

Big Trouble for Small Schools III: An Analysis of the Effects of LB 806

Abstract

An analysis of certified state aid to school systems comparing school years 1997-98 and the proposed certified state aid for 2001-02 reveals that 66 school systems stand to lose more than 10% of their state aid funding and 27 systems have consistently lost at least that amount in state aid every year, since the enactment of LB 806. This study is a follow-up in the *Big Trouble for Small Schools* series published by the Center for Rural Affairs and Nebraska Alliance for Rural Education. These 27 systems represent 5745 students and a combined loss of \$6.67 million from the 1997-98 school year aid. These systems have a mean enrollment of 191.

Methodology

Amounts of state aid for each system in Nebraska as certified by the Nebraska Department of Education were compared for school years 1997-98 and 2001-02. The base year of 1997-1998 was prior to LB 806, Tax Equity and Educational Opportunities Support Act, the current school finance formula. LB 806 was adopted during the 1997 session of the Nebraska Legislature.

In December 1997, the Center for Rural Affairs issued a report entitled *Affects of LB 1114 and LB 806 on School Funding for 1998-99*. The report found 64 school systems were losing 10% or more of their state aid under the new legislation. Below is a summary of the updates to that report, later titled *Big Trouble for Small Schools: An Analysis of the Effects of LB 806*.

Summary of Past Big Trouble Reports

Year	Number of Students affected by a 10% or greater loss in state aid	Combined loss in state aid (year compared to 1997-98)	Total State Aid for the school year	Number of Schools Losing 10%+ of the 1997-98 state aid	Consistent Loss of State Aid (a loss every year since the enactment of LB 806)
1998-99	14,000	\$8 million	\$591,240,236	67	
1999-00	23,000	\$15 million	\$594,042,249	90	49
2000-01	34,000	\$24 million	\$561,326,416	111	38
2001-02	19,000	\$21 million	\$644,988,575	66	27

All data concerning state aid and enrollment is from the Nebraska Department of Education.

Findings

When considering the state aid funding for the school year 2001-02, Nebraska's schools received \$83.7 million more state aid than in school year 2000-01 and \$179 million more than 1997-98 school year.

Since the enactment of LB 806, 20 school systems have dissolved and unified or consolidated into 11 new systems. Below is the date and names of "Big Trouble" schools that have unified or consolidated since the enactment of LB 806.

Dissolved and Unified Big Trouble Districts

Dissolution or Unification Date	District Number of Dissolved District	Dissolved District's Name	District Number of Consolidated or Unified District	Consolidated or Unified District's Name
6/1/1999	02-0006	Clearwater Public Schools	02-2001	Nebraska Unified District No 1
6/1/1999	02-0049	Orchard Public Schools	02-2001	Nebraska Unified District No 1
8/1/2001	06-0001	Albion Public Schools	06-0001	Boone County School District 1
6/1/2000	18-0101	Trumbull Public Schools	40-0126	Doniphan-Trumbull Public Schools
5/24/1999	30-0019	Fairmont Public Schools	30-0025	Dist 025 Fillmore County
4/3/2000	34-0074	Odell Public Schools	34-0100	Diller-Odell Public Schools
6/1/1999	44-0001	Culbertson Public Schools	44-2001	Hitchcock County Unified School System
4/3/2000	48-0103	Diller Community Schools	34-0100	Diller-Odell Public Schools

6/1/1999	54-0583	Verdigre Public Schools	02-2001	Nebraska Unified District No 1
3/1/2001	61-0006	Silver Creek Public Schools	63-0030	Twin River Public Schools
7/1/2000	61-0011	Clarks Public Schools	72-0075	High Plains Community Schools
3/1/2001	63-0003	Genoa Public Schools	63-0030	Twin River Public Schools
6/1/2000	65-0015	Nelson Public Schools	65-2005	South Central Nebraska Unified School District #5
6/1/2000	65-0071	Lawrence Public Schools	65-2005	South Central Nebraska Unified School District #5
3/1/2001	71-0076	Monroe Public Schools	63-0030	Twin River Public Schools
6/1/2001	72-0010	Stromsburg Public Schools	72-0015	Stromsburg-Benedict Public Schools
6/1/2000	85-0047	Davenport Public Schools	85-2001	Bruning-Davenport Unified School System
6/1/2000	85-0094	Bruning Public Schools	85-2001	Bruning-Davenport Unified School System
6/1/2000	91-0501	Guide Rock Public Schools	65-2005	South Central Nebraska Unified School District #5

As with past reports on LB 806 and LB 1114, it has been shown that there are clear losers and winners. Since the first report was released, the losers have consistently increased in numbers until this report. For the school year 2001-02, the number of losers has dropped to 66, down one from 1998. This may seem to say that the formula is fixing its initial

problems that landed over 100 schools in "big trouble" just last year. But as you can see the formula is causing schools to consolidate and unify. Though the Big Trouble reports do not include Class I (elementary only districts), 49 Class I schools have closed. This has an impact on Nebraska's children and rural communities. When a community loses its school, the community hurts economically since families will shop and live in the community where the school is located.

