

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

46-0001-000 MULLEN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	199.5782	201.6581	2.0800
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	44.00 4.4807	58.00 8.2006	14.00 3.7200
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	173.85 21.7311	175.23 21.9032	1.38 0.1722
Adjusted Weighted Formula Students	225.7899	231.7620	5.9721
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,863,683.02	2,010,012.86	146,329.84
Transportation Allowance	88,050.08	107,540.18	19,490.10
Special Receipts Allowance	62,369.00	57,769.00	(4,600.00)
Total System Formula Needs	2,014,102.10	2,175,322.04	161,219.94
Temporary Aid Adjustment Factor	(25,176.28)	(27,191.53)	(2,015.25)
Modified System Formula Needs	1,988,925.82	2,148,130.51	159,204.69
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	179,671,230	185,180,503	5,509,273
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,706,876.69	1,759,214.78	52,338.09
Net Option Funding	975.03	116,122.52	115,147.49
Allocated Income Tax Funds	13,405.10	18,807.21	5,402.12
Other Actual Receipts	179,324.60	179,335.95	11.35
Minimum Levy Adjustment	62,166.25	14,258.90	(47,907.35)
Total System Formula Resources	1,962,747.66	2,087,739.36	124,991.70
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	26,178.17	60,391.16	34,212.99
Net Option Funding	975.03	116,122.52	115,147.49
Allocated Income Tax Funds	13,405.10	18,807.21	5,402.12
Lop Off	0.00	(180,219.19)	(180,219.19)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	40,558.29	15,101.69	(25,456.60)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	(20,535.98)	0.00	20,535.98
Prior Year State Aid Correction	0.00	15,861.57	15,861.57
Total System State Aid	20,022.31	30,963.26	10,940.95

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47-0001-000 ST PAUL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	774.9144	764.5939	(10.3206)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	144.17 12.2452	151.99 13.9851	7.82 1.7399
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	787.1596	778.5790	(8.5806)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,459,014.16	4,582,059.13	123,044.97
Transportation Allowance	164,725.85	177,924.77	13,198.92
Special Receipts Allowance	355,045.92	364,073.99	9,028.08
Total System Formula Needs	4,978,785.93	5,124,057.90	145,271.97
Temporary Aid Adjustment Factor	(62,234.82)	(64,050.72)	(1,815.90)
Modified System Formula Needs	4,916,551.11	5,060,007.18	143,456.07
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	228,676,085	237,606,966	8,930,881
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,172,422.81	2,257,266.18	84,843.37
Net Option Funding	196,953.66	173,596.61	(23,357.05)
Allocated Income Tax Funds	67,593.56	62,394.31	(5,199.26)
Other Actual Receipts	689,747.49	733,539.66	43,792.17
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,126,717.52	3,226,796.76	100,079.24
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,789,833.59	1,833,210.42	43,376.83
Net Option Funding	196,953.66	173,596.61	(23,357.05)
Allocated Income Tax Funds	67,593.56	62,394.31	(5,199.26)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,054,380.81	2,069,201.34	14,820.53
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,320.65	(26,527.60)	(32,848.25)
Total System State Aid	2,060,701.46	2,042,673.73	(18,027.72)

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47-0100-000 CENTURA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	601.2644	610.0889	8.8245
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	130.94 13.4785	119.52 10.9813	(11.42) (2.4972)
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	614.7429	621.0702	6.3273
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,482,327.07	3,655,095.30	172,768.24
Transportation Allowance	136,675.66	155,953.72	19,278.06
Special Receipts Allowance	256,323.83	267,285.80	10,961.97
Total System Formula Needs	3,875,326.55	4,078,334.82	203,008.27
Temporary Aid Adjustment Factor	(48,441.58)	(50,979.19)	(2,537.60)
Modified System Formula Needs	3,826,884.97	4,027,355.64	200,470.67
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	221,861,836	235,121,527	13,259,691
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,107,687.44	2,233,654.51	125,967.06
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,559.58	3,714.84	(14,844.73)
Other Actual Receipts	575,271.81	623,574.97	48,303.16
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,701,518.83	2,860,944.32	159,425.49
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,125,366.14	1,166,411.31	41,045.18
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,559.58	3,714.84	(14,844.73)
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	1,143,925.72	1,170,126.16	26,200.44
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	19,314.16	51,570.68	32,256.52
Total System State Aid	1,163,239.88	1,221,696.84	58,456.96

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47-0103-000 ELBA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	166.8455	171.4853	4.6398
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	72.88 14.4741	68.49 13.0601	(4.40) (1.4140)
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	181.5697	184.5454	2.9757
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,028,535.72	1,086,078.66	57,542.94
Transportation Allowance	49,439.49	54,277.48	4,837.99
Special Receipts Allowance	113,428.26	97,822.21	(15,606.05)
Total System Formula Needs	1,191,403.46	1,238,178.34	46,774.88
Temporary Aid Adjustment Factor	(14,892.54)	(15,477.23)	(584.69)
Modified System Formula Needs	1,176,510.92	1,222,701.11	46,190.19
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	53,423,889	55,798,900	2,375,011
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	507,526.95	530,089.55	22,562.60
Net Option Funding	190,831.05	180,445.77	(10,385.29)
Allocated Income Tax Funds	5,954.49	5,558.02	(396.47)
Other Actual Receipts	185,121.91	167,109.68	(18,012.24)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	889,434.40	883,203.01	(6,231.39)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	287,076.52	339,498.10	52,421.58
Net Option Funding	190,831.05	180,445.77	(10,385.29)
Allocated Income Tax Funds	5,954.49	5,558.02	(396.47)
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	483,862.06	525,501.89	41,639.82
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	12,613.25	4,602.97	(8,010.28)
Total System State Aid	496,475.32	530,104.86	33,629.54

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48-0008-000 FAIRBURY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,088.6466	1,050.2755	(38.3712)
Limited English Proficiency Factor	5.00 1.2500	8.00 2.0000	3.00 0.7500
Free Lunch/Poverty Factor	258.00 30.1390	288.00 39.7291	30.00 9.5901
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	1,120.0356	1,092.0046	(28.0310)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	6,344,653.14	6,426,617.66	81,964.52
Transportation Allowance	153,871.50	172,359.90	18,488.40
Special Receipts Allowance	540,701.00	561,755.00	21,054.00
Total System Formula Needs	7,039,225.64	7,160,732.56	121,506.92
Temporary Aid Adjustment Factor	(87,990.32)	(89,509.16)	(1,518.84)
Modified System Formula Needs	6,951,235.32	7,071,223.40	119,988.09
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	416,226,173	427,805,950	11,579,777
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,954,148.64	4,064,156.53	110,007.88
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	26,806.32	25,026.43	(1,779.89)
Other Actual Receipts	1,076,130.00	1,162,771.00	86,641.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,057,084.97	5,251,953.95	194,868.99
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,894,150.35	1,819,269.45	(74,880.90)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	26,806.32	25,026.43	(1,779.89)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,920,956.67	1,844,295.88	(76,660.80)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(7,748.63)	28,631.48	36,380.10
Total System State Aid	1,913,208.05	1,872,927.36	(40,280.69)

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48-0300-000 TRI COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	527.2351	496.8521	(30.3830)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	81.53 5.5545	78.23 5.4397	(3.30) (0.1148)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	532.7896	502.2918	(30.4978)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,018,087.14	2,956,065.83	(62,021.31)
Transportation Allowance	206,871.00	142,258.68	(64,612.32)
Special Receipts Allowance	248,824.54	275,316.19	26,491.66
Total System Formula Needs	3,473,782.68	3,373,640.71	(100,141.97)
Temporary Aid Adjustment Factor	(43,422.28)	(42,170.51)	1,251.77
Modified System Formula Needs	3,430,360.39	3,331,470.20	(98,890.20)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	305,338,974	310,001,750	4,662,776
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,900,720.25	2,945,016.63	44,296.37
Net Option Funding	112,904.40	32,207.67	(80,696.74)
Allocated Income Tax Funds	51,081.07	48,376.95	(2,704.12)
Other Actual Receipts	551,290.29	572,054.29	20,763.99
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,615,996.02	3,597,655.53	(18,340.49)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	112,904.40	32,207.67	(80,696.74)
Allocated Income Tax Funds	51,081.07	48,376.95	(2,704.12)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	7,110.27	7,110.27
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	163,985.47	87,694.89	(76,290.58)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(816.47)	(1,085.82)	(269.35)
Total System State Aid	163,169.00	86,609.07	(76,559.93)

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48-0303-000 MERIDIAN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	245.7952	261.0162	15.2210
Limited English Proficiency Factor	3.00 0.7500	0.00 0.0000	(3.00) (0.7500)
Free Lunch/Poverty Factor	62.47 7.7867	72.77 10.3794	10.30 2.5927
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	254.3319	271.3956	17.0637
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,440,710.79	1,597,205.53	156,494.74
Transportation Allowance	72,990.00	87,627.42	14,637.42
Special Receipts Allowance	124,084.46	121,630.81	(2,453.66)
Total System Formula Needs	1,637,785.26	1,806,463.76	168,678.51
Temporary Aid Adjustment Factor	(20,472.32)	(22,580.80)	(2,108.48)
Modified System Formula Needs	1,617,312.94	1,783,882.97	166,570.03
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	130,220,011	134,880,759	4,660,748
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,237,090.10	1,281,367.21	44,277.11
Net Option Funding	213,727.14	321,493.84	107,766.70
Allocated Income Tax Funds	18,019.16	17,537.57	(481.60)
Other Actual Receipts	267,150.21	277,573.71	10,423.51
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,735,986.62	1,897,972.33	161,985.72
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	213,727.14	321,493.84	107,766.70
Allocated Income Tax Funds	18,019.16	17,537.57	(481.60)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	231,746.31	339,031.41	107,285.11
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5.88	(362.64)	(368.52)
Total System State Aid	231,752.19	338,668.77	106,916.58

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

49-0032-000 TECUMSEH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	503.4086	498.7354	(4.6732)
Limited English Proficiency Factor	88.00 22.0000	95.00 23.7500	7.00 1.7500
Free Lunch/Poverty Factor	99.34 9.1420	101.67 9.6502	2.33 0.5083
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	534.5506	532.1356	(2.4149)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,028,062.59	3,131,701.47	103,638.88
Transportation Allowance	60,520.02	63,189.34	2,669.32
Special Receipts Allowance	130,683.19	141,006.52	10,323.33
Total System Formula Needs	3,219,265.80	3,335,897.33	116,631.53
Temporary Aid Adjustment Factor	(40,240.82)	(41,698.72)	(1,457.89)
Modified System Formula Needs	3,179,024.98	3,294,198.62	115,173.64
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	158,368,251	168,323,627	9,955,376
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,504,498.38	1,599,074.46	94,576.07
Net Option Funding	160,252.51	128,826.85	(31,425.66)
Allocated Income Tax Funds	45,657.92	42,864.75	(2,793.17)
Other Actual Receipts	431,731.19	395,095.32	(36,635.88)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,142,140.01	2,165,861.38	23,721.37
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,036,884.97	1,128,337.24	91,452.27
Net Option Funding	160,252.51	128,826.85	(31,425.66)
Allocated Income Tax Funds	45,657.92	42,864.75	(2,793.17)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,242,795.40	1,300,028.84	57,233.44
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(19,417.12)	(3,399.72)	16,017.40
Total System State Aid	1,223,378.28	1,296,629.13	73,250.84

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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

