

PREPARED BY: Sandy Sostad
 DATE PREPARED: January 06, 2011
 PHONE: 471-0054

LB 18

Revision: 00

FISCAL NOTE
 LEGISLATIVE FISCAL ANALYST ESTIMATE

ESTIMATE OF FISCAL IMPACT – STATE AGENCIES *				
	FY 2011-12		FY 2012-13	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS				
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS				

*Does not include any impact on political subdivisions. See narrative for political subdivision estimates.

LB 18 amends the Tax Equity and Educational Opportunities Support Act (TEEOSA) which is the formula used to distribute state aid to education. The bill increases the needs calculated for school systems from 100% to 102.23% in the current school year, FY2010-11. The amount of aid received by a school is the difference between calculated needs and formula resources. The formula is changed to increase state aid to include one-time allocations from the federal Education Jobs Fund in FY2010-11.

Federal funds expended pursuant to the bill are considered to be general fund operating expenditures for purposes of state aid. The funds are to be allocated to schools on the last business day of April. School districts are not required to revise previously adopted budgets for FY2010-11 unless expenditures are increased in FY2010-11 with the additional state aid received per LB 18.

The bill also changes the certification date for state aid for two fiscal years. The aid certification date for aid distributed in the current fiscal year is changed to on or before March 1, 2011. The subsequent year's state aid for FY2011-12 is to be certified on or before July 1, 2011.

The State Department of Education estimates the formula change will increase state aid to schools by \$58,610,740 in FY2010-11. Increased expenditures by school districts result in increased state aid two years later per the state aid formula. However, any future general fund fiscal impact of the one-time allocation of federal funds is dependent upon whether increased funds are used by schools to spend at a higher level or are used to offset revenue shortfalls. This fiscal note assumes the majority of schools will be using the proceeds to offset decreases in other resources, so no future fiscal impact is projected.

RECEIVED

JAN 13 2011

LEGISLATIVE

LB 18 FISCAL NOTE

2011

State Agency OR Political Subdivision Name: NDE/School Finance & Organization Services

Prepared by: Inbody, Wilson Date Prepared: 1-13-2011 Phone: 1-4320

ESTIMATE PROVIDED BY STATE AGENCY OR POLITICAL SUBDIVISION

	FY 2011-12		FY 2012-13	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	_____	_____	_____	_____
CASH FUNDS	_____	_____	_____	_____
FEDERAL FUNDS	_____	_____	_____	_____
OTHER FUNDS	_____	_____	_____	_____
TOTAL FUNDS	0	0	0	0

Return by date specified or 72 hours prior to public hearing, whichever is earlier.

Explanation of Estimate:

This bill provides for the allocation and distribution of the federal Education Jobs Fund (EduJobs) through the Tax Equity and Educational Opportunities Support Act (TEEOSA). The allocation of the EduJobs monies will be available for claims reimbursement on the last business day of April, 2011. The 2010/11 TEEOSA certification will be adjusted for the EduJobs monies on or before March 2, 1011. The adjustment to the 2010/11 TEEOSA certification will be calculated by increasing the formula needs of each school district by 102.23%.

A printout of the allocation of these funds is attached. This will increase the total TEEOSA certified to school districts for the 2010/11 school year.

MAJOR OBJECTS OF EXPENDITURES

Personal Services: _____

POSITION TITLE	NUMBER OF POSITIONS		2011-12	2012-13
	11-12	12-13	EXPENDITURES	EXPENDITURES
Benefit	_____	_____	_____	_____
Operating	_____	_____	_____	_____
Travel	_____	_____	_____	_____
Capital outlay	_____	_____	_____	_____
Aid	_____	_____	_____	_____
Capital improvements	_____	_____	_____	_____
TOTAL	_____	_____	0	0

Nebraska Department of Education
 Edu Jobs Allocation
 LB 18 Attachment (January 13, 2011)