The 27 consistent "big trouble" schools have much in common, characteristics that have been defined as quality.

- **Small.** These systems combine for 6,300 students and have a mean k-12 enrollment of 210. The median enrollment is 210 or an average of 16 students per grade. Schools are often classified by their activity class (A-D2), based on enrollment. The table below shows where money was lost in respect to activity class.

Activity Class	Percent of Systems Losing 10% or More of Their 1997-98 State Aid for School Year 2001-02	Percent of Systems with a Loss of Aid in Each School Year (1998-99 through 2001-02)
A	0%	0%
B	3%	0%
C-1	12%	15%
C-2	18%	7%
D-1	32%	26%
D-2	35%	52%

- **Rural.** Nebraska has 47 counties considered to be "completely rural" under the United States Department of Agriculture BEALE Code Classification. Completely rural is defined as not adjacent to a metro area. The list of 27 school systems, that are 4-time losers, includes 8 of these counties containing 9 schools. The remaining 18 school systems are in counties that be any measure would be considered rural.
- **Well Performing.** The report *Small Schools, Big Results* of the Nebraska Alliance for Rural Education found that high school completion rates in Nebraska

were highest for smaller schools. An analysis of the data used for that report finds that from school years 1991-1992 to 1994-1995, the median high school completion rate for these 27 systems was 95 percent, compared to the statewide average of 85 percent.

- **Efficient.** *Small Schools, Big Results*, using a cost per graduate measure of expenditures and economic "efficiency: found that high schools of 300-599 students had the lowest expenditures per pupil likely to graduate, \$5,790. These 27 school systems have an average annual expenditure per pupil likely to graduate \$7,176, just \$1,386 more than the most "efficient" school size. When considering the social costs of not graduating, these differences are virtually eliminated. By Further comparison, the largest school in the state (those over 1,000 high school students) had an average annual expenditure per pupil likely to graduate of \$6,397, just \$779 per pupil less than the 27 systems that are losing state aid every year.
- **In Danger.** Many of these systems may be on the verge of unification and consolidation, or even dissolution. As was shown earlier in this report, 18 of the Big Trouble schools have either unified or consolidated. There are many other systems in the state that are now a part of the consolidated or unified school systems mentioned above. Nebraska's limit on property taxes will likely speed up the school district mergers because of the limit it places on school's revenue.

Policy Implications

It is clear from the results of the Center's past three studies regarding LB 806 and LB 1114 that rural districts are being hurt by the school finance formula. The public policy bias appears to work against those small school systems located near other similar systems, generally in areas of relatively dense populations. This policy impact, and the direct consolidation incentives contained in the school finance formula, creates a powerful economic incentive for school systems to consider alternative structures such as consolidation or unification.

This economic incentive becomes more powerful when considering the effects of the LB 1114 property tax lids. Despite the lids enacted pursuant to LB 1114 and the additional state aid to education appropriated by the Legislature, recent data show property taxes in Nebraska – especially on agricultural land – remain among the highest in the nation. The continued heavy reliance upon property taxes for school financing in rural areas is particularly distressing in times such as now when commodity prices and farm income remain low. Yet, the over \$6 million lost in state aid since 1997-1998 to these 27 systems can be addressed in limited ways – increased property taxes, either through increased valuations or levy limit overrides; severe cuts in educational budgets; school closure; or unification or consolidation. All in all, not attractive options to rural Nebraskans, and options that threaten both the equity and adequacy of education for Nebraska's small schools.

Public policy that pressures small schools into consolidation through underfunding and incentives is counter-productive. As schools get larger, educational results generally worsen. The academic, social and communal advantages of smaller schools are lost. It makes little sense for the best interest of communities and the society to adopt public policy that worsens the achievement and outcomes of our schools and students.

