



**Options
for
General Education
Formula Changes
to
Limit Revenue
Disparities**

**Report to the
Legislature**

January 2009

**As Required by
Minnesota Statutes
Section 127A.51**

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ESTIMATED COST OF PREPARING THIS REPORT

This report provides information that the Minnesota Department of Education already collects as part of its normal business functions. The cost information reported below does not include the cost of gathering and analyzing the data but rather is limited to the estimated cost of actually preparing this report document.

Special funding was not appropriated for the costs of preparing this report.

The estimated cost incurred by the Minnesota Department of Education in preparing this report is \$228.41.

OPTIONS FOR GENERAL EDUCATION FORMULA CHANGES TO LIMIT REVENUE DISPARITIES

Statutory Directive

Minnesota Statutes 2008, Section 127A.51, reads as follows:

Section 127A.51 Statewide average revenue.

By October 1 of each year the commissioner must estimate the statewide average adjusted general revenue per adjusted marginal cost pupil unit and the disparity in adjusted general revenue among pupils and districts by computing the ratio of the 95th percentile to the fifth percentile of adjusted general revenue. The commissioner must provide that information to all districts.

If the disparity in adjusted general revenue as measured by the ratio of the 95th percentile to the fifth percentile increases in any year, the commissioner shall recommend to the legislature options for change in the general education formula that will limit the disparity in adjusted general revenue to no more than the disparity for the previous school year. The commissioner must submit the recommended options to the education committees of the legislature by January 15. (emphasis added)

For purposes of this section and section 126C.10, adjusted general revenue means:

(1) for fiscal year 2002, the sum of basic revenue under section 126C.10, subdivision 2; supplemental revenue under section 126C.10, subdivisions 9 and 12; transition revenue under section 126C.10, subdivision 20; referendum revenue under section 126C.17; and equity revenue under section 126C.10, subdivisions 24a and 24b; and

(2) for fiscal year 2003 and later, the sum of basic revenue under section 126C.10, subdivision 2; referendum revenue under section 126C.17; and equity revenue under section 126C.10, subdivisions 24a and 24b.

Background

The October 2008 calculations under Minnesota Statutes 2008, Section 127A.51, given in the table below, show an increase in the projected ratio of the 95th percentile to the fifth percentile of adjusted general revenue from 1.243 in FY 2008 to 1.265 in FY 2009. While the 1.265 ratio projected for FY 2008 is lower than in any year between FY 1992, when these calculations were initiated, and FY 2001, it exceeds the ratio computed for FY 2008 and therefore triggers the statutory requirement for the commissioner to “recommend to the legislature options for change in the general education formula that will limit the disparity in adjusted general revenue to no more than the disparity for the previous school year.”

GENERAL EDUCATION REVENUE DISPARITY REPORT, M.S. 127A.51

Estimated General Education Revenue Per Weighted ADM
 BASIC + SUPPLEMENTAL + TRANSITION + REFERENDUM + EQUITY REVENUE
 TRANSITION REVENUE IS EXCLUDED AFTER FY 2003

		FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	
		1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
STATE AVERAGES:		3,390	3,398	3,416	3,476	3,541	3,891	4,003	3,980	4,247	4,511	4,688	4,942	5,088	5,185	5,411	5,719	5,872	6,005
PERCENTILES:	1ST	3,050	3,050	3,050	3,150	3,205	3,440	3,550	3,530	3,740	3,964	4,078	4,604	4,611	4,614	4,819	5,056	5,156	5,207
	5TH	3,050	3,050	3,050	3,150	3,205	3,469	3,577	3,530	3,740	3,964	4,309	4,604	4,611	4,614	4,856	5,109	5,239	5,305
	10TH	3,050	3,050	3,050	3,150	3,205	3,488	3,591	3,530	3,762	4,029	4,418	4,611	4,644	4,693	4,931	5,208	5,313	5,363
	20TH	3,050	3,050	3,054	3,150	3,222	3,570	3,717	3,744	4,029	4,302	4,465	4,643	4,715	4,863	5,130	5,396	5,580	5,653
	30TH	3,056	3,070	3,154	3,182	3,329	3,727	3,828	3,845	4,101	4,343	4,518	4,715	4,845	4,997	5,247	5,529	5,683	5,809
	40TH	3,177	3,174	3,189	3,349	3,453	3,814	3,913	3,879	4,140	4,404	4,569	4,792	4,968	5,103	5,339	5,642	5,802	5,882
	50TH	3,244	3,257	3,303	3,428	3,507	3,860	3,953	3,897	4,194	4,487	4,635	4,874	5,051	5,194	5,420	5,752	5,881	5,958
	60TH	3,373	3,383	3,377	3,471	3,526	3,893	4,001	3,972	4,271	4,525	4,688	4,971	5,137	5,304	5,545	5,818	5,956	6,094
	70TH	3,552	3,561	3,561	3,537	3,583	3,949	4,093	4,060	4,418	4,651	4,825	5,096	5,333	5,403	5,624	5,928	6,047	6,228
	80TH	3,611	3,626	3,637	3,628	3,645	4,074	4,217	4,203	4,473	4,719	4,873	5,209	5,434	5,484	5,690	5,963	6,149	6,370
	90TH	3,901	3,930	3,972	3,960	4,009	4,326	4,402	4,334	4,579	4,926	5,071	5,356	5,478	5,519	5,741	6,175	6,356	6,601
	95TH	4,181	4,124	4,124	4,109	4,162	4,502	4,684	4,611	4,805	5,025	5,191	5,462	5,570	5,603	5,838	6,329	6,510	6,710
	99TH	4,839	4,797	4,686	4,676	4,724	5,058	5,131	5,057	5,260	5,471	5,559	5,893	5,977	5,967	6,138	6,549	6,642	6,875
DOLLAR GAPS:	90TH-10TH	851	880	922	810	804	838	811	804	817	897	653	745	834	826	811	967	1,044	1,237
	95TH-5TH	1,131	1,074	1,074	959	957	1,033	1,108	1,081	1,065	1,061	882	858	959	989	982	1,220	1,271	1,406
	99TH-1ST	1,789	1,747	1,636	1,526	1,519	1,617	1,581	1,527	1,520	1,507	1,481	1,290	1,366	1,353	1,318	1,493	1,486	1,668
RATIOS:	90TH-10TH	1.279	1.289	1.302	1.257	1.251	1.240	1.226	1.228	1.217	1.223	1.148	1.162	1.179	1.176	1.164	1.186	1.196	1.231
	95TH-5TH	1.371	1.352	1.352	1.304	1.299	1.298	1.310	1.306	1.285	1.268	1.205	1.186	1.208	1.214	1.202	1.239	1.243	1.265
	99TH-1ST	1.587	1.573	1.536	1.484	1.474	1.470	1.445	1.433	1.406	1.380	1.363	1.280	1.296	1.293	1.274	1.295	1.288	1.320

Preliminary calculations for FY 2010, based on November 2008 forecast data, (reflecting November 2008 operating referendum results), show a further increase in the projected ratio of the 95th percentile to the fifth percentile of adjusted general revenue to 1.278. This increase has occurred because annual inflationary increases in referendum allowance limits, combined with new referendum elections, have increased the high end of the revenue distribution more rapidly than the low end has been increased through changes in the basic formula and the equity revenue formula.

Because the projected ratio of the 95th percentile to the 5th percentile of adjusted general revenue is higher in FY 2010 than in FY 2009 and because FY 2009 will be nearly completed before any potential changes could be enacted, the options prepared for this report were analyzed using the funding formulas in effect for FY 2010 and later, and data as of the November 2008 budget forecast.

