

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

**72-0015-000 CROSS COUNTY COMMUNITY SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	427.8162	436.8785	9.0623
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	70.00 4.9849	59.00 3.2043	(11.00) (1.7806)
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	432.8012	440.0828	7.2817
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,451,683.83	2,589,956.30	138,272.47
Transportation Allowance	92,263.50	102,296.52	10,033.02
Special Receipts Allowance	200,893.00	195,963.00	(4,930.00)
Total System Formula Needs	2,744,840.33	2,888,215.82	143,375.49
Temporary Aid Adjustment Factor	(34,310.50)	(36,102.70)	(1,792.19)
Modified System Formula Needs	2,710,529.83	2,852,113.13	141,583.30
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	266,581,497	270,637,942	4,056,445
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,532,524.22	2,571,060.45	38,536.23
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,574.29	1,941.02	(6,633.27)
Other Actual Receipts	431,704.02	434,411.44	2,707.42
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,972,802.53	3,007,412.91	34,610.38
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,574.29	1,941.02	(6,633.27)
Lop Off	0.00	0.00	0.00
Stabilization Factor	171,564.75	106,332.75	(65,232.00)
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	180,139.03	108,273.77	(71,865.27)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	180,139.03	108,273.77	(71,865.27)

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**72-0019-000 OSCEOLA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	327.9873	327.9574	(0.0299)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	58.00 4.6045	58.00 4.6021	0.00 (0.0024)
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	332.5919	332.5595	(0.0323)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,884,029.34	1,957,164.89	73,135.54
Transportation Allowance	55,875.92	53,777.14	(2,098.78)
Special Receipts Allowance	136,279.00	107,772.00	(28,507.00)
Total System Formula Needs	2,076,184.26	2,118,714.03	42,529.76
Temporary Aid Adjustment Factor	(25,952.30)	(26,483.93)	(531.62)
Modified System Formula Needs	2,050,231.96	2,092,230.10	41,998.14
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	169,254,078	171,865,201	2,611,123
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,607,913.74	1,632,719.41	24,805.67
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,917.40	7,412.22	(1,505.18)
Other Actual Receipts	371,055.63	346,404.83	(24,650.80)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,987,886.78	1,986,536.46	(1,350.31)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	62,345.18	105,693.64	43,348.45
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	8,917.40	7,412.22	(1,505.18)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	71,262.59	113,105.86	41,843.27
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(271.54)	(23,425.86)	(23,154.32)
Total System State Aid	70,991.05	89,680.01	18,688.95

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**72-0032-000 SHELBY PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	323.5954	330.0909	6.4955
Limited English Proficiency Factor	2.00 0.5000	9.00 2.2500	7.00 1.7500
Free Lunch/Poverty Factor	56.00 4.2594	71.00 7.0739	15.00 2.8145
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	328.3548	339.4149	11.0601
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,860,027.98	1,997,509.73	137,481.74
Transportation Allowance	92,119.50	97,327.98	5,208.48
Special Receipts Allowance	126,037.00	137,692.00	11,655.00
Total System Formula Needs	2,078,184.48	2,232,529.71	154,345.22
Temporary Aid Adjustment Factor	(25,977.31)	(27,906.62)	(1,929.32)
Modified System Formula Needs	2,052,207.17	2,204,623.08	152,415.91
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	168,238,795	170,526,942	2,288,147
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,598,268.55	1,620,005.95	21,737.40
Net Option Funding	124,537.98	147,456.55	22,918.57
Allocated Income Tax Funds	29,920.61	26,818.67	(3,101.94)
Other Actual Receipts	312,617.64	350,212.52	37,594.88
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,065,344.79	2,144,493.69	79,148.91
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	60,129.39	60,129.39
Net Option Funding	124,537.98	147,456.55	22,918.57
Allocated Income Tax Funds	29,920.61	26,818.67	(3,101.94)
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	154,458.59	234,404.61	79,946.02
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5.23	411.74	406.51
Total System State Aid	154,463.82	234,816.36	80,352.53

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**72-0075-000 HIGH PLAINS COMMUNITY SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	384.7704	364.9443	(19.8261)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	86.00 9.2886	92.00 11.4719	6.00 2.1833
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	394.0590	376.4162	(17.6428)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,232,221.71	2,215,268.38	(16,953.32)
Transportation Allowance	161,865.75	167,314.97	5,449.22
Special Receipts Allowance	145,900.00	151,917.00	6,017.00
Total System Formula Needs	2,539,987.46	2,534,500.35	(5,487.10)
Temporary Aid Adjustment Factor	(31,749.84)	(31,681.25)	68.59
Modified System Formula Needs	2,508,237.61	2,502,819.10	(5,418.51)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	278,478,047	283,595,656	5,117,609
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,645,541.45	2,694,158.73	48,617.29
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,331.66	7,029.66	1,698.01
Other Actual Receipts	378,163.45	386,309.65	8,146.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,029,036.55	3,087,498.05	58,461.49
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	5,331.66	7,029.66	1,698.01
Lop Off	0.00	0.00	0.00
Stabilization Factor	76,827.23	8,043.51	(68,783.72)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	82,158.89	15,073.18	(67,085.71)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	82,158.89	15,073.18	(67,085.71)

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**73-0017-000 MC COOK PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,737.5595	1,679.7785	(57.7811)
Limited English Proficiency Factor	28.00 7.0000	22.00 5.5000	(6.00) (1.5000)
Free Lunch/Poverty Factor	348.00 32.5731	338.00 31.7197	(10.00) (0.8534)
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	1,777.1326	1,716.9982	(60.1345)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	10,066,903.24	10,104,802.66	37,899.42
Transportation Allowance	117,024.00	138,929.84	21,905.84
Special Receipts Allowance	65,278.27	64,823.28	(454.99)
Total System Formula Needs	10,249,205.51	10,308,555.78	59,350.27
Temporary Aid Adjustment Factor	(128,115.07)	(128,856.95)	(741.88)
Modified System Formula Needs	10,121,090.44	10,179,698.83	58,608.39
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	431,832,773	435,079,410	3,246,637
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,102,411.34	4,133,254.40	30,843.05
Net Option Funding	649,450.38	539,337.22	(110,113.16)
Allocated Income Tax Funds	186,063.93	168,964.55	(17,099.38)
Other Actual Receipts	1,302,480.75	1,212,542.18	(89,938.57)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,240,406.40	6,054,098.34	(186,308.06)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	3,880,684.04	4,125,600.49	244,916.45
Net Option Funding	649,450.38	539,337.22	(110,113.16)
Allocated Income Tax Funds	186,063.93	168,964.55	(17,099.38)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,716,198.35	4,833,902.26	117,703.91
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	98,969.56	(16,817.48)	(115,787.03)
Total System State Aid	4,815,167.90	4,817,084.78	1,916.88

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**73-0179-000 SOUTHWEST PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	459.5470	446.5906	(12.9564)
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	155.00 26.0619	138.00 21.6777	(17.00) (4.3842)
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	485.6089	468.5183	(17.0906)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	3,424,673.93	3,505,826.98	81,153.05
Transportation Allowance	183,142.26	243,095.00	59,952.74
Special Receipts Allowance	207,874.30	216,644.30	8,770.00
Total System Formula Needs	3,815,690.49	3,965,566.28	149,875.79
Temporary Aid Adjustment Factor	(47,696.13)	(49,569.58)	(1,873.45)
Modified System Formula Needs	3,767,994.36	3,915,996.70	148,002.34
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	237,052,517	248,635,093	11,582,576
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,251,998.91	2,362,033.38	110,034.47
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	495,969.26	481,444.99	(14,524.26)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,747,968.17	2,843,478.38	95,510.21
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,020,026.19	1,072,518.32	52,492.14
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,020,026.19	1,072,518.32	52,492.14
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	67,493.22	308,631.23	241,138.01
Total System State Aid	1,087,519.41	1,381,149.56	293,630.15

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**74-0056-000 FALLS CITY PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,082.8651	1,019.5049	(63.3602)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	291.48 38.8905	288.00 40.4277	(3.48) 1.5372
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	1,121.7556	1,059.9325	(61.8231)
Cost Group Cost	5,346.8143	5,885.1564	538.3422
Subtotal	5,997,818.90	6,237,868.78	240,049.89
Transportation Allowance	135,479.15	156,357.54	20,878.39
Special Receipts Allowance	563,436.35	511,775.00	(51,661.35)
Total System Formula Needs	7,053,311.90	6,906,001.32	(147,310.58)
Temporary Aid Adjustment Factor	(88,166.40)	(86,325.02)	1,841.38
Modified System Formula Needs	6,965,145.50	6,819,676.31	(145,469.19)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	342,053,905	343,529,328	1,475,423
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,249,512.10	3,263,528.62	14,016.52
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,879.50	15,792.72	4,913.22
Other Actual Receipts	1,205,258.72	1,192,487.72	(12,771.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,465,650.31	4,471,809.06	6,158.75
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,499,495.19	2,347,867.25	(151,627.94)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	10,879.50	15,792.72	4,913.22
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,510,374.69	2,363,659.97	(146,714.72)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	120,936.30	67,213.90	(53,722.39)
Total System State Aid	2,631,310.98	2,430,873.88	(200,437.11)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

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

**74-0070-000 HUMBOLDT TABLE ROCK STEINAUER**

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	441.9865	437.8751	(4.1114)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	132.95 19.9566	121.21 17.0159	(11.74) (2.9407)
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	461.9432	454.8910	(7.0522)
Cost Group Cost	5,346.8143	7,482.7963	2,135.9820
Subtotal	2,469,924.26	3,403,856.67	933,932.41
Transportation Allowance	144,927.41	151,294.21	6,366.80
Special Receipts Allowance	296,008.07	286,217.98	(9,790.08)
Total System Formula Needs	3,698,710.78	3,841,368.86	142,658.08
Temporary Aid Adjustment Factor	(46,233.88)	(48,017.11)	(1,783.23)
Modified System Formula Needs	3,652,476.90	3,793,351.75	140,874.86
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	174,000,774	177,758,033	3,757,259
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,653,007.35	1,688,701.31	35,693.96
Net Option Funding	11,298.98	0.00	(11,298.98)
Allocated Income Tax Funds	34,622.60	0.00	(34,622.60)
Other Actual Receipts	569,135.43	567,076.78	(2,058.65)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,268,064.36	2,255,778.09	(12,286.27)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,384,412.54	1,537,573.66	153,161.13
Net Option Funding	11,298.98	0.00	(11,298.98)
Allocated Income Tax Funds	34,622.60	0.00	(34,622.60)
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	1,430,334.12	1,537,573.66	107,239.54
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	8,028.43	(12,667.19)	(20,695.62)
Total System State Aid	1,438,362.55	1,524,906.47	86,543.92

