8435	188.8931	(7.9504)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	33.00 2.4719	50.00 6.6833	17.00 4.2114
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	199.3155	195.5764	(3.7390)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,129,060.05	1,150,997.83	21,937.78
Transportation Allowance	30,052.23	32,950.80	2,898.57
Special Receipts Allowance	63,097.00	63,774.00	677.00
Total System Formula Needs	1,222,209.28	1,247,722.63	25,513.35
Temporary Aid Adjustment Factor	(15,277.62)	(15,596.53)	(318.92)
Modified System Formula Needs	1,206,931.67	1,232,126.10	25,194.43
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	75,746,489	81,636,319	5,889,830
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	719,591.65	775,545.03	55,953.39
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,336.84	7,928.75	2,591.91
Other Actual Receipts	178,872.74	180,801.73	1,928.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	903,801.23	964,275.51	60,474.28
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	303,130.44	267,850.59	(35,279.85)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,336.84	7,928.75	2,591.91
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	308,467.28	275,779.34	(32,687.95)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(599.81)	5,409.37	6,009.18
Total System State Aid	307,867.47	281,188.70	(26,678.77)

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

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

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	245.0609	255.8148	10.7539
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 4.7346	59.00 6.5112	9.00 1.7766
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	249.7955	262.3260	12.5305
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,415,013.98	1,543,829.66	128,815.69
Transportation Allowance	51,562.00	60,547.00	8,985.00
Special Receipts Allowance	68,039.00	67,654.00	(385.00)
Total System Formula Needs	1,534,614.98	1,672,030.66	137,415.69
Temporary Aid Adjustment Factor	(19,182.69)	(20,900.38)	(1,717.70)
Modified System Formula Needs	1,515,432.29	1,651,130.28	135,697.99
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	89,106,124	95,749,499	6,643,375
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	846,508.18	909,620.24	63,112.06
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	176,849.00	176,079.00	(770.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,023,357.18	1,085,699.24	62,342.06
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	492,075.11	565,431.04	73,355.93
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	492,075.11	565,431.04	73,355.93
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	73,833.13	15,937.29	(57,895.84)
Total System State Aid	565,908.24	581,368.32	15,460.09

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	402.9136	414.8470	11.9334
Limited English Proficiency Factor	0.00 0.0000	8.00 2.0000	8.00 2.0000
Free Lunch/Poverty Factor	65.00 4.5820	58.00 3.3628	(7.00) (1.2192)
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	407.4956	420.2098	12.7142
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,308,335.69	2,473,000.24	164,664.55
Transportation Allowance	90,418.50	75,816.00	(14,602.50)
Special Receipts Allowance	171,202.00	149,489.00	(21,713.00)
Total System Formula Needs	2,569,956.19	2,698,305.24	128,349.05
Temporary Aid Adjustment Factor	(32,124.45)	(33,728.82)	(1,604.36)
Modified System Formula Needs	2,537,831.74	2,664,576.42	126,744.68
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	133,012,574	142,979,282	9,966,708
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,263,619.45	1,358,303.18	94,683.73
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	382,838.60	365,623.45	(17,215.15)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,646,458.05	1,723,926.63	77,468.58
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	891,373.69	940,649.79	49,276.11
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	891,373.69	940,649.79	49,276.11
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	83,283.16	38,141.92	(45,141.24)
Total System State Aid	974,656.84	978,791.71	4,134.87

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	4,942.5211	5,095.4856	152.9644
Limited English Proficiency Factor	227.00 56.7500	255.00 63.7500	28.00 7.0000
Free Lunch/Poverty Factor	1,225.00 141.8226	1,295.00 157.9945	70.00 16.1719
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	5,141.0937	5,317.2300	176.1363
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	29,122,695.73	31,292,730.47	2,170,034.74
Transportation Allowance	211,197.55	229,998.80	18,801.25
Special Receipts Allowance	1,792,073.86	1,967,742.00	175,668.14
Total System Formula Needs	31,125,967.13	33,490,471.27	2,364,504.13
Temporary Aid Adjustment Factor	(389,074.59)	(418,630.89)	(29,556.30)
Modified System Formula Needs	30,736,892.54	33,071,840.37	2,334,947.83
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,432,182,556	1,595,497,023	163,314,467
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	13,605,734.28	15,157,221.72	1,551,487.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	569,759.44	456,814.62	(112,944.82)
Other Actual Receipts	4,556,027.27	4,757,548.73	201,521.46
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	18,731,520.99	20,371,585.07	1,640,064.07
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	12,005,371.55	12,700,255.31	694,883.76
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	569,759.44	456,814.62	(112,944.82)
Lop Off	(244,249.08)	0.00	244,249.08
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	12,330,881.91	13,157,069.93	826,188.01
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	69,775.77	(23,279.03)	(93,054.81)
Total System State Aid	12,400,657.69	13,133,790.89	733,133.20

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	211.6997	192.4911	(19.2086)
Limited English Proficiency Factor	14.00 3.5000	8.00 2.0000	(6.00) (1.5000)
Free Lunch/Poverty Factor	55.00 7.2742	55.00 8.1687	0.00 0.8945
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	222.4739	202.6598	(19.8141)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,260,245.15	1,192,684.43	(67,560.72)
Transportation Allowance	42,724.21	42,100.65	(623.56)
Special Receipts Allowance	96,443.00	99,954.00	3,511.00
Total System Formula Needs	1,399,412.36	1,334,739.08	(64,673.28)
Temporary Aid Adjustment Factor	(17,492.65)	(16,684.24)	808.42
Modified System Formula Needs	1,381,919.70	1,318,054.84	(63,864.86)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	112,844,687	121,449,380	8,604,693
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,072,024.53	1,153,769.11	81,744.58
Net Option Funding	27,836.27	9,317.89	(18,518.39)
Allocated Income Tax Funds	36,673.96	36,409.62	(264.34)
Other Actual Receipts	308,922.00	295,445.10	(13,476.90)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,445,456.76	1,494,941.72	49,484.96
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	27,836.27	9,317.89	(18,518.39)
Allocated Income Tax Funds	36,673.96	36,409.62	(264.34)
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	64,510.23	45,727.51	(18,782.73)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1.67	108.97	107.31
Total System State Aid	64,511.90	45,836.48	(18,675.42)

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	367.1915	367.2434	0.0519
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	66.00 5.2656	54.00 3.3960	(12.00) (1.8696)
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	372.4571	370.6394	(1.8176)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,109,853.41	2,181,271.05	71,417.64
Transportation Allowance	21,803.85	22,611.35	807.50
Special Receipts Allowance	211,919.00	190,949.00	(20,970.00)
Total System Formula Needs	2,343,576.26	2,394,831.40	51,255.14
Temporary Aid Adjustment Factor	(29,294.70)	(29,935.39)	(640.69)
Modified System Formula Needs	2,314,281.56	2,364,896.01	50,614.45
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	170,153,921	184,592,405	14,438,484
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,616,462.25	1,753,627.85	137,165.60
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,677.98	3,957.02	(4,720.97)
Other Actual Receipts	420,028.48	394,047.45	(25,981.03)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,045,168.71	2,151,632.31	106,463.60
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	269,112.85	213,263.69	(55,849.15)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,677.98	3,957.02	(4,720.97)
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	9,122.76	9,122.76
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	277,790.83	226,343.47	(51,447.36)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	38,895.33	43,787.37	4,892.05
Total System State Aid	316,686.15	270,130.84	(46,555.32)

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	721.7084	717.2904	(4.4179)
Limited English Proficiency Factor	27.00 6.7500	29.00 7.2500	2.00 0.5000
Free Lunch/Poverty Factor	132.00 11.3519	143.00 13.6440	11.00 2.2921
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	739.8102	738.1844	(1.6258)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,190,794.75	4,344,330.68	153,535.92
Transportation Allowance	184,173.00	221,065.20	36,892.20
Special Receipts Allowance	368,386.00	402,919.00	34,533.00
Total System Formula Needs	4,743,353.75	4,968,314.88	224,961.12
Temporary Aid Adjustment Factor	(59,291.92)	(62,103.94)	(2,812.01)
Modified System Formula Needs	4,684,061.83	4,906,210.94	222,149.11
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	303,497,828	324,539,743	21,041,915
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,883,229.37	3,083,127.56	199,898.19
Net Option Funding	205,126.82	214,848.94	9,722.12
Allocated Income Tax Funds	52,634.11	55,469.28	2,835.18
Other Actual Receipts	754,525.53	783,994.00	29,468.47
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,895,515.83	4,137,439.78	241,923.95
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	788,546.01	768,771.16	(19,774.84)
Net Option Funding	205,126.82	214,848.94	9,722.12
Allocated Income Tax Funds	52,634.11	55,469.28	2,835.18
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,046,306.94	1,039,089.38	(7,217.55)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(35,396.91)	36,115.16	71,512.07
Total System State Aid	1,010,910.02	1,075,204.55	64,294.52