Current Equity Revenue Formula

The current equity revenue formula for FY 2007 and later has five components:

- 1) a flat allowance of \$13 per pupil unit for districts whose referendum revenue per pupil unit falls below the regional (metro or nonmetro) 95th percentile,
- 2) a variable amount, ranging up to \$75 per pupil unit on a sliding scale, depending on the gap between the district's referendum revenue per pupil unit and the regional 95th percentile (all districts without any referendum revenue are ineligible for this component of the equity revenue);
- 3) an additional amount for districts with low referendum revenue per pupil unit (below 10% of the state average referendum revenue per pupil unit - estimated at \$83 for FY 2010), equal to the amount by which the district's referendum allowance falls below 10% of the state average, but not to exceed \$100,000 per district;
- 4) an additional amount for districts in the 7 county metro area, equal to 25% of the amount computed for the three components above; and
- 5) a flat allowance, which starting in FY 2008 is \$46 per pupil unit for all districts, but which was limited in FY 2007 to \$23 per pupil unit for districts whose referendum revenue per pupil unit was at or above the regional 95th percentile.

Minneapolis, Saint Paul and Duluth are ineligible for the first four components of equity revenue, but are eligible for the fifth component. School districts with no referendum revenue are ineligible for the sliding scale component of equity revenue (#2 above), but are eligible for the other four components. The exclusion of Minneapolis, Saint Paul and Duluth from receiving the first four components of equity revenue does not contribute to the gap between the 95th and 5th percentiles of adjusted general revenue, because all three districts have moderate referendum revenue allowances, falling in between the 95th and 5th percentiles. The exclusion of districts with no referendum revenue from receiving the sliding scale component of equity revenue directly does contribute to the gap between the 95th and 5th percentiles of adjusted general revenue, and has also stimulated several districts to hold referendum elections seeking a \$1 per pupil unit referendum allowance in order to qualify for an additional \$75 per pupil unit of equity revenue.

Options to Limit Revenue Disparities

The simplest and most cost-effective method of reducing the disparity among districts in adjusted general revenue, without reducing revenue for districts at the 95th percentile or above, is to adjust the equity revenue formula to target additional funds to the lowest revenue districts.

Under current law, the 95th percentile of FY 2010 basic revenue plus referendum revenue plus equity revenue per adjusted marginal cost pupil unit (AMCPU) will be approximately \$6,759. The FY 2008 ratio of the 95th percentile to the 5th percentile is 1.243. The goal – given our strategy to target all additional funds to the lowest revenue districts – is to bring the 5th percentile up to an amount equal to $\$6,759/1.243 = \$5,438$.

Restated, our goal is to create an equity formula that causes at least 95% of AMCPU to be in districts where the sum of basic revenue, referendum revenue, and equity revenue per AMCPU equals or exceeds \$5,438.

Two options for modifying the equity formula were considered. The first is to cancel the \$100,000 limit on low-referendum revenue, then increase the low-revenue guarantee – the amount that is currently set at 10% of the state average referendum revenue per RMCPU – up to whatever level is needed to reach the target ratio of 1.243. These would be the only changes from current law.

To find this alternative low-revenue guarantee, we need to apply a process of trial and error. This is because the low-revenue guarantee portion of the equity formula is based on resident marginal cost pupil units (RMCPU), while the rest of the equity formula is driven largely by AMCPU.

It turns out that we can lower the disparity ratio to 1.243 if we raise the low-revenue guarantee from \$83 to \$216 per RMCPU. (This is an increase from 10.0% to 26.0% of the state average referendum revenue per RMCPU.) Under this option, the statewide increase in equity revenue would be about \$14.3 million, with 71 districts receiving revenue increases.

The second option is similar to the first, but it eliminates the penalty that currently applies to districts that don't have any referendum revenue. These districts are now ineligible for any "sliding scale" revenue. Eliminating the penalty would provide them with the same \$75 per AMCPU of sliding scale revenue that is currently received by a district that has a single penny of referendum revenue.

Under option 1, which maintains the "no referendum" penalty, the revenue per pupil unit in all of the 34 districts with zero referendum revenue falls below the \$5,438 target. But most of these districts *do* meet the target when we remove the penalty. In fact, removing the penalty lets us reduce the "low revenue guarantee" from \$216 to \$181.

A little further explanation may help here. Under option 1, the portion of AMCPU in districts that meet or exceed the \$5,438 revenue target is 95%. When we leave everything else the same but eliminate the "no referendum" penalty, this portion becomes something *greater than 95%*. The next step is to reduce the low revenue guarantee from \$214 to the level that brings the AMCPU portion back down to 95%. Trial and error shows this level to be \$181.

Under option 2, statewide equity revenue increases over current law by about \$14.0 million, with 68 districts receiving increases.

Neither option creates any revenue reductions, so there would be no need for a hold harmless. Neither option changes the 5th and 95th percentiles of metro and nonmetro referendum revenue per AMCPU that are used in the calculation of sliding scale revenue.

Summary Statistics And District By District Impacts

Here is a summary of the options and the corresponding district revenues:

	Current	Option 1	Option 2
1 Low Referendum Guarantee	83.04	216.00	181.00
2 Sliding Scale \$/AMCPU If Referendum = Zero	0.00	0.00	75.00
3 Metro Bottom of Sliding Scale Range	247.95	247.95	247.95
4 Metro Top of Sliding Scale Range	1,620.81	1,620.81	1,620.81
5 Nonmetro Bottom of Sliding Scale Range	0.00	0.00	0.00
6 Nonmetro Top of Sliding Scale Range	1,747.14	1,747.14	1,747.14
7 Disparity Ratio Basis: 5th Percentile	5,289.30	5,437.78	5,437.80
8 Disparity Ratio Basis: 95th Percentile	6,759.21	6,759.21	6,759.21
9 Disparity ratio = (8) / (7) =	1.278	1.243	1.243
10 Equity Revenue	93,311,383	108,273,416	107,919,987
11 Equity Levy	77,060,525	88,499,763	88,108,519
12 Equity Aid	16,250,858	19,773,653	19,811,468
13 Change Over Current Law, Revenue	n/a	14,962,032	14,608,603
14 Change Over Current Law, Levy	n/a	11,439,238	11,047,993
15 Change Over Current Law, Aid	n/a	3,522,795	3,560,610

The appendix provides a district-by-district spreadsheet showing the FY 2010 current law general education revenue per AMCPU, and the change in general education revenue per AMCPU for each district under each of the two options.