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**74-0501-000 SE NEBRASKA CONSOLIDATED SCHS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	163.9409	159.7746	(4.1663)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	71.00 14.2400	65.00 12.5099	(6.00) (1.7302)
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	178.1810	172.2845	(5.8965)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,009,339.64	1,013,921.13	4,581.50
Transportation Allowance	48,938.89	52,692.30	3,753.41
Special Receipts Allowance	139,408.00	134,688.00	(4,720.00)
Total System Formula Needs	1,197,686.53	1,201,301.43	3,614.91
Temporary Aid Adjustment Factor	(14,971.08)	(15,016.27)	(45.19)
Modified System Formula Needs	1,182,715.44	1,186,285.16	3,569.72
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	124,737,434	129,019,887	4,282,453
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,185,005.62	1,225,688.93	40,683.30
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,871.57	7,996.05	124.48
Other Actual Receipts	300,687.82	291,128.82	(9,559.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,493,565.01	1,524,813.79	31,248.78
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,871.57	7,996.05	124.48
Lop Off	0.00	0.00	0.00
Stabilization Factor	54,894.24	0.00	(54,894.24)
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	62,765.81	7,996.05	(54,769.76)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	62,765.81	7,996.05	(54,769.76)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**75-0100-000 ROCK COUNTY HIGH SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	222.6743	230.7921	8.1178
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	90.00 17.1140	69.00 10.3175	(21.00) (6.7965)
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	239.7883	241.1096	1.3213
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,979,226.79	2,091,082.23	111,855.44
Transportation Allowance	26,479.50	26,376.27	(103.23)
Special Receipts Allowance	170,816.37	198,565.87	27,749.50
Total System Formula Needs	2,176,522.67	2,316,024.37	139,501.71
Temporary Aid Adjustment Factor	(27,206.53)	(28,950.30)	(1,743.77)
Modified System Formula Needs	2,149,316.13	2,287,074.07	137,757.94
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	209,620,713	220,201,055	10,580,342
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,991,396.77	2,091,910.02	100,513.25
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	24,086.49	8,131.97	(15,954.53)
Other Actual Receipts	380,439.42	409,890.28	29,450.86
Minimum Levy Adjustment	0.00	35,011.97	35,011.97
Total System Formula Resources	2,395,922.68	2,544,944.23	149,021.55
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	24,086.49	8,131.97	(15,954.53)
Lop Off	0.00	0.00	0.00
Stabilization Factor	15,283.11	0.00	(15,283.11)
Non-Equalized Minimum Levy Adjustment	0.00	(8,131.97)	(8,131.97)
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	39,369.60	0.00	(39,369.60)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(556.48)	0.00	556.48
Total System State Aid	38,813.11	0.00	(38,813.11)

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**76-0002-000 CRETE PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,716.6293	1,737.6134	20.9841
Limited English Proficiency Factor	361.00 90.2500	330.00 82.5000	(31.00) (7.7500)
Free Lunch/Poverty Factor	303.00 23.6035	404.00 45.0064	101.00 21.4029
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	1,830.4828	1,865.1199	34.6370
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	10,369,115.58	10,976,522.13	607,406.55
Transportation Allowance	196,422.69	221,308.55	24,885.86
Special Receipts Allowance	629,208.30	763,039.00	133,830.70
Total System Formula Needs	11,194,746.57	11,960,869.68	766,123.11
Temporary Aid Adjustment Factor	(139,934.33)	(149,510.87)	(9,576.54)
Modified System Formula Needs	11,054,812.24	11,811,358.81	756,546.57
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	510,923,448	531,996,339	21,072,891
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,853,772.76	5,053,965.22	200,192.46
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	149,731.96	85,833.18	(63,898.78)
Other Actual Receipts	1,569,077.11	1,723,090.41	154,013.30
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,572,581.82	6,862,888.81	290,306.98
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	4,482,230.41	4,948,470.00	466,239.59
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	149,731.96	85,833.18	(63,898.78)
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	4,631,962.37	5,034,303.18	402,340.81
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	94,382.87	127,817.50	33,434.63
Total System State Aid	4,726,345.24	5,162,120.68	435,775.44

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**76-0044-000 DORCHESTER PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	265.1196	273.5556	8.4360
Limited English Proficiency Factor	6.00 1.5000	13.00 3.2500	7.00 1.7500
Free Lunch/Poverty Factor	46.00 3.6219	47.00 3.5828	1.00 (0.0391)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	270.2415	280.3883	10.1469
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,530,833.78	1,650,129.24	119,295.46
Transportation Allowance	47,293.82	77,796.30	30,502.48
Special Receipts Allowance	169,454.00	129,782.00	(39,672.00)
Total System Formula Needs	1,747,581.60	1,857,707.54	110,125.94
Temporary Aid Adjustment Factor	(21,844.77)	(23,221.34)	(1,376.57)
Modified System Formula Needs	1,725,736.83	1,834,486.19	108,749.36
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	122,569,071	128,873,912	6,304,841
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,164,406.17	1,224,302.16	59,895.99
Net Option Funding	83,922.73	42,086.32	(41,836.41)
Allocated Income Tax Funds	21,559.76	20,543.02	(1,016.74)
Other Actual Receipts	308,220.92	280,312.87	(27,908.05)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,578,109.58	1,567,244.37	(10,865.21)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	147,627.25	267,241.82	119,614.57
Net Option Funding	83,922.73	42,086.32	(41,836.41)
Allocated Income Tax Funds	21,559.76	20,543.02	(1,016.74)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	253,109.74	329,871.16	76,761.42
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(4,460.55)	(16,536.22)	(12,075.67)
Total System State Aid	248,649.18	313,334.94	64,685.76

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**76-0068-000 FRIEND PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	390.3518	408.2980	17.9462
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	39.00 1.4063	46.00 2.0055	7.00 0.5992
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	391.7581	410.3035	18.5454
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,219,187.50	2,414,700.14	195,512.64
Transportation Allowance	50,947.93	51,891.51	943.58
Special Receipts Allowance	153,713.00	165,320.00	11,607.00
Total System Formula Needs	2,423,848.43	2,631,911.65	208,063.22
Temporary Aid Adjustment Factor	(30,298.11)	(32,898.90)	(2,600.79)
Modified System Formula Needs	2,393,550.32	2,599,012.76	205,462.43
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	150,720,334	158,299,160	7,578,826
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,431,843.17	1,503,842.02	71,998.85
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,809.87	3,509.12	(3,300.75)
Other Actual Receipts	338,624.79	363,278.36	24,653.57
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,777,277.84	1,870,629.50	93,351.66
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	616,272.49	728,383.26	112,110.77
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	6,809.87	3,509.12	(3,300.75)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	623,082.36	731,892.38	108,810.02
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	34.76	34.76
Total System State Aid	623,082.36	731,927.14	108,844.78

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**76-0082-000 WILBER-CLATONIA PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	631.7655	618.8682	(12.8973)
Limited English Proficiency Factor	15.00    3.7500	14.00    3.5000	(1.00)    (0.2500)
Free Lunch/Poverty Factor	71.00    3.0331	77.00    3.6999	6.00    0.6668
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	638.5486	626.0681	(12.4805)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,617,179.12	3,684,508.87	67,329.75
Transportation Allowance	105,612.00	104,328.00	(1,284.00)
Special Receipts Allowance	249,005.17	247,174.21	(1,830.96)
Total System Formula Needs	3,971,796.29	4,036,011.08	64,214.79
Temporary Aid Adjustment Factor	(49,647.45)	(50,450.14)	(802.68)
Modified System Formula Needs	3,922,148.84	3,985,560.94	63,412.10
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	243,939,759	257,315,196	13,375,437
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,317,427.71	2,444,494.36	127,066.65
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	28,703.37	48,827.59	20,124.22
Other Actual Receipts	575,153.69	588,884.64	13,730.96
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,921,284.77	3,082,206.59	160,921.82
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,000,864.07	903,354.35	(97,509.72)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	28,703.37	48,827.59	20,124.22
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,029,567.44	952,181.93	(77,385.51)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	9,555.72	10,002.93	447.21
Total System State Aid	1,039,123.16	962,184.86	(76,938.30)

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

**77-0001-000 BELLEVUE PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	10,392.7213	10,440.3965	47.6752
Limited English Proficiency Factor	88.00 22.0000	72.00 18.0000	(16.00) (4.0000)
Free Lunch/Poverty Factor	1,037.00 36.5761	1,256.00 58.3363	219.00 21.7602
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	10,451.2974	10,516.7328	65.4354
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	59,203,346.65	61,892,617.38	2,689,270.73
Transportation Allowance	776,488.50	922,240.08	145,751.58
Special Receipts Allowance	5,160,528.00	4,973,010.00	(187,518.00)
Total System Formula Needs	65,140,363.15	67,787,867.46	2,647,504.31
Temporary Aid Adjustment Factor	(814,254.54)	(847,348.34)	(33,093.80)
Modified System Formula Needs	64,326,108.61	66,940,519.12	2,614,410.51
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,841,065,127	1,970,193,243	129,128,116
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	17,490,118.71	18,716,835.81	1,226,717.10
Net Option Funding	2,829,493.86	3,540,963.91	711,470.05
Allocated Income Tax Funds	1,317,298.59	1,196,384.13	(120,914.46)
Other Actual Receipts	9,581,669.77	9,660,647.78	78,978.01
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	31,218,580.93	33,114,831.63	1,896,250.70
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	33,107,527.68	33,825,687.48	718,159.80
Net Option Funding	2,829,493.86	3,540,963.91	711,470.05
Allocated Income Tax Funds	1,317,298.59	1,196,384.13	(120,914.46)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	37,254,320.13	38,563,035.53	1,308,715.39
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	117,597.74	258,335.13	140,737.38
Total System State Aid	37,371,917.87	38,821,370.65	1,449,452.78

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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