SYSTEM COUNTY/ DISTRICT NUMBER	NAME	Education Jobs Allocation
01-0003-000	KENESAW PUBLIC SCHOOLS	60,359.43
01-0018-000	HASTINGS PUBLIC SCHOOLS	713,216.69
01-0090-000	ADAMS CENTRAL PUBLIC SCHOOLS	0.00
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	0.00
02-0009-000	NELIGH-OAKDALE SCHOOLS	99,206.01
02-0018-000	ELGIN PUBLIC SCHOOLS	0.00
02-2001-000	NEBRASKA UNIFIED DISTRICT 1	142,700.09
03-0500-000	ARTHUR COUNTY SCHOOLS	39,270.69
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	55,584.99
05-0071-000	SANDHILLS PUBLIC SCHOOLS	0.00
06-0001-000	BOONE CENTRAL SCHOOLS	0.00
06-0006-000	CEDAR RAPIDS PUBLIC SCHOOLS	0.00
06-0017-000	ST EDWARD PUBLIC SCHOOLS	0.00
07-0006-000	ALLIANCE PUBLIC SCHOOLS	325,789.36
07-0010-000	HEMINGFORD PUBLIC SCHOOLS	0.00
08-0036-000	LYNCH PUBLIC SCHOOLS	36,557.11
08-0050-000	WEST BOYD SCHOOL DISTRICT	70,141.51
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	137,827.09
10-0002-000	GIBBON PUBLIC SCHOOLS	123,415.81
10-0007-000	KEARNEY PUBLIC SCHOOLS	994,641.56
10-0009-000	ELM CREEK PUBLIC SCHOOLS	75,606.35
10-0019-000	SHELTON PUBLIC SCHOOLS	75,297.22
10-0069-000	RAVENNA PUBLIC SCHOOLS	101,924.44
10-0105-000	PLEASANTON PUBLIC SCHOOLS	47,995.30
10-0119-000	AMHERST PUBLIC SCHOOLS	61,287.48
11-0001-000	TEKAMAH-HERMAN COMMUNITY SCHS	129,038.66
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	94,385.06
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	0.00
12-0032-000	RISING CITY PUBLIC SCHOOLS	33,999.38
12-0056-000	DAVID CITY PUBLIC SCHOOLS	0.00
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	0.00
13-0001-000	PLATTSMOUTH COMMUNITY SCHOOLS	373,462.31
13-0022-000	WEeping WATER PUBLIC SCHOOLS	97,009.26
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	109,187.74
13-0056-000	CONESTOGA PUBLIC SCHOOLS	0.00
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOLS	96,322.99
14-0008-000	HARTINGTON PUBLIC SCHOOLS	0.00
14-0045-000	RANDOLPH PUBLIC SCHOOLS	0.00
14-0054-000	LAUREL-CONCORD PUBLIC SCHOOLS	78,899.91
14-0101-000	WYNOT PUBLIC SCHOOLS	38,920.44
14-0541-000	COLERIDGE COMMUNITY SCHOOLS	0.00
15-0010-000	CHASE COUNTY SCHOOLS	0.00
15-0536-000	WAUNETA-PALISADE PUBLIC SCHS	64,334.34

Nebraska Department of Education
 Edu Jobs Allocation
 LB 18 Attachment (January 13, 2011)