OPTIONS FOR MEETING THE FY 2010 REVENUE DISPARITY TARGET										OCT_2008_FOLLOWUP	
REVENUE PER AMCPU BY DISTRICT										2/4/2009	
			A	B	C	D	E	F	G	H	I
				EQUITY	EQUITY	EQUITY	REVENUE	REVENUE	REVENUE	INCREASE	INCREASE
				REVENUE	REVENUE	REVENUE	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
			AMCPU	CURRENT	OPTION 1	OPTION 2	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2
							= B/A	= C/A	= D/A	= F-E	= G-E
TOTAL	COMBINED		947,945	93,311,383	108,273,416	107,919,987	98.44	114.22	113.85	15.78	15.41
TOTAL	DISTRICTS		908,010	89,380,193	103,712,053	103,373,400	98.44	114.22	113.85	15.78	15.41
TOTAL	CHARTERS		39,935	3,931,191	4,561,363	4,546,587	98.44	114.22	113.85	15.78	15.41
1	1	AITKIN	1,433	291,998	493,945	445,004	203.79	344.74	310.58	140.95	106.79
1	3	MINNEAPOLIS	37,823	1,739,841	1,739,841	1,739,841	46.00	46.00	46.00	0.00	0.00
2	1	HILL CITY	340	41,850	76,703	93,058	122.95	225.34	273.39	102.39	150.44
4	1	MCGREGOR	430	95,411	156,628	140,514	221.72	363.97	326.53	142.25	104.81
6	3	SOUTH ST. PAUL	3,821	451,866	451,866	451,866	118.26	118.26	118.26	0.00	0.00
11	1	ANOKA-HENNEPIN	45,289	4,239,620	4,239,620	4,239,620	93.61	93.61	93.61	0.00	0.00
12	1	CENTENNIAL	7,943	1,019,235	1,019,235	1,019,235	128.32	128.32	128.32	0.00	0.00
13	1	COLUMBIA HEIGHT	3,325	357,778	357,778	357,778	107.61	107.61	107.61	0.00	0.00
14	1	FRIDLEY	3,131	364,441	364,441	364,441	116.39	116.39	116.39	0.00	0.00
15	1	ST. FRANCIS	6,614	1,258,388	2,757,529	2,447,031	190.26	416.92	369.98	226.66	179.72
16	1	SPRING LAKE PARK	5,408	626,818	626,818	626,818	115.91	115.91	115.91	0.00	0.00
22	1	DETROIT LAKES	2,944	355,859	355,859	355,859	120.86	120.86	120.86	0.00	0.00
23	1	FRAZEE	1,021	92,598	92,598	92,598	90.71	90.71	90.71	0.00	0.00
25	1	PINE POINT	88	12,153	23,289	26,965	137.96	264.38	306.10	126.42	168.14
31	1	BEMIDJI	5,374	591,843	591,843	591,843	110.13	110.13	110.13	0.00	0.00
32	1	BLACKDUCK	736	150,204	233,853	211,834	204.09	317.75	287.83	113.66	83.74
36	1	KELLIHER	267	42,300	70,641	63,181	158.70	265.03	237.04	106.33	78.34
38	1	RED LAKE	1,541	117,156	117,156	117,156	76.03	76.03	76.03	0.00	0.00
47	1	SAUK RAPIDS	4,161	345,513	1,101,050	1,274,515	83.03	264.60	306.28	181.57	223.25
51	1	FOLEY	1,929	239,904	239,904	239,904	124.39	124.39	124.39	0.00	0.00
62	1	ORTONVILLE	507	49,457	49,457	49,457	97.64	97.64	97.64	0.00	0.00
75	1	ST. CLAIR	701	83,084	83,084	83,084	118.47	118.47	118.47	0.00	0.00
77	1	MANKATO	8,349	887,648	887,648	887,648	106.32	106.32	106.32	0.00	0.00
81	1	COMFREY	167	7,689	7,689	7,689	46.00	46.00	46.00	0.00	0.00
84	1	SLEEPY EYE	671	96,130	186,665	213,155	143.27	278.21	317.69	134.94	174.42
85	1	SPRINGFIELD	661	73,690	73,690	73,690	111.40	111.40	111.40	0.00	0.00
88	1	NEW ULM	2,311	234,106	234,106	234,106	101.28	101.28	101.28	0.00	0.00
91	1	BARNUM	790	99,392	111,303	99,392	125.81	140.89	125.81	15.08	0.00
93	1	CARLTON	637	67,108	67,108	67,108	105.29	105.29	105.29	0.00	0.00
94	1	CLOQUET	2,893	376,731	687,576	595,680	130.20	237.63	205.87	107.43	75.67
95	1	CROMWELL	363	47,752	89,892	106,044	131.45	247.45	291.92	116.00	160.47
97	1	MOOSE LAKE	859	106,592	106,592	106,592	124.09	124.09	124.09	0.00	0.00
99	1	ESKO	1,324	267,691	414,189	375,625	202.26	312.95	283.81	110.69	81.55
100	1	WRENSHALL	363	39,168	39,168	39,168	108.05	108.05	108.05	0.00	0.00
108	1	NORWOOD	1,250	170,404	170,404	170,404	136.32	136.32	136.32	0.00	0.00
110	1	WACONIA	3,560	456,424	456,424	456,424	128.20	128.20	128.20	0.00	0.00
111	1	WATERTOWN-MAY	2,018	314,819	314,819	314,819	156.00	156.00	156.00	0.00	0.00
112	1	CHASKA	10,568	1,047,734	1,047,734	1,047,734	99.14	99.14	99.14	0.00	0.00
113	1	WALKER-AKELEY	960	149,944	299,349	332,010	156.21	311.86	345.89	155.65	189.68
115	1	CASS LAKE	1,167	144,946	266,827	322,234	124.25	228.73	276.23	104.48	151.98
116	1	PILLAGER	919	138,019	272,167	305,799	150.14	296.07	332.66	145.93	182.52
118	1	REMER	491	53,553	53,553	53,553	108.98	108.98	108.98	0.00	0.00
129	1	MONTEVIDEO	1,737	200,186	200,186	200,186	115.24	115.24	115.24	0.00	0.00
138	1	NORTH BRANCH	4,301	353,774	1,205,719	1,374,063	82.25	280.32	319.46	198.07	237.21
139	1	RUSH CITY	1,042	139,798	265,207	310,340	134.17	254.53	297.85	120.36	163.68
146	1	BARNESVILLE	928	87,025	87,025	87,025	93.79	93.79	93.79	0.00	0.00
150	1	HAWLEY	1,018	117,053	117,053	117,053	114.96	114.96	114.96	0.00	0.00

OPTIONS FOR MEETING THE FY 2010 REVENUE DISPARITY TARGET										OCT_2008_FOLLOWUP	
REVENUE PER AMCPU BY DISTRICT										2/4/2009	
			A	B	C	D	E	F	G	H	I
				EQUITY	EQUITY	EQUITY	REVENUE	REVENUE	REVENUE	INCREASE	INCREASE
			AMCPU	REVENUE	REVENUE	REVENUE	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
			CURRENT	OPTION 1	OPTION 2	OPTION 2	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2
							= B/A	= C/A	= D/A	= F-E	= G-E
152	1	MOORHEAD	6,245	468,473	1,708,529	1,959,788	75.01	273.57	313.80	198.56	238.79
162	1	BAGLEY	1,154	163,508	316,270	362,627	141.66	274.00	314.16	132.34	172.50
166	1	COOK COUNTY	619	94,811	188,190	209,997	153.29	304.27	339.53	150.98	186.24
173	1	MOUNTAIN LAKE	560	40,544	40,544	40,544	72.36	72.36	72.36	0.00	0.00
177	1	WINDOM	1,065	84,141	84,141	84,141	79.02	79.02	79.02	0.00	0.00
181	1	BRAINERD	8,142	1,022,256	1,156,908	1,022,256	125.56	142.10	125.56	16.54	0.00
182	1	CROSBY	1,372	155,544	155,544	155,544	113.39	113.39	113.39	0.00	0.00
186	1	PEQUOT LAKES	1,739	332,974	559,533	506,370	191.46	321.73	291.16	130.27	99.70
191	1	BURNSVILLE	11,418	788,535	788,535	788,535	69.06	69.06	69.06	0.00	0.00
192	1	FARMINGTON	7,566	993,575	993,575	993,575	131.33	131.33	131.33	0.00	0.00
194	1	LAKEVILLE	13,167	1,536,229	1,536,229	1,536,229	116.68	116.68	116.68	0.00	0.00
195	1	RANDOLPH	628	93,438	93,438	93,438	148.73	148.73	148.73	0.00	0.00
196	1	ROSEMOUNT-APPL	31,644	3,204,345	3,204,345	3,204,345	101.26	101.26	101.26	0.00	0.00
197	1	WEST ST. PAUL	5,143	481,816	481,816	481,816	93.68	93.68	93.68	0.00	0.00
199	1	INVER GROVE	4,285	484,357	484,357	484,357	113.03	113.03	113.03	0.00	0.00
200	1	HASTINGS	5,607	462,284	462,284	462,284	82.45	82.45	82.45	0.00	0.00
203	1	HAYFIELD	949	102,166	102,166	102,166	107.71	107.71	107.71	0.00	0.00
204	1	KASSON-MANTORV	2,332	278,550	278,550	278,550	119.47	119.47	119.47	0.00	0.00
206	1	ALEXANDRIA	4,542	531,324	531,324	531,324	116.99	116.99	116.99	0.00	0.00
207	1	BRANDON	332	37,507	37,507	37,507	113.00	113.00	113.00	0.00	0.00
208	1	EVANSVILLE	195	8,953	8,953	8,953	46.00	46.00	46.00	0.00	0.00
213	1	OSAKIS	866	108,743	201,093	241,698	125.64	232.34	279.25	106.70	153.61
227	1	CHATFIELD	1,002	119,228	119,228	119,228	118.97	118.97	118.97	0.00	0.00
229	1	LANESBORO	373	46,364	46,364	46,364	124.30	124.30	124.30	0.00	0.00
238	1	MABEL-CANTON	341	27,101	27,101	27,101	79.47	79.47	79.47	0.00	0.00
239	1	RUSHFORD-PETER	757	74,095	74,095	74,095	97.83	97.83	97.83	0.00	0.00
241	1	ALBERT LEA	3,743	339,590	339,590	339,590	90.72	90.72	90.72	0.00	0.00
242	1	ALDEN	545	66,544	66,544	66,544	122.02	122.02	122.02	0.00	0.00
252	1	CANNON FALLS	1,447	162,729	162,729	162,729	112.45	112.45	112.45	0.00	0.00
253	1	GOODHUE	722	93,352	149,953	127,912	129.28	207.67	177.14	78.39	47.86
255	1	PINE ISLAND	1,447	166,072	166,072	166,072	114.75	114.75	114.75	0.00	0.00
256	1	RED WING	3,328	268,979	268,979	268,979	80.82	80.82	80.82	0.00	0.00
261	1	ASHBY	309	36,882	66,786	82,056	119.53	216.44	265.93	96.91	146.40
264	1	HERMAN-NORCRO	128	5,876	5,876	5,876	46.00	46.00	46.00	0.00	0.00
270	1	HOPKINS	8,682	574,860	574,860	574,860	66.21	66.21	66.21	0.00	0.00
271	1	BLOOMINGTON	11,974	828,473	828,473	828,473	69.19	69.19	69.19	0.00	0.00
272	1	EDEN PRAIRIE	11,285	1,026,778	1,026,778	1,026,778	90.99	90.99	90.99	0.00	0.00
273	1	EDINA	9,268	635,915	635,915	635,915	68.61	68.61	68.61	0.00	0.00
276	1	MINNETONKA	9,334	429,375	429,375	429,375	46.00	46.00	46.00	0.00	0.00
277	1	WESTONKA	2,579	118,613	160,514	160,514	46.00	62.25	62.25	16.25	16.25
278	1	ORONO	3,067	267,456	267,456	267,456	87.20	87.20	87.20	0.00	0.00
279	1	OSSEO	24,669	2,132,354	2,132,354	2,132,354	86.44	86.44	86.44	0.00	0.00
280	1	RICHFIELD	4,789	471,734	471,734	471,734	98.50	98.50	98.50	0.00	0.00
281	1	ROBBINSDALE	14,796	1,058,094	1,058,094	1,058,094	71.51	71.51	71.51	0.00	0.00
282	1	ST. ANTHONY-NEW	1,976	224,361	224,361	224,361	113.53	113.53	113.53	0.00	0.00
283	1	ST. LOUIS PARK	4,952	227,796	227,796	227,796	46.00	46.00	46.00	0.00	0.00
284	1	WAYZATA	11,568	865,561	865,561	865,561	74.83	74.83	74.83	0.00	0.00
286	1	BROOKLYN CENTE	2,205	336,511	336,511	336,511	152.64	152.64	152.64	0.00	0.00
294	1	HOUSTON	1,836	221,936	221,936	221,936	120.85	120.85	120.85	0.00	0.00
297	1	SPRING GROVE	382	28,191	28,191	28,191	73.84	73.84	73.84	0.00	0.00
299	1	CALEDONIA	897	90,916	90,916	90,916	101.40	101.40	101.40	0.00	0.00
300	1	LACRESCENT	1,547	168,824	168,824	168,824	109.10	109.10	109.10	0.00	0.00