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	584.4822	559.0531	(25.4292)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	87.00 5.6516	92.00 6.7422	5.00 1.0906
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	590.1338	565.7953	(24.3386)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,342,924.47	3,329,793.65	(13,130.81)
Transportation Allowance	89,427.00	93,124.08	3,697.08
Special Receipts Allowance	306,625.00	308,521.00	1,896.00
Total System Formula Needs	3,738,976.47	3,731,438.73	(7,537.73)
Temporary Aid Adjustment Factor	(46,737.21)	(46,642.98)	94.22
Modified System Formula Needs	3,692,239.26	3,684,795.75	(7,443.51)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	345,667,943	373,972,380	28,304,437
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,283,845.46	3,552,737.61	268,892.15
Net Option Funding	33,460.13	0.00	(33,460.13)
Allocated Income Tax Funds	52,353.74	36,642.47	(15,711.26)
Other Actual Receipts	669,750.61	687,918.13	18,167.52
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,039,409.93	4,277,298.21	237,888.28
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	33,460.13	0.00	(33,460.13)
Allocated Income Tax Funds	52,353.74	36,642.47	(15,711.26)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	85,813.86	36,642.47	(49,171.39)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	323.96	534.38	210.42
Total System State Aid	86,137.82	37,176.85	(48,960.97)

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	50,122.3819	50,625.3185	502.9365
Limited English Proficiency Factor	5,186.00 1,296.5000	5,700.00 1,425.0000	514.00 128.5000
Free Lunch/Poverty Factor	21,148.00 4,017.6551	21,597.00 4,146.1346	449.00 128.4795
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	55,436.5370	56,196.4531	759.9161
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	314,030,727.89	330,724,915.83	16,694,187.94
Transportation Allowance	8,355,919.50	8,946,334.98	590,415.48
Special Receipts Allowance	25,762,305.20	28,273,362.26	2,511,057.06
Total System Formula Needs	348,148,952.59	367,944,613.07	19,795,660.48
Temporary Aid Adjustment Factor	(4,351,861.91)	(4,599,307.66)	(247,445.76)
Modified System Formula Needs	343,797,090.69	363,345,305.41	19,548,214.72
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	15,674,302,551	16,684,004,876	1,009,702,325
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	148,905,874.23	158,498,046.32	9,592,172.09
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,583,830.32	5,391,669.55	(1,192,160.76)
Other Actual Receipts	58,481,156.95	63,948,212.16	5,467,055.21
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	213,970,861.50	227,837,928.04	13,867,066.53
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	129,826,229.18	135,507,377.37	5,681,148.19
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,583,830.32	5,391,669.55	(1,192,160.76)
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	136,410,059.50	140,899,046.93	4,488,987.42
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(75,150.59)	(1,814,362.96)	(1,739,212.37)
Total System State Aid	136,334,908.91	139,084,683.97	2,749,775.06

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	4,188.6536	4,551.3910	362.7374
Limited English Proficiency Factor	38.00 9.5000	63.00 15.7500	25.00 6.2500
Free Lunch/Poverty Factor	180.00 0.0000	228.00 1.4706	48.00 1.4706
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	4,198.1536	4,568.6117	370.4580
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	23,781,233.76	26,886,994.11	3,105,760.35
Transportation Allowance	225,004.50	264,181.50	39,177.00
Special Receipts Allowance	1,445,171.00	1,700,117.00	254,946.00
Total System Formula Needs	25,451,409.26	28,851,292.61	3,399,883.35
Temporary Aid Adjustment Factor	(318,142.62)	(360,641.16)	(42,498.54)
Modified System Formula Needs	25,133,266.64	28,490,651.45	3,357,384.81
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,849,624,221	2,304,951,979	455,327,758
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	17,571,430.10	21,897,043.80	4,325,613.70
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	656,778.86	611,173.90	(45,604.96)
Other Actual Receipts	4,032,714.00	4,665,811.00	633,097.00
Minimum Levy Adjustment	0.00	534,748.86	534,748.86
Total System Formula Resources	22,260,922.96	27,708,777.56	5,447,854.60
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,872,343.69	781,873.89	(2,090,469.80)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	656,778.86	611,173.90	(45,604.96)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,529,122.54	1,393,047.79	(2,136,074.75)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	47,213.64	26,074.01	(21,139.63)
Total System State Aid	3,576,336.19	1,419,121.80	(2,157,214.39)

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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

**28-0015-000 DOUGLAS CO. WEST COMM. SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	877.7612	806.2685	(71.4928)
Limited English Proficiency Factor	4.00 1.0000	6.00 1.5000	2.00 0.5000
Free Lunch/Poverty Factor	211.00 25.0952	166.00 15.4734	(45.00) (9.6218)
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	903.8564	823.2419	(80.6145)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,120,065.39	4,844,907.41	(275,157.98)
Transportation Allowance	110,331.70	128,091.80	17,760.10
Special Receipts Allowance	730,195.00	673,398.00	(56,797.00)
Total System Formula Needs	5,960,592.09	5,646,397.21	(314,194.88)
Temporary Aid Adjustment Factor	(74,507.40)	(70,579.97)	3,927.44
Modified System Formula Needs	5,886,084.69	5,575,817.25	(310,267.44)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	439,908,671	475,362,676	35,454,005
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,179,132.37	4,515,945.42	336,813.05
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	161,056.39	134,844.72	(26,211.66)
Other Actual Receipts	1,465,827.22	1,469,505.92	3,678.70
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,806,015.98	6,120,296.07	314,280.08
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	458,474.65	0.00	(458,474.65)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	161,056.39	134,844.72	(26,211.66)
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	222,303.85	222,303.85
Total System State Aid Calculated	619,531.04	357,148.57	(262,382.47)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(21,385.99)	920.40	22,306.38
Total System State Aid	598,145.05	358,068.97	(240,076.08)

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	23,183.3933	23,723.8649	540.4716
Limited English Proficiency Factor	136.00 34.0000	158.00 39.5000	22.00 5.5000
Free Lunch/Poverty Factor	1,133.00 6.7044	1,271.00 12.4011	138.00 5.6967
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	23,224.0977	23,775.7660	551.6684
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	131,557,284.87	139,924,101.81	8,366,816.94
Transportation Allowance	956,961.50	1,041,216.85	84,255.35
Special Receipts Allowance	9,500,697.00	9,630,437.00	129,740.00
Total System Formula Needs	142,014,943.37	150,595,755.66	8,580,812.29
Temporary Aid Adjustment Factor	(1,775,186.79)	(1,882,446.95)	(107,260.15)
Modified System Formula Needs	140,239,756.58	148,713,308.72	8,473,552.14
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	7,212,226,116	7,838,744,963	626,518,847
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	68,516,148.10	74,468,077.15	5,951,929.05
Net Option Funding	2,754,219.12	3,672,937.47	918,718.35
Allocated Income Tax Funds	4,453,439.50	4,195,111.45	(258,328.05)
Other Actual Receipts	23,581,294.77	24,437,074.37	855,779.60
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	99,305,101.49	106,773,200.44	7,468,098.95
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	40,934,655.09	41,940,108.28	1,005,453.19
Net Option Funding	2,754,219.12	3,672,937.47	918,718.35
Allocated Income Tax Funds	4,453,439.50	4,195,111.45	(258,328.05)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	48,142,313.71	49,808,157.20	1,665,843.49
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	38,876.62	(40,514.85)	(79,391.47)
Total System State Aid	48,181,190.33	49,767,642.35	1,586,452.02

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**28-0054-000 RALSTON PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,534.3084	3,618.9775	84.6691
Limited English Proficiency Factor	135.00 33.7500	136.00 34.0000	1.00 0.2500
Free Lunch/Poverty Factor	649.00 54.0700	724.00 67.3558	75.00 13.2857
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	3,622.1284	3,720.3333	98.2049
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	20,518,230.15	21,894,743.21	1,376,513.07
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	2,019,983.00	2,278,646.00	258,663.00
Total System Formula Needs	22,538,213.15	24,173,389.21	1,635,176.07
Temporary Aid Adjustment Factor	(281,727.66)	(302,167.37)	(20,439.70)
Modified System Formula Needs	22,256,485.49	23,871,221.85	1,614,736.36
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,345,890,114	1,378,410,595	32,520,481
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	12,785,956.08	13,094,900.65	308,944.57
Net Option Funding	1,739,477.59	1,912,850.93	173,373.34
Allocated Income Tax Funds	456,634.30	404,139.21	(52,495.09)
Other Actual Receipts	4,394,643.00	4,633,024.00	238,381.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	19,376,710.97	20,044,914.79	668,203.82
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,879,774.52	3,826,307.06	946,532.54
Net Option Funding	1,739,477.59	1,912,850.93	173,373.34
Allocated Income Tax Funds	456,634.30	404,139.21	(52,495.09)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	5,075,886.40	6,143,297.20	1,067,410.79
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	343,180.86	310,743.16	(32,437.70)
Total System State Aid	5,419,067.26	6,454,040.35	1,034,973.09