To maintain well performing, efficient, community-based schools, and to prevent a worsening of Nebraska’s educational achievement and outcomes, the Nebraska Legislature should consider the following:

- The state aid distribution formula should reinstate a system of cost groupings based on school size and should incorporate the actual cost of providing an adequate education for each district rather than average expenditures based primarily on the largest systems in the state.
- The state aid distribution formula should include factors that can be shown to impact the cost of providing an adequate education to all students, including number of students, distance, construction costs, school readiness, learning ability, and other special education needs.
- The state aid distribution formula should incorporate the local capacity of a schools system’s property owners to pay the levied property taxes and not base funding solely on the taxable property wealth of the system.
- The Nebraska school finance system should promote resource stability and predictability.
- The Nebraska school finance system and state education policy should support the achievement of high level educational outcomes and recognize that community-based schools, whether in small or large systems, are the best option for meeting the educational goals of the community and the educational standards of the state.

The Class of 2001- 02 Big Trouble

System Number	Name	2001/02 Aid	1997/98 Aid	State Aid Lost	Percent Change
01-0003-000	Kenesaw	\$203,510.99	\$275,004.96	\$71,493.97	-26%
01-0123-000	Silver Lake	\$13,230.23	\$160,381.83	\$147,151.60	-92%
02-0009-000	Neligh-Oakdale	\$1,100,984.83	\$1,217,206.19	\$116,221.36	-10%
02-0018-000	Elgin	\$60,175.23	\$202,914.63	\$142,739.40	-70%
06-0006-000	Cedar Rapids	\$18,850.44	\$262,632.15	\$243,781.71	-93%
06-0017-000	St Edward	\$316,136.49	\$543,884.56	\$227,748.07	-42%
08-0005-000	Butte	\$333,670.76	\$563,961.27	\$230,290.51	-41%
08-0038-000	Spencer-Naper	\$1,004,241.31	\$1,141,416.01	\$137,174.70	-12%

10-0105-000	Pleasanton	\$552,392.23	\$667,404.17	\$115,011.94	-17%
11-0020-000	Lyons-Decatur Northeast	\$765,790.92	\$997,464.17	\$231,673.25	-23%
14-0045-000	Randolph	\$1,038,743.65	\$1,198,585.82	\$159,842.17	-13%
14-0541-000	Coleridge	\$394,590.26	\$849,345.70	\$454,755.44	-54%
18-0070-000	Clay Center	\$510,889.73	\$671,588.37	\$160,698.64	-24%
19-0039-000	Leigh	\$641,631.93	\$773,670.39	\$132,038.46	-17%
19-0058-000	Clarkson	\$352,542.70	\$573,107.69	\$220,564.99	-38%
19-0059-000	Howells	\$419,060.48	\$560,910.83	\$141,850.35	-25%
20-0001-000	West Point	\$160,763.02	\$260,835.91	\$100,072.89	-38%
20-0055-000	Beemer	\$277,738.76	\$566,586.60	\$288,847.84	-51%
21-0015-000	Anselmo-Merna	\$346,158.25	\$594,697.86	\$248,539.61	-42%
22-0031-000	Homer	\$803,532.37	\$939,173.34	\$135,640.97	-14%
25-0095-000	South Platte	\$116,521.78	\$256,678.60	\$140,156.82	-55%
26-0024-000	Newcastle	\$365,095.36	\$636,242.89	\$271,147.53	-43%
26-0070-000	Allen Consolidated	\$458,894.34	\$698,747.50	\$239,853.16	-34%
27-0046-000	Dodge	\$69,653.13	\$229,169.17	\$159,516.04	-70%
27-0062-000	Scribner-Snyder	\$250,275.46	\$386,300.46	\$136,025.00	-35%
27-0595-000	North Bend	\$383,024.37	\$445,473.88	\$62,449.51	-14%
28-0011-000	Waterloo	\$335,945.24	\$627,563.79	\$291,618.55	-46%
30-0020-000	Exeter	\$39,660.08	\$204,883.62	\$165,223.54	-81%
30-0071-000	Milligan	\$239,237.85	\$431,504.38	\$192,266.53	-45%
31-0037-000	Hildreth	\$178,083.93	\$358,677.73	\$180,593.80	-50%
39-0043-000	Wolbach	\$214,027.59	\$402,744.54	\$188,716.95	-47%
45-0025-000	West Holt	\$222,096.60	\$329,010.31	\$106,913.71	-32%
45-0029-000	Ewing	\$552,740.43	\$696,600.92	\$143,860.49	-21%
45-0044-000	Stuart	\$624,178.46	\$874,647.93	\$250,469.47	-29%
45-0137-000	Chambers	\$405,722.82	\$464,705.67	\$58,982.85	-13%
47-0103-000	Elba	\$511,739.34	\$680,695.51	\$168,956.17	-25%
49-0033-000	Sterling	\$376,793.01	\$610,431.99	\$233,638.98	-38%
49-0501-000	Nemaha Valley	\$291,105.38	\$738,177.88	\$447,072.50	-61%
54-0096-000	Crofton	\$927,658.20	\$1,152,039.63	\$224,381.43	-19%
54-0576-000	Wausa	\$355,089.17	\$500,106.74	\$145,017.57	-29%
54-0586-000	Bloomfield	\$496,172.94	\$851,453.47	\$355,280.53	-42%
55-0145-000	Waverly	\$77,937.07	\$442,095.92	\$364,158.85	-82%
56-0006-000	Brady	\$27,313.05	\$160,444.80	\$133,131.75	-83%
58-0025-000	Loup County	\$153,182.84	\$169,483.88	\$16,301.04	-10%