49-0033-000 STERLING PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	263.7080	265.9060	2.1980
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	34.00 1.6838	35.00 1.8131	1.00 0.1293
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	265.3918	267.7191	2.3273
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,503,362.08	1,575,568.88	72,206.80
Transportation Allowance	56,377.10	61,730.81	5,353.71
Special Receipts Allowance	109,283.00	97,331.00	(11,952.00)
Total System Formula Needs	1,669,022.18	1,734,630.69	65,608.51
Temporary Aid Adjustment Factor	(20,862.78)	(21,682.88)	(820.11)
Modified System Formula Needs	1,648,159.40	1,712,947.81	64,788.40
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	112,518,231	127,304,006	14,785,775
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,068,923.19	1,209,388.06	140,464.86
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	288,390.30	282,304.31	(6,085.99)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,357,313.49	1,491,692.37	134,378.87
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	290,845.91	221,255.44	(69,590.47)
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	114,752.94	114,752.94
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	290,845.91	336,008.38	45,162.47
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	42,700.65	(6,833.61)	(49,534.26)
Total System State Aid	333,546.56	329,174.78	(4,371.79)

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

49-0501-000 NEMAHA VALLEY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	250.1755	245.5881	(4.5874)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	49.00 4.4872	36.00 2.2340	(13.00) (2.2532)
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	254.9127	247.8221	(7.0905)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,444,000.95	1,458,471.99	14,471.04
Transportation Allowance	85,885.50	88,506.68	2,621.18
Special Receipts Allowance	115,494.00	121,805.00	6,311.00
Total System Formula Needs	1,645,380.45	1,668,783.67	23,403.22
Temporary Aid Adjustment Factor	(20,567.26)	(20,859.80)	(292.54)
Modified System Formula Needs	1,624,813.20	1,647,923.87	23,110.68
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	117,692,020	130,849,820	13,157,800
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,118,074.19	1,243,073.29	124,999.10
Net Option Funding	0.00	36,586.76	36,586.76
Allocated Income Tax Funds	13,427.88	19,467.55	6,039.66
Other Actual Receipts	261,089.26	284,574.49	23,485.23
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,392,591.33	1,583,702.09	191,110.75
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	232,221.86	64,221.79	(168,000.08)
Net Option Funding	0.00	36,586.76	36,586.76
Allocated Income Tax Funds	13,427.88	19,467.55	6,039.66
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	70,073.56	70,073.56
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	245,649.75	190,349.65	(55,300.09)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(34,596.72)	(8,622.85)	25,973.86
Total System State Aid	211,053.03	181,726.80	(29,326.23)

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

FOR INFORMATION PURPOSES ONLY

50-0001-000 WILCOX-HILDRETH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	359.0111	317.3903	(41.6207)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	58.00 4.2050	56.00 4.5836	(2.00) 0.3786
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	363.2160	321.9739	(41.2421)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,561,519.07	2,409,264.98	(152,254.09)
Transportation Allowance	101,925.00	152,806.50	50,881.50
Special Receipts Allowance	206,688.00	233,489.00	26,801.00
Total System Formula Needs	2,870,132.07	2,795,560.48	(74,571.59)
Temporary Aid Adjustment Factor	(35,876.65)	(34,944.51)	932.14
Modified System Formula Needs	2,834,255.42	2,760,615.97	(73,639.45)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	232,178,158	251,210,694	19,032,536
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,205,692.50	2,386,501.59	180,809.09
Net Option Funding	43,739.54	7,384.54	(36,355.01)
Allocated Income Tax Funds	28,275.62	24,680.67	(3,594.95)
Other Actual Receipts	382,337.00	413,209.00	30,872.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,660,044.67	2,831,775.80	171,731.13
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	174,210.75	0.00	(174,210.75)
Net Option Funding	43,739.54	7,384.54	(36,355.01)
Allocated Income Tax Funds	28,275.62	24,680.67	(3,594.95)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	246,225.92	32,065.20	(214,160.71)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	49,948.84	49,948.84
Total System State Aid	246,225.92	82,014.05	(164,211.87)

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50-0501-000 AXTELL COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	374.7669	371.4241	(3.3427)
Limited English Proficiency Factor	2.00 0.5000	2.00 0.5000	0.00 0.0000
Free Lunch/Poverty Factor	62.75 4.5989	52.15 3.0489	(10.60) (1.5500)
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	379.8658	374.9730	(4.8927)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,151,821.35	2,206,774.98	54,953.63
Transportation Allowance	71,654.60	109,227.73	37,573.13
Special Receipts Allowance	154,801.34	158,587.78	3,786.44
Total System Formula Needs	2,378,277.29	2,474,590.49	96,313.20
Temporary Aid Adjustment Factor	(29,728.47)	(30,932.38)	(1,203.91)
Modified System Formula Needs	2,348,548.82	2,443,658.11	95,109.28
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	181,004,560	185,983,353	4,978,793
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,719,543.32	1,766,841.85	47,298.53
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	334,214.73	341,834.27	7,619.55
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,053,758.05	2,108,676.12	54,918.08
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	294,790.78	334,981.98	40,191.21
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	294,790.78	334,981.98	40,191.21
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,284.25)	(47,150.16)	(37,865.91)
Total System State Aid	285,506.53	287,831.82	2,325.29

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2005/06 COMPARED TO 2006/07**

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50-0503-000 MINDEN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	953.7547	962.4747	8.7200
Limited English Proficiency Factor	4.00 1.0000	2.00 0.5000	(2.00) (0.5000)
Free Lunch/Poverty Factor	147.00 9.7312	153.00 10.6097	6.00 0.8785
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	964.4859	973.5844	9.0986
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,463,512.34	5,729,696.70	266,184.36
Transportation Allowance	165,693.00	186,962.58	21,269.58
Special Receipts Allowance	578,385.00	535,884.00	(42,501.00)
Total System Formula Needs	6,207,590.34	6,452,543.28	244,952.94
Temporary Aid Adjustment Factor	(77,594.88)	(80,656.79)	(3,061.91)
Modified System Formula Needs	6,129,995.46	6,371,886.49	241,891.03
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	475,431,031	467,210,018	(8,221,013)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,516,594.79	4,438,495.17	(78,099.62)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,761.57	21,057.91	(13,703.66)
Other Actual Receipts	1,061,206.00	1,029,338.00	(31,868.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,612,562.37	5,488,891.08	(123,671.29)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	517,433.09	882,995.40	365,562.31
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,761.57	21,057.91	(13,703.66)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	552,194.66	904,053.31	351,858.65
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	59,925.82	(65,674.69)	(125,600.52)
Total System State Aid	612,120.49	838,378.62	226,258.13

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51-0001-000 OGALLALA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,351.7686	1,289.3059	(62.4627)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	286.00 28.5602	271.00 27.0297	(15.00) (1.5305)
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	1,380.3288	1,316.3356	(63.9932)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	7,819,132.87	7,746,840.73	(72,292.13)
Transportation Allowance	137,838.40	156,615.33	18,776.94
Special Receipts Allowance	924,612.32	903,705.26	(20,907.06)
Total System Formula Needs	8,881,583.58	8,807,161.33	(74,422.25)
Temporary Aid Adjustment Factor	(111,019.79)	(110,089.52)	930.28
Modified System Formula Needs	8,770,563.78	8,697,071.81	(73,491.98)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	498,969,680	508,279,615	9,309,935
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,740,211.96	4,828,656.34	88,444.38
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	77,184.47	105,881.82	28,697.36
Other Actual Receipts	1,821,967.94	1,987,291.78	165,323.85
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,639,364.36	6,921,829.95	282,465.59
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,131,199.42	1,775,241.86	(355,957.56)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	77,184.47	105,881.82	28,697.36
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,208,383.89	1,881,123.68	(327,260.21)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(188,353.36)	(87,132.70)	101,220.66
Total System State Aid	2,020,030.52	1,793,990.98	(226,039.55)

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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

51-0006-000 PAXTON CONSOLIDATED SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	254.5290	248.5753	(5.9537)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	38.00 2.3850	42.00 3.0506	4.00 0.6657
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	256.9140	251.6260	(5.2880)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,811,842.17	1,882,866.04	71,023.87
Transportation Allowance	57,046.76	62,649.26	5,602.49
Special Receipts Allowance	90,393.68	91,956.74	1,563.06
Total System Formula Needs	1,959,282.62	2,037,472.04	78,189.42
Temporary Aid Adjustment Factor	(24,491.03)	(25,468.40)	(977.37)
Modified System Formula Needs	1,934,791.58	2,012,003.63	77,212.05
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	139,910,951	146,798,674	6,887,723
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,329,154.03	1,394,587.40	65,433.37
Net Option Funding	48,151.48	131,753.76	83,602.28
Allocated Income Tax Funds	23,515.61	21,823.50	(1,692.10)
Other Actual Receipts	267,393.44	292,416.28	25,022.83
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,668,214.56	1,840,580.93	172,366.37
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	266,577.02	171,422.70	(95,154.32)
Net Option Funding	48,151.48	131,753.76	83,602.28
Allocated Income Tax Funds	23,515.61	21,823.50	(1,692.10)
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	338,244.11	324,999.96	(13,244.15)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(49,024.34)	19,822.44	68,846.78
Total System State Aid	289,219.76	344,822.40	55,602.63

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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

52-0100-000 KEYA PAHA COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	146.8377	150.0443	3.2065
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	61.00 11.5222	54.00 9.3398	(7.00) (2.1824)
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	158.3600	159.3841	1.0241
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,307,112.31	1,382,297.50	75,185.19
Transportation Allowance	5,496.11	5,543.24	47.12
Special Receipts Allowance	91,976.76	83,275.02	(8,701.74)
Total System Formula Needs	1,404,585.18	1,471,115.76	66,530.57
Temporary Aid Adjustment Factor	(17,557.31)	(18,388.95)	(831.63)
Modified System Formula Needs	1,387,027.87	1,452,726.81	65,698.94
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	155,011,775	160,332,438	5,320,663
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,472,611.86	1,523,158.16	50,546.30
Net Option Funding	4,478.68	14,071.53	9,592.85
Allocated Income Tax Funds	9,976.91	13,591.67	3,614.76
Other Actual Receipts	200,378.04	195,853.41	(4,524.63)
Minimum Levy Adjustment	117,498.93	66,698.29	(50,800.63)
Total System Formula Resources	1,804,944.41	1,813,373.07	8,428.66
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	4,478.68	14,071.53	9,592.85
Allocated Income Tax Funds	9,976.91	13,591.67	3,614.76
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(9,976.91)	(13,591.67)	(3,614.76)
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	4,478.68	14,071.53	9,592.85
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	78.29	(108.54)	(186.83)
Total System State Aid	4,556.96	13,962.99	9,406.03

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

53-0001-000 KIMBALL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	675.5872	663.2764	(12.3109)
Limited English Proficiency Factor	0.00 0.0000	7.00 1.7500	7.00 1.7500
Free Lunch/Poverty Factor	146.00 14.6778	152.00 16.5477	6.00 1.8699
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	690.2650	681.5741	(8.6909)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	4,867,976.32	5,100,080.09	232,103.77
Transportation Allowance	137,106.00	144,188.10	7,082.10
Special Receipts Allowance	271,502.00	270,923.00	(579.00)
Total System Formula Needs	5,276,584.32	5,515,191.19	238,606.87
Temporary Aid Adjustment Factor	(65,957.30)	(68,939.89)	(2,982.59)
Modified System Formula Needs	5,210,627.02	5,446,251.30	235,624.28
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	316,601,549	354,666,013	38,064,464
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,007,714.72	3,369,327.12	361,612.41
Net Option Funding	9,009.77	18,741.70	9,731.93
Allocated Income Tax Funds	64,317.17	61,431.54	(2,885.63)
Other Actual Receipts	708,269.81	736,982.00	28,712.19
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,789,311.46	4,186,482.36	397,170.90
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,421,315.55	1,259,768.94	(161,546.62)
Net Option Funding	9,009.77	18,741.70	9,731.93
Allocated Income Tax Funds	64,317.17	61,431.54	(2,885.63)
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	1,494,642.49	1,339,942.18	(154,700.32)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	39,445.95	(39,082.69)	(78,528.64)
Total System State Aid	1,534,088.44	1,300,859.48	(233,228.96)