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FOR INFORMATION PURPOSES ONLY

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	697.3166	821.8384	124.5218
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 0.9826	52.00 0.8120	2.00 (0.1706)
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	698.2992	822.6504	124.3512
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,955,647.70	4,841,426.21	885,778.51
Transportation Allowance	35,103.00	27,864.00	(7,239.00)
Special Receipts Allowance	322,189.00	334,237.00	12,048.00
Total System Formula Needs	4,312,939.70	5,203,527.21	890,587.51
Temporary Aid Adjustment Factor	(53,911.75)	(65,044.09)	(11,132.34)
Modified System Formula Needs	4,259,027.95	5,138,483.12	879,455.17
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	291,134,842	389,665,621	98,530,779
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,765,781.00	3,701,823.40	936,042.40
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	109,636.68	129,395.89	19,759.22
Other Actual Receipts	797,815.31	917,543.45	119,728.14
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,673,232.98	4,748,762.74	1,075,529.76
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	585,794.97	389,720.38	(196,074.59)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	109,636.68	129,395.89	19,759.22
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	695,431.64	519,116.27	(176,315.37)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	46,953.21	52,326.75	5,373.54
Total System State Aid	742,384.85	571,443.02	(170,941.83)

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	6,842.5967	7,006.2707	163.6740
Limited English Proficiency Factor	125.00 31.2500	131.00 32.7500	6.00 1.5000
Free Lunch/Poverty Factor	759.00 31.8454	743.00 29.1848	(16.00) (2.6605)
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	6,905.6921	7,068.2055	162.5135
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	39,118,596.16	41,597,495.00	2,478,898.83
Transportation Allowance	165,750.00	179,010.00	13,260.00
Special Receipts Allowance	3,054,198.00	3,023,290.00	(30,908.00)
Total System Formula Needs	42,338,544.16	44,799,795.00	2,461,250.83
Temporary Aid Adjustment Factor	(529,231.80)	(559,997.44)	(30,765.64)
Modified System Formula Needs	41,809,312.36	44,239,797.56	2,430,485.20
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	2,823,076,272	2,886,375,170	63,298,898
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	26,819,224.58	27,420,564.12	601,339.53
Net Option Funding	10,300,895.02	11,232,268.97	931,373.94
Allocated Income Tax Funds	1,514,208.01	1,505,102.92	(9,105.08)
Other Actual Receipts	7,399,211.00	7,359,944.00	(39,267.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	46,033,538.61	47,517,880.01	1,484,341.39
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	10,300,895.02	11,232,268.97	931,373.94
Allocated Income Tax Funds	1,514,208.01	1,505,102.92	(9,105.08)
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	11,815,103.03	12,737,371.89	922,268.86
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,320.22)	973.39	4,293.61
Total System State Aid	11,811,782.81	12,738,345.28	926,562.47

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	364.7034	366.8974	2.1940
Limited English Proficiency Factor	6.00 1.5000	9.00 2.2500	3.00 0.7500
Free Lunch/Poverty Factor	102.00 14.0186	102.00 13.8230	0.00 (0.1956)
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	380.2220	382.9704	2.7484
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	3,138,374.46	3,321,404.44	183,029.98
Transportation Allowance	242,474.45	326,148.46	83,674.01
Special Receipts Allowance	172,304.00	202,079.00	29,775.00
Total System Formula Needs	3,553,152.91	3,849,631.90	296,478.99
Temporary Aid Adjustment Factor	(44,414.41)	(48,120.40)	(3,705.99)
Modified System Formula Needs	3,508,738.49	3,801,511.50	292,773.00
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	251,128,225	248,453,923	(2,674,302)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,385,718.14	2,360,312.27	(25,405.87)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	23,652.68	484.79	(23,167.88)
Other Actual Receipts	442,657.38	477,029.38	34,372.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,852,028.19	2,837,826.44	(14,201.75)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	656,710.30	963,685.06	306,974.76
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	23,652.68	484.79	(23,167.88)
Lop Off	0.00	(123,040.03)	(123,040.03)
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	680,362.98	841,129.82	160,766.84
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	11,022.40	13,569.06	2,546.66
Total System State Aid	691,385.38	854,698.88	163,313.50

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	348.5300	329.4190	(19.1110)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	46.00 2.4613	59.00 4.8311	13.00 2.3698
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	350.9913	334.2501	(16.7412)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,988,256.56	1,967,114.39	(21,142.17)
Transportation Allowance	83,700.00	88,144.20	4,444.20
Special Receipts Allowance	210,538.00	227,790.00	17,252.00
Total System Formula Needs	2,282,494.56	2,283,048.59	554.03
Temporary Aid Adjustment Factor	(28,531.18)	(28,538.11)	(6.93)
Modified System Formula Needs	2,253,963.37	2,254,510.48	547.11
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	198,045,399	204,330,642	6,285,243
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,881,431.29	1,941,141.10	59,709.81
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,868.58	307.75	(3,560.83)
Other Actual Receipts	439,366.66	440,427.20	1,060.54
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,324,666.53	2,381,876.05	57,209.52
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,868.58	307.75	(3,560.83)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,868.58	307.75	(3,560.83)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	119.37	119.37
Total System State Aid	3,868.58	427.13	(3,441.45)

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	714.2626	713.1613	(1.1014)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	145.00 13.6877	148.00 14.3150	3.00 0.6273
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	727.9504	727.4763	(0.4741)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,123,612.23	4,281,311.55	157,699.32
Transportation Allowance	95,955.00	111,505.26	15,550.26
Special Receipts Allowance	640,611.02	683,033.61	42,422.59
Total System Formula Needs	4,860,178.25	5,075,850.42	215,672.17
Temporary Aid Adjustment Factor	(60,752.23)	(63,448.13)	(2,695.90)
Modified System Formula Needs	4,799,426.02	5,012,402.29	212,976.27
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	343,996,741	351,408,171	7,411,430
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,267,969.04	3,338,377.62	70,408.58
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	17,837.29	12,240.36	(5,596.93)
Other Actual Receipts	1,159,324.19	1,200,868.47	41,544.28
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,445,130.52	4,551,486.46	106,355.94
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	354,295.50	460,915.83	106,620.34
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	17,837.29	12,240.36	(5,596.93)
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	372,132.79	473,156.20	101,023.40
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	42,210.04	(1,654.86)	(43,864.90)
Total System State Aid	414,342.83	471,501.34	57,158.51

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	159.4509	162.3783	2.9274
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	30.00 2.5970	30.00 2.5542	0.00 (0.0429)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	162.0480	164.9325	2.8845
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,142,815.70	1,234,156.05	91,340.35
Transportation Allowance	42,352.50	50,808.06	8,455.56
Special Receipts Allowance	82,111.00	85,497.00	3,386.00
Total System Formula Needs	1,267,279.20	1,370,461.11	103,181.91
Temporary Aid Adjustment Factor	(15,840.99)	(17,130.76)	(1,289.77)
Modified System Formula Needs	1,251,438.21	1,353,330.35	101,892.14
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	145,114,899	150,888,217	5,773,318
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,378,591.54	1,433,438.06	54,846.52
Net Option Funding	16,744.76	15,607.05	(1,137.71)
Allocated Income Tax Funds	23,852.39	23,068.26	(784.13)
Other Actual Receipts	211,244.93	212,933.75	1,688.82
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,630,433.63	1,685,047.13	54,613.50
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	16,744.76	15,607.05	(1,137.71)
Allocated Income Tax Funds	23,852.39	23,068.26	(784.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	40,597.16	38,675.31	(1,921.84)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	383.16	(123.09)	(506.24)
Total System State Aid	40,980.31	38,552.23	(2,428.09)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**31-0506-000 FRANKLIN PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	403.4831	385.4479	(18.0351)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	119.00 17.6930	109.00 15.3874	(10.00) (2.3056)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	421.1761	400.8353	(20.3407)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,970,272.37	2,999,369.16	29,096.78
Transportation Allowance	97,777.50	105,996.60	8,219.10
Special Receipts Allowance	161,692.00	171,008.00	9,316.00
Total System Formula Needs	3,229,741.87	3,276,373.76	46,631.88
Temporary Aid Adjustment Factor	(40,371.77)	(40,954.67)	(582.90)
Modified System Formula Needs	3,189,370.10	3,235,419.08	46,048.98
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	163,914,511	175,474,775	11,560,264
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,557,187.85	1,667,010.36	109,822.51
Net Option Funding	0.00	2,583.77	2,583.77
Allocated Income Tax Funds	0.00	31,306.62	31,306.62
Other Actual Receipts	336,718.00	330,330.00	(6,388.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,893,905.85	2,031,230.76	137,324.90
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,295,464.25	1,204,188.33	(91,275.92)
Net Option Funding	0.00	2,583.77	2,583.77
Allocated Income Tax Funds	0.00	31,306.62	31,306.62
Lop Off	(261,931.85)	0.00	261,931.85
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	1,033,532.40	1,238,078.72	204,546.33
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	120,745.76	88,056.58	(32,689.18)
Total System State Aid	1,154,278.15	1,326,135.30	171,857.15