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			A	B	C	D	E	F	G	H	I
				EQUITY	EQUITY	EQUITY	REVENUE	REVENUE	REVENUE	INCREASE	INCREASE
				REVENUE	REVENUE	REVENUE	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
			AMCPU	CURRENT	OPTION 1	OPTION 2	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2
							= B/A	= C/A	= D/A	= F-E	= G-E
306	1	LAPORTE	293	38,467	72,372	85,428	131.25	246.94	291.48	115.69	160.23
308	1	NEVIS	622	81,454	113,001	100,668	130.93	181.64	161.82	50.71	30.89
309	1	PARK RAPIDS	1,773	187,910	187,910	187,910	106.00	106.00	106.00	0.00	0.00
314	1	BRAHAM	1,011	113,151	113,151	113,151	111.97	111.97	111.97	0.00	0.00
316	1	GREENWAY	1,349	133,424	133,424	133,424	98.92	98.92	98.92	0.00	0.00
317	1	DEER RIVER	1,050	152,056	296,320	337,102	144.80	282.18	321.02	137.38	176.22
318	1	GRAND RAPIDS	4,237	349,963	1,163,263	1,333,024	82.60	274.57	314.64	191.97	232.04
319	1	NASHWAUK-KEEW	669	93,902	181,063	208,288	140.38	270.68	311.38	130.30	171.00
323	2	FRANCONIA	43	3,273	3,273	3,273	76.44	76.44	76.44	0.00	0.00
330	1	HERON LAKE-OKAE	302	27,179	27,179	27,179	90.08	90.08	90.08	0.00	0.00
332	1	MORA	2,107	271,559	450,422	380,701	128.88	213.77	180.68	84.89	51.80
333	1	OGILVIE	684	105,170	208,981	232,927	153.84	305.69	340.72	151.85	186.88
345	1	NEW LONDON-SPIC	1,737	204,478	204,478	204,478	117.71	117.71	117.71	0.00	0.00
347	1	WILLMAR	4,669	484,321	484,321	484,321	103.74	103.74	103.74	0.00	0.00
356	1	LANCASTER	223	18,729	18,729	18,729	84.11	84.11	84.11	0.00	0.00
361	1	INTERNATIONAL FA	1,484	157,457	157,457	157,457	106.11	106.11	106.11	0.00	0.00
362	1	LITTLEFORK-BIG F	381	76,161	116,886	106,165	199.93	306.84	278.70	106.91	78.77
363	1	SOUTH KOOCHICH	419	74,326	103,822	96,057	177.42	247.83	229.29	70.41	51.87
371	1	BELLINGHAM	126	8,384	8,384	8,384	66.35	66.35	66.35	0.00	0.00
378	1	DAWSON	609	63,440	63,440	63,440	104.09	104.09	104.09	0.00	0.00
381	1	LAKE SUPERIOR	1,663	198,145	542,878	595,575	119.12	326.35	358.03	207.23	238.91
390	1	LAKE OF THE WOO	602	63,521	63,521	63,521	105.46	105.46	105.46	0.00	0.00
391	1	CLEVELAND	464	48,894	48,894	48,894	105.30	105.30	105.30	0.00	0.00
392	1	LECENTER	769	82,942	82,942	82,942	107.82	107.82	107.82	0.00	0.00
394	1	MONTGOMERY	1,319	154,977	154,977	154,977	117.51	117.51	117.51	0.00	0.00
402	1	HENDRICKS	176	17,604	17,604	17,604	100.13	100.13	100.13	0.00	0.00
403	1	IVANHOE	200	15,102	15,102	15,102	75.36	75.36	75.36	0.00	0.00
404	1	LAKE BENTON	198	9,130	11,710	11,710	46.00	59.00	59.00	13.00	13.00
411	1	BALATON	117	5,366	5,366	5,366	46.00	46.00	46.00	0.00	0.00
413	1	MARSHALL	2,490	263,943	263,943	263,943	106.00	106.00	106.00	0.00	0.00
414	1	MINNEOTA	525	67,854	108,495	92,638	129.32	206.78	176.55	77.46	47.23
415	1	LYND	194	18,826	18,826	18,826	97.23	97.23	97.23	0.00	0.00
417	1	TRACY	783	81,716	81,716	81,716	104.33	104.33	104.33	0.00	0.00
423	1	HUTCHINSON	3,317	336,202	336,202	336,202	101.35	101.35	101.35	0.00	0.00
424	1	LESTER PRAIRIE	498	44,866	44,866	44,866	90.13	90.13	90.13	0.00	0.00
432	1	MAHNOMEN	720	102,330	198,118	226,935	142.04	275.00	315.00	132.96	172.96
435	1	WAUBUN	704	97,520	187,167	216,361	138.54	265.90	307.37	127.36	168.83
441	1	NEWFOLDEN	419	43,842	43,842	43,842	104.58	104.58	104.58	0.00	0.00
447	1	GRYGLA	218	28,211	45,235	38,604	129.30	207.33	176.94	78.03	47.64
458	1	TRUMAN	370	17,006	17,006	17,006	46.00	46.00	46.00	0.00	0.00
463	1	EDEN VALLEY	983	113,812	113,812	113,812	115.83	115.83	115.83	0.00	0.00
465	1	LITCHFIELD	2,092	253,459	253,459	253,459	121.18	121.18	121.18	0.00	0.00
466	1	DASSEL-COKATO	2,644	309,879	309,879	309,879	117.18	117.18	117.18	0.00	0.00
473	1	ISLE	622	87,917	169,929	194,988	141.35	273.21	313.50	131.86	172.15
477	1	PRINCETON	4,145	494,353	494,353	494,353	119.26	119.26	119.26	0.00	0.00
480	1	ONAMIA	767	77,975	77,975	77,975	101.62	101.62	101.62	0.00	0.00
482	1	LITTLE FALLS	2,837	264,734	264,734	264,734	93.31	93.31	93.31	0.00	0.00
484	1	PIERZ	1,183	128,712	128,712	128,712	108.82	108.82	108.82	0.00	0.00
485	1	ROYALTON	824	177,994	287,580	258,733	215.96	348.92	313.92	132.96	97.96
486	1	SWANVILLE	367	34,752	34,752	34,752	94.76	94.76	94.76	0.00	0.00
487	1	UPSALA	457	53,716	53,716	53,716	117.45	117.45	117.45	0.00	0.00
492	1	AUSTIN	4,912	504,147	504,147	504,147	102.64	102.64	102.64	0.00	0.00