**77-0027-000 PAPHILLION-LA VISTA PUBLIC SCHS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	9,696.8651	9,948.8413	251.9762
Limited English Proficiency Factor	50.00 12.5000	70.00 17.5000	20.00 5.0000
Free Lunch/Poverty Factor	851.00 22.7041	938.00 29.6732	87.00 6.9692
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	9,732.0692	9,996.0145	263.9453
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	55,129,143.00	58,828,108.88	3,698,965.88
Transportation Allowance	293,867.55	309,757.03	15,889.48
Special Receipts Allowance	4,080,050.00	4,150,248.00	70,198.00
Total System Formula Needs	59,503,060.55	63,288,113.91	3,785,053.36
Temporary Aid Adjustment Factor	(743,788.26)	(791,101.42)	(47,313.17)
Modified System Formula Needs	58,759,272.29	62,497,012.49	3,737,740.19
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	2,517,938,464	2,825,052,243	307,113,779
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	23,920,415.41	26,837,996.31	2,917,580.90
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	679,044.05	530,101.88	(148,942.17)
Other Actual Receipts	8,468,939.93	9,032,048.83	563,108.90
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	33,068,399.39	36,400,147.02	3,331,747.64
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	25,690,872.91	26,096,865.46	405,992.56
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	679,044.05	530,101.88	(148,942.17)
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	26,369,916.96	26,626,967.35	257,050.39
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	30,804.91	200,329.46	169,524.55
Total System State Aid	26,400,721.87	26,827,296.81	426,574.94

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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

**77-0037-000 GRETNA PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,295.3383	2,427.3428	132.0045
Limited English Proficiency Factor	3.00 0.7500	0.00 0.0000	(3.00) (0.7500)
Free Lunch/Poverty Factor	104.00 0.2200	120.00 0.7216	16.00 0.5016
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	2,296.3083	2,428.0644	131.7561
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	13,007,872.08	14,289,538.92	1,281,666.84
Transportation Allowance	162,786.15	221,726.16	58,940.01
Special Receipts Allowance	693,662.00	887,939.00	194,277.00
Total System Formula Needs	13,864,320.23	15,399,204.08	1,534,883.85
Temporary Aid Adjustment Factor	(173,304.00)	(192,490.05)	(19,186.05)
Modified System Formula Needs	13,691,016.23	15,206,714.03	1,515,697.80
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	775,600,036	914,823,877	139,223,841
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	7,368,200.34	8,690,826.83	1,322,626.49
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	212,680.61	176,147.99	(36,532.62)
Other Actual Receipts	1,937,986.36	2,282,560.68	344,574.32
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	9,518,867.31	11,149,535.50	1,630,668.19
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	4,172,148.92	4,057,178.53	(114,970.39)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	212,680.61	176,147.99	(36,532.62)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	4,384,829.53	4,233,326.52	(151,503.01)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(29,925.26)	(94,162.26)	(64,237.00)
Total System State Aid	4,354,904.27	4,139,164.26	(215,740.01)

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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

**77-0046-000 SOUTH SARPY DIST 46**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,233.6538	1,274.5785	40.9247
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	104.00 2.5606	90.00 1.7742	(14.00) (0.7864)
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	1,236.2144	1,276.3527	40.1383
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	7,002,769.80	7,511,535.39	508,765.59
Transportation Allowance	245,643.00	264,643.20	19,000.20
Special Receipts Allowance	387,389.00	465,975.00	78,586.00
Total System Formula Needs	7,635,801.80	8,242,153.59	606,351.79
Temporary Aid Adjustment Factor	(95,447.52)	(103,026.92)	(7,579.40)
Modified System Formula Needs	7,540,354.28	8,139,126.67	598,772.39
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	763,498,204	837,134,556	73,636,352
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	7,253,232.94	7,952,778.28	699,545.34
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	164,539.98	144,028.67	(20,511.31)
Other Actual Receipts	1,419,885.00	1,593,645.04	173,760.04
Minimum Levy Adjustment	0.00	132,267.26	132,267.26
Total System Formula Resources	8,837,657.92	9,822,719.25	985,061.33
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	164,539.98	144,028.67	(20,511.31)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	(132,267.26)	(132,267.26)
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	164,539.98	11,761.41	(152,778.57)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(721.40)	(1,124.07)	(402.67)
Total System State Aid	163,818.59	10,637.34	(153,181.25)

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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

**78-0001-000 ASHLAND-GREENWOOD PUBLIC SCHS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	923.3896	937.8653	14.4758
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	124.00 6.6265	120.00 5.8782	(4.00) (0.7483)
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	930.0161	943.7435	13.7275
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,268,251.64	5,554,078.33	285,826.69
Transportation Allowance	168,807.00	159,443.64	(9,363.36)
Special Receipts Allowance	300,232.00	355,098.00	54,866.00
Total System Formula Needs	5,737,290.64	6,068,619.97	331,329.33
Temporary Aid Adjustment Factor	(71,716.13)	(75,857.75)	(4,141.62)
Modified System Formula Needs	5,665,574.50	5,992,762.22	327,187.71
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	336,348,770	351,876,781	15,528,011
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,195,313.32	3,342,829.42	147,516.10
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	72,086.35	62,390.06	(9,696.29)
Other Actual Receipts	773,984.65	895,686.70	121,702.05
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,041,384.31	4,300,906.18	259,521.86
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,624,190.19	1,691,856.04	67,665.85
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	72,086.35	62,390.06	(9,696.29)
Lop Off	(4,612.90)	0.00	4,612.90
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	1,691,663.64	1,754,246.10	62,582.46
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	38,297.92	(20,512.36)	(58,810.29)
Total System State Aid	1,729,961.56	1,733,733.74	3,772.18

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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

**78-0009-000 YUTAN PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	571.1876	596.6553	25.4677
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	61.00 2.4253	83.00 4.8277	22.00 2.4024
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	573.6129	601.4830	27.8701
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,249,338.30	3,539,821.35	290,483.05
Transportation Allowance	84,310.50	119,877.38	35,566.88
Special Receipts Allowance	261,101.00	268,637.00	7,536.00
Total System Formula Needs	3,594,749.80	3,928,335.73	333,585.93
Temporary Aid Adjustment Factor	(44,934.37)	(49,104.20)	(4,169.82)
Modified System Formula Needs	3,549,815.43	3,879,231.53	329,416.11
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	142,533,453	145,725,464	3,192,011
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,354,067.80	1,384,391.91	30,324.10
Net Option Funding	157,883.52	141,376.49	(16,507.03)
Allocated Income Tax Funds	64,957.90	75,063.95	10,106.05
Other Actual Receipts	530,682.77	554,034.70	23,351.93
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,107,592.00	2,154,867.06	47,275.06
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,442,223.43	1,724,364.48	282,141.05
Net Option Funding	157,883.52	141,376.49	(16,507.03)
Allocated Income Tax Funds	64,957.90	75,063.95	10,106.05
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,665,064.85	1,940,804.93	275,740.07
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	43,204.32	90,148.51	46,944.19
Total System State Aid	1,708,269.18	2,030,953.44	322,684.26

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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

**78-0039-000 WAHOO PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,037.3301	1,042.3013	4.9712
Limited English Proficiency Factor	20.00 5.0000	7.00 1.7500	(13.00) (3.2500)
Free Lunch/Poverty Factor	181.00 13.7022	214.00 20.3288	33.00 6.6266
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	1,056.0322	1,064.3801	8.3479
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,982,093.95	6,264,043.47	281,949.52
Transportation Allowance	117,995.20	158,094.18	40,098.98
Special Receipts Allowance	440,106.38	402,873.16	(37,233.22)
Total System Formula Needs	6,540,195.53	6,825,010.80	284,815.27
Temporary Aid Adjustment Factor	(81,752.44)	(85,312.64)	(3,560.19)
Modified System Formula Needs	6,458,443.08	6,739,698.17	281,255.08
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	427,899,467	454,282,385	26,382,918
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,065,044.94	4,315,682.66	250,637.72
Net Option Funding	157,677.28	233,364.58	75,687.31
Allocated Income Tax Funds	146,910.32	144,387.17	(2,523.15)
Other Actual Receipts	1,083,528.72	1,075,786.87	(7,741.85)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,453,161.24	5,769,221.28	316,060.03
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,005,281.84	970,476.89	(34,804.95)
Net Option Funding	157,677.28	233,364.58	75,687.31
Allocated Income Tax Funds	146,910.32	144,387.17	(2,523.15)
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	1,309,869.43	1,348,228.64	38,359.21
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	50,489.15	3,013.27	(47,475.88)
Total System State Aid	1,360,358.58	1,351,241.91	(9,116.67)

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

**78-0072-000 MEAD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	345.5564	321.9905	(23.5659)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	47.00 2.6892	42.00 2.2263	(5.00) (0.4629)
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	348.2456	324.2168	(24.0288)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,972,702.94	1,908,066.74	(64,636.20)
Transportation Allowance	62,930.44	80,192.86	17,262.42
Special Receipts Allowance	119,055.33	139,555.84	20,500.51
Total System Formula Needs	2,154,688.71	2,127,815.44	(26,873.26)
Temporary Aid Adjustment Factor	(26,933.61)	(26,597.69)	335.92
Modified System Formula Needs	2,127,755.10	2,101,217.75	(26,537.35)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	153,899,550	158,405,021	4,505,471
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,462,045.73	1,504,847.70	42,801.97
Net Option Funding	127,649.66	50,199.28	(77,450.37)
Allocated Income Tax Funds	30,820.77	30,808.35	(12.41)
Other Actual Receipts	311,168.06	341,137.75	29,969.69
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,931,684.21	1,926,993.09	(4,691.13)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	196,070.88	174,224.66	(21,846.22)
Net Option Funding	127,649.66	50,199.28	(77,450.37)
Allocated Income Tax Funds	30,820.77	30,808.35	(12.41)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	354,541.31	255,232.30	(99,309.01)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(7,746.14)	(30,929.05)	(23,182.92)
Total System State Aid	346,795.17	224,303.25	(122,491.93)

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**78-0104-000 PRAGUE PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	175.5593	165.0928	(10.4665)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	23.00 1.2132	22.00 1.2091	(1.00) (0.0041)
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	176.7725	166.3019	(10.4706)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,001,361.25	978,712.78	(22,648.47)
Transportation Allowance	27,057.00	35,027.67	7,970.67
Special Receipts Allowance	69,221.84	65,290.89	(3,930.95)
Total System Formula Needs	1,097,640.09	1,079,031.34	(18,608.75)
Temporary Aid Adjustment Factor	(13,720.50)	(13,487.89)	232.61
Modified System Formula Needs	1,083,919.59	1,065,543.44	(18,376.14)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	71,864,231	73,663,699	1,799,468
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	682,710.19	699,805.14	17,094.95
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	143,788.04	153,360.62	9,572.58
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	826,498.24	853,165.76	26,667.53
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	257,421.35	212,377.68	(45,043.67)
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	35,404.76	35,404.76
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	62,393.97	0.00	(62,393.97)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	319,815.32	247,782.44	(72,032.88)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,395.20)	(1,101.29)	293.90
Total System State Aid	318,420.13	246,681.15	(71,738.98)