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	204.2562	190.9066	(13.3496)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	66.00 10.6142	44.00 4.8005	(22.00) (5.8137)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	214.8704	195.7070	(19.1633)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,515,336.68	1,464,435.95	(50,900.73)
Transportation Allowance	118,698.56	138,602.55	19,903.99
Special Receipts Allowance	86,003.00	99,467.34	13,464.35
Total System Formula Needs	1,720,038.24	1,702,505.84	(17,532.40)
Temporary Aid Adjustment Factor	(21,500.48)	(21,281.32)	219.15
Modified System Formula Needs	1,698,537.76	1,681,224.52	(17,313.24)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	116,859,662	121,105,998	4,246,336
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,110,166.79	1,150,506.98	40,340.19
Net Option Funding	26,734.15	0.00	(26,734.15)
Allocated Income Tax Funds	13,072.05	0.00	(13,072.05)
Other Actual Receipts	208,661.25	236,578.05	27,916.80
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,358,634.24	1,387,085.04	28,450.80
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	339,903.52	294,139.48	(45,764.04)
Net Option Funding	26,734.15	0.00	(26,734.15)
Allocated Income Tax Funds	13,072.05	0.00	(13,072.05)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	379,709.72	294,139.48	(85,570.23)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(22,680.57)	(3,009.27)	19,671.30
Total System State Aid	357,029.15	291,130.22	(65,898.93)

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FOR INFORMATION PURPOSES ONLY

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	281.9718	273.3409	(8.6309)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 6.5290	67.00 8.1224	5.00 1.5934
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	288.5008	281.4633	(7.0375)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,034,602.81	2,106,132.71	71,529.91
Transportation Allowance	209,148.95	123,202.94	(85,946.01)
Special Receipts Allowance	167,777.25	157,750.04	(10,027.21)
Total System Formula Needs	2,411,529.00	2,387,085.69	(24,443.32)
Temporary Aid Adjustment Factor	(30,144.11)	(29,838.57)	305.54
Modified System Formula Needs	2,381,384.89	2,357,247.11	(24,137.78)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	158,593,900	161,034,976	2,441,076
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,506,642.05	1,529,832.27	23,190.22
Net Option Funding	0.00	87,473.35	87,473.35
Allocated Income Tax Funds	17,879.96	20,480.25	2,600.28
Other Actual Receipts	324,262.68	317,126.33	(7,136.35)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,848,784.69	1,954,912.19	106,127.50
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	532,600.20	402,334.92	(130,265.28)
Net Option Funding	0.00	87,473.35	87,473.35
Allocated Income Tax Funds	17,879.96	20,480.25	2,600.28
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	550,480.16	510,288.51	(40,191.65)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	19,621.97	10,990.72	(8,631.25)
Total System State Aid	570,102.13	521,279.23	(48,822.90)

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	278.4512	280.3996	1.9484
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	82.00 12.1440	60.00 6.0655	(22.00) (6.0786)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	290.5952	286.4651	(4.1302)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,049,373.24	2,143,559.70	94,186.46
Transportation Allowance	163,876.50	128,878.46	(34,998.04)
Special Receipts Allowance	98,288.00	128,702.00	30,414.00
Total System Formula Needs	2,311,537.74	2,401,140.16	89,602.42
Temporary Aid Adjustment Factor	(28,894.22)	(30,014.25)	(1,120.03)
Modified System Formula Needs	2,282,643.52	2,371,125.91	88,482.39
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	102,821,369	107,487,009	4,665,640
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	976,803.01	1,021,126.59	44,323.58
Net Option Funding	41,423.73	83,669.46	42,245.73
Allocated Income Tax Funds	16,274.83	14,439.78	(1,835.04)
Other Actual Receipts	238,076.94	292,652.04	54,575.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,272,578.50	1,411,887.87	139,309.37
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,010,065.02	959,238.04	(50,826.98)
Net Option Funding	41,423.73	83,669.46	42,245.73
Allocated Income Tax Funds	16,274.83	14,439.78	(1,835.04)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,067,763.57	1,057,347.28	(10,416.29)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(35,865.69)	46,095.61	81,961.30
Total System State Aid	1,031,897.89	1,103,442.89	71,545.01

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	366.4874	378.2131	11.7257
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	74.00 6.8808	69.00 5.6325	(5.00) (1.2482)
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	373.3681	383.8456	10.4775
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,633,115.02	2,872,238.55	239,123.54
Transportation Allowance	127,042.50	123,489.36	(3,553.14)
Special Receipts Allowance	266,249.00	218,930.00	(47,319.00)
Total System Formula Needs	3,026,406.52	3,214,657.91	188,251.40
Temporary Aid Adjustment Factor	(37,830.08)	(40,183.22)	(2,353.14)
Modified System Formula Needs	2,988,576.44	3,174,474.69	185,898.25
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	150,947,322	156,457,304	5,509,982
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,433,999.56	1,486,344.39	52,344.83
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	463,715.88	432,452.00	(31,263.88)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,897,715.44	1,918,796.39	21,080.95
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,090,861.00	1,255,678.30	164,817.30
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,090,861.00	1,255,678.30	164,817.30
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	90,629.30	(28,364.40)	(118,993.70)
Total System State Aid	1,181,490.30	1,227,313.90	45,823.60

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**33-0021-000 CAMBRIDGE PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	368.6134	374.1714	5.5580
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	83.00 8.6960	91.00 10.6617	8.00 1.9658
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	377.3094	384.8332	7.5238
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,660,910.17	2,879,628.14	218,717.97
Transportation Allowance	190,236.00	169,856.00	(20,380.00)
Special Receipts Allowance	133,070.00	177,376.00	44,306.00
Total System Formula Needs	2,984,216.17	3,226,860.14	242,643.97
Temporary Aid Adjustment Factor	(37,302.70)	(40,335.75)	(3,033.05)
Modified System Formula Needs	2,946,913.46	3,186,524.38	239,610.92
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	116,081,045	118,943,780	2,862,735
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,102,769.93	1,129,965.91	27,195.98
Net Option Funding	463,640.06	377,512.36	(86,127.70)
Allocated Income Tax Funds	29,612.46	25,719.83	(3,892.63)
Other Actual Receipts	330,908.00	358,524.00	27,616.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,926,930.45	1,891,722.10	(35,208.34)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,019,983.02	1,294,802.28	274,819.27
Net Option Funding	463,640.06	377,512.36	(86,127.70)
Allocated Income Tax Funds	29,612.46	25,719.83	(3,892.63)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,513,235.54	1,698,034.47	184,798.94
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	8,222.91	66,641.21	58,418.30
Total System State Aid	1,521,458.44	1,764,675.68	243,217.24

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	596.3801	588.3268	(8.0533)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	164.00 22.3386	178.00 27.2744	14.00 4.9358
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	618.7187	615.6012	(3.1175)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	4,363,408.18	4,606,418.47	243,010.29
Transportation Allowance	174,421.00	201,765.00	27,344.00
Special Receipts Allowance	240,170.00	239,974.00	(196.00)
Total System Formula Needs	4,777,999.18	5,048,157.47	270,158.29
Temporary Aid Adjustment Factor	(59,724.99)	(63,101.97)	(3,376.98)
Modified System Formula Needs	4,718,274.19	4,985,055.50	266,781.31
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	257,820,860	266,079,119	8,258,259
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,449,298.17	2,527,751.63	78,453.46
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	549,051.00	600,286.00	51,235.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,998,349.17	3,128,037.63	129,688.46
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,719,925.02	1,857,017.87	137,092.85
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,719,925.02	1,857,017.87	137,092.85
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	54,063.58	(71,902.83)	(125,966.41)
Total System State Aid	1,773,988.60	1,785,115.04	11,126.44