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				EQUITY	EQUITY	EQUITY	REVENUE	REVENUE	REVENUE	INCREASE	INCREASE			
			AMCPU	REVENUE	REVENUE	REVENUE	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
				CURRENT	OPTION 1	OPTION 2	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2	OPTION 1	OPTION 2	OPTION 2
							= B/A	= C/A	= D/A	= F-E	= G-E			
495	1	GRAND MEADOW	402	33,266	33,266	33,266	82.74	82.74	82.74	0.00	0.00			
497	1	LYLE	259	28,407	28,407	28,407	109.48	109.48	109.48	0.00	0.00			
499	1	LEROY	337	22,205	22,205	22,205	65.95	65.95	65.95	0.00	0.00			
500	1	SOUTHLAND	685	50,160	50,160	50,160	73.25	73.25	73.25	0.00	0.00			
505	1	FULDA	420	19,306	19,306	19,306	46.00	46.00	46.00	0.00	0.00			
507	1	NICOLLET	349	33,703	33,703	33,703	96.71	96.71	96.71	0.00	0.00			
508	1	ST. PETER	2,139	229,989	229,989	229,989	107.54	107.54	107.54	0.00	0.00			
511	1	ADRIAN	715	85,261	85,261	85,261	119.32	119.32	119.32	0.00	0.00			
513	1	BREWSTER	191	12,845	12,845	12,845	67.38	67.38	67.38	0.00	0.00			
514	1	ELLSWORTH	201	18,472	18,472	18,472	91.70	91.70	91.70	0.00	0.00			
516	1	ROUND LAKE	134	9,173	9,173	9,173	68.26	68.26	68.26	0.00	0.00			
518	1	WORTHINGTON	2,523	221,796	221,796	221,796	87.90	87.90	87.90	0.00	0.00			
531	1	BYRON	1,981	255,533	420,744	356,423	128.98	212.37	179.90	83.39	50.92			
533	1	DOVER-EYOTA	1,418	184,979	266,415	234,465	130.49	187.94	165.40	57.45	34.91			
534	1	STEWARTVILLE	2,003	203,125	203,125	203,125	101.41	101.41	101.41	0.00	0.00			
535	1	ROCHESTER	18,554	2,110,498	2,110,498	2,110,498	113.75	113.75	113.75	0.00	0.00			
542	1	BATTLE LAKE	576	85,514	168,021	189,503	148.46	291.70	328.99	143.24	180.53			
544	1	FERGUS FALLS	2,920	341,670	341,670	341,670	117.03	117.03	117.03	0.00	0.00			
545	1	HENNING	415	34,384	34,384	34,384	82.93	82.93	82.93	0.00	0.00			
547	1	PARKERS PRAIRIE	617	55,818	55,818	55,818	90.53	90.53	90.53	0.00	0.00			
548	1	PELICAN RAPIDS	1,097	164,716	340,321	377,929	150.17	310.26	344.55	160.09	194.38			
549	1	PERHAM	1,658	315,520	538,814	480,035	190.35	325.05	289.59	134.70	99.24			
550	1	UNDERWOOD	608	65,559	113,054	146,182	107.75	185.82	240.27	78.07	132.52			
553	1	NEW YORK MILLS	831	105,250	116,294	105,250	126.72	140.02	126.72	13.30	0.00			
561	1	GOODRIDGE	219	15,448	15,448	15,448	70.62	70.62	70.62	0.00	0.00			
564	1	THIEF RIVER FALL	2,307	232,550	232,550	232,550	100.82	100.82	100.82	0.00	0.00			
577	1	WILLOW RIVER	502	64,269	114,186	94,704	127.99	227.40	188.60	99.41	60.61			
578	1	PINE CITY	1,858	181,995	181,995	181,995	97.95	97.95	97.95	0.00	0.00			
581	1	EDGERTON	355	41,164	41,164	41,164	115.87	115.87	115.87	0.00	0.00			
592	1	CLIMAX	159	7,315	7,315	7,315	46.00	46.00	46.00	0.00	0.00			
593	1	CROOKSTON	1,529	165,658	165,658	165,658	108.37	108.37	108.37	0.00	0.00			
595	1	EAST GRAND FORK	1,976	217,104	217,104	217,104	109.86	109.86	109.86	0.00	0.00			
599	1	FERTILE-BELTRAM	541	47,789	47,789	47,789	88.29	88.29	88.29	0.00	0.00			
600	1	FISHER	303	30,305	30,305	30,305	99.87	99.87	99.87	0.00	0.00			
601	1	FOSSTON	748	76,618	76,618	76,618	102.45	102.45	102.45	0.00	0.00			
611	1	CYRUS	121	10,442	10,442	10,442	86.26	86.26	86.26	0.00	0.00			
621	1	MOUNDS VIEW	11,129	755,080	755,080	755,080	67.85	67.85	67.85	0.00	0.00			
622	1	NORTH ST. PAUL-M	12,836	1,450,997	1,450,997	1,450,997	113.04	113.04	113.04	0.00	0.00			
623	1	ROSEVILLE	7,462	528,607	528,607	528,607	70.84	70.84	70.84	0.00	0.00			
624	1	WHITE BEAR LAKE	9,562	783,382	783,382	783,382	81.93	81.93	81.93	0.00	0.00			
625	1	ST. PAUL	43,899	2,019,354	2,019,354	2,019,354	46.00	46.00	46.00	0.00	0.00			
627	1	OKLEE	213	19,963	19,963	19,963	93.63	93.63	93.63	0.00	0.00			
628	1	PLUMMER	160	12,617	12,617	12,617	78.75	78.75	78.75	0.00	0.00			
630	1	RED LAKE FALLS	451	29,499	29,499	29,499	65.35	65.35	65.35	0.00	0.00			
635	1	MILROY	79	3,635	3,635	3,635	46.00	46.00	46.00	0.00	0.00			
640	1	WABASSO	503	49,117	49,117	49,117	97.71	97.71	97.71	0.00	0.00			
656	1	FARIBAULT	4,483	520,070	520,070	520,070	116.00	116.00	116.00	0.00	0.00			
659	1	NORTHFIELD	4,539	397,835	397,835	397,835	87.65	87.65	87.65	0.00	0.00			
671	1	HILLS-BEAVER CREEK	369	35,297	35,297	35,297	95.55	95.55	95.55	0.00	0.00			
676	1	BADGER	264	19,315	19,315	19,315	73.23	73.23	73.23	0.00	0.00			
682	1	ROSEAU	1,472	165,714	165,714	165,714	112.54	112.54	112.54	0.00	0.00			
690	1	WARROAD	1,331	145,842	145,842	145,842	109.58	109.58	109.58	0.00	0.00			