59-0013-000	Newman Grove	\$486,370.42	\$542,352.47	\$55,982.05	-10%
61-0006-000	Silver Creek	\$108,759.65	\$291,517.62	\$182,757.97	-63%
67-0033-000	Table Rock-Steinauer	\$104,614.39	\$416,081.37	\$311,466.98	-75%
68-0112-000	Wheatland	\$175,463.79	\$222,368.15	\$46,904.36	-21%
71-0076-000	Monroe	\$3,317.98	\$346,565.79	\$343,247.81	-99%
72-0010-000	Stromsburg	\$220,465.75	\$309,775.16	\$89,309.41	-29%
72-0019-000	Osceola	\$102,231.40	\$294,098.49	\$191,867.09	-65%
72-0032-000	Shelby	\$301,164.04	\$412,691.22	\$111,527.18	-27%
73-0109-000	Republican Valley	\$905,002.11	\$1,148,419.73	\$243,417.62	-21%
74-0501-000	SE Nebraska Cons	\$211,766.89	\$572,660.01	\$360,893.12	-63%
76-0044-000	Dorchester	\$153,341.54	\$540,692.56	\$387,351.02	-72%
77-0046-000	South Sarpy	\$381,711.98	\$1,238,732.23	\$857,020.25	-69%
78-0107-000	Cedar Bluffs	\$214,739.77	\$568,788.98	\$354,049.21	-62%
79-0011-000	Morrill	\$1,299,299.35	\$1,717,478.74	\$418,179.39	-24%
80-0567-000	Centennial	\$-	\$118,831.40	\$118,831.40	-100%
81-0006-000	Rushville	\$820,192.16	\$1,006,901.28	\$186,709.12	-19%
83-0500-000	Sioux County	\$28,906.61	\$77,816.11	\$48,909.50	-63%
84-0003-000	Stanton	\$1,231,509.64	\$1,486,633.87	\$255,124.23	-17%
85-0054-000	Chester-Hubbell-Byron	\$170,244.57	\$395,100.39	\$224,855.82	-57%
87-0001-000	Pender	\$859,355.67	\$962,586.65	\$103,230.98	-11%
90-0595-000	Winside	\$883,142.29	\$1,169,389.44	\$286,247.15	-24%
93-0083-000	McCool Junction	\$19,155.76	\$270,857.39	\$251,701.63	-93%

Change in Student Population 1997 to 2000

System Number	System Name	Students 2000	Students 1997	Loss of students
01-0003-000	Kenesaw Public Schools	257	270	13
02-0018-000	Elgin Public Schools	202	213	11
06-0017-000	St Edward Public Schools	229	242	13
08-0038-000	Spencer-Naper Public Schools	270	350	80
10-0105-000	Pleasanton Public Schools	239	248	9
14-0541-000	Coleridge Public Schools	201	261	60
18-0070-000	Clay Center Public Schools	228	253	25
19-0058-000	Clarkson Public Schools	210	240	30
19-0059-000	Howells Public Schools	228	233	5

20-0055-000	Beemer Public Schools	156	191	35
25-0095-000	South Platte Public Schools	229	279	50
26-0024-000	Newcastle Public Schools	173	192	19
26-0070-000	Allen Consolidated Schools	213	227	14
27-0046-000	Dodge Public Schools	171	189	18
30-0071-000	Milligan Public Schools	136	148	12
31-0037-000	Hildreth Public Schools	129	136	7
45-0025-000	Ewing Public Schools	192	217	25
45-0044-000	Stuart Public Schools	203	213	10
49-0033-000	Sterling Public Schools	229	247	18
49-0501-000	Nemaha Valley Public Schools	229	269	40
56-0006-000	Brady Public Schools	110	148	38
61-0006-000	Silver Creek Public Schools	161	170	9
67-0033-000	Table Rock-Steinauer Schools	95	144	49
71-0076-000	Monroe Public Schools	108	128	20
73-0109-000	Republican Valley Schools	304	311	7
74-0501-000	SE Nebraska Consolidated Schools	236	302	66
78-0107-000	Cedar Bluffs Public Schools	290	310	20
83-0500-000	Sioux County High School	47	63	16
85-0054-000	Chester-Hubbell-Byron Schools	117	172	55
93-0083-000	Mc Cool Junction Public Schools	153	157	4