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	586.6387	561.8919	(24.7468)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	176.00 26.2221	178.00 27.8767	2.00 1.6546
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	612.8608	589.7687	(23.0922)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,471,665.79	3,470,880.76	(785.03)
Transportation Allowance	89,331.93	91,198.41	1,866.48
Special Receipts Allowance	371,347.00	415,388.00	44,041.00
Total System Formula Needs	3,932,344.72	3,977,467.17	45,122.45
Temporary Aid Adjustment Factor	(49,154.31)	(49,718.34)	(564.03)
Modified System Formula Needs	3,883,190.42	3,927,748.83	44,558.42
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	138,314,314	145,673,632	7,359,318
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,313,985.98	1,383,899.50	69,913.52
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	596,681.53	698,277.36	101,595.83
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,910,667.51	2,082,176.86	171,509.35
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,972,522.90	1,845,571.97	(126,950.93)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,972,522.90	1,845,571.97	(126,950.93)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	18,407.49	(59,453.22)	(77,860.71)
Total System State Aid	1,990,930.39	1,786,118.75	(204,811.64)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**34-0015-000 BEATRICE PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,661.4029	2,587.3640	(74.0389)
Limited English Proficiency Factor	4.00 1.0000	1.00 0.2500	(3.00) (0.7500)
Free Lunch/Poverty Factor	490.00 41.1262	497.00 44.1240	7.00 2.9978
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	2,703.5291	2,631.7379	(71.7912)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	15,314,650.89	15,488,189.40	173,538.51
Transportation Allowance	181,366.50	197,547.66	16,181.16
Special Receipts Allowance	1,450,667.14	1,564,840.74	114,173.60
Total System Formula Needs	16,946,684.53	17,250,577.80	303,893.27
Temporary Aid Adjustment Factor	(211,833.56)	(215,632.22)	(3,798.67)
Modified System Formula Needs	16,734,850.97	17,034,945.58	300,094.61
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	708,207,661	719,777,344	11,569,683
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,727,972.78	6,837,884.77	109,911.99
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	86,656.52	188,199.29	101,542.76
Other Actual Receipts	2,699,482.34	2,883,235.37	183,753.03
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	9,514,111.64	9,909,319.42	395,207.78
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	7,220,739.32	7,125,626.15	(95,113.17)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	86,656.52	188,199.29	101,542.76
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	7,307,395.85	7,313,825.44	6,429.59
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(18,804.92)	(156,004.50)	(137,199.59)
Total System State Aid	7,288,590.93	7,157,820.93	(130,770.00)

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	378.1133	384.4894	6.3760
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	34.00 0.9298	34.00 0.8596	0.00 (0.0702)
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	379.0431	385.3490	6.3059
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,147,161.24	2,267,838.93	120,677.69
Transportation Allowance	98,988.00	123,046.81	24,058.81
Special Receipts Allowance	213,906.00	192,952.00	(20,954.00)
Total System Formula Needs	2,460,055.24	2,583,837.74	123,782.50
Temporary Aid Adjustment Factor	(30,750.69)	(32,297.97)	(1,547.28)
Modified System Formula Needs	2,429,304.55	2,551,539.77	122,235.21
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	179,765,455	190,802,742	11,037,287
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,707,771.82	1,812,626.05	104,854.23
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,574.98	1,693.95	(16,881.04)
Other Actual Receipts	440,607.06	410,431.41	(30,175.65)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,166,953.86	2,224,751.41	57,797.54
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	262,350.69	326,788.36	64,437.67
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,574.98	1,693.95	(16,881.04)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	280,925.67	328,482.31	47,556.64
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(18,504.90)	(18,504.90)
Total System State Aid	280,925.67	309,977.41	29,051.74

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	344.5214	328.3408	(16.1806)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	36.00 1.4181	38.00 1.7079	2.00 0.2898
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	345.9395	330.0487	(15.8908)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,959,639.56	1,942,388.07	(17,251.49)
Transportation Allowance	105,427.00	113,428.64	8,001.64
Special Receipts Allowance	134,420.00	153,326.00	18,906.00
Total System Formula Needs	2,199,486.56	2,209,142.71	9,656.15
Temporary Aid Adjustment Factor	(27,493.58)	(27,614.28)	(120.70)
Modified System Formula Needs	2,171,992.98	2,181,528.43	9,535.45
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	159,210,460	167,456,518	8,246,058
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,512,499.37	1,590,836.92	78,337.55
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	13,480.13	13,480.13
Other Actual Receipts	321,523.00	352,011.00	30,488.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,834,022.37	1,956,328.05	122,305.68
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	337,970.61	225,200.38	(112,770.23)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	13,480.13	13,480.13
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	337,970.61	238,680.51	(99,290.10)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	21,211.71	21,211.71
Total System State Aid	337,970.61	259,892.21	(78,078.39)

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SCHOOL FINANCE & ORGANIZATION SERVICES

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

**35-0001-000 GARDEN COUNTY HIGH SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	375.4849	346.1509	(29.3341)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	114.00 17.4997	106.00 16.5850	(8.00) (0.9147)
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	392.9846	362.7358	(30.2487)
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	3,243,717.35	3,145,915.18	(97,802.17)
Transportation Allowance	62,910.41	120,972.93	58,062.52
Special Receipts Allowance	295,297.68	311,709.14	16,411.46
Total System Formula Needs	3,601,925.45	3,578,597.25	(23,328.20)
Temporary Aid Adjustment Factor	(45,024.07)	(44,732.47)	291.60
Modified System Formula Needs	3,556,901.38	3,533,864.78	(23,036.60)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	306,465,392	332,718,117	26,252,725
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,911,421.22	3,160,822.11	249,400.89
Net Option Funding	122,643.25	25,335.01	(97,308.24)
Allocated Income Tax Funds	38,940.81	33,090.91	(5,849.90)
Other Actual Receipts	656,784.81	701,758.88	44,974.07
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,729,790.10	3,921,006.92	191,216.82
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	122,643.25	25,335.01	(97,308.24)
Allocated Income Tax Funds	38,940.81	33,090.91	(5,849.90)
Lop Off	0.00	0.00	0.00
Stabilization Factor	12,099.84	0.00	(12,099.84)
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	173,683.90	58,425.92	(115,257.98)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	173,683.90	58,425.92	(115,257.98)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**36-0100-000 BURWELL JR-SR HIGH SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	416.8825	400.6945	(16.1881)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	94.00 10.1488	85.95 8.7265	(8.05) (1.4223)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	427.0314	409.4210	(17.6104)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	3,011,565.87	3,063,613.72	52,047.85
Transportation Allowance	82,457.08	70,324.76	(12,132.32)
Special Receipts Allowance	191,005.05	223,431.79	32,426.74
Total System Formula Needs	3,285,027.99	3,357,370.27	72,342.28
Temporary Aid Adjustment Factor	(41,062.85)	(41,967.13)	(904.28)
Modified System Formula Needs	3,243,965.14	3,315,403.14	71,438.00
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	137,976,156	150,105,317	12,129,161
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,310,773.48	1,426,000.51	115,227.03
Net Option Funding	230,917.38	209,108.09	(21,809.28)
Allocated Income Tax Funds	27,680.14	28,049.38	369.24
Other Actual Receipts	391,880.55	431,622.20	39,741.64
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,961,251.55	2,094,780.18	133,528.63
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,282,713.60	1,220,622.96	(62,090.63)
Net Option Funding	230,917.38	209,108.09	(21,809.28)
Allocated Income Tax Funds	27,680.14	28,049.38	369.24
Lop Off	(67,091.93)	0.00	67,091.93
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	1,474,219.18	1,457,780.44	(16,438.75)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	9,404.87	(1,425.66)	(10,830.53)
Total System State Aid	1,483,624.05	1,456,354.78	(27,269.28)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**37-0030-000 ELWOOD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	339.3459	315.5643	(23.7816)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	63.00 5.3269	63.00 5.8105	0.00 0.4836
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	344.6728	321.3747	(23.2980)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,952,464.00	1,891,340.63	(61,123.36)
Transportation Allowance	75,697.24	71,818.49	(3,878.75)
Special Receipts Allowance	148,291.56	175,112.00	26,820.44
Total System Formula Needs	2,176,452.80	2,138,271.12	(38,181.67)
Temporary Aid Adjustment Factor	(27,205.66)	(26,728.39)	477.27
Modified System Formula Needs	2,149,247.14	2,111,542.73	(37,704.40)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	178,873,920	185,054,575	6,180,655
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,699,302.24	1,758,018.46	58,716.22
Net Option Funding	32,070.63	39,183.98	7,113.35
Allocated Income Tax Funds	46,448.09	31,446.85	(15,001.24)
Other Actual Receipts	378,087.28	435,561.52	57,474.24
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,155,908.24	2,264,210.81	108,302.57
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	32,070.63	39,183.98	7,113.35
Allocated Income Tax Funds	46,448.09	31,446.85	(15,001.24)
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	78,518.72	70,630.83	(7,887.90)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	408.46	319.22	(89.24)
Total System State Aid	78,927.19	70,950.05	(7,977.13)