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**78-0107-000 CEDAR BLUFFS PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	372.5056	308.9204	(63.5851)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	69.00 5.6137	53.00 4.0682	(16.00) (1.5455)
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	378.1192	312.9887	(65.1306)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,141,927.83	1,841,987.18	(299,940.65)
Transportation Allowance	63,354.57	61,129.23	(2,225.34)
Special Receipts Allowance	181,967.14	140,233.00	(41,734.14)
Total System Formula Needs	2,387,249.54	2,043,349.41	(343,900.13)
Temporary Aid Adjustment Factor	(29,840.62)	(25,541.87)	4,298.75
Modified System Formula Needs	2,357,408.92	2,017,807.54	(339,601.38)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	207,151,745	118,973,053	(88,178,692)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,967,941.58	1,130,244.00	(837,697.57)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,995.22	9,243.74	1,248.52
Other Actual Receipts	453,122.37	389,753.84	(63,368.53)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,429,059.16	1,529,241.58	(899,817.58)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	488,565.96	488,565.96
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,995.22	9,243.74	1,248.52
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	7,995.22	497,809.70	489,814.48
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	775.35	(714.61)	(1,489.96)
Total System State Aid	8,770.57	497,095.09	488,324.52

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**79-0002-000 MINATARE PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	255.4518	256.0134	0.5616
Limited English Proficiency Factor	0.00 0.0000	35.00 8.7500	35.00 8.7500
Free Lunch/Poverty Factor	110.00 21.5062	114.00 22.7544	4.00 1.2482
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	276.9580	287.5178	10.5598
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,568,880.76	1,692,087.08	123,206.33
Transportation Allowance	0.00	0.00	0.00
Special Receipts Allowance	116,550.00	156,233.00	39,683.00
Total System Formula Needs	1,685,430.76	1,848,320.08	162,889.33
Temporary Aid Adjustment Factor	(21,067.88)	(23,104.00)	(2,036.12)
Modified System Formula Needs	1,664,362.87	1,825,216.08	160,853.21
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	27,564,921	28,487,902	922,981
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	261,866.75	270,635.07	8,768.32
Net Option Funding	91,092.15	53,692.98	(37,399.18)
Allocated Income Tax Funds	24,454.55	23,197.40	(1,257.15)
Other Actual Receipts	216,832.26	255,728.00	38,895.74
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	594,245.72	603,253.45	9,007.73
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,070,117.15	1,221,962.63	151,845.48
Net Option Funding	91,092.15	53,692.98	(37,399.18)
Allocated Income Tax Funds	24,454.55	23,197.40	(1,257.15)
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	1,185,663.86	1,298,853.01	113,189.15
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	43,957.22	(65,927.47)	(109,884.69)
Total System State Aid	1,229,621.08	1,232,925.54	3,304.46

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**79-0011-000 MORRILL PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	545.5110	522.4495	(23.0615)
Limited English Proficiency Factor	14.00 3.5000	15.00 3.7500	1.00 0.2500
Free Lunch/Poverty Factor	190.00 32.2989	185.00 31.8900	(5.00) (0.4088)
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	581.3099	558.0895	(23.2204)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,292,939.55	3,284,444.03	(8,495.53)
Transportation Allowance	95,502.00	131,224.86	35,722.86
Special Receipts Allowance	207,471.00	237,307.00	29,836.00
Total System Formula Needs	3,595,912.55	3,652,975.89	57,063.33
Temporary Aid Adjustment Factor	(44,948.91)	(45,662.20)	(713.29)
Modified System Formula Needs	3,550,963.65	3,607,313.69	56,350.04
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	172,817,594	180,185,181	7,367,587
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,641,767.14	1,711,759.22	69,992.08
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	12,160.92	0.00	(12,160.92)
Other Actual Receipts	495,523.00	525,258.59	29,735.59
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,149,451.06	2,237,017.81	87,566.75
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,401,512.59	1,370,295.88	(31,216.70)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	12,160.92	0.00	(12,160.92)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,413,673.50	1,370,295.88	(43,377.62)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	51,151.13	152,951.12	101,799.99
Total System State Aid	1,464,824.63	1,523,247.00	58,422.37

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**79-0016-000 GERING PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,333.4746	2,373.2131	39.7385
Limited English Proficiency Factor	56.00 14.0000	39.00 9.7500	(17.00) (4.2500)
Free Lunch/Poverty Factor	534.48 57.9595	603.81 74.0390	69.33 16.0795
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	2,405.4341	2,457.0021	51.5680
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	13,626,035.73	14,459,841.66	833,805.93
Transportation Allowance	124,237.00	104,929.97	(19,307.03)
Special Receipts Allowance	1,042,800.81	1,156,240.35	113,439.54
Total System Formula Needs	14,793,073.53	15,721,011.98	927,938.44
Temporary Aid Adjustment Factor	(184,913.42)	(196,512.65)	(11,599.23)
Modified System Formula Needs	14,608,160.12	15,524,499.33	916,339.21
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	439,577,252	456,794,099	17,216,847
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,175,983.89	4,339,543.94	163,560.05
Net Option Funding	104,287.83	278,748.84	174,461.00
Allocated Income Tax Funds	194,397.36	176,052.41	(18,344.96)
Other Actual Receipts	2,045,002.89	2,218,810.53	173,807.64
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,519,671.98	7,013,155.71	493,483.73
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	8,088,488.13	8,511,343.61	422,855.48
Net Option Funding	104,287.83	278,748.84	174,461.00
Allocated Income Tax Funds	194,397.36	176,052.41	(18,344.96)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	8,387,173.33	8,966,144.86	578,971.52
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	153,560.08	(220,474.22)	(374,034.30)
Total System State Aid	8,540,733.41	8,745,670.64	204,937.22

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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

**79-0031-000 MITCHELL PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	729.2168	717.0066	(12.2102)
Limited English Proficiency Factor	20.00 5.0000	23.00 5.7500	3.00 0.7500
Free Lunch/Poverty Factor	255.00 43.5380	250.00 42.7050	(5.00) (0.8329)
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	777.7547	765.4616	(12.2931)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,405,738.46	4,504,861.23	99,122.78
Transportation Allowance	59,632.50	65,307.06	5,674.56
Special Receipts Allowance	306,334.00	243,992.00	(62,342.00)
Total System Formula Needs	4,771,704.96	4,814,160.29	42,455.34
Temporary Aid Adjustment Factor	(59,646.31)	(60,177.00)	(530.69)
Modified System Formula Needs	4,712,058.65	4,753,983.29	41,924.64
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	165,605,450	168,584,404	2,978,954
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,573,251.78	1,601,551.84	28,300.06
Net Option Funding	44,958.91	68,624.22	23,665.32
Allocated Income Tax Funds	59,831.51	63,686.16	3,854.65
Other Actual Receipts	637,153.00	563,821.00	(73,332.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,315,195.19	2,297,683.22	(17,511.97)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,396,863.46	2,456,300.07	59,436.61
Net Option Funding	44,958.91	68,624.22	23,665.32
Allocated Income Tax Funds	59,831.51	63,686.16	3,854.65
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	2,501,653.87	2,588,610.45	86,956.58
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(46,053.59)	11,633.47	57,687.06
Total System State Aid	2,455,600.28	2,600,243.92	144,643.64

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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

**79-0032-000 SCOTTSBLUFF PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,256.1586	3,236.5777	(19.5809)
Limited English Proficiency Factor	68.00 17.0000	55.00 13.7500	(13.00) (3.2500)
Free Lunch/Poverty Factor	1,100.52 182.7607	996.19 152.5549	(104.33) (30.2058)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,455.9193	3,402.8826	(53.0367)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	19,576,707.32	20,026,496.57	449,789.25
Transportation Allowance	169,944.00	171,217.17	1,273.17
Special Receipts Allowance	1,292,399.19	1,294,236.65	1,837.46
Total System Formula Needs	21,039,050.51	21,491,950.39	452,899.88
Temporary Aid Adjustment Factor	(262,988.13)	(268,649.38)	(5,661.25)
Modified System Formula Needs	20,776,062.38	21,223,301.01	447,238.63
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	945,364,631	981,467,319	36,102,688
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	8,980,963.99	9,323,939.53	342,975.54
Net Option Funding	33,018.69	5,917.88	(27,100.81)
Allocated Income Tax Funds	407,152.48	367,286.26	(39,866.22)
Other Actual Receipts	3,441,267.07	3,251,959.46	(189,307.61)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	12,862,402.24	12,949,103.13	86,700.89
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	7,913,660.14	8,274,197.88	360,537.74
Net Option Funding	33,018.69	5,917.88	(27,100.81)
Allocated Income Tax Funds	407,152.48	367,286.26	(39,866.22)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	8,353,831.31	8,647,402.02	293,570.71
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(20,220.57)	296,801.28	317,021.85
Total System State Aid	8,333,610.75	8,944,203.30	610,592.55

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

**80-0005-000 MILFORD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	832.8761	873.1393	40.2632
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	76.00 2.2393	66.00 1.4340	(10.00) (0.8053)
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	835.1154	874.5733	39.4579
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,730,668.95	5,147,000.65	416,331.69
Transportation Allowance	88,674.00	104,816.07	16,142.07
Special Receipts Allowance	379,555.00	336,227.00	(43,328.00)
Total System Formula Needs	5,198,897.95	5,588,043.72	389,145.76
Temporary Aid Adjustment Factor	(64,986.22)	(69,850.55)	(4,864.32)
Modified System Formula Needs	5,133,911.73	5,518,193.17	384,281.44
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	265,058,419	280,705,354	15,646,935
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,518,054.98	2,666,700.86	148,645.88
Net Option Funding	162,239.55	136,352.36	(25,887.19)
Allocated Income Tax Funds	89,014.42	87,600.54	(1,413.87)
Other Actual Receipts	850,871.16	868,385.52	17,514.36
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,620,180.11	3,759,039.29	138,859.17
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,513,731.62	1,759,153.88	245,422.26
Net Option Funding	162,239.55	136,352.36	(25,887.19)
Allocated Income Tax Funds	89,014.42	87,600.54	(1,413.87)
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	1,764,985.59	1,983,106.79	218,121.20
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	17,669.22	(56,195.82)	(73,865.05)
Total System State Aid	1,782,654.81	1,926,910.96	144,256.15

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SCHOOL FINANCE & ORGANIZATION SERVICES