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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54-0013-000 CREIGHTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	520.2721	490.9676	(29.3045)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	145.00 20.7822	138.00 20.0519	(7.00) (0.7303)
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	541.0543	511.0195	(30.0348)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,064,904.43	3,007,429.86	(57,474.57)
Transportation Allowance	130,777.50	138,134.16	7,356.66
Special Receipts Allowance	156,068.00	161,884.00	5,816.00
Total System Formula Needs	3,351,749.93	3,307,448.02	(44,301.91)
Temporary Aid Adjustment Factor	(41,896.87)	(41,343.10)	553.77
Modified System Formula Needs	3,309,853.06	3,266,104.92	(43,748.14)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	143,259,180	159,288,179	16,028,999
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,360,962.21	1,513,237.70	152,275.49
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	21,136.58	8,922.81	(12,213.78)
Other Actual Receipts	413,462.00	442,378.00	28,916.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,795,560.79	1,964,538.51	168,977.72
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,514,292.26	1,301,566.41	(212,725.85)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	21,136.58	8,922.81	(12,213.78)
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	1,535,428.85	1,310,489.22	(224,939.63)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(17,999.80)	(21,956.59)	(3,956.79)
Total System State Aid	1,517,429.05	1,288,532.63	(228,896.42)

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

54-0096-000 CROFTON COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	468.9368	451.7486	(17.1882)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	93.00 8.9850	86.00 7.9185	(7.00) (1.0665)
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	477.9218	459.6671	(18.2547)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,707,278.43	2,705,212.71	(2,065.72)
Transportation Allowance	147,175.50	130,135.15	(17,040.35)
Special Receipts Allowance	268,335.04	292,128.56	23,793.52
Total System Formula Needs	3,122,788.97	3,127,476.42	4,687.45
Temporary Aid Adjustment Factor	(39,034.86)	(39,093.46)	(58.59)
Modified System Formula Needs	3,083,754.11	3,088,382.96	4,628.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	166,582,344	190,138,195	23,555,851
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,582,532.27	1,806,312.85	223,780.58
Net Option Funding	196,326.88	197,344.48	1,017.60
Allocated Income Tax Funds	32,161.36	30,039.49	(2,121.87)
Other Actual Receipts	514,387.52	533,696.36	19,308.84
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,325,408.02	2,567,393.18	241,985.16
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	758,346.08	520,989.78	(237,356.30)
Net Option Funding	196,326.88	197,344.48	1,017.60
Allocated Income Tax Funds	32,161.36	30,039.49	(2,121.87)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	986,834.32	748,373.75	(238,460.57)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,909.97)	32,181.96	36,091.93
Total System State Aid	982,924.35	780,555.71	(202,368.64)

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

54-0501-000 NIOBRARA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	190.3538	154.9075	(35.4463)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.65 10.1356	80.00 16.9706	17.35 6.8349
Indian ADA Factor	147.10 36.7750	118.62 29.6550	(28.48) (7.1200)
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	237.2645	201.5331	(35.7314)
Cost Group Cost	6,501.0756	7,482.7963	981.7207
Subtotal	1,542,474.32	1,508,031.19	(34,443.13)
Transportation Allowance	94,579.00	80,099.00	(14,480.00)
Special Receipts Allowance	150,911.49	151,080.00	168.51
Total System Formula Needs	1,589,519.92	1,739,210.19	149,690.27
Temporary Aid Adjustment Factor	(19,869.00)	(21,740.13)	(1,871.13)
Modified System Formula Needs	1,569,650.92	1,717,470.06	147,819.14
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	59,656,064	65,881,735	6,225,671
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	566,732.61	625,876.48	59,143.87
Net Option Funding	3,957.74	41,753.44	37,795.69
Allocated Income Tax Funds	9,754.16	8,297.08	(1,457.07)
Other Actual Receipts	247,343.49	262,268.00	14,924.51
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	827,788.00	938,195.00	110,407.00
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	741,862.92	779,275.06	37,412.14
Net Option Funding	3,957.74	41,753.44	37,795.69
Allocated Income Tax Funds	9,754.16	8,297.08	(1,457.07)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	755,574.82	829,325.58	73,750.75
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(65,469.31)	(65,469.31)
Total System State Aid	755,574.82	763,856.26	8,281.44

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54-0505-000 SANTEE COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	143.7723	178.6326	34.8603
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	88.00 19.7754	94.00 19.9312	6.00 0.1558
Indian ADA Factor	147.21 36.8025	68.71 17.1775	(78.50) (19.6250)
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	200.3502	215.7412	15.3911
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,134,921.25	1,269,670.95	134,749.70
Transportation Allowance	1,223.82	7,291.62	6,067.80
Special Receipts Allowance	190,008.00	191,191.00	1,183.00
Total System Formula Needs	1,326,153.07	1,468,153.57	142,000.50
Temporary Aid Adjustment Factor	(16,576.91)	(18,351.92)	(1,775.01)
Modified System Formula Needs	1,309,576.16	1,449,801.65	140,225.49
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	2,205,034	2,489,945	284,911
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	20,947.82	23,654.48	2,706.65
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	287,038.28	361,375.00	74,336.72
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	307,986.10	385,029.48	77,043.37
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,001,590.06	1,064,772.17	63,182.12
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	(29,177.39)	0.00	29,177.39
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	972,412.66	1,064,772.17	92,359.51
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	218.81	1,011.00	792.19
Total System State Aid	972,631.47	1,065,783.17	93,151.70

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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

54-0576-000 WAUSA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	245.4675	244.3749	(1.0926)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	51.00 4.9106	56.00 6.0014	5.00 1.0908
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	250.3781	250.3764	(0.0017)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,418,314.19	1,473,504.17	55,189.99
Transportation Allowance	45,519.00	49,320.90	3,801.90
Special Receipts Allowance	96,369.00	96,094.00	(275.00)
Total System Formula Needs	1,560,202.19	1,618,919.07	58,716.89
Temporary Aid Adjustment Factor	(19,502.53)	(20,236.49)	(733.96)
Modified System Formula Needs	1,540,699.66	1,598,682.58	57,982.93
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	94,886,191	103,675,779	8,789,588
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	901,418.81	984,919.90	83,501.09
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	405.66	0.00	(405.66)
Other Actual Receipts	219,468.00	220,126.00	658.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,121,292.48	1,205,045.90	83,753.42
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	419,407.18	393,636.68	(25,770.50)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	405.66	0.00	(405.66)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	419,812.84	393,636.68	(26,176.16)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(32,859.85)	33,293.29	66,153.15
Total System State Aid	386,952.99	426,929.98	39,976.99

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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

54-0586-000 BLOOMFIELD COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	265.1759	268.7729	3.5970
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	83.00 12.8913	62.00 6.4768	(21.00) (6.4145)
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	278.0672	275.2497	(2.8175)
Cost Group Cost	7,052.3294	5,885.1564	(1,167.1730)
Subtotal	1,961,021.65	1,619,887.77	(341,133.88)
Transportation Allowance	89,550.00	112,588.38	23,038.38
Special Receipts Allowance	110,177.00	93,782.00	(16,395.00)
Total System Formula Needs	2,160,748.65	1,826,258.15	(334,490.50)
Temporary Aid Adjustment Factor	(27,009.36)	(22,828.23)	4,181.13
Modified System Formula Needs	2,133,739.29	1,803,429.92	(330,309.37)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	144,089,874	160,884,972	16,795,098
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,368,853.80	1,528,407.23	159,553.43
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,482.42	7,192.02	(290.40)
Other Actual Receipts	309,489.72	293,255.26	(16,234.46)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,685,825.94	1,828,854.51	143,028.57
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	447,913.34	0.00	(447,913.34)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,482.42	7,192.02	(290.40)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	209,128.75	209,128.75
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	455,395.76	216,320.77	(239,075.00)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	13,463.10	37,936.72	24,473.63
Total System State Aid	468,858.86	254,257.49	(214,601.37)

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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

55-0001-000 LINCOLN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	35,050.6905	35,282.8948	232.2043
Limited English Proficiency Factor	1,956.00 489.0000	2,170.00 542.5000	214.00 53.5000
Free Lunch/Poverty Factor	7,936.00 818.1387	8,175.00 867.7265	239.00 49.5878
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	36,357.8291	36,693.1213	335.2922
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	205,955,785.84	215,944,757.77	9,988,971.92
Transportation Allowance	1,271,236.38	1,708,375.21	437,138.82
Special Receipts Allowance	22,560,513.84	24,433,264.81	1,872,750.97
Total System Formula Needs	229,787,536.07	242,086,397.78	12,298,861.71
Temporary Aid Adjustment Factor	(2,872,344.20)	(3,026,079.97)	(153,735.77)
Modified System Formula Needs	226,915,191.87	239,060,317.81	12,145,125.94
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	13,726,124,695	14,767,242,272	1,041,117,577
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	130,398,184.60	140,288,801.58	9,890,616.98
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,718,735.11	6,030,770.57	(687,964.54)
Other Actual Receipts	47,845,108.84	51,153,321.40	3,308,212.56
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	184,962,028.55	197,472,893.56	12,510,865.01
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	41,953,163.32	41,587,424.25	(365,739.07)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,718,735.11	6,030,770.57	(687,964.54)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	48,671,898.42	47,618,194.82	(1,053,703.60)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(311,126.42)	73,661.09	384,787.51
Total System State Aid	48,360,772.00	47,691,855.91	(668,916.09)

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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

55-0145-000 WAVERLY SCHOOL DISTRICT 145

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,936.4121	1,904.0666	(32.3455)
Limited English Proficiency Factor	41.00 10.2500	40.00 10.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	182.00 5.7723	182.00 5.9082	0.00 0.1359
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	1,952.4345	1,919.9748	(32.4596)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	11,059,933.69	11,299,352.26	239,418.57
Transportation Allowance	408,507.07	437,141.30	28,634.23
Special Receipts Allowance	1,260,692.62	1,542,270.74	281,578.12
Total System Formula Needs	12,729,133.39	13,278,764.30	549,630.91
Temporary Aid Adjustment Factor	(159,114.17)	(165,984.55)	(6,870.39)
Modified System Formula Needs	12,570,019.22	13,112,779.75	542,760.53
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	911,130,996	983,353,924	72,222,928
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	8,655,744.46	9,341,862.28	686,117.82
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	110,565.70	86,777.91	(23,787.79)
Other Actual Receipts	2,496,942.21	2,856,034.77	359,092.56
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	11,263,252.37	12,284,674.96	1,021,422.58
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,306,766.85	828,104.79	(478,662.06)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	110,565.70	86,777.91	(23,787.79)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,417,332.55	914,882.70	(502,449.85)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(222,708.04)	(161,646.13)	61,061.92
Total System State Aid	1,194,624.51	753,236.58	(441,387.93)