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NEBRASKA DEPARTMENT OF EDUCATION  
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**38-0011-000 HYANNIS HIGH SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	194.1542	161.4075	(32.7467)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	37.00 3.2221	30.00 2.3846	(7.00) (0.8375)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	167.12 20.8894	144.62 18.0769	(22.50) (2.8124)
Adjusted Weighted Formula Students	218.2657	181.8691	(36.3966)
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,801,577.94	1,577,304.14	(224,273.80)
Transportation Allowance	61,951.80	63,121.12	1,169.32
Special Receipts Allowance	139,421.33	147,048.95	7,627.62
Total System Formula Needs	2,002,951.07	1,787,474.21	(215,476.86)
Temporary Aid Adjustment Factor	(25,036.89)	(22,343.43)	2,693.46
Modified System Formula Needs	1,977,914.18	1,765,130.78	(212,783.40)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	221,855,750	231,849,451	9,993,701
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,107,629.63	2,202,569.78	94,940.16
Net Option Funding	85,755.00	47,693.35	(38,061.65)
Allocated Income Tax Funds	20,957.66	19,625.97	(1,331.68)
Other Actual Receipts	351,116.84	330,106.96	(21,009.88)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,565,459.12	2,599,996.06	34,536.95
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	85,755.00	47,693.35	(38,061.65)
Allocated Income Tax Funds	20,957.66	19,625.97	(1,331.68)
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	106,712.65	67,319.32	(39,393.33)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(236.97)	527.54	764.52
Total System State Aid	106,475.68	67,846.87	(38,628.81)

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	212.2604	216.1048	3.8444
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	94.00 18.8427	64.00 9.6048	(30.00) (9.2379)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	231.1031	225.7096	(5.3935)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,629,815.31	1,688,939.28	59,123.97
Transportation Allowance	61,306.50	105,743.00	44,436.50
Special Receipts Allowance	134,041.00	148,435.00	14,394.00
Total System Formula Needs	1,825,162.81	1,943,117.28	117,954.47
Temporary Aid Adjustment Factor	(22,814.54)	(24,288.97)	(1,474.43)
Modified System Formula Needs	1,802,348.28	1,918,828.32	116,480.04
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	130,585,327	154,898,094	24,312,767
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,240,560.61	1,471,531.89	230,971.29
Net Option Funding	18,446.41	34,971.69	16,525.28
Allocated Income Tax Funds	16,833.69	13,432.96	(3,400.73)
Other Actual Receipts	300,752.00	264,606.00	(36,146.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,576,592.71	1,784,542.55	207,949.84
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	225,755.57	134,285.77	(91,469.80)
Net Option Funding	18,446.41	34,971.69	16,525.28
Allocated Income Tax Funds	16,833.69	13,432.96	(3,400.73)
Lop Off	0.00	0.00	0.00
Stabilization Factor	51,094.03	0.00	(51,094.03)
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	312,129.70	182,690.43	(129,439.27)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	4,945.15	0.00	(4,945.15)
Total System State Aid	317,074.85	182,690.43	(134,384.43)

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	127.9646	131.2031	3.2385
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	68.00 14.5183	61.00 12.3486	(7.00) (2.1696)
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	142.4828	143.5517	1.0689
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,004,835.76	1,074,168.33	69,332.57
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	85,203.00	97,987.00	12,784.00
Total System Formula Needs	1,090,038.76	1,172,155.33	82,116.57
Temporary Aid Adjustment Factor	(13,625.48)	(14,651.94)	(1,026.46)
Modified System Formula Needs	1,076,413.28	1,157,503.39	81,090.11
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	68,200,726	87,177,898	18,977,172
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	647,906.90	828,190.03	180,283.13
Net Option Funding	39,258.26	73,029.65	33,771.38
Allocated Income Tax Funds	12,200.40	12,396.61	196.22
Other Actual Receipts	192,229.00	179,201.00	(13,028.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	891,594.56	1,092,817.29	201,222.73
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	184,818.72	64,686.10	(120,132.62)
Net Option Funding	39,258.26	73,029.65	33,771.38
Allocated Income Tax Funds	12,200.40	12,396.61	196.22
Lop Off	0.00	0.00	0.00
Stabilization Factor	41,920.29	0.00	(41,920.29)
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	278,197.67	150,112.36	(128,085.32)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	22,985.56	18,835.21	(4,150.36)
Total System State Aid	301,183.24	168,947.56	(132,235.67)

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	228.4736	232.0971	3.6235
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	95.21 18.3171	86.09 15.5167	(9.12) (2.8004)
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	246.7907	247.6138	0.8231
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,740,449.48	1,852,843.53	112,394.05
Transportation Allowance	69,904.36	75,965.50	6,061.14
Special Receipts Allowance	78,062.15	78,244.12	181.97
Total System Formula Needs	1,888,415.99	2,007,053.14	118,637.15
Temporary Aid Adjustment Factor	(23,605.20)	(25,088.16)	(1,482.96)
Modified System Formula Needs	1,864,810.79	1,981,964.97	117,154.18
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	102,309,363	105,402,994	3,093,631
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	971,938.95	1,001,328.44	29,389.49
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	199,509.37	193,516.48	(5,992.89)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,171,448.32	1,194,844.93	23,396.61
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	693,362.47	787,120.05	93,757.58
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	693,362.47	787,120.05	93,757.58
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(40,939.05)	20,099.05	61,038.10
Total System State Aid	652,423.42	807,219.09	154,795.68

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	8,586.0459	8,729.7301	143.6842
Limited English Proficiency Factor	1,427.00 356.7500	1,516.00 379.0000	89.00 22.2500
Free Lunch/Poverty Factor	3,090.00 520.8674	3,349.00 597.7328	259.00 76.8654
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	9,463.6633	9,706.4629	242.7996
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	53,608,706.82	57,124,052.30	3,515,345.49
Transportation Allowance	19,063.67	0.00	(19,063.67)
Special Receipts Allowance	3,725,868.00	3,762,490.00	36,622.00
Total System Formula Needs	57,353,638.49	60,886,542.30	3,532,903.82
Temporary Aid Adjustment Factor	(716,920.48)	(761,081.78)	(44,161.30)
Modified System Formula Needs	56,636,718.00	60,125,460.52	3,488,742.52
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	2,054,635,351	2,210,703,898	156,068,547
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	19,519,035.83	21,001,687.03	1,482,651.20
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	354,451.01	216,950.38	(137,500.63)
Other Actual Receipts	7,673,954.91	8,322,627.40	648,672.49
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	27,547,441.76	29,541,264.81	1,993,823.05
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	29,089,276.25	30,584,195.71	1,494,919.46
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	354,451.01	216,950.38	(137,500.63)
Lop Off	(923,926.99)	0.00	923,926.99
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	28,519,800.27	30,801,146.09	2,281,345.82
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(554,002.42)	(396,522.90)	157,479.52
Total System State Aid	27,965,797.85	30,404,623.20	2,438,825.34

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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

**40-0082-000 NORTHWEST HIGH SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,637.9762	1,683.2140	45.2378
Limited English Proficiency Factor	2.00 0.5000	5.00 1.2500	3.00 0.7500
Free Lunch/Poverty Factor	183.00 8.1506	213.00 11.3279	30.00 3.1773
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	1,646.6268	1,695.7919	49.1652
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	9,327,628.09	9,980,000.64	652,372.55
Transportation Allowance	35,999.28	38,624.59	2,625.31
Special Receipts Allowance	662,327.00	702,598.00	40,271.00
Total System Formula Needs	10,025,954.37	10,721,223.23	695,268.86
Temporary Aid Adjustment Factor	(125,324.43)	(134,015.29)	(8,690.86)
Modified System Formula Needs	9,900,629.94	10,587,207.94	686,578.00
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	408,677,868	434,685,359	26,007,491
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,882,439.75	4,129,510.91	247,071.16
Net Option Funding	3,969,388.69	4,555,437.86	586,049.18
Allocated Income Tax Funds	147,009.07	123,288.86	(23,720.21)
Other Actual Receipts	1,654,731.23	1,584,364.55	(70,366.68)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	9,653,568.73	10,392,602.18	739,033.45
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	247,061.21	194,605.76	(52,455.45)
Net Option Funding	3,969,388.69	4,555,437.86	586,049.18
Allocated Income Tax Funds	147,009.07	123,288.86	(23,720.21)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,363,458.96	4,873,332.48	509,873.52
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	76,711.99	192,106.08	115,394.09
Total System State Aid	4,440,170.95	5,065,438.55	625,267.60

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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