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**80-0009-000 SEWARD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,594.5289	1,548.0175	(46.5114)
Limited English Proficiency Factor	16.00 4.0000	6.00 1.5000	(10.00) (2.5000)
Free Lunch/Poverty Factor	196.00 9.4951	165.00 6.6405	(31.00) (2.8545)
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	1,608.0240	1,556.1580	(51.8660)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	9,108,955.51	9,158,233.45	49,277.94
Transportation Allowance	232,308.00	225,528.30	(6,779.70)
Special Receipts Allowance	1,078,164.69	989,338.61	(88,826.08)
Total System Formula Needs	10,419,428.20	10,373,100.36	(46,327.84)
Temporary Aid Adjustment Factor	(130,242.85)	(129,663.75)	579.10
Modified System Formula Needs	10,289,185.35	10,243,436.61	(45,748.75)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	672,658,565	725,356,391	52,697,826
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	6,390,256.37	6,890,885.71	500,629.35
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	113,843.72	93,393.63	(20,450.08)
Other Actual Receipts	2,152,865.95	2,170,358.74	17,492.79
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	8,656,966.03	9,154,638.08	497,672.05
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,632,219.32	1,088,798.52	(543,420.80)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	113,843.72	93,393.63	(20,450.08)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,746,063.04	1,182,192.16	(563,870.88)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(9,883.76)	(94,393.98)	(84,510.22)
Total System State Aid	1,736,179.28	1,087,798.18	(648,381.10)

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

**80-0567-000 CENTENNIAL PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	685.8074	654.8547	(30.9526)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	137.00 13.1373	92.00 5.6515	(45.00) (7.4858)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	698.9447	660.5062	(38.4385)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,959,304.19	3,887,182.42	(72,121.76)
Transportation Allowance	295,995.00	277,544.88	(18,450.12)
Special Receipts Allowance	229,311.00	365,935.03	136,624.03
Total System Formula Needs	4,484,610.19	4,530,662.33	46,052.15
Temporary Aid Adjustment Factor	(56,057.63)	(56,633.28)	(575.65)
Modified System Formula Needs	4,428,552.56	4,474,029.05	45,476.49
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	486,704,021	499,582,645	12,878,624
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,623,688.20	4,746,035.13	122,346.93
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,603.01	1,808.30	(5,794.71)
Other Actual Receipts	716,093.21	869,882.52	153,789.31
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,347,384.42	5,617,725.95	270,341.53
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	7,603.01	1,808.30	(5,794.71)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	7,603.01	1,808.30	(5,794.71)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	98.54	1,282.32	1,183.79
Total System State Aid	7,701.54	3,090.62	(4,610.92)

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**81-0003-000 HAY SPRINGS PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	196.0126	198.2047	2.1922
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.81 7.3326	53.48 6.9468	(0.33) (0.3859)
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	203.3452	205.1515	1.8063
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,434,057.22	1,535,106.77	101,049.55
Transportation Allowance	31,587.11	29,874.48	(1,712.62)
Special Receipts Allowance	108,925.01	86,850.60	(22,074.41)
Total System Formula Needs	1,574,569.33	1,651,831.85	77,262.52
Temporary Aid Adjustment Factor	(19,682.12)	(20,647.90)	(965.78)
Modified System Formula Needs	1,554,887.21	1,631,183.95	76,296.74
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	78,026,002	76,706,034	(1,319,968)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	741,247.02	728,707.32	(12,539.70)
Net Option Funding	0.00	47,923.56	47,923.56
Allocated Income Tax Funds	7,450.50	17,712.55	10,262.05
Other Actual Receipts	228,244.37	218,358.88	(9,885.50)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	976,941.89	1,012,702.31	35,760.42
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	577,945.32	618,481.64	40,536.32
Net Option Funding	0.00	47,923.56	47,923.56
Allocated Income Tax Funds	7,450.50	17,712.55	10,262.05
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	585,395.82	684,117.75	98,721.93
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(16,579.15)	48,430.05	65,009.21
Total System State Aid	568,816.67	732,547.81	163,731.14

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**81-0010-000 GORDON-RUSHVILLE HIGH SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	877.7235	864.5980	(13.1254)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	288.15 46.7629	240.74 33.0570	(47.41) (13.7059)
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	924.4864	897.6551	(26.8313)
Cost Group Cost	7,854.7901	8,672.7450	817.9548
Subtotal	7,261,646.74	7,785,133.50	523,486.76
Transportation Allowance	36,085.17	43,292.33	7,207.17
Special Receipts Allowance	288,192.59	317,150.04	28,957.45
Total System Formula Needs	7,585,924.50	8,145,575.88	559,651.38
Temporary Aid Adjustment Factor	(94,824.06)	(101,819.70)	(6,995.64)
Modified System Formula Needs	7,491,100.44	8,043,756.18	552,655.74
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	419,189,173	415,321,280	(3,867,893)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,982,297.14	3,945,552.16	(36,744.98)
Net Option Funding	41,568.88	13,510.10	(28,058.78)
Allocated Income Tax Funds	69,938.39	59,960.23	(9,978.16)
Other Actual Receipts	797,759.23	1,017,206.94	219,447.70
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,891,563.64	5,036,229.42	144,665.78
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,599,536.80	3,007,526.76	407,989.95
Net Option Funding	41,568.88	13,510.10	(28,058.78)
Allocated Income Tax Funds	69,938.39	59,960.23	(9,978.16)
Lop Off	(295,632.27)	(126,761.15)	168,871.12
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	2,415,411.80	2,954,235.93	538,824.13
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(49,364.73)	7,219.37	56,584.10
Total System State Aid	2,366,047.07	2,961,455.30	595,408.23

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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

**82-0001-000 LOUP CITY PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	402.4267	385.6258	(16.8009)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	98.00 11.7758	127.00 20.8710	29.00 9.0952
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	414.2025	406.4968	(7.7057)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,921,092.55	3,041,733.08	120,640.53
Transportation Allowance	127,300.50	141,823.24	14,522.74
Special Receipts Allowance	173,930.00	150,403.00	(23,527.00)
Total System Formula Needs	3,222,323.05	3,333,959.32	111,636.27
Temporary Aid Adjustment Factor	(40,279.04)	(41,674.49)	(1,395.45)
Modified System Formula Needs	3,182,044.01	3,292,284.83	110,240.82
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	194,217,887	211,287,381	17,069,494
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,845,069.93	2,007,230.12	162,160.19
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	415,001.00	396,020.00	(18,981.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,260,070.93	2,403,250.12	143,179.19
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	921,973.09	889,034.71	(32,938.37)
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	921,973.09	889,034.71	(32,938.37)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	36,114.11	29,920.80	(6,193.31)
Total System State Aid	958,087.20	918,955.51	(39,131.69)

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NEBRASKA DEPARTMENT OF EDUCATION  
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**82-0015-000 LITCHFIELD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	170.8874	173.4716	2.5842
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 7.1558	49.14 6.8661	(0.86) (0.2897)
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	178.0431	180.3377	2.2945
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,255,618.92	1,349,430.05	93,811.13
Transportation Allowance	47,693.42	55,925.57	8,232.15
Special Receipts Allowance	63,190.00	64,078.96	888.96
Total System Formula Needs	1,366,502.34	1,469,434.58	102,932.24
Temporary Aid Adjustment Factor	(17,081.28)	(18,367.93)	(1,286.65)
Modified System Formula Needs	1,349,421.06	1,451,066.65	101,645.59
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	86,534,562	88,291,091	1,756,529
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	822,078.34	838,765.36	16,687.03
Net Option Funding	87,421.77	100,345.87	12,924.10
Allocated Income Tax Funds	9,896.79	9,674.06	(222.73)
Other Actual Receipts	158,640.19	160,972.74	2,332.55
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,078,037.09	1,109,758.04	31,720.95
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	271,383.97	341,308.61	69,924.64
Net Option Funding	87,421.77	100,345.87	12,924.10
Allocated Income Tax Funds	9,896.79	9,674.06	(222.73)
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	368,702.53	451,328.54	82,626.01
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,914.92	(17,785.18)	(24,700.10)
Total System State Aid	375,617.46	433,543.36	57,925.91

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**83-0500-000 SIOUX COUNTY HIGH SCHOOL**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	106.1117	131.6325	25.5208
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.00 10.8430	28.00 2.6378	(25.00) (8.2052)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	96.32 12.0406	118.49 14.8112	22.17 2.7707
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	21,750.86	27,783.86	6,033.00
Special Receipts Allowance	73,204.47	60,880.13	(12,324.34)
Total System Formula Needs	1,333,064.04	1,389,575.73	56,511.69
Temporary Aid Adjustment Factor	(16,663.30)	(17,369.70)	(706.40)
Modified System Formula Needs	1,316,400.73	1,372,206.03	55,805.30
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	181,624,523	204,300,958	22,676,435
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,725,432.97	1,940,859.10	215,426.13
Net Option Funding	37,963.87	64,264.88	26,301.02
Allocated Income Tax Funds	13,183.28	15,967.77	2,784.49
Other Actual Receipts	225,304.19	216,286.04	(9,018.15)
Minimum Levy Adjustment	194,156.62	366,311.62	172,155.00
Total System Formula Resources	2,196,040.91	2,603,689.41	407,648.50
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	37,963.87	64,264.88	26,301.02
Allocated Income Tax Funds	13,183.28	15,967.77	2,784.49
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(13,183.28)	(15,967.77)	(2,784.49)
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	37,963.87	64,264.88	26,301.02
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	(32.47)	(13.77)	18.70
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	37,931.40	64,251.11	26,319.72

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**84-0003-000 STANTON COMMUNITY SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	542.2365	511.2104	(31.0260)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	134.00 16.0316	116.00 12.3989	(18.00) (3.6327)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	558.2680	523.6093	(34.6587)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,162,414.61	3,081,522.62	(80,891.99)
Transportation Allowance	93,134.46	106,138.50	13,004.04
Special Receipts Allowance	273,470.01	328,595.72	55,125.71
Total System Formula Needs	3,529,019.07	3,516,256.84	(12,762.24)
Temporary Aid Adjustment Factor	(44,112.74)	(43,953.21)	159.53
Modified System Formula Needs	3,484,906.34	3,472,303.63	(12,602.71)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	174,608,092	188,721,698	14,113,606
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,658,776.87	1,792,856.13	134,079.26
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,426.92	0.00	(2,426.92)
Other Actual Receipts	550,246.50	612,962.17	62,715.68
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,211,450.29	2,405,818.30	194,368.02
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,273,456.05	1,066,485.32	(206,970.73)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	2,426.92	0.00	(2,426.92)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,275,882.97	1,066,485.32	(209,397.65)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(20,533.96)	(51,591.09)	(31,057.13)
Total System State Aid	1,255,349.01	1,014,894.23	(240,454.78)