Class of 2001-02 Big Trouble and their Activity Class

System Number	Name	Activity Class		System Number	Name	Activity Class
55-0145-000	Waverly	b		30-0071-000	Milligan	d1
77-0046-000	South Sarpy	b		31-0037-000	Hildreth	d1
20-0001-000	West Point	c1		45-0044-000	Stuart	d1
27-0595-000	North Bend	c1		49-0501-000	Nemaha Valley	d1
45-0025-000	West Holt	c1		54-0586-000	Bloomfield	d1
54-0096-000	Crofton	c1		59-0013-000	Newman Grove	d1
61-0006-000	Silver Creek	c1		74-0501-000	SE Nebraska Cons	d1
61-0006-000	Silver Creek	c1		78-0107-000	Cedar Bluffs	d1
71-0076-000	Monroe	c1		81-0006-000	Rushville	d1
80-0567-000	Centennial	c1		90-0595-000	Winside	d1

85-0054-000	Chester-Hubbell-Byron	c1		01-0123-000	Silver Lake	d2
02-0009-000	Neligh-Oakdale	c2		02-0018-000	Elgin	d2
11-0020-000	Lyons-Decatur Northeast	c2		06-0017-000	St Edward	d2
14-0045-000	Randolph	c2		08-0005-000	Butte	d2
22-0031-000	Homer	c2		14-0541-000	Coleridge	d2
27-0062-000	Scribner-Snyder	c2		20-0055-000	Beemer	d2
72-0010-000	Stromsburg	c2		26-0024-000	Newcastle	d2
72-0019-000	Osceola	c2		26-0070-000	Allen Consolidated	d2
72-0032-000	Shelby	c2		27-0046-000	Dodge	d2
73-0109-000	Republican Valley	c2		28-0011-000	Waterloo	d2
79-0011-000	Morrill	c2		30-0020-000	Exeter	d2
84-0003-000	Stanton	c2		39-0043-000	Wolbach	d2
87-0001-000	Pender	c2		45-0029-000	Ewing	d2
01-0003-000	Kenesaw	d1		45-0137-000	Chambers	d2
06-0006-000	Cedar Rapids	d1		47-0103-000	Elba	d2
08-0038-000	Spencer-Naper	d1		49-0033-000	Sterling	d2
10-0105-000	Pleasanton	d1		54-0576-000	Wausa	d2
18-0070-000	Clay Center	d1		56-0006-000	Brady	d2
19-0039-000	Leigh	d1		58-0025-000	Loup County	d2
19-0058-000	Clarkson	d1		67-0033-000	Table Rock-Steinauer	d2
19-0059-000	Howells	d1		68-0112-000	Wheatland	d2
21-0015-000	Anselmo-Merna	d1		76-0044-000	Dorchester	d2
25-0095-000	South Platte	d1		83-0500-000	Sioux County	d2
30-0020-000	Exeter	d1		93-0083-000	McCool Junction	d2

Counties and their systems in Big Trouble - 2001-2002 School Year

Antelope County	Knox County
Elgin Public Schools	Wausa Public Schools
Boone County	Lincoln County
St Edward Public Schools	Brady Public Schools
Cedar County	Merrick County

Coleridge Public Schools	Silver Creek Public Schools**
Clay County	Pawnee County
Clay Center Public Schools	Table Rock-Steinauer Schools
Colfax County	Platte County
Leigh Public Schools	Monroe Public Schools**
Howells Public Schools	Red Willow County
Cuming County	Republican Valley Schools
Beemer Public Schools	Richardson County
Dixon County	SE Nebraska Consolidated Schools
Allen Consolidated Schools	Saline County
Fillmore County	Dorchester Public Schools
Exeter Public Schools	Seward County
Milligan Public Schools	Centennial Public Schools
Franklin County	Stanton County
Hildreth Public Schools	Stanton Community Schools
Holt County	Thayer County
Ewing Public Schools	Chester-Hubbell-Byron Schools
Howard County	York County
Elba Public Schools	McCool Junction Public Schools
Johnson County	
Sterling Public Schools	
Nemaha Valley Public Schools	
**Dissolved and is now Twin River Public Schools	