**40-0083-000 WOOD RIVER RURAL MS/SR HIGH**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	701.8423	679.1634	(22.6789)
Limited English Proficiency Factor	60.00 15.0000	47.00 11.7500	(13.00) (3.2500)
Free Lunch/Poverty Factor	164.00 18.2127	166.00 19.6466	2.00 1.4339
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	735.0549	710.5599	(24.4950)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,163,857.35	4,181,756.17	17,898.82
Transportation Allowance	81,131.96	84,884.97	3,753.01
Special Receipts Allowance	250,746.00	259,891.00	9,145.00
Total System Formula Needs	4,495,735.31	4,526,532.14	30,796.83
Temporary Aid Adjustment Factor	(56,196.69)	(56,581.65)	(384.96)
Modified System Formula Needs	4,439,538.62	4,469,950.49	30,411.87
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	321,331,633	342,623,779	21,292,146
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,052,650.51	3,254,925.90	202,275.39
Net Option Funding	0.00	22,029.43	22,029.43
Allocated Income Tax Funds	6,930.56	54,757.61	47,827.06
Other Actual Receipts	608,410.51	665,111.44	56,700.93
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,667,991.58	3,996,824.38	328,832.80
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	771,547.04	473,126.11	(298,420.93)
Net Option Funding	0.00	22,029.43	22,029.43
Allocated Income Tax Funds	6,930.56	54,757.61	47,827.06
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	778,477.60	549,913.15	(228,564.45)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(38,410.67)	(7,552.46)	30,858.21
Total System State Aid	740,066.92	542,360.69	(197,706.24)

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SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	578.0080	613.6544	35.6464
Limited English Proficiency Factor	3.00 0.7500	6.00 1.5000	3.00 0.7500
Free Lunch/Poverty Factor	76.00 3.9013	58.00 1.8641	(18.00) (2.0372)
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	582.6593	617.0185	34.3592
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,300,583.55	3,631,250.22	330,666.67
Transportation Allowance	113,140.50	100,265.04	(12,875.46)
Special Receipts Allowance	303,844.00	326,493.00	22,649.00
Total System Formula Needs	3,717,568.05	4,058,008.26	340,440.21
Temporary Aid Adjustment Factor	(46,469.60)	(50,725.10)	(4,255.50)
Modified System Formula Needs	3,671,098.45	4,007,283.16	336,184.71
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	278,416,146	296,140,638	17,724,492
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,644,953.39	2,813,336.06	168,382.67
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,195.62	15,655.63	(6,539.99)
Other Actual Receipts	659,560.00	707,108.00	47,548.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,326,709.01	3,536,099.69	209,390.68
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	344,389.44	471,183.46	126,794.03
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,195.62	15,655.63	(6,539.99)
Lop Off	0.00	0.00	0.00
Stabilization Factor	2,361.18	0.00	(2,361.18)
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	368,946.24	486,839.09	117,892.86
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,524.28)	45,815.08	55,339.36
Total System State Aid	359,421.96	532,654.17	173,232.21

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**41-0002-000 GILTNER PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	236.2961	229.7473	(6.5488)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	51.00 5.0813	50.00 5.1621	(1.00) 0.0808
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	241.3774	234.9093	(6.4680)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,367,327.73	1,382,478.15	15,150.42
Transportation Allowance	71,813.87	82,322.27	10,508.40
Special Receipts Allowance	149,250.00	140,381.00	(8,869.00)
Total System Formula Needs	1,588,391.60	1,605,181.42	16,789.82
Temporary Aid Adjustment Factor	(19,854.89)	(20,064.77)	(209.87)
Modified System Formula Needs	1,568,536.70	1,585,116.65	16,579.95
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	103,525,249	109,518,538	5,993,289
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	983,489.87	1,040,426.11	56,936.25
Net Option Funding	368,346.69	325,219.27	(43,127.41)
Allocated Income Tax Funds	16,757.47	15,283.76	(1,473.71)
Other Actual Receipts	281,639.55	280,037.62	(1,601.93)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,650,233.58	1,660,966.77	10,733.19
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	368,346.69	325,219.27	(43,127.41)
Allocated Income Tax Funds	16,757.47	15,283.76	(1,473.71)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	385,104.16	340,503.04	(44,601.12)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,061.31	(175.15)	(1,236.47)
Total System State Aid	386,165.47	340,327.88	(45,837.59)

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	180.1288	169.1099	(11.0190)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	25.00 1.4835	29.00 2.2231	4.00 0.7396
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	181.6123	171.3330	(10.2794)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,028,777.26	1,008,321.22	(20,456.04)
Transportation Allowance	27,906.00	41,293.00	13,387.00
Special Receipts Allowance	127,721.00	113,284.00	(14,437.00)
Total System Formula Needs	1,184,404.26	1,162,898.22	(21,506.04)
Temporary Aid Adjustment Factor	(14,805.05)	(14,536.23)	268.83
Modified System Formula Needs	1,169,599.21	1,148,361.99	(21,237.22)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	117,576,698	121,547,249	3,970,551
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,116,978.63	1,154,698.87	37,720.23
Net Option Funding	143,265.05	0.00	(143,265.05)
Allocated Income Tax Funds	22,046.64	20,041.45	(2,005.19)
Other Actual Receipts	243,026.00	234,306.00	(8,720.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,525,316.32	1,409,046.31	(116,270.01)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	143,265.05	0.00	(143,265.05)
Allocated Income Tax Funds	22,046.64	20,041.45	(2,005.19)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	76,585.02	76,585.02
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	165,311.69	96,626.47	(68,685.22)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(156.76)	(103.74)	53.02
Total System State Aid	165,154.94	96,522.73	(68,632.20)

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,460.8112	1,457.8058	(3.0054)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	229.00 14.8096	212.00 12.5974	(17.00) (2.2122)
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	1,475.6208	1,470.4032	(5.2175)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	8,358,932.51	8,653,553.06	294,620.56
Transportation Allowance	284,574.00	297,749.52	13,175.52
Special Receipts Allowance	679,898.06	748,086.92	68,188.86
Total System Formula Needs	9,323,404.57	9,699,389.50	375,984.94
Temporary Aid Adjustment Factor	(116,542.56)	(121,242.37)	(4,699.81)
Modified System Formula Needs	9,206,862.01	9,578,147.13	371,285.13
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	572,116,920	583,037,960	10,921,040
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,435,110.74	5,538,860.62	103,749.88
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	58,986.67	43,059.20	(15,927.47)
Other Actual Receipts	1,541,050.03	1,630,751.27	89,701.24
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,035,147.44	7,212,671.09	177,523.65
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,171,714.56	2,365,476.04	193,761.48
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	58,986.67	43,059.20	(15,927.47)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,230,701.24	2,408,535.24	177,834.01
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	28,990.23	(52,547.67)	(81,537.90)
Total System State Aid	2,259,691.47	2,355,987.58	96,296.11

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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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	390.1292	363.8290	(26.3002)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	79.00 7.4401	67.00 5.6263	(12.00) (1.8138)
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	397.5693	369.4553	(28.1140)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,252,106.33	2,174,302.21	(77,804.12)
Transportation Allowance	109,765.00	133,022.00	23,257.00
Special Receipts Allowance	193,330.00	150,687.00	(42,643.00)
Total System Formula Needs	2,555,201.33	2,458,011.21	(97,190.12)
Temporary Aid Adjustment Factor	(31,940.02)	(30,725.14)	1,214.88
Modified System Formula Needs	2,523,261.32	2,427,286.07	(95,975.24)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	131,509,070	134,901,049	3,391,979
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,249,336.17	1,281,559.97	32,223.80
Net Option Funding	147,632.27	95,657.29	(51,974.99)
Allocated Income Tax Funds	36,416.91	32,533.09	(3,883.82)
Other Actual Receipts	510,055.00	450,896.00	(59,159.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,943,440.34	1,860,646.34	(82,794.00)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	579,820.97	566,639.73	(13,181.24)
Net Option Funding	147,632.27	95,657.29	(51,974.99)
Allocated Income Tax Funds	36,416.91	32,533.09	(3,883.82)
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	763,870.15	694,830.11	(69,040.04)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	11,530.52	(48,379.23)	(59,909.75)
Total System State Aid	775,400.67	646,450.87	(128,949.80)

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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