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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

55-0148-000 MALCOLM PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	573.2547	551.6886	(21.5661)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	40.00 0.7712	32.00 0.4149	(8.00) (0.3563)
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	574.0259	552.1035	(21.9224)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,251,677.99	3,249,215.31	(2,462.68)
Transportation Allowance	72,106.20	82,461.74	10,355.54
Special Receipts Allowance	218,942.00	244,475.00	25,533.00
Total System Formula Needs	3,542,726.19	3,576,152.05	33,425.86
Temporary Aid Adjustment Factor	(44,284.08)	(44,701.90)	(417.82)
Modified System Formula Needs	3,498,442.11	3,531,450.15	33,008.04
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	165,190,347	180,606,412	15,416,065
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,569,308.30	1,715,760.91	146,452.62
Net Option Funding	575,211.26	527,344.87	(47,866.40)
Allocated Income Tax Funds	64,417.98	61,184.41	(3,233.57)
Other Actual Receipts	478,424.68	527,954.86	49,530.18
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,687,362.22	2,832,245.05	144,882.83
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	811,079.88	699,205.09	(111,874.79)
Net Option Funding	575,211.26	527,344.87	(47,866.40)
Allocated Income Tax Funds	64,417.98	61,184.41	(3,233.57)
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	1,450,709.13	1,287,734.37	(162,974.76)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	17,801.40	2,761.34	(15,040.05)
Total System State Aid	1,468,510.53	1,290,495.72	(178,014.81)

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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

55-0160-000 NORRIS SCHOOL DIST 160

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,000.8734	2,070.0595	69.1860
Limited English Proficiency Factor	11.00 2.7500	6.00 1.5000	(5.00) (1.2500)
Free Lunch/Poverty Factor	112.00 1.2756	89.00 0.0000	(23.00) (1.2756)
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	2,004.8991	2,071.5595	66.6604
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	11,357,129.10	12,191,451.40	834,322.30
Transportation Allowance	407,061.70	457,767.88	50,706.18
Special Receipts Allowance	736,572.68	845,238.34	108,665.66
Total System Formula Needs	12,500,763.49	13,494,457.63	993,694.14
Temporary Aid Adjustment Factor	(156,259.54)	(168,680.72)	(12,421.18)
Modified System Formula Needs	12,344,503.94	13,325,776.91	981,272.96
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	608,389,047	683,021,213	74,632,166
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,779,695.95	6,488,701.52	709,005.58
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	118,060.78	79,980.42	(38,080.36)
Other Actual Receipts	1,695,675.54	1,878,474.80	182,799.26
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,593,432.26	8,447,156.74	853,724.48
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	4,751,071.68	4,878,620.16	127,548.48
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	118,060.78	79,980.42	(38,080.36)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,869,132.46	4,958,600.58	89,468.12
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(325,264.12)	(11,158.71)	314,105.41
Total System State Aid	4,543,868.34	4,947,441.87	403,573.53

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FOR INFORMATION PURPOSES ONLY

55-0161-000 RAYMOND CENTRAL SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	803.0614	805.6734	2.6119
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	78.00 2.6884	71.00 1.9568	(7.00) (0.7316)
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	805.7499	807.6301	1.8803
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,564,322.29	4,753,029.74	188,707.45
Transportation Allowance	215,094.00	244,279.80	29,185.80
Special Receipts Allowance	317,028.99	312,270.53	(4,758.46)
Total System Formula Needs	5,096,445.28	5,309,580.07	213,134.79
Temporary Aid Adjustment Factor	(63,705.57)	(66,369.75)	(2,664.18)
Modified System Formula Needs	5,032,739.71	5,243,210.32	210,470.60
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	308,126,611	332,155,964	24,029,353
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,927,202.80	3,155,481.66	228,278.85
Net Option Funding	0.00	30,813.50	30,813.50
Allocated Income Tax Funds	57,020.11	113,710.56	56,690.45
Other Actual Receipts	787,401.88	807,484.23	20,082.34
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,771,624.80	4,107,489.95	335,865.15
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,261,114.92	1,135,720.37	(125,394.55)
Net Option Funding	0.00	30,813.50	30,813.50
Allocated Income Tax Funds	57,020.11	113,710.56	56,690.45
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	1,318,135.02	1,280,244.43	(37,890.59)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(45,351.39)	27,571.27	72,922.66
Total System State Aid	1,272,783.63	1,307,815.70	35,032.06

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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

56-0001-000 NORTH PLATTE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	4,692.3562	4,673.4833	(18.8728)
Limited English Proficiency Factor	21.00 5.2500	23.00 5.7500	2.00 0.5000
Free Lunch/Poverty Factor	1,118.00 127.0459	1,103.00 124.0974	(15.00) (2.9486)
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	4,824.6521	4,803.3307	(21.3214)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	27,330,152.31	28,268,352.28	938,199.97
Transportation Allowance	59,669.71	74,673.83	15,004.11
Special Receipts Allowance	2,158,039.61	2,335,832.05	177,792.44
Total System Formula Needs	29,547,861.63	30,678,858.15	1,130,996.52
Temporary Aid Adjustment Factor	(369,348.27)	(383,485.73)	(14,137.46)
Modified System Formula Needs	29,178,513.36	30,295,372.43	1,116,859.07
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,298,268,119	1,346,488,378	48,220,259
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	12,333,547.13	12,791,639.59	458,092.46
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	524,872.56	355,920.86	(168,951.70)
Other Actual Receipts	5,066,808.15	5,444,850.41	378,042.26
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	17,925,227.84	18,592,410.86	667,183.02
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	11,253,285.52	11,702,961.57	449,676.05
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	524,872.56	355,920.86	(168,951.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	11,778,158.08	12,058,882.43	280,724.34
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	435,317.13	7,858.33	(427,458.80)
Total System State Aid	12,213,475.21	12,066,740.75	(146,734.46)

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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

56-0006-000 BRADY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	199.4570	214.5995	15.1425
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	46.00 4.9488	40.00 3.3337	(6.00) (1.6151)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	204.4057	217.9332	13.5274
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,157,894.89	1,282,570.90	124,676.01
Transportation Allowance	43,663.50	59,456.36	15,792.86
Special Receipts Allowance	57,607.00	81,093.00	23,486.00
Total System Formula Needs	1,259,165.39	1,423,120.26	163,954.87
Temporary Aid Adjustment Factor	(15,739.57)	(17,789.00)	(2,049.44)
Modified System Formula Needs	1,243,425.82	1,405,331.25	161,905.43
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	117,882,708	131,444,376	13,561,668
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,119,885.73	1,248,721.57	128,835.85
Net Option Funding	49,348.12	43,285.76	(6,062.37)
Allocated Income Tax Funds	15,946.41	14,385.04	(1,561.37)
Other Actual Receipts	180,455.55	201,316.97	20,861.42
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,365,635.81	1,507,709.34	142,073.53
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	49,348.12	43,285.76	(6,062.37)
Allocated Income Tax Funds	15,946.41	14,385.04	(1,561.37)
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	65,294.54	57,670.80	(7,623.74)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	228.13	228.13
Total System State Aid	65,294.54	57,898.92	(7,395.61)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

56-0007-000 MAXWELL PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	341.5999	337.0949	(4.5050)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	34.00 1.1960	58.00 4.4341	24.00 3.2382
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	342.7959	341.5291	(1.2668)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,417,509.60	2,555,592.49	138,082.89
Transportation Allowance	39,139.38	45,423.57	6,284.19
Special Receipts Allowance	133,535.98	128,733.64	(4,802.35)
Total System Formula Needs	2,590,184.97	2,729,749.70	139,564.74
Temporary Aid Adjustment Factor	(32,377.31)	(34,121.87)	(1,744.56)
Modified System Formula Needs	2,557,807.66	2,695,627.83	137,820.18
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	111,013,047	115,440,523	4,427,476
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,054,623.95	1,096,684.97	42,061.02
Net Option Funding	536,016.21	488,944.15	(47,072.06)
Allocated Income Tax Funds	15,300.47	13,196.79	(2,103.68)
Other Actual Receipts	305,003.84	284,760.49	(20,243.35)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,910,944.47	1,883,586.40	(27,358.07)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	646,863.19	812,041.44	165,178.25
Net Option Funding	536,016.21	488,944.15	(47,072.06)
Allocated Income Tax Funds	15,300.47	13,196.79	(2,103.68)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,198,179.87	1,314,182.37	116,002.50
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	26,413.56	8,358.29	(18,055.27)
Total System State Aid	1,224,593.44	1,322,540.66	97,947.23

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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

56-0037-000 HERSHEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	569.9937	604.4672	34.4735
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	72.21 3.5843	67.31 2.8756	(4.90) (0.7087)
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	573.5780	607.3427	33.7648
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	4,045,060.83	4,544,622.05	499,561.21
Transportation Allowance	57,857.04	71,246.06	13,389.02
Special Receipts Allowance	195,870.63	230,048.28	34,177.65
Total System Formula Needs	4,298,788.50	4,845,916.39	547,127.89
Temporary Aid Adjustment Factor	(53,734.86)	(60,573.95)	(6,839.10)
Modified System Formula Needs	4,245,053.64	4,785,342.43	540,288.79
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	216,376,476	230,073,267	13,696,791
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,055,576.52	2,185,696.04	130,119.51
Net Option Funding	511,361.80	576,563.09	65,201.28
Allocated Income Tax Funds	42,470.48	38,286.33	(4,184.15)
Other Actual Receipts	523,084.08	562,223.27	39,139.19
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,132,492.88	3,362,768.72	230,275.84
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,112,560.77	1,422,573.71	310,012.95
Net Option Funding	511,361.80	576,563.09	65,201.28
Allocated Income Tax Funds	42,470.48	38,286.33	(4,184.15)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,666,393.04	2,037,423.13	371,030.08
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	51,806.88	116,209.43	64,402.55
Total System State Aid	1,718,199.92	2,153,632.55	435,432.63

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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

56-0055-000 SUTHERLAND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	427.4506	433.4521	6.0015
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	81.00 7.0986	55.00 2.7067	(26.00) (4.3920)
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	434.5492	436.1588	1.6095
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	3,064,584.27	3,263,687.11	199,102.84
Transportation Allowance	56,167.50	51,358.86	(4,808.64)
Special Receipts Allowance	219,067.44	219,398.81	331.37
Total System Formula Needs	3,339,819.20	3,534,444.77	194,625.57
Temporary Aid Adjustment Factor	(41,747.74)	(44,180.56)	(2,432.82)
Modified System Formula Needs	3,298,071.46	3,490,264.21	192,192.75
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	162,792,831	177,473,201	14,680,370
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,546,531.89	1,685,995.41	139,463.51
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	36,145.77	0.00	(36,145.77)
Other Actual Receipts	449,625.12	487,954.64	38,329.51
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,032,302.79	2,173,950.05	141,647.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,265,768.67	1,316,314.16	50,545.49
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	36,145.77	0.00	(36,145.77)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,301,914.45	1,316,314.16	14,399.72
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(61,147.72)	39,176.54	100,324.26
Total System State Aid	1,240,766.72	1,355,490.70	114,723.98

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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