SYSTEM COUNTY/ DISTRICT NUMBER	NAME	Education Jobs Allocation
16-0006-000	VALENTINE COMMUNITY SCHOOLS	187,472.99
16-0030-000	CODY-KILGORE PUBLIC SCHS	45,544.89
17-0001-000	SIDNEY PUBLIC SCHOOLS	260,721.24
17-0003-000	LEYTON PUBLIC SCHOOLS	71,700.87
17-0009-000	POTTER-DIX PUBLIC SCHOOLS	59,784.12
18-0002-000	SUTTON PUBLIC SCHOOLS	95,176.23
18-0011-000	HARVARD PUBLIC SCHOOLS	66,410.42
18-0070-000	CLAY CENTER PUBLIC SCHOOLS	45,756.95
19-0039-000	LEIGH COMMUNITY SCHOOLS	0.00
19-0058-000	CLARKSON PUBLIC SCHOOLS	49,509.96
19-0059-000	HOWELLS PUBLIC SCHOOLS	13,271.22
19-0123-000	SCHUYLER COMMUNITY SCHOOLS	340,767.92
20-0001-000	WEST POINT PUBLIC SCHOOLS	180,267.93
20-0020-000	BANCROFT-ROSALIE COMM SCHOOLS	71,024.37
20-0030-000	WISNER-PILGER PUBLIC SCHOOLS	0.00
21-0015-000	ANSELMO-MERNA PUBLIC SCHOOLS	70,494.03
21-0025-000	BROKEN BOW PUBLIC SCHOOLS	176,640.49
21-0044-000	ANSLEY PUBLIC SCHOOLS	52,767.94
21-0084-000	SARGENT PUBLIC SCHOOLS	47,135.24
21-0089-000	ARNOLD PUBLIC SCHOOLS	0.00
21-0180-000	CALLAWAY PUBLIC SCHOOLS	61,838.22
22-0011-000	SO SIOUX CITY COMMUNITY SCHS	865,821.23
22-0031-000	HOMER COMMUNITY SCHOOLS	94,756.56
23-0002-000	CHADRON PUBLIC SCHOOLS	209,817.96
23-0071-000	CRAWFORD PUBLIC SCHOOLS	59,375.39
24-0001-000	LEXINGTON PUBLIC SCHOOLS	629,190.52
24-0004-000	OVERTON PUBLIC SCHOOLS	65,552.79
24-0011-000	COZAD CITY SCHOOLS	206,215.66
24-0020-000	GOTHENBURG PUBLIC SCHOOLS	186,574.74
24-0101-000	SUMNER-EDDYVILLE-MILLER SCHS	51,266.24
25-0025-000	CREEK VALLEY SCHOOLS	75,269.74
25-0095-000	SOUTH PLATTE PUBLIC SCHOOLS	0.00
26-0001-000	PONCA PUBLIC SCHOOLS	96,537.47
26-0024-000	NEWCASTLE PUBLIC SCHOOLS	36,798.40
26-0070-000	ALLEN CONSOLIDATED SCHOOLS	54,243.81
26-0561-000	EMERSON-HUBBARD PUBLIC SCHOOLS	68,163.68
27-0001-000	FREMONT PUBLIC SCHOOLS	919,486.92
27-0046-000	DODGE PUBLIC SCHOOLS	0.00
27-0062-000	SCRIBNER-SNYDER COMMUNITY SCHS	65,620.68
27-0594-000	LOGAN VIEW PUBLIC SCHOOLS	136,250.02
27-0595-000	NORTH BEND CENTRAL PUBLIC SCHS	0.00
28-0001-000	OMAHA PUBLIC SCHOOLS	10,309,434.00
28-0010-000	ELKHORN PUBLIC SCHOOLS	1,076,799.00

Nebraska Department of Education
 Edu Jobs Allocation
 LB 18 Attachment (January 13, 2011)