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

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	230.2734	213.2087	(17.0647)
Limited English Proficiency Factor	5.00 1.2500	5.00 1.2500	0.00 0.0000
Free Lunch/Poverty Factor	59.00 7.6299	54.00 7.0224	(5.00) (0.6075)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	174.81 21.8514	174.81 21.8514
Adjusted Weighted Formula Students	239.1534	243.3325	4.1791
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,973,985.66	2,110,360.55	136,374.89
Transportation Allowance	157,522.50	191,777.47	34,254.97
Special Receipts Allowance	56,729.00	65,536.00	8,807.00
Total System Formula Needs	2,188,237.16	2,367,674.02	179,436.86
Temporary Aid Adjustment Factor	(27,352.96)	(29,595.93)	(2,242.96)
Modified System Formula Needs	2,160,884.19	2,338,078.09	177,193.90
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	140,247,135	131,031,844	(9,215,291)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,332,347.78	1,244,802.52	(87,545.26)
Net Option Funding	292,274.09	323,549.23	31,275.14
Allocated Income Tax Funds	7,587.30	7,330.52	(256.78)
Other Actual Receipts	161,072.89	173,489.84	12,416.95
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,793,282.06	1,749,172.11	(44,109.95)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	367,602.14	588,905.98	221,303.85
Net Option Funding	292,274.09	323,549.23	31,275.14
Allocated Income Tax Funds	7,587.30	7,330.52	(256.78)
Lop Off	0.00	(30,007.71)	(30,007.71)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	667,463.52	889,778.02	222,314.50
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,415.77)	8,993.80	18,409.58
Total System State Aid	658,047.75	898,771.82	240,724.07

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	301.8718	331.4992	29.6274
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	143.00 29.0030	107.00 17.0082	(36.00) (11.9947)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	330.8748	348.5075	17.6327
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	2,731,059.65	3,022,516.29	291,456.64
Transportation Allowance	144,829.00	270,638.82	125,809.82
Special Receipts Allowance	271,286.43	286,793.42	15,507.00
Total System Formula Needs	3,147,175.08	3,579,948.53	432,773.45
Temporary Aid Adjustment Factor	(39,339.69)	(44,749.36)	(5,409.67)
Modified System Formula Needs	3,107,835.39	3,535,199.17	427,363.79
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	229,520,830	271,515,877	41,995,047
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,180,447.89	2,579,400.83	398,952.95
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	583,224.77	577,227.29	(5,997.49)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,763,672.66	3,156,628.12	392,955.46
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	344,162.73	378,571.05	34,408.32
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	187,540.48	0.00	(187,540.48)
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	531,703.21	378,571.05	(153,132.15)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	531,703.21	378,571.05	(153,132.15)

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FOR INFORMATION PURPOSES ONLY

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	995.5915	973.6861	(21.9054)
Limited English Proficiency Factor	5.00 1.2500	9.00 2.2500	4.00 1.0000
Free Lunch/Poverty Factor	245.00 29.2430	222.32 24.4785	(22.68) (4.7645)
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	1,026.0845	1,000.4146	(25.6699)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	7,236,285.56	7,485,898.46	249,612.89
Transportation Allowance	44,963.34	74,837.59	29,874.25
Special Receipts Allowance	673,406.19	740,881.68	67,475.48
Total System Formula Needs	7,954,655.10	8,301,617.72	346,962.63
Temporary Aid Adjustment Factor	(99,433.19)	(103,770.22)	(4,337.03)
Modified System Formula Needs	7,855,221.91	8,197,847.50	342,625.59
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	418,564,877	438,724,623	20,159,746
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,976,366.33	4,167,883.92	191,517.59
Net Option Funding	176,027.22	233,048.01	57,020.80
Allocated Income Tax Funds	94,607.51	105,147.25	10,539.75
Other Actual Receipts	1,356,980.68	1,436,976.24	79,995.56
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,603,981.73	5,943,055.43	339,073.70
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,251,240.18	2,254,792.07	3,551.90
Net Option Funding	176,027.22	233,048.01	57,020.80
Allocated Income Tax Funds	94,607.51	105,147.25	10,539.75
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	2,521,874.90	2,592,987.34	71,112.44
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	2,883.63	34,321.49	31,437.86
Total System State Aid	2,524,758.53	2,627,308.83	102,550.30

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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

**45-0025-000 WEST HOLT RURAL HIGH SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	466.7909	442.2738	(24.5170)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	87.00 7.6378	92.00 9.2695	5.00 1.6317
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	474.4286	451.5433	(22.8853)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	3,345,826.97	3,378,806.61	32,979.64
Transportation Allowance	10,723.25	14,256.99	3,533.74
Special Receipts Allowance	250,980.57	313,268.17	62,287.60
Total System Formula Needs	3,607,530.79	3,706,331.77	98,800.98
Temporary Aid Adjustment Factor	(45,094.13)	(46,329.15)	(1,235.01)
Modified System Formula Needs	3,562,436.65	3,660,002.62	97,565.97
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	331,169,253	344,059,197	12,889,944
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,146,107.90	3,268,562.37	122,454.47
Net Option Funding	78,688.71	69,773.37	(8,915.34)
Allocated Income Tax Funds	35,687.35	35,045.23	(642.12)
Other Actual Receipts	607,810.07	673,779.83	65,969.77
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,868,294.03	4,047,160.81	178,866.78
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	78,688.71	69,773.37	(8,915.34)
Allocated Income Tax Funds	35,687.35	35,045.23	(642.12)
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	114,376.06	104,818.60	(9,557.46)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(205.81)	(276.12)	(70.31)
Total System State Aid	114,170.25	104,542.48	(9,627.77)

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SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	177.0631	169.0567	(8.0064)
Limited English Proficiency Factor	8.00 2.0000	7.00 1.7500	(1.00) (0.2500)
Free Lunch/Poverty Factor	44.33 5.5054	45.00 6.1049	0.67 0.5995
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	184.5685	176.9116	(7.6569)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,301,638.11	1,323,793.47	22,155.36
Transportation Allowance	112,602.64	78,664.72	(33,937.91)
Special Receipts Allowance	139,310.64	127,465.76	(11,844.88)
Total System Formula Needs	1,553,551.39	1,529,923.95	(23,627.44)
Temporary Aid Adjustment Factor	(19,419.39)	(19,124.05)	295.34
Modified System Formula Needs	1,534,132.00	1,510,799.90	(23,332.09)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	91,108,427	96,317,705	5,209,278
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	865,530.06	915,018.20	49,488.14
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	256,836.30	243,288.23	(13,548.08)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,122,366.36	1,158,306.42	35,940.06
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	411,765.64	352,493.48	(59,272.16)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	411,765.64	352,493.48	(59,272.16)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	23,617.31	23,617.31
Total System State Aid	411,765.64	376,110.79	(35,654.85)

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SCHOOL FINANCE & ORGANIZATION SERVICES

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

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	196.1026	193.0735	(3.0290)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	61.00 10.0532	63.00 10.8035	2.00 0.7503
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	206.1557	203.8771	(2.2787)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,167,808.09	1,199,848.33	32,040.24
Transportation Allowance	43,852.50	48,585.93	4,733.43
Special Receipts Allowance	69,285.00	91,847.00	22,562.00
Total System Formula Needs	1,280,945.59	1,340,281.26	59,335.67
Temporary Aid Adjustment Factor	(16,011.82)	(16,753.52)	(741.70)
Modified System Formula Needs	1,264,933.77	1,323,527.75	58,593.98
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	63,086,739	66,508,943	3,422,204
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	599,324.02	631,834.96	32,510.94
Net Option Funding	90,917.96	85,440.89	(5,477.07)
Allocated Income Tax Funds	11,260.17	10,719.73	(540.43)
Other Actual Receipts	180,722.28	207,821.79	27,099.51
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	882,224.42	935,817.37	53,592.94
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	382,709.35	387,710.38	5,001.03
Net Option Funding	90,917.96	85,440.89	(5,477.07)
Allocated Income Tax Funds	11,260.17	10,719.73	(540.43)
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	484,887.47	483,871.00	(1,016.47)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	2,203.58	(1,569.52)	(3,773.10)
Total System State Aid	487,091.05	482,301.48	(4,789.58)

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

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	232.6859	227.0512	(5.6347)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	42.00 3.3991	50.00 5.2257	8.00 1.8266
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	236.0850	232.2769	(3.8081)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,664,949.28	1,738,080.74	73,131.46
Transportation Allowance	91,925.19	93,428.64	1,503.45
Special Receipts Allowance	82,801.78	78,024.30	(4,777.48)
Total System Formula Needs	1,839,676.25	1,909,533.68	69,857.43
Temporary Aid Adjustment Factor	(22,995.95)	(23,869.17)	(873.22)
Modified System Formula Needs	1,816,680.29	1,885,664.50	68,984.21
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	105,224,810	108,569,991	3,345,181
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	999,635.70	1,031,414.91	31,779.22
Net Option Funding	192,025.88	168,425.62	(23,600.26)
Allocated Income Tax Funds	12,166.43	10,618.64	(1,547.79)
Other Actual Receipts	184,249.06	179,094.16	(5,154.90)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,388,077.07	1,389,553.33	1,476.26
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	428,603.23	496,111.17	67,507.95
Net Option Funding	192,025.88	168,425.62	(23,600.26)
Allocated Income Tax Funds	12,166.43	10,618.64	(1,547.79)
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	632,795.54	675,155.43	42,359.89
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,445.47	20,957.15	14,511.68
Total System State Aid	639,241.00	696,112.58	56,871.58

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