56-0565-000 WALLACE PUBLIC SCH DIST 65 R

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	216.6234	227.2306	10.6072
Limited English Proficiency Factor	12.00 3.0000	17.00 4.2500	5.00 1.2500
Free Lunch/Poverty Factor	41.00 3.5745	36.00 2.4699	(5.00) (1.1046)
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	223.1979	233.9506	10.7527
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,842,288.48	2,028,993.55	186,705.06
Transportation Allowance	92,220.00	121,793.22	29,573.22
Special Receipts Allowance	53,670.00	60,078.00	6,408.00
Total System Formula Needs	1,988,178.48	2,210,864.77	222,686.28
Temporary Aid Adjustment Factor	(24,852.23)	(27,635.81)	(2,783.58)
Modified System Formula Needs	1,963,326.25	2,183,228.96	219,902.71
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	164,424,726	172,077,176	7,652,450
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,562,034.90	1,634,733.17	72,698.28
Net Option Funding	23,963.54	80,000.90	56,037.36
Allocated Income Tax Funds	14,666.96	14,466.97	(199.99)
Other Actual Receipts	186,674.67	191,097.12	4,422.45
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,787,340.07	1,920,298.16	132,958.09
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	175,986.19	262,930.80	86,944.61
Net Option Funding	23,963.54	80,000.90	56,037.36
Allocated Income Tax Funds	14,666.96	14,466.97	(199.99)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	214,616.69	357,398.67	142,781.98
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(15,708.56)	2,947.40	18,655.96
Total System State Aid	198,908.12	360,346.06	161,437.94

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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

57-0501-000 STAPLETON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	189.8931	199.1543	9.2613
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	48.00 5.9496	45.00 4.8488	(3.00) (1.1008)
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	195.8427	204.0031	8.1605
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,616,496.65	1,769,267.11	152,770.46
Transportation Allowance	93,149.82	88,920.01	(4,229.81)
Special Receipts Allowance	79,705.18	71,679.98	(8,025.20)
Total System Formula Needs	1,789,351.65	1,929,867.10	140,515.45
Temporary Aid Adjustment Factor	(22,366.90)	(24,123.34)	(1,756.44)
Modified System Formula Needs	1,766,984.76	1,905,743.76	138,759.01
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	114,301,520	119,697,464	5,395,944
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,085,864.44	1,137,125.91	51,261.47
Net Option Funding	0.00	28,485.61	28,485.61
Allocated Income Tax Funds	9,747.51	13,686.14	3,938.63
Other Actual Receipts	225,616.54	225,613.45	(3.09)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,321,228.49	1,404,911.11	83,682.62
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	445,756.27	500,832.65	55,076.38
Net Option Funding	0.00	28,485.61	28,485.61
Allocated Income Tax Funds	9,747.51	13,686.14	3,938.63
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	455,503.78	543,004.41	87,500.63
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(11,660.67)	(11,660.67)
Total System State Aid	455,503.78	531,343.74	75,839.96

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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

58-0025-000 LOUP COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	139.0599	134.1919	(4.8680)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 12.4112	59.00 11.7143	(3.00) (0.6969)
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	151.4711	145.9062	(5.5649)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,068,224.19	1,091,786.73	23,562.54
Transportation Allowance	90,763.00	87,212.00	(3,551.00)
Special Receipts Allowance	58,478.00	69,813.00	11,335.00
Total System Formula Needs	1,217,465.19	1,248,811.73	31,346.54
Temporary Aid Adjustment Factor	(15,218.31)	(15,610.15)	(391.83)
Modified System Formula Needs	1,202,246.87	1,233,201.58	30,954.71
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	104,046,388	105,521,597	1,475,209
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	988,440.69	1,002,455.17	14,014.49
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	3,171.92	3,171.92
Other Actual Receipts	147,129.00	151,260.00	4,131.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,135,569.69	1,156,887.09	21,317.41
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	66,677.18	76,314.49	9,637.30
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	3,171.92	3,171.92
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	66,677.18	79,486.41	12,809.22
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	9,326.45	34,670.91	25,344.46
Total System State Aid	76,003.64	114,157.32	38,153.68

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

59-0001-000 MADISON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	667.5236	701.4009	33.8773
Limited English Proficiency Factor	56.00 14.0000	63.00 15.7500	7.00 1.7500
Free Lunch/Poverty Factor	156.00 17.5400	198.00 27.9629	42.00 10.4229
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	699.0635	745.1138	46.0502
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,959,977.39	4,385,111.12	425,133.73
Transportation Allowance	57,210.14	15,545.88	(41,664.26)
Special Receipts Allowance	261,239.46	274,325.34	13,085.88
Total System Formula Needs	4,278,426.99	4,674,982.34	396,555.35
Temporary Aid Adjustment Factor	(53,480.34)	(58,437.28)	(4,956.94)
Modified System Formula Needs	4,224,946.65	4,616,545.06	391,598.41
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	259,890,593	278,328,099	18,437,506
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,468,960.63	2,644,116.94	175,156.31
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	42,195.68	15,497.63	(26,698.05)
Other Actual Receipts	620,122.56	650,674.93	30,552.38
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,131,278.87	3,310,289.50	179,010.63
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,093,667.78	1,306,255.56	212,587.78
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	42,195.68	15,497.63	(26,698.05)
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	181,473.37	0.00	(181,473.37)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,317,336.83	1,321,753.19	4,416.35
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(55,562.39)	(110,408.26)	(54,845.87)
Total System State Aid	1,261,774.45	1,211,344.93	(50,429.52)

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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

59-0002-000 NORFOLK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	4,940.7750	4,719.6655	(221.1095)
Limited English Proficiency Factor	314.00 78.5000	327.94 81.9843	13.94 3.4843
Free Lunch/Poverty Factor	1,433.00 206.8366	1,609.00 269.6030	176.00 62.7664
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	5,226.1116	5,071.2528	(154.8587)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	29,604,295.35	29,845,115.93	240,820.57
Transportation Allowance	84,957.01	104,474.33	19,517.32
Special Receipts Allowance	2,380,120.00	2,396,031.00	15,911.00
Total System Formula Needs	32,069,372.36	32,345,621.26	276,248.90
Temporary Aid Adjustment Factor	(400,867.15)	(404,320.27)	(3,453.11)
Modified System Formula Needs	31,668,505.21	31,941,300.99	272,795.79
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,476,433,556	1,579,959,577	103,526,021
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	14,026,118.78	15,009,615.98	983,497.20
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	638,905.97	715,228.39	76,322.42
Other Actual Receipts	5,978,553.05	6,148,148.64	169,595.60
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	20,643,577.80	21,872,993.02	1,229,415.22
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	11,024,927.41	10,068,307.98	(956,619.43)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	638,905.97	715,228.39	76,322.42
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	11,663,833.38	10,783,536.37	(880,297.01)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(243,968.97)	(235,018.07)	8,950.90
Total System State Aid	11,419,864.41	10,548,518.30	(871,346.11)

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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

59-0005-000 BATTLE CREEK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	559.1032	563.5077	4.4045
Limited English Proficiency Factor	0.00 0.0000	0.06 0.0138	0.06 0.0138
Free Lunch/Poverty Factor	63.00 2.8102	76.00 4.3779	13.00 1.5677
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	561.9134	567.8994	5.9860
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,183,064.51	3,342,176.76	159,112.25
Transportation Allowance	105,518.07	109,636.27	4,118.20
Special Receipts Allowance	240,824.26	253,328.85	12,504.58
Total System Formula Needs	3,529,406.85	3,705,141.87	175,735.03
Temporary Aid Adjustment Factor	(44,117.59)	(46,314.27)	(2,196.69)
Modified System Formula Needs	3,485,289.26	3,658,827.60	173,538.34
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	192,991,202	224,310,547	31,319,345
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,833,416.42	2,130,950.20	297,533.78
Net Option Funding	472,031.62	435,572.95	(36,458.68)
Allocated Income Tax Funds	44,170.30	40,681.28	(3,489.02)
Other Actual Receipts	555,584.72	590,496.33	34,911.61
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,905,203.07	3,197,700.76	292,497.69
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	580,086.19	461,126.85	(118,959.35)
Net Option Funding	472,031.62	435,572.95	(36,458.68)
Allocated Income Tax Funds	44,170.30	40,681.28	(3,489.02)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,096,288.12	937,381.07	(158,907.05)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	3,702.75	(59,007.14)	(62,709.89)
Total System State Aid	1,099,990.87	878,373.93	(221,616.93)

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

FOR INFORMATION PURPOSES ONLY

59-0013-000 NEWMAN GROVE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	323.3129	301.9632	(21.3498)
Limited English Proficiency Factor	25.00 6.2500	36.00 9.0000	11.00 2.7500
Free Lunch/Poverty Factor	80.00 9.8496	80.00 10.6610	0.00 0.8114
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	339.4125	321.6242	(17.7883)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,922,666.40	1,892,808.74	(29,857.66)
Transportation Allowance	72,498.24	73,758.11	1,259.87
Special Receipts Allowance	131,511.51	136,167.52	4,656.01
Total System Formula Needs	2,126,676.15	2,102,734.37	(23,941.78)
Temporary Aid Adjustment Factor	(26,583.45)	(26,284.18)	299.27
Modified System Formula Needs	2,100,092.70	2,076,450.19	(23,642.51)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	174,823,524	181,797,314	6,973,790
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,660,823.48	1,727,074.48	66,251.00
Net Option Funding	220,982.23	159,358.90	(61,623.32)
Allocated Income Tax Funds	23,177.80	20,353.85	(2,823.95)
Other Actual Receipts	296,313.82	300,339.10	4,025.28
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,201,297.33	2,207,126.34	5,829.02
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	220,982.23	159,358.90	(61,623.32)
Allocated Income Tax Funds	23,177.80	20,353.85	(2,823.95)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	244,160.03	179,712.76	(64,447.27)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(759.34)	400.60	1,159.94
Total System State Aid	243,400.69	180,113.36	(63,287.33)

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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

59-0080-000 ELKHORN VALLEY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	388.9788	359.9717	(29.0070)
Limited English Proficiency Factor	6.00 1.5000	0.00 0.0000	(6.00) (1.5000)
Free Lunch/Poverty Factor	71.00 6.1390	57.00 4.0097	(14.00) (2.1293)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	396.6177	363.9814	(32.6363)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,246,715.95	2,142,087.59	(104,628.36)
Transportation Allowance	68,700.10	77,644.98	8,944.88
Special Receipts Allowance	231,963.57	228,139.19	(3,824.38)
Total System Formula Needs	2,547,379.62	2,447,871.76	(99,507.86)
Temporary Aid Adjustment Factor	(31,842.25)	(30,598.40)	1,243.85
Modified System Formula Needs	2,515,537.37	2,417,273.36	(98,264.01)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	188,328,712	208,003,018	19,674,306
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,789,122.76	1,976,028.67	186,905.91
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,406.57	5,471.48	(935.09)
Other Actual Receipts	464,026.20	465,285.50	1,259.30
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,259,555.53	2,446,785.65	187,230.12
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	255,981.84	0.00	(255,981.84)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,406.57	5,471.48	(935.09)
Lop Off	0.00	0.00	0.00
Stabilization Factor	224,888.67	196,042.86	(28,845.80)
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	487,277.08	201,514.34	(285,762.74)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	487,277.08	201,514.34	(285,762.74)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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60-0090-000 MC PHERSON COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION		2006/07 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		98.2145		86.0341		(12.1804)
Limited English Proficiency Factor	4.00	1.0000	0.00	0.0000	(4.00)	(1.0000)
Free Lunch/Poverty Factor	31.00	4.8964	28.00	4.6534	(3.00)	(0.2430)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	83.88	10.4847	71.36	8.9204	(12.51)	(1.5643)
Adjusted Weighted Formula Students		150.0000		150.0000		0.0000
Cost Group Cost		8,254.0581		8,672.7450		418.6869
Subtotal		1,238,108.71		1,300,911.74		62,803.03
Transportation Allowance		23,536.14		18,620.72		(4,915.42)
Special Receipts Allowance		62,649.89		59,647.94		(3,001.95)
Total System Formula Needs		1,324,294.74		1,379,180.41		54,885.67
Temporary Aid Adjustment Factor		(16,553.68)		(17,239.76)		(686.07)
Modified System Formula Needs		1,307,741.06		1,361,940.65		54,199.60
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		104,893,338		110,570,502		5,677,164
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		996,486.71		1,050,419.77		53,933.06
Net Option Funding		12,669.96		0.00		(12,669.96)
Allocated Income Tax Funds		8,203.92		9,788.01		1,584.09
Other Actual Receipts		146,024.26		128,597.16		(17,427.10)
Minimum Levy Adjustment		58,635.38		61,034.92		2,399.54
Total System Formula Resources		1,222,020.21		1,249,839.85		27,819.64
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		85,720.84		112,100.80		26,379.96
Net Option Funding		12,669.96		0.00		(12,669.96)
Allocated Income Tax Funds		8,203.92		9,788.01		1,584.09
Lop Off		(969.13)		0.00		969.13
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		105,625.58		121,888.81		16,263.23
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		19.20		(1,520.66)		(1,539.86)
Total System State Aid		105,644.78		120,368.15		14,723.37