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**85-0060-000 DESHLER PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	318.7617	312.0166	(6.7451)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	47.00 3.0933	55.00 4.5503	8.00 1.4570
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	321.8549	316.5669	(5.2881)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,823,208.05	1,863,045.61	39,837.56
Transportation Allowance	91,246.50	92,340.00	1,093.50
Special Receipts Allowance	71,760.00	83,527.00	11,767.00
Total System Formula Needs	1,986,214.55	2,038,912.61	52,698.06
Temporary Aid Adjustment Factor	(24,827.68)	(25,486.41)	(658.73)
Modified System Formula Needs	1,961,386.86	2,013,426.20	52,039.34
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	144,641,051	153,822,120	9,181,069
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,374,089.98	1,461,310.14	87,220.16
Net Option Funding	340,709.44	308,913.02	(31,796.41)
Allocated Income Tax Funds	37,173.23	22,262.82	(14,910.42)
Other Actual Receipts	242,871.01	267,803.82	24,932.81
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,994,843.67	2,060,289.80	65,446.14
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	340,709.44	308,913.02	(31,796.41)
Allocated Income Tax Funds	37,173.23	22,262.82	(14,910.42)
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	377,882.67	331,175.84	(46,706.83)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	35,451.78	163.54	(35,288.23)
Total System State Aid	413,334.45	331,339.38	(81,995.06)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**85-0070-000 THAYER CENTRAL COMMUNITY SCHS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	483.2703	461.0426	(22.2277)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	104.00 10.5560	102.00 10.7954	(2.00) 0.2394
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	493.8263	471.8380	(21.9883)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	3,482,625.60	3,530,667.55	48,041.95
Transportation Allowance	200,592.00	215,285.04	14,693.04
Special Receipts Allowance	268,716.22	250,380.00	(18,336.22)
Total System Formula Needs	3,951,933.82	3,996,332.59	44,398.77
Temporary Aid Adjustment Factor	(49,399.17)	(49,954.16)	(554.98)
Modified System Formula Needs	3,902,534.65	3,946,378.43	43,843.79
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	243,818,779	257,477,264	13,658,485
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,316,278.40	2,446,034.01	129,755.61
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	32,774.13	47,750.78	14,976.65
Other Actual Receipts	640,312.79	619,774.67	(20,538.11)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,989,365.32	3,113,559.46	124,194.15
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	913,169.33	832,818.97	(80,350.36)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	32,774.13	47,750.78	14,976.65
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	945,943.46	880,569.75	(65,373.71)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	71,458.99	71,458.99
Total System State Aid	945,943.46	952,028.74	6,085.28

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FOR INFORMATION PURPOSES ONLY

**85-2001-000 BRUNING-DAVENPORT UNIFIED SYS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	220.1108	211.2105	(8.9003)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	52.00 6.0459	52.00 6.4667	0.00 0.4208
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	226.1567	217.6772	(8.4795)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,594,931.47	1,628,833.93	33,902.46
Transportation Allowance	105,513.49	70,424.64	(35,088.85)
Special Receipts Allowance	87,192.29	87,500.39	308.10
Total System Formula Needs	1,787,637.26	1,786,758.96	(878.29)
Temporary Aid Adjustment Factor	(22,345.47)	(22,334.49)	10.98
Modified System Formula Needs	1,765,291.79	1,764,424.47	(867.32)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	234,017,430	251,910,766	17,893,336
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,223,165.58	2,393,152.28	169,986.69
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,343.67	10,344.10	(7,999.57)
Other Actual Receipts	317,610.58	305,950.83	(11,659.75)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,559,119.83	2,709,447.21	150,327.37
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,343.67	10,344.10	(7,999.57)
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	18,343.67	10,344.10	(7,999.57)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(11.91)	(579.82)	(567.91)
Total System State Aid	18,331.76	9,764.28	(8,567.48)

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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

**86-0001-000 THEDFORD RURAL HIGH SCHOOL**

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	149.7092	118.3791	(31.3302)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	47.00 7.2882	29.00 3.3924	(18.00) (3.8958)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	129.75 16.2185	102.87 12.8586	(26.88) (3.3599)
Adjusted Weighted Formula Students	173.2160	150.0000	(23.2160)
Cost Group Cost	8,254.0581	8,672.7450	418.6869
Subtotal	1,429,734.76	1,300,911.74	(128,823.01)
Transportation Allowance	71,214.20	89,336.55	18,122.35
Special Receipts Allowance	76,423.00	56,800.00	(19,623.00)
Total System Formula Needs	1,577,371.96	1,447,048.29	(130,323.66)
Temporary Aid Adjustment Factor	(19,717.15)	(18,088.10)	1,629.05
Modified System Formula Needs	1,557,654.81	1,428,960.19	(128,694.62)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	98,849,224	106,916,526	8,067,302
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	939,067.63	1,015,707.00	76,639.37
Net Option Funding	149,975.76	78,663.99	(71,311.77)
Allocated Income Tax Funds	9,199.60	9,681.23	481.63
Other Actual Receipts	243,244.66	209,133.68	(34,110.98)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,341,487.65	1,313,185.90	(28,301.75)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	216,167.16	115,774.29	(100,392.86)
Net Option Funding	149,975.76	78,663.99	(71,311.77)
Allocated Income Tax Funds	9,199.60	9,681.23	481.63
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	375,342.52	204,119.51	(171,223.00)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(73,976.40)	(48,729.27)	25,247.13
Total System State Aid	301,366.12	155,390.25	(145,975.88)

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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

**87-0001-000 PENDER PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	419.8252	384.3781	(35.4472)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	66.00 4.5356	77.00 7.1859	11.00 2.6503
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	424.6108	391.5640	(33.0468)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,405,288.17	2,304,415.37	(100,872.81)
Transportation Allowance	81,844.50	99,662.00	17,817.50
Special Receipts Allowance	225,793.19	240,852.47	15,059.28
Total System Formula Needs	2,712,925.86	2,644,929.84	(67,996.03)
Temporary Aid Adjustment Factor	(33,911.57)	(33,061.62)	849.95
Modified System Formula Needs	2,679,014.29	2,611,868.21	(67,146.08)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	171,898,037	185,307,802	13,409,765
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,633,031.35	1,760,424.12	127,392.77
Net Option Funding	166,000.62	95,739.60	(70,261.01)
Allocated Income Tax Funds	45,744.21	45,359.37	(384.84)
Other Actual Receipts	470,884.85	495,848.75	24,963.89
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,315,661.03	2,397,371.84	81,710.81
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	363,353.26	214,496.37	(148,856.88)
Net Option Funding	166,000.62	95,739.60	(70,261.01)
Allocated Income Tax Funds	45,744.21	45,359.37	(384.84)
Lop Off	0.00	0.00	0.00
Stabilization Factor	44,009.08	0.00	(44,009.08)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	619,107.16	355,595.35	(263,511.82)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(129,558.76)	0.00	129,558.76
Total System State Aid	489,548.40	355,595.35	(133,953.05)

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NEBRASKA DEPARTMENT OF EDUCATION  
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**87-0013-000 WALTHILL PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	280.9516	307.9650	27.0134
Limited English Proficiency Factor	224.00 56.0000	247.00 61.7500	23.00 5.7500
Free Lunch/Poverty Factor	177.00 40.1890	181.00 40.2495	4.00 0.0605
Indian ADA Factor	250.30 62.5750	91.74 22.9350	(158.56) (39.6400)
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	439.7156	432.8995	(6.8161)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,490,852.20	2,547,681.27	56,829.06
Transportation Allowance	135,654.00	28,576.80	(107,077.20)
Special Receipts Allowance	289,754.00	267,403.00	(22,351.00)
Total System Formula Needs	2,916,260.20	2,843,661.07	(72,599.14)
Temporary Aid Adjustment Factor	(36,453.25)	(35,545.76)	907.49
Modified System Formula Needs	2,879,806.95	2,808,115.30	(71,691.65)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	50,535,093	52,323,437	1,788,344
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	480,083.38	497,072.65	16,989.27
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	424,492.00	405,379.00	(19,113.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	904,575.38	902,451.65	(2,123.73)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,975,231.57	1,905,663.65	(69,567.92)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,975,231.57	1,905,663.65	(69,567.92)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	109,050.80	109,050.80
Total System State Aid	1,975,231.57	2,014,714.45	39,482.88

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**87-0016-000 UMO N HO N NATION PUBLIC SCHS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	417.9184	396.1114	(21.8071)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	313.00 74.6968	305.00 73.1863	(8.00) (1.5104)
Indian ADA Factor	273.92 68.4800	333.11 83.2775	59.19 14.7975
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	561.0952	552.5752	(8.5200)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,178,429.54	3,251,991.45	73,561.90
Transportation Allowance	6,708.00	10,206.00	3,498.00
Special Receipts Allowance	325,842.00	425,605.00	99,763.00
Total System Formula Needs	3,510,979.54	3,687,802.45	176,822.90
Temporary Aid Adjustment Factor	(43,887.24)	(46,097.53)	(2,210.29)
Modified System Formula Needs	3,467,092.30	3,641,704.92	174,612.62
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	5,798,689	5,990,377	191,688
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	55,087.55	56,908.58	1,821.04
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	418,836.00	517,991.00	99,155.00
Minimum Levy Adjustment	933.59	2,941.28	2,007.69
Total System Formula Resources	474,857.13	577,840.86	102,983.72
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,992,235.16	3,063,864.06	71,628.89
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	2,992,235.16	3,063,864.06	71,628.89
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(140,755.35)	(36,510.54)	104,244.80
Total System State Aid	2,851,479.82	3,027,353.52	175,873.70

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NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

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

FOR INFORMATION PURPOSES ONLY

**87-0017-000 WINNEBAGO PUBLIC SCHOOLS**

CERTIFICATION ITEM DESCRIPTION	2005/06 STATE AID CERTIFICATION	2006/07 STATE AID CERTIFICATION	DIFFERENCE
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	548.9463	550.7052	1.7589
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	300.00 64.7105	310.00 67.8903	10.00 3.1798
Indian ADA Factor	407.00 101.7500	326.40 81.6000	(80.60) (20.1500)
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	715.4068	700.1954	(15.2113)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	4,052,556.78	4,120,759.70	68,202.92
Transportation Allowance	61,897.50	112,160.70	50,263.20
Special Receipts Allowance	658,507.00	736,731.00	78,224.00
Total System Formula Needs	4,772,961.28	4,969,651.40	196,690.12
Temporary Aid Adjustment Factor	(59,662.02)	(62,120.64)	(2,458.63)
Modified System Formula Needs	4,713,299.26	4,907,530.76	194,231.49
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	25,169,235	26,846,576	1,677,341
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	239,107.73	255,042.47	15,934.74
Net Option Funding	22,278.74	136,221.15	113,942.42
Allocated Income Tax Funds	3,175.22	3,379.59	204.37
Other Actual Receipts	779,414.00	871,106.00	91,692.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,043,975.69	1,265,749.21	221,773.52
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	3,669,323.58	3,641,781.54	(27,542.03)
Net Option Funding	22,278.74	136,221.15	113,942.42
Allocated Income Tax Funds	3,175.22	3,379.59	204.37
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	3,694,777.53	3,781,382.28	86,604.75
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	102,713.19	(90,132.00)	(192,845.19)
Total System State Aid	3,797,490.72	3,691,250.29	(106,240.43)