Systems Having Lost 10% or More of Their 1997-98 State Aid (pre-

District Number	School Name	1998-99	1999-00	2000-01	2001-02	Status
01-0003	Kenesaw Public Schools	22%	75%	70%	26%	

01-0123	Silver Lake Public Schools		65%	62%	92%	
02-0006	Clearwater Public Schools		29%			
02-0009	Neligh-Oakdale Public Schools				10%	
02-0018	Elgin Public Schools	44%	65%	78%	70%	
02-0049	Orchard Public Schools		37%			
03-0500	Arthur County High School	83%		47%		
04-0001	Banner County Public Schools	38%				
06-0001	Albion Public Schools		13%	34%		
06-0017	St Edward Public Schools	26%	46%	70%	42%	
06-0036	Petersburg Public Schools		55%	37%		
06-006	Cedar Rapids Public Schools			69%	93%	
08-0005	Butte Public Schools	17%	30%		41%	
08-0036	Lynch Public Schools	19%	21%	24%		
08-0038	Spencer-Naper Public Schools	13%	39%	11%	12%	
10-0009	Elm Creek Public Schools			14%		
10-0019	Shelton Public Schools	11%				
10-0105	Pleasanton Public Schools	18%	32%	30%	17%	
10-0119	Amherst Public Schools		27%			
11-0020	Lyons-Decatur Northeast		23%	34%	23%	
12-0032	Rising City Public Schools	18%	32%			
12-0056	David City Public Schools			10%		
12-0502	East Butler Public Schools			54%		
13-0022	Weeping Water Public Schools		16%			
14-0045	Randolph Public Schools			17%	13%	
14-0101	Wynot Public Schools		13%	21%		
14-0541	Coleridge Community Schools	22%	33%	42%	54%	
15-0015	Chase County Public Schools			71%		
17-0003	Leyton Public Schools	38%	41%	42%		
17-0504	Lodgepole Public Schools	38%	31%	19%		
18-0011	Harvard Public Schools	14%				
18-0070	Clay Center Public Schools	19%	26%	29%	24%	

18-0101	Trumbull Public Schools	45%	57%	91%		
19-0039	Leigh Public Schools		28%	38%	17%	
19-0058	Clarkson Public Schools	21%	35%	34%	38%	
19-0059	Howells Public Schools	27%	32%	36%	25%	
19-0123	Schuyler Central High School			21%		
20-0001	West Point Public Schools	97%		38%	38%	
20-0020	Bancroft-Rosalie Public Schools		26%	28%		
20-0055	Beemer Public Schools	14%	16%	33%	51%	
21-0015	Anselmo-Merna Public Schools			55%	42%	
22-0031	Homer Public Schools				14%	
24-0101	Sumner-Eddyville-Miller Public Schools	19%				
25-0095	South Platte Public Schools	15%	50%	77%	55%	
26-0024	Newcastle Public Schools	23%	28%	23%	43%	
26-0070	Allen Consolidated Schools	24%	25%	31%	34%	
27-0046	Dodge Public Schools	59%	86%	82%	70%	
27-0062	Scribner-Snyder Community Schools			18%	35%	
27-0594	Logan View Public Schools	24%		22%		
27-0595	North Bend Public Schools				14%	
28-0011	Waterloo Public Schools		12%	46%	46%	
28-0059	Bennington Public Schools		22%	24%		
30-0019	Fairmont Public Schools		51%			
30-0020	Exeter Public Schools		79%	83%	81%	
30-0054	Shickley Public Schools	19%				
30-0071	Milligan Public Schools	25%	40%	54%	45%	
31-0037	Hildreth Public Schools	42%	51%	51%	50%	
32-0125	Medicine Valley Public Schools	10%	14%			
34-0074	Odell Public Schools	23%	35%	33%		
39-0007	Greeley Public Schools			21%		
39-0043	Wolbach Public Schools	13%		45%	47%	
39-0055	Spalding Public Schools			17%		