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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

61-0004-000 CENTRAL CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	920.8210	898.3643	(22.4567)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	190.00 18.1271	191.00 18.7844	1.00 0.6573
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	938.9481	917.1488	(21.7993)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,318,848.69	5,397,563.89	78,715.19
Transportation Allowance	175,238.69	139,537.39	(35,701.30)
Special Receipts Allowance	320,497.00	333,440.00	12,943.00
Total System Formula Needs	5,814,584.38	5,870,541.28	55,956.89
Temporary Aid Adjustment Factor	(72,682.30)	(73,381.77)	(699.46)
Modified System Formula Needs	5,741,902.08	5,797,159.51	55,257.43
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	345,073,719	375,039,986	29,966,267
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,278,200.33	3,562,879.87	284,679.54
Net Option Funding	38,896.59	0.00	(38,896.59)
Allocated Income Tax Funds	86,580.39	16,190.16	(70,390.23)
Other Actual Receipts	764,929.61	805,146.88	40,217.27
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,168,606.93	4,384,216.91	215,609.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,573,295.15	1,412,942.60	(160,352.55)
Net Option Funding	38,896.59	0.00	(38,896.59)
Allocated Income Tax Funds	86,580.39	16,190.16	(70,390.23)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,698,772.14	1,429,132.76	(269,639.37)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	193,868.94	(74,737.02)	(268,605.96)
Total System State Aid	1,892,641.08	1,354,395.75	(538,245.33)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

61-0049-000 PALMER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	285.2009	258.6874	(26.5136)
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	60.00 6.0559	58.00 6.3290	(2.00) 0.2731
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	291.2568	265.2663	(25.9905)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,649,879.10	1,561,133.77	(88,745.33)
Transportation Allowance	72,156.00	61,948.42	(10,207.58)
Special Receipts Allowance	116,769.00	101,375.00	(15,394.00)
Total System Formula Needs	1,838,804.10	1,724,457.19	(114,346.91)
Temporary Aid Adjustment Factor	(22,985.05)	(21,555.71)	1,429.34
Modified System Formula Needs	1,815,819.05	1,702,901.48	(112,917.57)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	103,088,017	106,686,787	3,598,770
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	979,336.16	1,013,524.48	34,188.32
Net Option Funding	172,278.02	195,531.80	23,253.78
Allocated Income Tax Funds	18,136.77	17,998.31	(138.46)
Other Actual Receipts	236,274.10	222,337.55	(13,936.55)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,406,025.06	1,449,392.14	43,367.09
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	409,793.99	253,509.34	(156,284.65)
Net Option Funding	172,278.02	195,531.80	23,253.78
Allocated Income Tax Funds	18,136.77	17,998.31	(138.46)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	12,716.46	12,716.46
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	600,208.79	479,755.91	(120,452.88)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	17,753.00	(61,446.74)	(79,199.74)
Total System State Aid	617,961.79	418,309.17	(199,652.62)

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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

62-0021-000 BAYARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	524.6494	526.6078	1.9583
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	206.00 38.2751	185.00 31.8860	(21.00) (6.3890)
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	562.9245	558.4938	(4.4307)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,188,792.19	3,286,823.49	98,031.30
Transportation Allowance	196,794.35	189,169.34	(7,625.01)
Special Receipts Allowance	136,462.60	215,288.00	78,825.40
Total System Formula Needs	3,522,049.15	3,691,280.83	169,231.68
Temporary Aid Adjustment Factor	(44,025.61)	(46,141.01)	(2,115.40)
Modified System Formula Needs	3,478,023.54	3,645,139.82	167,116.28
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	124,670,046	122,199,740	(2,470,306)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,184,365.44	1,160,897.53	(23,467.91)
Net Option Funding	0.00	59,343.30	59,343.30
Allocated Income Tax Funds	0.00	30,092.66	30,092.66
Other Actual Receipts	479,049.50	519,385.73	40,336.24
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,663,414.93	1,769,719.22	106,304.29
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,814,608.60	1,875,420.60	60,811.99
Net Option Funding	0.00	59,343.30	59,343.30
Allocated Income Tax Funds	0.00	30,092.66	30,092.66
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,814,608.60	1,964,856.55	150,247.95
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(16,838.15)	(54,264.28)	(37,426.13)
Total System State Aid	1,797,770.45	1,910,592.28	112,821.82

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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

62-0063-000 BRIDGEPORT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	611.8633	599.0130	(12.8502)
Limited English Proficiency Factor	46.00 11.5000	38.00 9.5000	(8.00) (2.0000)
Free Lunch/Poverty Factor	172.03 23.5683	184.39 27.7065	12.36 4.1382
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	646.9316	636.2196	(10.7120)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	4,562,374.80	4,760,701.52	198,326.72
Transportation Allowance	236,775.66	311,567.61	74,791.95
Special Receipts Allowance	334,381.73	317,990.16	(16,391.57)
Total System Formula Needs	5,133,532.20	5,390,259.29	256,727.09
Temporary Aid Adjustment Factor	(64,169.15)	(67,378.24)	(3,209.09)
Modified System Formula Needs	5,069,363.04	5,322,881.05	253,518.00
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	207,719,496	206,977,543	(741,953)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,973,335.21	1,966,286.66	(7,048.55)
Net Option Funding	53,985.69	106,939.91	52,954.22
Allocated Income Tax Funds	63,290.86	58,871.31	(4,419.55)
Other Actual Receipts	718,426.05	705,151.87	(13,274.18)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,809,037.82	2,837,249.75	28,211.93
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,260,325.23	2,485,631.30	225,306.07
Net Option Funding	53,985.69	106,939.91	52,954.22
Allocated Income Tax Funds	63,290.86	58,871.31	(4,419.55)
Lop Off	(209,534.97)	0.00	209,534.97
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	2,168,066.81	2,651,442.52	483,375.70
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,581.62)	(80,775.23)	(71,193.62)
Total System State Aid	2,158,485.20	2,570,667.28	412,182.09

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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

63-0001-000 FULLERTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	431.0601	429.5779	(1.4823)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	99.00 10.9568	95.54 10.2612	(3.46) (0.6956)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	442.0170	439.8391	(2.1779)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,503,888.59	2,588,521.65	84,633.06
Transportation Allowance	96,350.24	95,673.66	(676.58)
Special Receipts Allowance	110,374.63	116,836.44	6,461.81
Total System Formula Needs	2,710,613.47	2,801,031.75	90,418.28
Temporary Aid Adjustment Factor	(33,882.67)	(35,012.90)	(1,130.23)
Modified System Formula Needs	2,676,730.80	2,766,018.86	89,288.06
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	169,930,055	170,365,848	435,793
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,614,335.52	1,618,475.56	4,140.03
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	352,305.47	380,240.30	27,934.82
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,966,640.99	1,998,715.85	32,074.86
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	710,089.81	767,303.00	57,213.20
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	710,089.81	767,303.00	57,213.20
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	29,302.50	35,894.38	6,591.88
Total System State Aid	739,392.31	803,197.38	63,805.08

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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

63-0030-000 TWIN RIVER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	599.1434	617.6607	18.5172
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	117.00 10.5940	97.00 6.6942	(20.00) (3.8998)
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	609.7374	624.6048	14.8674
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,453,972.79	3,675,897.18	221,924.39
Transportation Allowance	131,311.50	112,774.68	(18,536.82)
Special Receipts Allowance	205,226.76	142,776.78	(62,449.97)
Total System Formula Needs	3,790,511.05	3,931,448.65	140,937.60
Temporary Aid Adjustment Factor	(47,381.39)	(49,143.11)	(1,761.72)
Modified System Formula Needs	3,743,129.66	3,882,305.54	139,175.88
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	305,336,434	315,168,410	9,831,976
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,900,696.12	2,994,099.90	93,403.77
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	556,384.12	525,077.37	(31,306.75)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,457,080.24	3,519,177.26	62,097.02
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	286,049.42	363,128.28	77,078.86
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	366,475.98	80,126.00	(286,349.98)
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	652,525.40	443,254.27	(209,271.13)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	652,525.40	443,254.27	(209,271.13)

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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

64-0023-000 JOHNSON-BROCK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	303.0789	292.4853	(10.5936)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	42.23 2.5150	51.12 4.0668	8.89 1.5517
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	305.5939	296.5520	(9.0419)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,731,094.55	1,745,255.09	14,160.55
Transportation Allowance	83,777.74	85,265.05	1,487.32
Special Receipts Allowance	100,854.39	93,109.49	(7,744.90)
Total System Formula Needs	1,915,726.67	1,923,629.64	7,902.97
Temporary Aid Adjustment Factor	(23,946.58)	(24,045.37)	(98.79)
Modified System Formula Needs	1,891,780.09	1,899,584.27	7,804.18
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	143,532,537	149,617,182	6,084,645
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,363,559.10	1,421,363.23	57,804.13
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,047.70	2,352.60	(3,695.10)
Other Actual Receipts	272,823.42	275,283.06	2,459.63
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,642,430.23	1,698,998.88	56,568.66
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	249,349.86	200,585.38	(48,764.47)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,047.70	2,352.60	(3,695.10)
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	255,397.56	202,937.98	(52,459.58)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(6,757.11)	(27,109.72)	(20,352.62)
Total System State Aid	248,640.45	175,828.26	(72,812.19)

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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

64-0029-000 AUBURN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,021.5165	1,023.9519	2.4354
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	188.00 15.7583	178.00 13.6728	(10.00) (2.0855)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,037.2748	1,037.6247	0.3499
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,875,838.77	6,106,583.74	230,744.98
Transportation Allowance	77,790.41	79,557.82	1,767.41
Special Receipts Allowance	484,100.00	486,544.00	2,444.00
Total System Formula Needs	6,437,729.18	6,672,685.56	234,956.39
Temporary Aid Adjustment Factor	(80,471.61)	(83,408.57)	(2,936.95)
Modified System Formula Needs	6,357,257.56	6,589,276.99	232,019.43
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	277,255,720	282,577,451	5,321,731
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,633,929.34	2,684,485.78	50,556.44
Net Option Funding	24,133.60	144,563.56	120,429.95
Allocated Income Tax Funds	135,683.01	147,783.83	12,100.82
Other Actual Receipts	1,090,984.46	1,140,222.92	49,238.46
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,884,730.41	4,117,056.09	232,325.68
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,472,527.15	2,472,220.90	(306.24)
Net Option Funding	24,133.60	144,563.56	120,429.95
Allocated Income Tax Funds	135,683.01	147,783.83	12,100.82
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	2,632,343.76	2,764,568.29	132,224.53
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(8,683.34)	(22,735.52)	(14,052.17)
Total System State Aid	2,623,660.42	2,741,832.77	118,172.35