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FOR INFORMATION PURPOSES ONLY

**88-0005-000 ORD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	660.7309	623.5306	(37.2003)
Limited English Proficiency Factor	11.00 2.7500	15.00 3.7500	4.00 1.0000
Free Lunch/Poverty Factor	175.00 23.0600	147.95 17.1890	(27.05) (5.8710)
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	686.5409	644.4696	(42.0713)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	4,841,712.67	4,822,434.84	(19,277.83)
Transportation Allowance	172,702.33	168,491.14	(4,211.19)
Special Receipts Allowance	313,159.80	306,097.10	(7,062.71)
Total System Formula Needs	5,327,574.81	5,297,023.07	(30,551.73)
Temporary Aid Adjustment Factor	(66,594.69)	(66,212.79)	381.90
Modified System Formula Needs	5,260,980.12	5,230,810.29	(30,169.84)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	261,103,474	280,937,983	19,834,509
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,480,483.00	2,668,910.84	188,427.84
Net Option Funding	89,725.34	78,790.88	(10,934.46)
Allocated Income Tax Funds	67,243.06	65,073.68	(2,169.38)
Other Actual Receipts	610,928.74	619,110.08	8,181.34
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,248,380.13	3,431,885.48	183,505.35
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,012,599.99	1,798,924.81	(213,675.18)
Net Option Funding	89,725.34	78,790.88	(10,934.46)
Allocated Income Tax Funds	67,243.06	65,073.68	(2,169.38)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,169,568.38	1,942,789.37	(226,779.02)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(63,837.71)	(25,757.73)	38,079.98
Total System State Aid	2,105,730.67	1,917,031.63	(188,699.04)

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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

**88-0021-000 ARCADIA PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	139.3997	130.0436	(9.3560)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	40.00 5.7961	42.00 6.7540	2.00 0.9579
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	145.1958	136.7976	(8.3981)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	1,023,968.43	1,023,628.90	(339.53)
Transportation Allowance	31,812.00	33,726.00	1,914.00
Special Receipts Allowance	64,849.00	56,782.00	(8,067.00)
Total System Formula Needs	1,120,629.43	1,114,136.90	(6,492.53)
Temporary Aid Adjustment Factor	(14,007.87)	(13,926.71)	81.16
Modified System Formula Needs	1,106,621.56	1,100,210.18	(6,411.38)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	51,702,176	56,186,420	4,484,244
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	491,170.67	533,770.99	42,600.32
Net Option Funding	88,272.79	93,710.00	5,437.21
Allocated Income Tax Funds	11,041.61	9,596.14	(1,445.48)
Other Actual Receipts	130,073.00	130,392.00	319.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	720,558.07	767,469.12	46,911.05
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	386,063.49	332,741.06	(53,322.42)
Net Option Funding	88,272.79	93,710.00	5,437.21
Allocated Income Tax Funds	11,041.61	9,596.14	(1,445.48)
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	485,377.89	436,047.19	(49,330.70)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(7,321.46)	(11,250.62)	(3,929.16)
Total System State Aid	478,056.43	424,796.57	(53,259.86)

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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

**89-0001-000 BLAIR COMMUNITY SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,490.4356	2,581.8550	91.4194
Limited English Proficiency Factor	14.00 3.5000	15.00 3.7500	1.00 0.2500
Free Lunch/Poverty Factor	272.00 10.6394	269.00 9.7182	(3.00) (0.9212)
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	2,504.5750	2,595.3232	90.7482
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	14,187,637.69	15,273,882.84	1,086,245.15
Transportation Allowance	392,430.00	374,662.26	(17,767.74)
Special Receipts Allowance	1,036,302.00	1,120,497.00	84,195.00
Total System Formula Needs	15,616,369.69	16,769,042.10	1,152,672.41
Temporary Aid Adjustment Factor	(195,204.62)	(209,613.03)	(14,408.41)
Modified System Formula Needs	15,421,165.07	16,559,429.08	1,138,264.01
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	1,055,143,111	976,022,768	(79,120,343)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	10,023,859.55	9,272,216.30	(751,643.26)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	197,539.27	151,849.80	(45,689.47)
Other Actual Receipts	2,605,670.00	2,786,235.00	180,565.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	12,827,068.82	12,210,301.09	(616,767.73)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,594,096.25	4,349,127.98	1,755,031.74
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	197,539.27	151,849.80	(45,689.47)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,791,635.51	4,500,977.78	1,709,342.26
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	88,482.68	166,275.96	77,793.28
Total System State Aid	2,880,118.20	4,667,253.74	1,787,135.54

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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

**89-0003-000 FORT CALHOUN COMMUNITY SCHS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	682.6949	681.2045	(1.4904)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	54.00 1.2172	48.00 0.9189	(6.00) (0.2983)
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	683.9120	682.1234	(1.7887)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,874,148.89	4,014,402.71	140,253.83
Transportation Allowance	133,192.50	138,524.58	5,332.08
Special Receipts Allowance	230,618.00	315,810.00	85,192.00
Total System Formula Needs	4,237,959.39	4,468,737.29	230,777.91
Temporary Aid Adjustment Factor	(52,974.49)	(55,859.22)	(2,884.72)
Modified System Formula Needs	4,184,984.89	4,412,878.08	227,893.18
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	233,067,496	243,855,082	10,787,586
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,214,141.21	2,316,623.28	102,482.07
Net Option Funding	449,711.69	461,764.50	12,052.81
Allocated Income Tax Funds	129,497.54	113,642.00	(15,855.54)
Other Actual Receipts	693,712.18	783,392.64	89,680.46
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,487,062.63	3,675,422.42	188,359.79
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	697,922.27	737,455.66	39,533.39
Net Option Funding	449,711.69	461,764.50	12,052.81
Allocated Income Tax Funds	129,497.54	113,642.00	(15,855.54)
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	1,277,131.50	1,312,862.16	35,730.66
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(28,877.57)	68,969.03	97,846.60
Total System State Aid	1,248,253.94	1,381,831.19	133,577.25

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**89-0024-000 ARLINGTON PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	683.5398	681.9345	(1.6053)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	66.00 2.2304	95.00 5.5040	29.00 3.2736
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	685.7702	687.4385	1.6683
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,884,674.85	4,045,683.37	161,008.52
Transportation Allowance	130,300.50	119,465.28	(10,835.22)
Special Receipts Allowance	266,610.00	286,422.00	19,812.00
Total System Formula Needs	4,281,585.35	4,451,570.65	169,985.30
Temporary Aid Adjustment Factor	(53,519.82)	(55,644.63)	(2,124.82)
Modified System Formula Needs	4,228,065.53	4,395,926.02	167,860.49
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	273,460,233	297,488,907	24,028,674
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,597,872.21	2,826,144.62	228,272.40
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	51,173.94	34,515.60	(16,658.34)
Other Actual Receipts	705,287.36	742,806.63	37,519.27
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,354,333.51	3,603,466.84	249,133.33
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	873,732.02	792,459.18	(81,272.84)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	51,173.94	34,515.60	(16,658.34)
Lop Off	(168,207.55)	0.00	168,207.55
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	756,698.41	826,974.77	70,276.36
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,497.18)	62,284.66	67,781.84
Total System State Aid	751,201.23	889,259.44	138,058.21

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**90-0017-000 WAYNE COMMUNITY SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,009.1477	986.6096	(22.5382)
Limited English Proficiency Factor	33.00 8.2500	34.00 8.5000	1.00 0.2500
Free Lunch/Poverty Factor	160.00 11.0368	136.00 7.6924	(24.00) (3.3443)
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	1,028.4345	1,002.8020	(25.6325)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	5,825,761.38	5,901,646.60	75,885.22
Transportation Allowance	157,195.50	132,064.02	(25,131.48)
Special Receipts Allowance	514,014.26	432,419.47	(81,594.79)
Total System Formula Needs	6,496,971.14	6,466,130.09	(30,841.05)
Temporary Aid Adjustment Factor	(81,212.14)	(80,826.63)	385.51
Modified System Formula Needs	6,415,759.00	6,385,303.46	(30,455.54)
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	353,420,600	378,823,353	25,402,753
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,357,495.70	3,598,821.85	241,326.15
Net Option Funding	0.00	38,904.09	38,904.09
Allocated Income Tax Funds	53,717.02	130,710.27	76,993.25
Other Actual Receipts	1,051,232.49	1,031,791.53	(19,440.96)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,462,445.21	4,800,227.74	337,782.53
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,953,313.79	1,585,075.72	(368,238.07)
Net Option Funding	0.00	38,904.09	38,904.09
Allocated Income Tax Funds	53,717.02	130,710.27	76,993.25
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	2,007,030.81	1,754,690.08	(252,340.73)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	35,742.73	242,602.38	206,859.65
Total System State Aid	2,042,773.54	1,997,292.46	(45,481.08)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**90-0560-000 WAKEFIELD PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	551.3297	532.1515	(19.1783)
Limited English Proficiency Factor	70.00 17.5000	78.00 19.5000	8.00 2.0000
Free Lunch/Poverty Factor	123.00 13.1285	139.00 17.9979	16.00 4.8694
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	581.9582	569.6494	(12.3088)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	3,296,612.32	3,352,475.85	55,863.53
Transportation Allowance	52,755.00	58,015.44	5,260.44
Special Receipts Allowance	237,384.00	231,684.00	(5,700.00)
Total System Formula Needs	3,586,751.32	3,642,175.29	55,423.97
Temporary Aid Adjustment Factor	(44,834.39)	(45,527.19)	(692.80)
Modified System Formula Needs	3,541,916.93	3,596,648.10	54,731.17
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	176,483,195	174,945,719	(1,537,476)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,676,590.35	1,661,984.33	(14,606.02)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	23,844.01	0.00	(23,844.01)
Other Actual Receipts	448,610.00	451,985.00	3,375.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,149,044.37	2,113,969.33	(35,075.04)
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	1,392,872.56	1,482,678.77	89,806.20
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	23,844.01	0.00	(23,844.01)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,416,716.58	1,482,678.77	65,962.19
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	18,269.89	(103,560.05)	(121,829.95)
Total System State Aid	1,434,986.47	1,379,118.71	(55,867.76)