SYSTEM COUNTY/ DISTRICT NUMBER	NAME	Education Jobs Allocation
28-0015-000	DOUGLAS CO WEST COMMUNITY SCHS	174,086.00
28-0017-000	MILLARD PUBLIC SCHOOLS	4,411,094.00
28-0054-000	RALSTON PUBLIC SCHOOLS	629,929.00
28-0059-000	BENNINGTON PUBLIC SCHOOLS	276,877.00
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	1,271,985.00
29-0117-000	DUNDY CO STRATTON PUBLIC SCHS	119,785.29
30-0001-000	EXETER-MILLIGAN PUBLIC SCHOOLS	0.00
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	0.00
30-0054-000	SHICKLEY PUBLIC SCHOOLS	0.00
31-0506-000	FRANKLIN PUBLIC SCHOOLS	83,499.69
32-0046-000	MAYWOOD PUBLIC SCHOOLS	44,718.42
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	59,350.16
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	59,389.35
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	74,877.43
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	84,615.03
33-0540-000	SOUTHERN VALLEY SCHOOLS	123,568.05
34-0001-000	SOUTHERN SCHOOL DIST 1	98,812.67
34-0015-000	BEATRICE PUBLIC SCHOOLS	446,881.99
34-0034-000	FREEMAN PUBLIC SCHOOLS	80,326.66
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	0.00
35-0001-000	GARDEN COUNTY SCHOOLS	0.00
36-0100-000	BURWELL PUBLIC SCHOOLS	81,161.83
37-0030-000	ELWOOD PUBLIC SCHOOLS	0.00
38-0011-000	HYANNIS AREA SCHOOLS	0.00
39-0010-000	GREELEY-WOLBACH PUBLIC SCHOOLS	53,850.96
39-0055-000	SPALDING PUBLIC SCHOOLS	36,067.33
39-0501-000	NORTH LOUP SCOTIA PUBLIC SCHS	53,304.12
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	1,885,666.95
40-0082-000	NORTHWEST PUBLIC SCHOOLS	294,611.66
40-0083-000	WOOD RIVER RURAL SCHOOLS	133,456.55
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	115,737.87
41-0002-000	GILTNER PUBLIC SCHOOLS	50,478.55
41-0091-000	HAMPTON PUBLIC SCHOOLS	0.00
41-0504-000	AURORA PUBLIC SCHOOLS	249,982.69
42-0002-000	ALMA PUBLIC SCHOOLS	71,232.69
43-0079-000	HAYES CENTER PUBLIC SCHOOLS	51,254.74
44-0070-000	HITCHCOCK CO SCH SYSTEM	68,532.35
45-0007-000	O'NEILL PUBLIC SCHOOLS	184,357.07
45-0029-000	EWING PUBLIC SCHOOLS	44,183.52
45-0044-000	STUART PUBLIC SCHOOLS	41,750.04
45-0137-000	CHAMBERS PUBLIC SCHOOLS	48,972.69
45-0239-000	WEST HOLT PUBLIC SCHOOLS	0.00
46-0001-000	MULLEN PUBLIC SCHOOLS	0.00

Nebraska Department of Education
 Edu Jobs Allocation
 LB 18 Attachment (January 13, 2011)

SYSTEM COUNTY/ DISTRICT NUMBER	NAME	Education Jobs Allocation
47-0001-000	ST PAUL PUBLIC SCHOOLS	131,566.56
47-0100-000	CENTURA PUBLIC SCHOOLS	121,450.48
47-0103-000	ELBA PUBLIC SCHOOLS	33,459.33
48-0008-000	FAIRBURY PUBLIC SCHOOLS	190,998.62
48-0300-000	TRI COUNTY PUBLIC SCHOOLS	0.00
48-0303-000	MERIDIAN PUBLIC SCHOOLS	0.00
49-0033-000	STERLING PUBLIC SCHOOLS	52,601.77
49-0050-000	JOHNSON CO CENTRAL PUBLIC SCHS	123,223.07
50-0001-000	WILCOX-HILDRETH PUBLIC SCHOOLS	0.00
50-0501-000	AXTELL COMMUNITY SCHOOLS	63,985.47
50-0503-000	MINDEN PUBLIC SCHOOLS	169,861.62
51-0001-000	OGALLALA PUBLIC SCHOOLS	219,979.96
51-0006-000	PAXTON CONSOLIDATED SCHOOLS	59,674.07
52-0100-000	KEYA PAHA COUNTY SCHOOLS	0.00
53-0001-000	KIMBALL PUBLIC SCHOOLS	127,492.21
54-0013-000	CREIGHTON PUBLIC SCHOOLS	86,473.30
54-0096-000	CROFTON COMMUNITY SCHOOLS	84,416.28
54-0501-000	NIOBRARA PUBLIC SCHOOLS	50,590.40
54-0505-000	SANTEE COMMUNITY SCHOOLS	48,648.47
54-0576-000	WAUSA PUBLIC SCHOOLS	50,847.06
54-0586-000	BLOOMFIELD COMMUNITY SCHOOLS	0.00
55-0001-000	LINCOLN PUBLIC SCHOOLS	6,864,725.10
55-0145-000	WAVERLY SCHOOL DISTRICT 145	355,619.41
55-0148-000	MALCOLM PUBLIC SCHOOLS	104,397.65
55-0160-000	NORRIS SCHOOL DIST 160	395,169.73
55-0161-000	RAYMOND CENTRAL PUBLIC SCHOOLS	134,584.90
56-0001-000	NORTH PLATTE PUBLIC SCHOOLS	763,581.06
56-0006-000	BRADY PUBLIC SCHOOLS	50,207.24
56-0007-000	MAXWELL PUBLIC SCHOOLS	67,622.82
56-0037-000	HERSHEY PUBLIC SCHOOLS	122,767.89
56-0055-000	SUTHERLAND PUBLIC SCHOOLS	89,844.46
56-0565-000	WALLACE PUBLIC SCH DIST 65 R	0.00
57-0501-000	STAPLETON PUBLIC SCHOOLS	49,638.06
58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	37,450.57
59-0001-000	MADISON PUBLIC SCHOOLS	124,908.12
59-0002-000	NORFOLK PUBLIC SCHOOLS	793,361.70
59-0005-000	BATTLE CREEK PUBLIC SCHOOLS	100,363.73
59-0013-000	NEWMAN GROVE PUBLIC SCHOOLS	0.00
59-0080-000	ELKHORN VALLEY SCHOOLS	0.00
60-0090-000	MC PHERSON COUNTY SCHOOLS	0.00
61-0004-000	CENTRAL CITY PUBLIC SCHOOLS	160,427.74
61-0049-000	PALMER PUBLIC SCHOOLS	57,613.37
62-0021-000	BAYARD PUBLIC SCHOOLS	98,496.66