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

65-2005-000 SO CENTRAL NE UNIFIED SYSTEM 5

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,261.2717	1,190.7864	(70.4853)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	280.00 29.6623	235.00 21.4874	(45.00) (8.1748)
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	1,290.9340	1,212.2739	(78.6601)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	9,104,091.65	9,071,198.38	(32,893.26)
Transportation Allowance	476,103.00	459,485.46	(16,617.54)
Special Receipts Allowance	944,121.00	1,013,660.00	69,539.00
Total System Formula Needs	10,524,315.65	10,544,343.84	20,028.20
Temporary Aid Adjustment Factor	(131,553.95)	(131,804.30)	(250.35)
Modified System Formula Needs	10,392,761.70	10,412,539.54	19,777.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	514,753,986	559,731,266	44,977,280
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,890,162.87	5,317,447.03	427,284.16
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	1,689,491.45	1,775,722.55	86,231.10
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,579,654.32	7,093,169.58	513,515.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,813,107.38	3,319,369.97	(493,737.42)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,813,107.38	3,319,369.97	(493,737.42)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(200,737.54)	(135,868.90)	64,868.63
Total System State Aid	3,612,369.84	3,183,501.06	(428,868.78)

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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

66-0027-000 SYRACUSE-DUNBAR-AVOCA SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	907.9696	904.5338	(3.4359)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	103.00 4.4643	107.00 4.8881	4.00 0.4238
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	912.4339	909.4219	(3.0121)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,168,654.21	5,352,089.87	183,435.66
Transportation Allowance	295,842.00	239,157.36	(56,684.64)
Special Receipts Allowance	403,962.63	428,708.63	24,746.00
Total System Formula Needs	5,868,458.85	6,019,955.86	151,497.01
Temporary Aid Adjustment Factor	(73,355.74)	(75,249.45)	(1,893.71)
Modified System Formula Needs	5,795,103.11	5,944,706.41	149,603.30
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	341,010,333	367,947,900	26,937,567
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,239,598.16	3,495,505.05	255,906.89
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	28,789.42	15,423.20	(13,366.23)
Other Actual Receipts	868,092.42	1,027,038.79	158,946.37
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,136,480.01	4,537,967.04	401,487.03
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,658,623.10	1,406,739.37	(251,883.72)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	28,789.42	15,423.20	(13,366.23)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,687,412.52	1,422,162.57	(265,249.95)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	20,477.65	(27,290.51)	(47,768.16)
Total System State Aid	1,707,890.17	1,394,872.06	(313,018.11)

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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

66-0111-000 NEBRASKA CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,570.8418	1,601.5745	30.7328
Limited English Proficiency Factor	44.00 11.0000	43.00 10.7500	(1.00) (0.2500)
Free Lunch/Poverty Factor	285.00 23.4605	325.00 30.6604	40.00 7.1999
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	1,605.3023	1,642.9850	37.6827
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	9,093,537.88	9,669,223.58	575,685.70
Transportation Allowance	84,630.00	115,288.00	30,658.00
Special Receipts Allowance	764,290.30	863,529.37	99,239.07
Total System Formula Needs	9,942,458.18	10,648,040.95	705,582.77
Temporary Aid Adjustment Factor	(124,280.73)	(133,100.51)	(8,819.78)
Modified System Formula Needs	9,818,177.45	10,514,940.44	696,762.98
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	514,270,791	530,366,639	16,095,848
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,885,572.51	5,038,483.07	152,910.56
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	78,224.18	50,886.35	(27,337.83)
Other Actual Receipts	1,702,857.31	1,863,158.57	160,301.25
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,666,654.01	6,952,527.99	285,873.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,151,523.45	3,562,412.45	410,889.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	78,224.18	50,886.35	(27,337.83)
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	3,229,747.63	3,613,298.80	383,551.17
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	92,775.43	(13,489.43)	(106,264.86)
Total System State Aid	3,322,523.06	3,599,809.37	277,286.31

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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

66-0501-000 PALMYRA DISTRICT O R 1

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	550.0352	545.8679	(4.1673)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	65.00 2.9337	73.00 3.8975	8.00 0.9638
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	552.9689	549.7655	(3.2035)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,132,396.81	3,235,455.66	103,058.85
Transportation Allowance	130,525.46	129,517.38	(1,008.08)
Special Receipts Allowance	189,893.18	179,243.00	(10,650.18)
Total System Formula Needs	3,452,815.46	3,544,216.04	91,400.58
Temporary Aid Adjustment Factor	(43,160.19)	(44,302.70)	(1,142.51)
Modified System Formula Needs	3,409,655.26	3,499,913.34	90,258.08
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	224,601,502	237,682,155	13,080,653
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,133,714.27	2,257,980.47	124,266.20
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	24,599.48	21,836.44	(2,763.05)
Other Actual Receipts	478,406.01	450,469.92	(27,936.09)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,636,719.76	2,730,286.83	93,567.07
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	772,935.51	769,626.51	(3,308.99)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	24,599.48	21,836.44	(2,763.05)
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	797,534.99	791,462.95	(6,072.04)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,269.43)	21,212.62	25,482.05
Total System State Aid	793,265.56	812,675.57	19,410.01

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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

67-0001-000 PAWNEE CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	358.4064	338.6045	(19.8019)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	122.00 20.3500	112.00 18.4541	(10.00) (1.8959)
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	378.7564	357.0586	(21.6978)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,145,537.29	2,101,345.83	(44,191.46)
Transportation Allowance	134,797.50	107,307.00	(27,490.50)
Special Receipts Allowance	97,233.00	115,697.00	18,464.00
Total System Formula Needs	2,377,567.79	2,324,349.83	(53,217.96)
Temporary Aid Adjustment Factor	(29,719.60)	(29,054.37)	665.22
Modified System Formula Needs	2,347,848.19	2,295,295.46	(52,552.73)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	107,633,741	113,404,008	5,770,267
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,022,520.54	1,077,338.08	54,817.54
Net Option Funding	49,315.46	139,657.09	90,341.64
Allocated Income Tax Funds	22,765.67	19,719.46	(3,046.21)
Other Actual Receipts	304,635.00	318,974.00	14,339.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,399,236.66	1,555,688.63	156,451.96
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	948,611.53	739,606.83	(209,004.70)
Net Option Funding	49,315.46	139,657.09	90,341.64
Allocated Income Tax Funds	22,765.67	19,719.46	(3,046.21)
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	1,020,692.65	898,983.38	(121,709.27)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	22,408.47	900.95	(21,507.52)
Total System State Aid	1,043,101.12	899,884.33	(143,216.79)

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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

67-0069-000 LEWISTON CONSOLIDATED SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	227.0976	236.5814	9.4838
Limited English Proficiency Factor	1.00 0.2500	2.00 0.5000	1.00 0.2500
Free Lunch/Poverty Factor	76.00 12.7013	79.00 13.1927	3.00 0.4914
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	240.0490	250.2741	10.2252
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,692,904.31	1,872,750.38	179,846.07
Transportation Allowance	102,072.58	122,924.37	20,851.79
Special Receipts Allowance	95,703.00	99,856.00	4,153.00
Total System Formula Needs	1,890,679.89	2,095,530.75	204,850.86
Temporary Aid Adjustment Factor	(23,633.50)	(26,194.13)	(2,560.64)
Modified System Formula Needs	1,867,046.39	2,069,336.61	202,290.22
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	131,941,577	138,036,226	6,094,649
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,253,444.98	1,311,344.15	57,899.17
Net Option Funding	0.00	34,880.63	34,880.63
Allocated Income Tax Funds	0.00	13,101.12	13,101.12
Other Actual Receipts	218,713.16	218,482.36	(230.80)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,472,158.14	1,577,808.25	105,650.11
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	394,888.25	491,528.36	96,640.11
Net Option Funding	0.00	34,880.63	34,880.63
Allocated Income Tax Funds	0.00	13,101.12	13,101.12
Lop Off	0.00	(5,311.56)	(5,311.56)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	394,888.25	534,198.54	139,310.30
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	18,631.00	35,056.13	16,425.12
Total System State Aid	413,519.25	569,254.67	155,735.42

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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

68-0020-000 PERKINS COUNTY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	518.9904	488.6848	(30.3056)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	135.00 18.3757	142.00 20.9669	7.00 2.5912
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	537.3661	509.6517	(27.7144)
Cost Group Cost	7,052.3294	8,672.7450	1,620.4156
Subtotal	3,789,682.72	4,420,078.99	630,396.27
Transportation Allowance	147,244.73	159,711.71	12,466.98
Special Receipts Allowance	281,004.00	285,115.00	4,111.00
Total System Formula Needs	4,217,931.45	4,864,905.70	646,974.25
Temporary Aid Adjustment Factor	(52,724.14)	(60,811.32)	(8,087.18)
Modified System Formula Needs	4,165,207.31	4,804,094.38	638,887.08
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	352,518,513	367,266,285	14,747,772
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,348,925.87	3,489,029.71	140,103.83
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	38,643.83	0.00	(38,643.83)
Other Actual Receipts	673,282.80	687,787.27	14,504.47
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,060,852.50	4,176,816.98	115,964.48
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	161,534.34	627,277.40	465,743.07
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	38,643.83	0.00	(38,643.83)
Lop Off	0.00	0.00	0.00
Stabilization Factor	1,411.31	0.00	(1,411.31)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	424,200.73	424,200.73
Total System State Aid Calculated	201,589.47	1,051,478.13	849,888.66
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	10,911.35	114,276.91	103,365.56
Total System State Aid	212,500.82	1,165,755.05	953,254.23

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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

69-0044-000 HOLDREGE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,276.9274	1,244.2239	(32.7034)
Limited English Proficiency Factor	20.00 5.0000	28.00 7.0000	8.00 2.0000
Free Lunch/Poverty Factor	243.00 21.0353	232.14 19.5657	(10.86) (1.4696)
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	1,302.9626	1,270.7896	(32.1730)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	7,380,877.85	7,478,795.70	97,917.85
Transportation Allowance	87,588.37	94,336.18	6,747.81
Special Receipts Allowance	790,914.92	855,494.44	64,579.52
Total System Formula Needs	8,259,381.14	8,428,626.32	169,245.18
Temporary Aid Adjustment Factor	(103,242.26)	(105,357.83)	(2,115.56)
Modified System Formula Needs	8,156,138.88	8,323,268.49	167,129.62
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	465,630,275	483,894,719	18,264,444
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,423,487.61	4,596,999.83	173,512.22
Net Option Funding	347,160.48	117,850.55	(229,309.92)
Allocated Income Tax Funds	182,814.59	170,067.56	(12,747.03)
Other Actual Receipts	1,547,708.24	1,579,899.37	32,191.13
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,501,170.92	6,464,817.31	(36,353.61)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,654,967.96	1,858,451.18	203,483.22
Net Option Funding	347,160.48	117,850.55	(229,309.92)
Allocated Income Tax Funds	182,814.59	170,067.56	(12,747.03)
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	2,184,943.03	2,146,369.29	(38,573.73)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(53,891.48)	6,039.94	59,931.42
Total System State Aid	2,131,051.55	2,152,409.23	21,357.68