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						REVENUE	REVENUE	REVENUE	INCREASE	INCREASE			
			EQUITY	EQUITY	EQUITY	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU			
			REVENUE	REVENUE	REVENUE	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2			
		AMCPU	CURRENT	OPTION 1	OPTION 2	= B/A	= C/A	= D/A	= F-E	= G-E			
695	1	CHISHOLM	834	79,307	79,307	79,307	95.06	95.06	95.06	0.00	0.00		
696	1	ELY	594	50,218	50,218	50,218	84.51	84.51	84.51	0.00	0.00		
698	1	FLOODWOOD	404	46,445	82,616	103,418	114.87	204.33	255.78	89.46	140.91		
700	1	HERMANTOWN	2,364	416,672	743,662	674,152	176.26	314.59	285.18	138.33	108.92		
701	1	HIBBING	2,651	277,681	277,681	277,681	104.73	104.73	104.73	0.00	0.00		
704	1	PROCTOR	1,952	361,492	711,981	638,646	185.18	364.71	327.15	179.53	141.97		
706	1	VIRGINIA	1,790	186,782	186,782	186,782	104.36	104.36	104.36	0.00	0.00		
707	1	NETT LAKE	142	15,548	15,548	15,548	109.39	109.39	109.39	0.00	0.00		
709	1	DULUTH	10,776	495,695	495,695	495,695	46.00	46.00	46.00	0.00	0.00		
712	1	MOUNTAIN IRON-B	619	65,390	65,390	65,390	105.60	105.60	105.60	0.00	0.00		
716	1	BELLE PLAINE	1,786	269,610	269,610	269,610	150.97	150.97	150.97	0.00	0.00		
717	1	JORDAN	1,924	457,632	827,367	741,543	237.82	429.97	385.37	192.15	147.55		
719	1	PRIOR LAKE	8,331	835,194	835,194	835,194	100.25	100.25	100.25	0.00	0.00		
720	1	SHAKOPEE	7,736	1,042,574	1,042,574	1,042,574	134.77	134.77	134.77	0.00	0.00		
721	1	NEW PRAGUE	4,334	527,523	527,523	527,523	121.72	121.72	121.72	0.00	0.00		
726	1	BECKER	3,141	322,311	322,311	322,311	102.62	102.62	102.62	0.00	0.00		
727	1	BIG LAKE	4,153	655,148	1,461,365	1,309,454	157.76	351.90	315.32	194.14	157.56		
728	1	ELK RIVER	14,422	1,490,527	1,490,527	1,490,527	103.35	103.35	103.35	0.00	0.00		
738	1	HOLDINGFORD	1,131	130,440	130,440	130,440	115.29	115.29	115.29	0.00	0.00		
739	1	KIMBALL	865	105,529	105,529	105,529	121.93	121.93	121.93	0.00	0.00		
740	1	MELROSE	1,598	166,095	166,095	166,095	103.96	103.96	103.96	0.00	0.00		
741	1	PAYNESVILLE	1,184	138,149	138,149	138,149	116.67	116.67	116.67	0.00	0.00		
742	1	ST. CLOUD	10,580	1,165,667	1,165,667	1,165,667	110.18	110.18	110.18	0.00	0.00		
743	1	SAUK CENTRE	1,236	112,601	112,601	112,601	91.07	91.07	91.07	0.00	0.00		
745	1	ALBANY	1,821	212,319	212,319	212,319	116.61	116.61	116.61	0.00	0.00		
748	1	SARTELL	3,980	483,358	483,358	483,358	121.45	121.45	121.45	0.00	0.00		
750	1	COLD SPRING	2,561	294,629	294,629	294,629	115.05	115.05	115.05	0.00	0.00		
756	1	BLOOMING PRAIRIE	813	96,656	96,656	96,656	118.87	118.87	118.87	0.00	0.00		
761	1	OWATONNA	5,695	590,771	590,771	590,771	103.74	103.74	103.74	0.00	0.00		
763	1	MEDFORD	862	108,521	200,837	241,196	125.88	232.95	279.77	107.07	153.89		
768	1	HANCOCK	281	24,859	24,859	24,859	88.46	88.46	88.46	0.00	0.00		
769	1	MORRIS	988	106,030	106,030	106,030	107.33	107.33	107.33	0.00	0.00		
771	1	CHOKIO-ALBERTA	184	8,474	8,474	8,474	46.00	46.00	46.00	0.00	0.00		
775	1	KERKHOVEN-MURIEL	596	67,150	67,150	67,150	112.66	112.66	112.66	0.00	0.00		
777	1	BENSON	1,081	119,910	119,910	119,910	110.89	110.89	110.89	0.00	0.00		
786	1	BERTHA-HEWITT	527	58,145	58,145	58,145	110.39	110.39	110.39	0.00	0.00		
787	1	BROWERVILLE	554	72,236	105,344	92,443	130.40	190.17	166.88	59.77	36.48		
801	1	BROWNS VALLEY	139	11,622	11,622	11,622	83.87	83.87	83.87	0.00	0.00		
803	1	WHEATON	446	45,680	45,680	45,680	102.38	102.38	102.38	0.00	0.00		
811	1	WABASHA	746	60,732	60,732	60,732	81.36	81.36	81.36	0.00	0.00		
813	1	LAKE CITY	1,490	147,515	147,515	147,515	99.00	99.00	99.00	0.00	0.00		
815	2	PRINSBURG	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
818	1	VERNDALE	497	52,360	89,278	116,810	105.42	179.75	235.19	74.33	129.77		
820	1	SEBEKA	594	57,855	57,855	57,855	97.45	97.45	97.45	0.00	0.00		
821	1	MENAHGA	892	118,099	222,906	262,234	132.36	249.83	293.91	117.47	161.55		
829	1	WASECA	2,100	228,474	228,474	228,474	108.79	108.79	108.79	0.00	0.00		
831	1	FOREST LAKE	8,303	998,858	998,858	998,858	120.30	120.30	120.30	0.00	0.00		
832	1	MAHTOMEDI	3,618	389,408	389,408	389,408	107.63	107.63	107.63	0.00	0.00		
833	1	SOUTH WASHINGT	19,760	2,161,223	2,161,223	2,161,223	109.38	109.38	109.38	0.00	0.00		
834	1	STILLWATER	10,334	1,116,710	1,116,710	1,116,710	108.06	108.06	108.06	0.00	0.00		
836	1	BUTTERFIELD	243	19,015	19,015	19,015	78.34	78.34	78.34	0.00	0.00		
837	1	MADELIA	630	65,446	65,446	65,446	103.95	103.95	103.95	0.00	0.00		