Nebraska Department of Education

Edu Jobs Allocation

LB 18 Attachment (January 13, 2011)

SYSTEM COUNTY/ DISTRICT NUMBER	NAME	Education Jobs Allocation
62-0063-000	BRIDGEPORT PUBLIC SCHOOLS	145,547.93
63-0001-000	FULLERTON PUBLIC SCHOOLS	76,878.74
63-0030-000	TWIN RIVER PUBLIC SCHOOLS	117,094.79
64-0023-000	JOHNSON-BROCK PUBLIC SCHOOLS	70,584.69
64-0029-000	AUBURN PUBLIC SCHOOLS	187,571.04
65-0011-000	SUPERIOR PUBLIC SCHOOLS	103,072.08
65-2005-000	SO CENTRAL NE UNIFIED SYSTEM 5	154,087.24
66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	162,544.16
66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	267,007.13
66-0501-000	PALMYRA DISTRICT O R 1	93,638.90
67-0001-000	PAWNEE CITY PUBLIC SCHOOLS	69,912.42
67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	52,654.95
68-0020-000	PERKINS COUNTY SCHOOLS	0.00
69-0044-000	HOLDREGE PUBLIC SCHOOLS	229,194.61
69-0054-000	BERTRAND PUBLIC SCHOOLS	0.00
69-0055-000	LOOMIS PUBLIC SCHOOLS	0.00
70-0002-000	PIERCE PUBLIC SCHOOLS	158,439.31
70-0005-000	PLAINVIEW PUBLIC SCHOOLS	0.00
70-0542-000	OSMOND PUBLIC SCHOOLS	60,874.73
71-0001-000	COLUMBUS PUBLIC SCHOOLS	721,712.31
71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	0.00
71-0067-000	HUMPHREY PUBLIC SCHOOLS	0.00
72-0015-000	CROSS COUNTY COMMUNITY SCHOOLS	0.00
72-0019-000	OSCEOLA PUBLIC SCHOOLS	64,451.11
72-0032-000	SHELBY PUBLIC SCHOOLS	72,784.70
72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	0.00
73-0017-000	MC COOK PUBLIC SCHOOLS	291,410.23
73-0179-000	SOUTHWEST PUBLIC SCHOOLS	90,407.25
74-0056-000	FALLS CITY PUBLIC SCHOOLS	180,165.72
74-0070-000	HUMBOLDT TABLE ROCK STEINAUER	119,890.48
75-0100-000	ROCK COUNTY PUBLIC SCHOOLS	0.00
76-0002-000	CRETE PUBLIC SCHOOLS	345,502.61
76-0044-000	DORCHESTER PUBLIC SCHOOLS	57,018.86
76-0068-000	FRIEND PUBLIC SCHOOLS	70,947.72
76-0082-000	WILBER-CLATONIA PUBLIC SCHOOLS	123,059.16
77-0001-000	BELLEVUE PUBLIC SCHOOLS	1,956,648.00
77-0027-000	PAPILLION-LA VISTA PUBLIC SCHS	1,939,607.00
77-0037-000	GRETNA PUBLIC SCHOOLS	568,421.00
77-0046-000	SOUTH SARPY DIST 46	269,578.00
78-0001-000	ASHLAND-GREENWOOD PUBLIC SCHS	170,489.60
78-0009-000	YUTAN PUBLIC SCHOOLS	103,113.12
78-0039-000	WAHOO PUBLIC SCHOOLS	199,189.40
78-0072-000	MEAD PUBLIC SCHOOLS	55,278.37