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**90-0595-000 WINSIDE PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	318.3635	307.4821	(10.8814)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 3.4332	58.00 5.0161	8.00 1.5828
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	321.7968	312.4981	(9.2986)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,822,878.53	1,839,100.47	16,221.94
Transportation Allowance	59,400.00	59,889.65	489.65
Special Receipts Allowance	84,744.00	93,094.00	8,350.00
Total System Formula Needs	1,967,022.53	1,992,084.12	25,061.59
Temporary Aid Adjustment Factor	(24,587.78)	(24,901.05)	(313.27)
Modified System Formula Needs	1,942,434.75	1,967,183.07	24,748.32
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	104,622,852	116,515,641	11,892,789
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	993,917.09	1,106,898.59	112,981.50
Net Option Funding	246,223.50	264,750.54	18,527.03
Allocated Income Tax Funds	23,782.29	20,046.84	(3,735.44)
Other Actual Receipts	204,837.46	218,381.29	13,543.83
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,468,760.34	1,610,077.26	141,316.91
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	473,674.40	357,105.81	(116,568.59)
Net Option Funding	246,223.50	264,750.54	18,527.03
Allocated Income Tax Funds	23,782.29	20,046.84	(3,735.44)
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	743,680.19	641,903.19	(101,777.00)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(14,732.89)	(205.05)	14,527.84
Total System State Aid	728,947.30	641,698.14	(87,249.16)

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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

**91-0002-000 RED CLOUD COMMUNITY SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	277.6839	270.4936	(7.1903)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	78.00 10.8913	86.00 13.5176	8.00 2.6263
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	288.5752	284.0112	(4.5640)
Cost Group Cost	7,052.3294	7,482.7963	430.4669
Subtotal	2,035,127.11	2,125,197.60	90,070.48
Transportation Allowance	64,642.50	66,175.38	1,532.88
Special Receipts Allowance	225,980.00	218,449.00	(7,531.00)
Total System Formula Needs	2,325,749.61	2,409,821.98	84,072.36
Temporary Aid Adjustment Factor	(29,071.87)	(30,122.77)	(1,050.90)
Modified System Formula Needs	2,296,677.74	2,379,699.20	83,021.46
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	113,289,427	118,073,685	4,784,258
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,076,249.56	1,121,700.01	45,450.45
Net Option Funding	0.00	22,486.18	22,486.18
Allocated Income Tax Funds	2,512.32	21,675.98	19,163.67
Other Actual Receipts	389,799.11	373,580.59	(16,218.52)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,468,560.98	1,539,442.76	70,881.78
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	828,116.76	840,256.45	12,139.68
Net Option Funding	0.00	22,486.18	22,486.18
Allocated Income Tax Funds	2,512.32	21,675.98	19,163.67
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	830,629.08	884,418.61	53,789.53
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(88,076.11)	98,500.58	186,576.69
Total System State Aid	742,552.97	982,919.19	240,366.22

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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

**91-0074-000 BLUE HILL PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	445.7067	448.0059	2.2992
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	73.00 5.2357	74.00 5.3851	1.00 0.1495
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	450.9424	453.3911	2.4487
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,554,448.26	2,668,277.37	113,829.11
Transportation Allowance	125,901.00	134,076.06	8,175.06
Special Receipts Allowance	190,178.00	193,095.00	2,917.00
Total System Formula Needs	2,870,527.26	2,995,448.43	124,921.17
Temporary Aid Adjustment Factor	(35,881.59)	(37,443.11)	(1,561.51)
Modified System Formula Needs	2,834,645.67	2,958,005.33	123,359.65
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	114,021,501	117,926,567	3,905,066
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,083,204.26	1,120,302.39	37,098.13
Net Option Funding	616,738.74	728,712.56	111,973.82
Allocated Income Tax Funds	32,020.68	21,007.72	(11,012.96)
Other Actual Receipts	364,780.09	360,108.76	(4,671.33)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,096,743.76	2,230,131.42	133,387.66
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	737,901.91	727,873.90	(10,028.01)
Net Option Funding	616,738.74	728,712.56	111,973.82
Allocated Income Tax Funds	32,020.68	21,007.72	(11,012.96)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,386,661.32	1,477,594.18	90,932.86
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	161,888.56	51,845.70	(110,042.86)
Total System State Aid	1,548,549.89	1,529,439.88	(19,110.01)

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

**92-0045-000 WHEELER CENTRAL SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>		<b>2006/07 STATE AID CERTIFICATION</b>		<b>DIFFERENCE</b>	
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		151.8365		156.5592		4.7227
Limited English Proficiency Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	66.00	12.8997	62.00	11.4235	(4.00)	(1.4761)
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		164.7362		167.9828		3.2466
Cost Group Cost		8,254.0581		8,672.7450		418.6869
Subtotal		1,359,742.14		1,456,871.96		97,129.82
Transportation Allowance		109,944.00		125,618.04		15,674.04
Special Receipts Allowance		81,532.00		50,048.00		(31,484.00)
Total System Formula Needs		1,551,218.14		1,632,538.00		81,319.86
Temporary Aid Adjustment Factor		(19,390.23)		(20,406.72)		(1,016.50)
Modified System Formula Needs		1,531,827.91		1,612,131.27		80,303.36
<b>SYSTEM FORMULA RESOURCES</b>						
System Adjusted Valuation		168,651,161		190,621,590		21,970,429
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		1,602,186.03		1,810,905.11		208,719.08
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		0.00		0.00		0.00
Other Actual Receipts		230,375.00		196,722.00		(33,653.00)
Minimum Levy Adjustment		0.00		240,183.20		240,183.20
Total System Formula Resources		1,832,561.03		2,247,810.31		415,249.28
<b>SYSTEM STATE AID CALCULATED</b>						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		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
<b>SYSTEM STATE AID PAID</b>						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		0.00		0.00
Total System State Aid		0.00		0.00		0.00

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

**93-0012-000 YORK PUBLIC SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,473.1148	1,455.6741	(17.4407)
Limited English Proficiency Factor	42.00 10.5000	48.00 12.0000	6.00 1.5000
Free Lunch/Poverty Factor	286.00 26.5931	253.00 20.2402	(33.00) (6.3528)
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	1,510.2079	1,487.9144	(22.2935)
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	8,554,857.77	8,756,608.94	201,751.17
Transportation Allowance	186,648.00	187,203.96	555.96
Special Receipts Allowance	812,817.76	875,156.39	62,338.63
Total System Formula Needs	9,554,323.53	9,818,969.29	264,645.76
Temporary Aid Adjustment Factor	(119,429.04)	(122,737.12)	(3,308.07)
Modified System Formula Needs	9,434,894.49	9,696,232.17	261,337.69
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	537,648,257	555,835,795	18,187,538
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,107,658.44	5,280,440.05	172,781.61
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	186,434.48	69,622.21	(116,812.27)
Other Actual Receipts	2,037,474.78	1,998,572.73	(38,902.05)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,331,567.70	7,348,634.99	17,067.29
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	2,103,326.79	2,347,597.18	244,270.39
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	186,434.48	69,622.21	(116,812.27)
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	2,289,761.26	2,417,219.39	127,458.12
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(88,520.92)	144,209.09	232,730.01
Total System State Aid	2,201,240.35	2,561,428.48	360,188.13

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION  
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**93-0083-000 MC COOL JUNCTION PUBLIC SCHS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	239.0969	283.1832	44.0862
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	37.00 2.5002	41.00 2.5799	4.00 0.0796
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	241.5972	285.7630	44.1659
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	1,368,572.70	1,681,760.09	313,187.39
Transportation Allowance	36,756.00	42,824.30	6,068.30
Special Receipts Allowance	87,299.00	109,051.19	21,752.19
Total System Formula Needs	1,492,627.70	1,833,635.58	341,007.88
Temporary Aid Adjustment Factor	(18,657.85)	(22,920.44)	(4,262.60)
Modified System Formula Needs	1,473,969.85	1,810,715.13	336,745.28
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	100,965,731	103,804,543	2,838,812
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	959,174.44	986,143.16	26,968.71
Net Option Funding	221,353.01	422,743.90	201,390.88
Allocated Income Tax Funds	16,415.35	14,004.45	(2,410.91)
Other Actual Receipts	210,294.63	234,634.88	24,340.25
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,407,237.44	1,657,526.38	250,288.94
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	66,732.41	153,188.75	86,456.34
Net Option Funding	221,353.01	422,743.90	201,390.88
Allocated Income Tax Funds	16,415.35	14,004.45	(2,410.91)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	304,500.78	589,937.10	285,436.32
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	43,219.62	15,296.37	(27,923.26)
Total System State Aid	347,720.40	605,233.46	257,513.06

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

**93-0096-000 HEARTLAND COMMUNITY SCHOOLS**

<b>CERTIFICATION ITEM DESCRIPTION</b>	<b>2005/06 STATE AID CERTIFICATION</b>	<b>2006/07 STATE AID CERTIFICATION</b>	<b>DIFFERENCE</b>
<b>SYSTEM FORMULA NEEDS</b>	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	395.2832	400.5052	5.2220
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.00 4.5864	57.00 3.5237	(7.00) (1.0627)
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	399.8696	404.0289	4.1593
Cost Group Cost	5,664.6888	5,885.1564	220.4676
Subtotal	2,265,136.96	2,377,773.46	112,636.50
Transportation Allowance	117,382.50	119,609.46	2,226.96
Special Receipts Allowance	369,630.92	502,383.10	132,752.18
Total System Formula Needs	2,752,150.38	2,999,766.02	247,615.64
Temporary Aid Adjustment Factor	(34,401.88)	(37,497.08)	(3,095.20)
Modified System Formula Needs	2,717,748.50	2,962,268.95	244,520.45
<b>SYSTEM FORMULA RESOURCES</b>			
System Adjusted Valuation	277,250,901	279,913,631	2,662,730
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,633,883.56	2,659,179.49	25,295.94
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	36,054.15	15,315.68	(20,738.47)
Other Actual Receipts	660,546.11	806,201.18	145,655.07
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,330,483.82	3,480,696.36	150,212.53
<b>SYSTEM STATE AID CALCULATED</b>			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	36,054.15	15,315.68	(20,738.47)
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	36,054.15	15,315.68	(20,738.47)
<b>SYSTEM STATE AID PAID</b>			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5.77)	332.23	337.99
Total System State Aid	36,048.39	15,647.91	(20,400.48)

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