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				EQUITY	EQUITY	EQUITY	REVENUE	REVENUE	REVENUE	INCREASE	INCREASE			
				REVENUE	REVENUE	REVENUE	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
			AMCPU	CURRENT	OPTION 1	OPTION 2	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2	OPTION 1	OPTION 2	OPTION 2
							= B/A	= C/A	= D/A	= F-E	= G-E			
840	1	ST. JAMES	1,293	141,650	141,650	141,650	109.57	109.57	109.57	0.00	0.00			
846	1	BRECKENRIDGE	960	99,743	99,743	99,743	103.90	103.90	103.90	0.00	0.00			
850	1	ROTHSAY	217	12,972	12,972	12,972	59.78	59.78	59.78	0.00	0.00			
852	1	CAMPBELL-TINTAH	124	5,699	5,699	5,699	46.00	46.00	46.00	0.00	0.00			
857	1	LEWISTON	892	93,960	93,960	93,960	105.34	105.34	105.34	0.00	0.00			
858	1	ST. CHARLES	1,160	164,725	318,920	365,309	142.04	275.00	315.00	132.96	172.96			
861	1	WINONA	3,884	233,690	233,690	233,690	60.16	60.16	60.16	0.00	0.00			
876	1	ANNANDALE	1,917	204,545	204,545	204,545	106.70	106.70	106.70	0.00	0.00			
877	1	BUFFALO	6,875	773,965	773,965	773,965	112.57	112.57	112.57	0.00	0.00			
879	1	DELANO	2,661	308,673	308,673	308,673	115.98	115.98	115.98	0.00	0.00			
881	1	MAPLE LAKE	1,161	125,388	125,388	125,388	107.96	107.96	107.96	0.00	0.00			
882	1	MONTICELLO	4,521	442,024	442,024	442,024	97.78	97.78	97.78	0.00	0.00			
883	1	ROCKFORD	1,761	334,996	620,281	553,921	190.18	352.14	314.47	161.96	124.29			
885	1	ST. MICHAEL-ALBE	5,619	632,623	632,623	632,623	112.58	112.58	112.58	0.00	0.00			
891	1	CANBY	579	59,505	59,505	59,505	102.80	102.80	102.80	0.00	0.00			
911	1	CAMBRIDGE-ISANT	5,838	756,199	1,359,075	1,162,589	129.52	232.78	199.13	103.26	69.61			
912	1	MILACA	2,158	389,002	794,341	712,069	180.30	368.17	330.04	187.87	149.74			
914	1	ULEN-HITTERDAL	321	19,888	19,888	19,888	61.94	61.94	61.94	0.00	0.00			
2071	1	LAKE CRYSTAL-WE	903	88,932	88,932	88,932	98.48	98.48	98.48	0.00	0.00			
2125	1	TRITON	1,327	136,198	136,198	136,198	102.67	102.67	102.67	0.00	0.00			
2134	1	UNITED SOUTH CE	868	72,342	72,342	72,342	83.31	83.31	83.31	0.00	0.00			
2135	1	MAPLE RIVER	1,313	130,274	130,274	130,274	99.24	99.24	99.24	0.00	0.00			
2137	1	KINGSLAND	803	96,137	96,137	96,137	119.68	119.68	119.68	0.00	0.00			
2142	1	ST. LOUIS COUNTY	2,282	291,191	530,515	436,820	127.62	232.51	191.44	104.89	63.82			
2143	1	WATERVILLE-ELYS	1,055	119,659	119,659	119,659	113.39	113.39	113.39	0.00	0.00			
2144	1	CHISAGO LAKES AI	4,001	467,811	467,811	467,811	116.91	116.91	116.91	0.00	0.00			
2149	1	MINNEWASKA	1,264	129,852	129,852	129,852	102.76	102.76	102.76	0.00	0.00			
2154	1	EVELETH-GILBERT	1,420	168,978	168,978	168,978	118.99	118.99	118.99	0.00	0.00			
2155	1	WADENA-DEER CR	1,173	151,925	291,961	249,278	129.49	248.85	212.47	119.36	82.98			
2159	1	BUFFALO LAKE-HE	578	55,137	55,137	55,137	95.43	95.43	95.43	0.00	0.00			
2164	1	DILWORTH-GLYND	1,556	181,987	181,987	181,987	116.97	116.97	116.97	0.00	0.00			
2165	1	HINCKLEY-FINLAYS	1,180	142,946	142,946	142,946	121.09	121.09	121.09	0.00	0.00			
2167	1	LAKEVIEW	653	74,530	74,530	74,530	114.11	114.11	114.11	0.00	0.00			
2168	1	NRHEG	1,104	150,629	287,491	334,283	136.41	260.35	302.72	123.94	166.31			
2169	1	MURRAY COUNTY	837	64,891	64,891	64,891	77.49	77.49	77.49	0.00	0.00			
2170	1	STAPLES-MOTLEY	1,607	177,077	177,077	177,077	110.16	110.16	110.16	0.00	0.00			
2171	1	KITTSOON CENTRAL	330	15,185	15,185	15,185	46.00	46.00	46.00	0.00	0.00			
2172	1	KENYON-WANAMIN	967	93,349	93,349	93,349	96.50	96.50	96.50	0.00	0.00			
2174	1	PINE RIVER-BACKL	1,120	246,299	402,351	361,272	219.90	359.22	322.54	139.32	102.64			
2176	1	WARREN-ALVARAD	524	24,106	24,106	24,106	46.00	46.00	46.00	0.00	0.00			
2180	1	MACCRAY	824	75,017	75,017	75,017	90.99	90.99	90.99	0.00	0.00			
2184	1	LUVERNE	1,345	116,230	116,230	116,230	86.39	86.39	86.39	0.00	0.00			
2190	1	YELLOW MEDICINE	1,015	76,640	76,640	76,640	75.51	75.51	75.51	0.00	0.00			
2198	1	FILMORE CENTRAL	631	56,476	56,476	56,476	89.57	89.57	89.57	0.00	0.00			
2215	1	NORMAN COUNTY	425	19,531	19,531	19,531	46.00	46.00	46.00	0.00	0.00			
2310	1	SIBLEY EAST	1,383	149,817	149,817	149,817	108.34	108.34	108.34	0.00	0.00			
2311	1	CLEARBROOK-GON	549	59,429	59,429	59,429	108.24	108.24	108.24	0.00	0.00			
2342	1	WEST CENTRAL AF	873	81,894	81,894	81,894	93.83	93.83	93.83	0.00	0.00			
2358	1	KARLSTAD-STRANI	263	25,066	25,066	25,066	95.14	95.14	95.14	0.00	0.00			
2364	1	BELGRADE-BROOK	766	73,724	73,724	73,724	96.25	96.25	96.25	0.00	0.00			
2365	1	G.F.W.	869	98,121	98,121	98,121	112.88	112.88	112.88	0.00	0.00			
2396	1	A.C.G.C.	926	72,292	72,292	72,292	78.04	78.04	78.04	0.00	0.00			