Nebraska Department of Education

Edu Jobs Allocation

LB 18 Attachment (January 13, 2011)

SYSTEM COUNTY/ DISTRICT NUMBER	NAME	Education Jobs Allocation
78-0104-000	PRAGUE PUBLIC SCHOOLS	32,799.92
78-0107-000	CEDAR BLUFFS PUBLIC SCHOOLS	54,638.84
79-0002-000	MINATARE PUBLIC SCHOOLS	57,193.15
79-0011-000	MORRILL PUBLIC SCHOOLS	98,709.09
79-0016-000	GERING PUBLIC SCHOOLS	392,113.81
79-0031-000	MITCHELL PUBLIC SCHOOLS	133,165.71
79-0032-000	SCOTTSBLUFF PUBLIC SCHOOLS	571,921.84
80-0005-000	MILFORD PUBLIC SCHOOLS	153,415.80
80-0009-000	SEWARD PUBLIC SCHOOLS	285,475.66
80-0567-000	CENTENNIAL PUBLIC SCHOOLS	0.00
81-0003-000	HAY SPRINGS PUBLIC SCHOOLS	52,107.97
81-0010-000	GORDON-RUSHVILLE PUBLIC SCHS	191,023.82
82-0001-000	LOUP CITY PUBLIC SCHOOLS	76,957.59
82-0015-000	LITCHFIELD PUBLIC SCHOOLS	46,201.43
83-0500-000	SIOUX COUNTY PUBLIC SCHOOLS	0.00
84-0003-000	STANTON COMMUNITY SCHOOLS	104,524.15
85-0060-000	DESHLER PUBLIC SCHOOLS	64,033.27
85-0070-000	THAYER CENTRAL COMMUNITY SCHS	73,973.20
85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	0.00
86-0001-000	THEDFORD PUBLIC SCHOOLS	0.00
87-0001-000	PENDER PUBLIC SCHOOLS	0.00
87-0013-000	WALTHILL PUBLIC SCHOOLS	88,182.37
87-0016-000	UMO N HO N NATION PUBLIC SCHS	104,540.12
87-0017-000	WINNEBAGO PUBLIC SCHOOLS	125,841.15
88-0005-000	ORD PUBLIC SCHOOLS	125,095.82
88-0021-000	ARCADIA PUBLIC SCHOOLS	37,829.15
89-0001-000	BLAIR COMMUNITY SCHOOLS	465,977.75
89-0003-000	FORT CALHOUN COMMUNITY SCHS	117,203.38
89-0024-000	ARLINGTON PUBLIC SCHOOLS	120,149.53
90-0017-000	WAYNE COMMUNITY SCHOOLS	183,867.86
90-0560-000	WAKEFIELD PUBLIC SCHOOLS	102,841.70
90-0595-000	WINSIDE PUBLIC SCHOOLS	56,027.05
91-0002-000	RED CLOUD COMMUNITY SCHOOLS	61,133.93
91-0074-000	BLUE HILL PUBLIC SCHOOLS	96,395.50
92-0045-000	WHEELER CENTRAL SCHOOLS	0.00
93-0012-000	YORK PUBLIC SCHOOLS	257,151.10
93-0083-000	MC COOL JUNCTION PUBLIC SCHS	61,183.66
93-0096-000	HEARTLAND COMMUNITY SCHOOLS	0.00
	TOTAL	58,610,739.90