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

69-0054-000 BERTRAND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	276.2738	275.8641	(0.4098)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	54.00 4.7781	54.00 4.8020	0.00 0.0238
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	281.3019	280.6660	(0.6359)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,593,487.95	1,651,763.44	58,275.49
Transportation Allowance	87,834.00	93,117.60	5,283.60
Special Receipts Allowance	154,846.00	173,304.00	18,458.00
Total System Formula Needs	1,836,167.95	1,918,185.04	82,017.09
Temporary Aid Adjustment Factor	(22,952.10)	(23,977.31)	(1,025.21)
Modified System Formula Needs	1,813,215.85	1,894,207.72	80,991.87
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	185,955,888	188,302,683	2,346,795
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,766,580.94	1,788,875.49	22,294.55
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,093.99	1,103.62	(1,990.37)
Other Actual Receipts	337,606.00	354,740.00	17,134.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,107,280.93	2,144,719.10	37,438.18
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	3,093.99	1,103.62	(1,990.37)
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	3,093.99	1,103.62	(1,990.37)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(424.18)	(424.18)
Total System State Aid	3,093.99	679.43	(2,414.56)

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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

69-0055-000 LOOMIS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	254.0742	269.1463	15.0721
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	42.96 3.1502	52.01 4.6239	9.06 1.4737
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	257.2244	273.7702	16.5459
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,457,096.01	1,611,180.65	154,084.64
Transportation Allowance	77,366.63	86,766.29	9,399.65
Special Receipts Allowance	119,740.36	135,514.29	15,773.92
Total System Formula Needs	1,654,203.01	1,833,461.23	179,258.22
Temporary Aid Adjustment Factor	(20,677.54)	(22,918.27)	(2,240.73)
Modified System Formula Needs	1,633,525.47	1,810,542.96	177,017.49
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	156,469,025	159,602,659	3,133,634
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,486,455.74	1,516,225.26	29,769.52
Net Option Funding	263,480.80	269,638.13	6,157.33
Allocated Income Tax Funds	15,062.93	13,741.09	(1,321.84)
Other Actual Receipts	249,235.30	267,361.92	18,126.61
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,014,234.77	2,066,966.40	52,731.63
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	263,480.80	269,638.13	6,157.33
Allocated Income Tax Funds	15,062.93	13,741.09	(1,321.84)
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	278,543.73	283,379.23	4,835.49
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	45.04	(421.08)	(466.12)
Total System State Aid	278,588.78	282,958.15	4,369.37

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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

70-0002-000 PIERCE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	837.3700	833.1782	(4.1918)
Limited English Proficiency Factor	0.00 0.0000	0.01 0.0019	0.01 0.0019
Free Lunch/Poverty Factor	126.00 8.2838	117.00 7.0296	(9.00) (1.2542)
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	845.6538	840.2097	(5.4441)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,790,365.70	4,944,765.71	154,400.01
Transportation Allowance	196,926.00	214,053.84	17,127.84
Special Receipts Allowance	334,964.07	358,332.24	23,368.17
Total System Formula Needs	5,322,255.77	5,517,151.79	194,896.02
Temporary Aid Adjustment Factor	(66,528.20)	(68,964.40)	(2,436.20)
Modified System Formula Needs	5,255,727.57	5,448,187.39	192,459.82
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	253,521,817	276,747,570	23,225,753
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,408,457.26	2,629,101.91	220,644.65
Net Option Funding	279,309.05	232,962.99	(46,346.06)
Allocated Income Tax Funds	79,933.02	80,056.95	123.93
Other Actual Receipts	766,528.56	780,764.39	14,235.83
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,534,227.89	3,722,886.25	188,658.36
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,721,499.68	1,725,301.14	3,801.46
Net Option Funding	279,309.05	232,962.99	(46,346.06)
Allocated Income Tax Funds	79,933.02	80,056.95	123.93
Lop Off	(23,244.09)	0.00	23,244.09
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	2,057,497.66	2,038,321.08	(19,176.58)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,928.71)	1,356.06	11,284.77
Total System State Aid	2,047,568.95	2,039,677.15	(7,891.81)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

70-0005-000 PLAINVIEW PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	482.1505	515.1166	32.9661
Limited English Proficiency Factor	14.00 3.5000	7.00 1.7500	(7.00) (1.7500)
Free Lunch/Poverty Factor	114.00 13.1997	108.00 10.6716	(6.00) (2.5281)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	498.8502	527.5383	28.6881
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,825,831.09	3,104,645.13	278,814.04
Transportation Allowance	156,601.84	169,906.44	13,304.60
Special Receipts Allowance	259,485.00	272,628.00	13,143.00
Total System Formula Needs	3,241,917.93	3,547,179.57	305,261.64
Temporary Aid Adjustment Factor	(40,523.97)	(44,339.74)	(3,815.77)
Modified System Formula Needs	3,201,393.96	3,502,839.83	301,445.87
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	230,331,963	250,589,087	20,257,124
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,188,153.65	2,380,596.33	192,442.68
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,411.42	0.00	(7,411.42)
Other Actual Receipts	551,983.87	553,817.34	1,833.47
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,747,548.93	2,934,413.67	186,864.73
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	453,845.02	568,426.16	114,581.14
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,411.42	0.00	(7,411.42)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	461,256.44	568,426.16	107,169.72
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(17,476.18)	31,556.69	49,032.87
Total System State Aid	443,780.26	599,982.85	156,202.59

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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

70-0542-000 OSMOND PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	335.4878	336.8763	1.3885
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	59.00 4.7688	66.00 6.1147	7.00 1.3459
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	340.2566	342.9910	2.7345
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,927,447.61	2,018,555.90	91,108.28
Transportation Allowance	98,893.50	101,473.00	2,579.50
Special Receipts Allowance	142,555.00	175,734.00	33,179.00
Total System Formula Needs	2,168,896.11	2,295,762.90	126,866.78
Temporary Aid Adjustment Factor	(27,111.20)	(28,697.04)	(1,585.83)
Modified System Formula Needs	2,141,784.91	2,267,065.86	125,280.95
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	123,025,933	134,932,385	11,906,452
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,168,746.36	1,281,857.66	113,111.29
Net Option Funding	70,520.33	90,428.98	19,908.65
Allocated Income Tax Funds	30,404.61	30,351.33	(53.27)
Other Actual Receipts	326,088.00	366,031.00	39,943.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,595,759.31	1,768,668.97	172,909.67
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	546,025.60	498,396.89	(47,628.72)
Net Option Funding	70,520.33	90,428.98	19,908.65
Allocated Income Tax Funds	30,404.61	30,351.33	(53.27)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	646,950.55	619,177.20	(27,773.34)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	14,380.03	(2,363.80)	(16,743.82)
Total System State Aid	661,330.57	616,813.40	(44,517.17)

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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

71-0001-000 COLUMBUS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,944.8210	3,887.0080	(57.8130)
Limited English Proficiency Factor	526.00 131.5000	540.00 135.0000	14.00 3.5000
Free Lunch/Poverty Factor	838.00 81.0561	1,063.00 138.2829	225.00 57.2267
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	4,157.3771	4,160.2908	2.9137
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	23,550,247.32	24,483,962.30	933,714.99
Transportation Allowance	45,957.00	47,015.00	1,058.00
Special Receipts Allowance	1,764,434.00	1,738,885.00	(25,549.00)
Total System Formula Needs	25,360,638.32	26,269,862.30	909,223.99
Temporary Aid Adjustment Factor	(317,007.98)	(328,373.28)	(11,365.30)
Modified System Formula Needs	25,043,630.34	25,941,489.02	897,858.69
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,102,578,186	1,156,240,996	53,662,810
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	10,474,492.77	10,984,289.46	509,796.69
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	508,591.79	237,387.67	(271,204.12)
Other Actual Receipts	4,203,331.00	4,369,515.00	166,184.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	15,186,415.55	15,591,192.13	404,776.58
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	9,857,214.78	10,350,296.89	493,082.11
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	508,591.79	237,387.67	(271,204.12)
Lop Off	(303,817.38)	0.00	303,817.38
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	10,061,989.19	10,587,684.56	525,695.37
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(444,579.03)	(124,278.40)	320,300.63
Total System State Aid	9,617,410.17	10,463,406.16	845,995.99

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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

71-0005-000 LAKEVIEW COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION		2006/07 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		895.6364		906.0340		10.3976
Limited English Proficiency Factor	84.00	21.0000	95.00	23.7500	11.00	2.7500
Free Lunch/Poverty Factor	199.37	21.6850	228.10	28.5004	28.73	6.8154
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		938.3214		958.2844		19.9630
Cost Group Cost		5,664.6888		5,885.1564		220.4676
Subtotal		5,315,298.84		5,639,653.50		324,354.65
Transportation Allowance		38,076.29		42,172.00		4,095.71
Special Receipts Allowance		490,266.07		511,399.44		21,133.37
Total System Formula Needs		5,843,641.20		6,193,224.93		349,583.73
Temporary Aid Adjustment Factor		(73,045.52)		(77,415.31)		(4,369.80)
Modified System Formula Needs		5,770,595.69		6,115,809.62		345,213.93
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		571,131,387		579,575,114		8,443,727
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		5,425,748.18		5,505,963.58		80,215.41
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		0.00		0.00		0.00
Other Actual Receipts		1,074,010.41		1,152,689.04		78,678.63
Minimum Levy Adjustment		452,907.19		443,954.54		(8,952.65)
Total System Formula Resources		6,952,665.78		7,102,607.16		149,941.39
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		0.00		0.00		0.00
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		0.00		0.00		0.00
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		(19,323.79)		(19,937.62)		(613.83)
Prior Year State Aid Correction		(875.30)		0.00		875.30
Total System State Aid		(20,199.09)		(19,937.62)		261.47

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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

71-0067-000 HUMPHREY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	282.7242	278.8313	(3.8929)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	95.00 15.0565	59.00 5.6059	(36.00) (9.4506)
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	297.7807	284.4372	(13.3435)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,686,835.01	1,673,957.54	(12,877.47)
Transportation Allowance	67,190.55	230.58	(66,959.97)
Special Receipts Allowance	169,761.08	204,491.53	34,730.45
Total System Formula Needs	1,923,786.65	1,878,679.65	(45,106.99)
Temporary Aid Adjustment Factor	(24,047.33)	(23,483.50)	563.84
Modified System Formula Needs	1,899,739.31	1,855,196.16	(44,543.16)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	297,931,050	309,864,302	11,933,252
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,830,344.98	2,943,710.87	113,365.89
Net Option Funding	158,864.75	218,396.74	59,531.99
Allocated Income Tax Funds	55,909.31	54,216.04	(1,693.27)
Other Actual Receipts	540,510.35	583,542.81	43,032.46
Minimum Levy Adjustment	1,212,281.44	1,277,880.38	65,598.94
Total System Formula Resources	4,797,910.83	5,077,746.85	279,836.02
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	158,864.75	218,396.74	59,531.99
Allocated Income Tax Funds	55,909.31	54,216.04	(1,693.27)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(55,909.31)	(54,216.04)	1,693.27
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	158,864.75	218,396.74	59,531.99
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	112.68	(122.10)	(234.78)
Total System State Aid	158,977.43	218,274.64	59,297.22

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