40-0083	Wood River Rural High School	13%		60%		
41-0002	Giltner Public Schools	19%	57%			
41-0091	Hampton Public Schools	12%	24%	11%		
42-0002	Alma Public Schools		15%	18%		
44-0001	Culbertson Public Schools		33%			
45-0025	West Holt Rural High School			32%	32%	
45-0029	Ewing Public Schools	16%	28%	54%	21%	
45-0044	Stuart Public Schools	15%	25%	32%	29%	
45-0137	Chambers Public Schools			13%	13%	
46-0001	Mullen Public Schools			141%		
47-0100	Centura Public Schools			16%		
47-0103	Elba Public Schools		27%	27%	25%	
48-0103	Diller Community Schools	15%	31%	49%		
48-0300	Tri County Public Schools			15%		
48-0303	Meridan Public Schools	21%				
49-0033	Sterling Public Schools	13%	14%	40%	38%	
49-0501	Nemaha Valley Public Schools	21%	47%	65%	61%	
50-0501	Axtell Public Schools			94%		
50-0502	Wilcox Public Schools			12%		
51-0006	Paxton Consolidated Schools		27%			
54-0096	Crofton Public Schools		27%	44%	19%	
54-0576	Wausa Public Schools		18%	30%	29%	
54-0583	Verdigre Public Schools		23%			
54-0586	Bloomfield Community Schools		14%	34%	42%	
55-0145	Waverly Public Schools				82%	
56-0006	Brady Public Schools	56%	65%	83%	83%	
56-0007	Maxwell Public Schools		47%	20%		
56-0037	Hershey Public Schools		12%			
58-0025	Loup County Public Schools			19%	10%	
59-0013	Newman Grove Public Schools		32%	34%	10%	
59-0080	Elkhorn Valley Schools		14%	32%		

61-0006	Silver Creek Public Schools	12%	31%	63%	63%	
61-0011	Clarks Public Schools	41%	88%	100%		
63-0001	Fullerton Public Schools		18%			
63-0003	Genoa Public Schools		11%	26%		
64-0023	Johnson-Brock Public Schools			52%		
65-0015	Nelson Public Schools		17%	44%		
65-0071	Lawrence Public Schools	27%	20%	57%		
66-0027	Syracuse-Dunbar-Avoca Schools		18%	45%		
66-0501	Palmyra Dist OR 1			29%		
67-0001	Pawnee City Public Schools	10%				
67-0033	Table Rock-Steinauer Schools	17%	34%	53%	75%	
68-0112	Wheatland Public Schools	39%	18%		21%	
69-0054	Bertrand Public Schools			18%		
70-0542	Osmond Public Schools		24%	21%		
71-0067	Humphrey Public Schools	22%				
71-0076	Monroe Public Schools	17%	70%	104%	99%	
72-0010	Stromsburg Public Schools		11%	79%	29%	
72-0019	Osceola Public Schools		14%	35%	65%	
72-0032	Shelby Public Schools			47%	27%	
73-0109	Republican Valley Public Schools	23%	35%	39%	21%	
74-0501	SE Nebraska Consolidated	24%	43%	79%	63%	
74-0515	Dawson-Verdon Public Schools		23%	22%		
76-0044	Dorchester Public Schools		34%	60%	72%	
77-0046	South Saryp Dist 46			31%	69%	
78-0039	Wahoo Public Schools			29%		
78-0104	Prague Public Schools	20%	12%	35%		
78-0107	Cedar Bluffs Public Schools	47%	46%	72%	62%	
79-0011	Morrill Public Schools			27%	24%	
80-0009	Seward Public Schools			12%		
80-0567	Centennial Public Schools		84%	94%	100%	
81-0003	Hay Springs Public Schools	14%	32%			

81-0006	Rushville High School			12%	19%	
82-0015	Litchfield Public Schools			33%		
83-0500	Sioux County Public Schools	32%	15%	25%	63%	
84-0003	Stanton Community Schools		19%	25%	17%	
85-0047	Davenport Community Schools	19%		156%		
85-0054	Chester-Hubell-Byron Schools	20%	34%	44%	57%	
85-0060	Deschler Public Schools			41%		
85-0094	Bruning Public Schools	63%	85%	78%		
86-0001	Theford Rural High School	23%				
87-0001	Pender Public Schools		22%	29%	11%	
87-0013	Walthill Public Schools	12%				
88-0021	Arcadia Public Schools	14%	19%	18%		
90-0595	Winside Public Schools			27%	24%	
91-0002	Red Cloud Public Schools	20%				
91-0074	Blue Hill Public Schools		21%			
91-0501	Guide Rock Public Schools	25%	37%	47%		
92-0045	Wheeler Central Public Schools	100%	100%	100%		
93-0083	McCool Junction Public Schools	61%	67%	92%	93%	

Systems with a Consistent 4 year Loss

System Number	Name	2001/02 Aid	1997/98 Aid	State Aid Lost	Percent Change
02-0018-000	Elgin	\$60,175.23	\$202,914.63	\$142,739.40	-70%
06-0017-000	St Edward	\$316,136.49	\$543,884.56	\$227,748.07	-42%
14-0541-000	Coleridge	\$394,590.26	\$849,345.70	\$454,755.44	-54%
18-0070-000	Clay Center	\$510,889.73	\$671,588.37	\$160,698.64	-24%
19-0039-000	Leigh	\$641,631.93	\$773,670.39	\$132,038.46	-17%
19-0059-000	Howells	\$419,060.48	\$560,910.83	\$141,850.35	-25%
20-0055-000	Beemer	\$277,738.76	\$566,586.60	\$288,847.84	-51%
26-0070-000	Allen Consolidated	\$458,894.34	\$698,747.50	\$239,853.16	-34%
30-0020-000	Exeter	\$39,660.08	\$204,883.62	\$165,223.54	-81%
30-0071-000	Milligan	\$239,237.85	\$431,504.38	\$192,266.53	-45%
31-0037-000	Hildreth	\$178,083.93	\$358,677.73	\$180,593.80	-50%

45-0029-000	Ewing	\$552,740.43	\$696,600.92	\$143,860.49	-21%
47-0103-000	Elba	\$511,739.34	\$680,695.51	\$168,956.17	-25%
49-0033-000	Sterling	\$376,793.01	\$610,431.99	\$233,638.98	-38%
49-0501-000	Nemaha Valley	\$291,105.38	\$738,177.88	\$447,072.50	-61%
54-0576-000	Wausa	\$355,089.17	\$500,106.74	\$145,017.57	-29%
56-0006-000	Brady	\$27,313.05	\$160,444.80	\$133,131.75	-83%
61-0006-000	Silver Creek	\$108,759.65	\$291,517.62	\$182,757.97	-63%
67-0033-000	Table Rock-Steinauer	\$104,614.39	\$416,081.37	\$311,466.98	-75%
71-0076-000	Monroe	\$3,317.98	\$346,565.79	\$343,247.81	-99%
73-0109-000	Republican Valley	\$905,002.11	\$1,148,419.73	\$243,417.62	-21%
74-0501-000	SE Nebraska Cons	\$211,766.89	\$572,660.01	\$360,893.12	-63%
76-0044-000	Dorchester	\$153,341.54	\$540,692.56	\$387,351.02	-72%
80-0567-000	Centennial	\$-	\$118,831.40	\$118,831.40	-100%
84-0003-000	Stanton	\$1,231,509.64	\$1,486,633.87	\$255,124.23	-17%
85-0054-000	Chester-Hubbell-Byron	\$170,244.57	\$395,100.39	\$224,855.82	-57%
93-0083-000	McCool Junction	\$19,155.76	\$270,857.39	\$251,701.63	-93%

Systems with a consistent loss and their Graduation Rates and Cost per Graduate

System Number	Name	High School Completion Rate	Annual Cost per pupil	Annual Cost per Pupil Likely to Graduate
56-0006-000	Brady	84%	\$7,417	\$8,808
67-0033-000	Table Rock-Steinauer	85%	\$7,389	\$8,689
30-0071-000	Milligan	87%	\$6,545	\$7,545
73-0109-000	Republican Valley	88%	\$6,602	\$7,518
84-0003-000	Stanton	88%	\$7,890	\$8,942
30-0020-000	Exeter	90%	\$7,626	\$8,451
61-0006-000	Silver Creek	91%	\$5,965	\$6,572
71-0076-000	Monroe	91%	\$6,091	\$6,717
45-0029-000	Ewing	92%	\$6,758	\$7,330
06-0017-000	St Edward	94%	\$6,355	\$6,788
76-0044-000	Dorchester	94%	\$7,002	\$7,481
80-0567-000	Centennial	94%	\$6,151	\$6,568
47-0103-000	Elba	95%	\$7,169	\$7,522
74-0501-000	SE Nebraska Cons	95%	\$5,837	\$6,155
26-0070-000	Allen Consolidated	96%	\$5,914	\$6,157

31-0037-000	Hildreth	96%	\$9,271	\$9,682
18-0070-000	Clay Center	97%	\$6,520	\$6,703
02-0018-000	Elgin	98%	\$7,356	\$7,544
49-0033-000	Sterling	98%	\$6,426	\$6,556
54-0576-000	Wausa	98%	\$6,185	\$6,295
19-0039-000	Leigh	99%	\$4,770	\$4,818
20-0055-000	Beemer	99%	\$6,181	\$6,275
49-0501-000	Nemaha Valley	99%	\$6,333	\$6,429
93-0083-000	McCool Junction	99%	\$7,190	\$7,300
14-0541-000	Coleridge	100%	\$5,975	\$5,975
19-0059-000	Howells	100%	\$7,455	\$7,455
85-0054-000	Chester-Hubbell-Byron	100%	\$7,496	\$7,496