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				EQUITY	EQUITY	EQUITY	REVENUE	REVENUE	REVENUE	INCREASE	INCREASE
			AMCPU	REVENUE	REVENUE	REVENUE	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
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2397	1	LESUEUR-HENDER	1,392	167,419	167,419	167,419	120.28	120.28	120.28	0.00	0.00
2448	1	MARTIN COUNTY	905	97,026	97,026	97,026	107.19	107.19	107.19	0.00	0.00
2527	1	HALSTAD-HENDRU	304	22,631	22,631	22,631	74.34	74.34	74.34	0.00	0.00
2534	1	OLIVIA-BIRD ISLA	875	92,240	92,240	92,240	105.44	105.44	105.44	0.00	0.00
2536	1	GRANADA HUNTLE	258	11,859	11,859	11,859	46.00	46.00	46.00	0.00	0.00
2580	1	SANDSTONE-ASKO	839	107,357	200,661	166,644	128.03	239.30	198.73	111.27	70.70
2609	1	WIN-E-MAC	497	46,835	46,835	46,835	94.30	94.30	94.30	0.00	0.00
2683	1	GREENBUSH-MIDD	550	58,015	58,015	58,015	105.41	105.41	105.41	0.00	0.00
2687	1	HOWARD LAKE-WA	1,177	130,375	130,375	130,375	110.79	110.79	110.79	0.00	0.00
2689	1	PIPESTONE-JASPE	1,372	116,357	116,357	116,357	84.80	84.80	84.80	0.00	0.00
2711	1	MESABI EAST	1,006	154,000	305,543	341,102	153.08	303.72	339.06	150.64	185.98
2752	1	FAIRMONT AREA S	2,108	236,373	236,373	236,373	112.14	112.14	112.14	0.00	0.00
2753	1	LONG PRAIRIE-GR	1,337	133,602	133,602	133,602	99.90	99.90	99.90	0.00	0.00
2754	1	CEDAR MOUNTAIN	505	52,752	52,752	52,752	104.44	104.44	104.44	0.00	0.00
2759	1	EAGLE BEND-CLAR	390	34,834	34,834	34,834	89.26	89.26	89.26	0.00	0.00
2805	1	ZUMBROTA-MAZEP	1,245	128,833	128,833	128,833	103.49	103.49	103.49	0.00	0.00
2835	1	JANESVILLE-WALD	637	53,630	53,630	53,630	84.20	84.20	84.20	0.00	0.00
2853	1	MADISON-MARIETT	1,007	82,575	82,575	82,575	82.00	82.00	82.00	0.00	0.00
2854	1	ADA-BORUP	641	65,560	65,560	65,560	102.24	102.24	102.24	0.00	0.00
2856	1	STEPHEN-ARGYLE	405	36,911	36,911	36,911	91.07	91.07	91.07	0.00	0.00
2859	1	GLENCOE-SILVER I	1,859	188,691	188,691	188,691	101.51	101.51	101.51	0.00	0.00
2860	1	BLUE EARTH-DELA	1,396	147,342	147,342	147,342	105.51	105.51	105.51	0.00	0.00
2884	1	RED ROCK CENTRA	513	47,151	47,151	47,151	91.84	91.84	91.84	0.00	0.00
2886	1	GLENVILLE-EMMON	469	44,914	44,914	44,914	95.81	95.81	95.81	0.00	0.00
2887	1	MCLEOD WEST SC	329	28,615	28,615	28,615	87.09	87.09	87.09	0.00	0.00
2888	1	CLINTON-GRACEVI	419	34,835	34,835	34,835	83.13	83.13	83.13	0.00	0.00
2889	1	LAKE PARK-AUDUB	736	84,020	84,020	84,020	114.12	114.12	114.12	0.00	0.00
2890	1	DRSH	598	39,657	39,657	39,657	66.27	66.27	66.27	0.00	0.00
2895	1	JACKSON COUNTY	1,337	120,595	120,595	120,595	90.22	90.22	90.22	0.00	0.00
2897	1	REDWOOD AREA S	1,465	160,827	160,827	160,827	109.77	109.77	109.77	0.00	0.00
2898	1	WESTBROOK-WALL	605	68,584	68,584	68,584	113.35	113.35	113.35	0.00	0.00
2899	1	NEW	1,772	215,527	215,527	215,527	121.63	121.63	121.63	0.00	0.00
2902	1	RTR	638	65,347	65,347	65,347	102.40	102.40	102.40	0.00	0.00
4000	7	CITY ACADEMY	137	13,437	15,591	15,541	98.44	114.22	113.85	15.78	15.41
4001	7	BLUFFVIEW MONTE	236	23,202	26,922	26,834	98.44	114.22	113.85	15.78	15.41
4003	7	NEW HEIGHTS CHA	158	15,515	18,002	17,944	98.44	114.22	113.85	15.78	15.41
4004	7	CEDAR RIVERSIDE	125	12,336	14,313	14,267	98.44	114.22	113.85	15.78	15.41
4005	7	METRO DEAF CHAF	7	736	854	852	98.44	114.22	113.85	15.78	15.41
4006	7	SKILLS FOR TOMO	98	9,598	11,136	11,100	98.44	114.22	113.85	15.78	15.41
4007	7	MINNESOTA NEW C	148	14,575	16,911	16,857	98.44	114.22	113.85	15.78	15.41
4008	7	PACT CHARTER SC	626	61,619	71,496	71,264	98.44	114.22	113.85	15.78	15.41
4011	7	NEW VISIONS CHA	245	24,162	28,035	27,944	98.44	114.22	113.85	15.78	15.41
4012	7	EMILY CHARTER S	39	3,825	4,439	4,424	98.44	114.22	113.85	15.78	15.41
4015	7	COMMUNITY OF PE	811	79,793	92,584	92,285	98.44	114.22	113.85	15.78	15.41
4016	7	WORLD LEARNER C	240	23,614	27,399	27,310	98.44	114.22	113.85	15.78	15.41
4017	7	MINNESOTA TRANS	3,389	333,619	387,098	385,844	98.44	114.22	113.85	15.78	15.41
4018	7	ACORN DUAL LANG	440	43,335	50,282	50,119	98.44	114.22	113.85	15.78	15.41
4019	7	ST. PAUL FAMILY L	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4020	7	EDISON CHARTER	913	89,831	104,231	103,894	98.44	114.22	113.85	15.78	15.41
4021	7	VILLAGE SCHOOL C	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4025	7	CYBER VILLAGE AC	162	15,977	18,538	18,478	98.44	114.22	113.85	15.78	15.41

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			AMCPU	REVENUE	REVENUE	REVENUE	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
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4026	7	E.C.H.O. CHARTER	203	20,024	23,233	23,158	98.44	114.22	113.85	15.78	15.41		
4027	7	HIGHER GROUND A	555	54,590	63,341	63,136	98.44	114.22	113.85	15.78	15.41		
4028	7	ECI' NOMPA WOON	39	3,792	4,400	4,386	98.44	114.22	113.85	15.78	15.41		
4029	7	NEW SPIRIT SCHO	354	34,884	40,476	40,345	98.44	114.22	113.85	15.78	15.41		
4030	7	ODYSSEY CHARTE	378	37,216	43,182	43,042	98.44	114.22	113.85	15.78	15.41		
4031	7	MINNESOTA TECH	124	12,157	14,106	14,060	98.44	114.22	113.85	15.78	15.41		
4032	7	HARVEST PREP SC	510	50,223	58,274	58,085	98.44	114.22	113.85	15.78	15.41		
4035	7	CONCORDIA CREA	251	24,711	28,673	28,580	98.44	114.22	113.85	15.78	15.41		
4036	7	FACE TO FACE AC	82	8,092	9,389	9,358	98.44	114.22	113.85	15.78	15.41		
4038	7	SOJOURNER TRUT	267	26,313	30,531	30,432	98.44	114.22	113.85	15.78	15.41		
4039	7	HIGH SCHOOL FOR	260	25,594	29,697	29,601	98.44	114.22	113.85	15.78	15.41		
4040	7	MARTIN HUGHES C	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
4042	7	TWIN CITIES ACAD	256	25,220	29,263	29,168	98.44	114.22	113.85	15.78	15.41		
4043	7	MATH & SCIENCE A	343	33,775	39,189	39,062	98.44	114.22	113.85	15.78	15.41		
4044	7	HEART OF THE EA	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
4045	7	PEAKS-ALEXANDRI	98	9,598	11,136	11,100	98.44	114.22	113.85	15.78	15.41		
4046	7	LAKE SUPERIOR HI	96	9,470	10,988	10,952	98.44	114.22	113.85	15.78	15.41		
4048	7	GREAT RIVER EDU	59	5,759	6,682	6,660	98.44	114.22	113.85	15.78	15.41		
4049	7	COON RAPIDS LEA	241	23,675	27,470	27,381	98.44	114.22	113.85	15.78	15.41		
4050	7	LAFAYETTE PUBLIC	96	9,448	10,963	10,927	98.44	114.22	113.85	15.78	15.41		
4051	7	HANSKA CHARTER	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
4052	7	FOUR DIRECTIONS	127	12,541	14,552	14,504	98.44	114.22	113.85	15.78	15.41		
4053	7	NORTH LAKES ACA	416	40,981	47,550	47,396	98.44	114.22	113.85	15.78	15.41		
4054	7	LACRESCENT MON	42	4,133	4,795	4,779	98.44	114.22	113.85	15.78	15.41		
4055	7	NERSTRAND CHAR	157	15,433	17,907	17,849	98.44	114.22	113.85	15.78	15.41		
4056	7	ROCHESTER OFF C	143	14,077	16,333	16,281	98.44	114.22	113.85	15.78	15.41		
4057	7	EL COLEGIO CHAR	143	14,077	16,333	16,281	98.44	114.22	113.85	15.78	15.41		
4058	7	SCHOOLCRAFT LE	193	18,973	22,015	21,943	98.44	114.22	113.85	15.78	15.41		
4059	7	CROSSLAKE COMM	133	13,120	15,223	15,174	98.44	114.22	113.85	15.78	15.41		
4060	7	MEXICA MULTICUL	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
4061	7	STUDIO ACADEMY	150	14,717	17,076	17,021	98.44	114.22	113.85	15.78	15.41		
4062	7	FAMILY ACADEMY	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
4064	7	RIVERWAY LEARNI	126	12,382	14,367	14,320	98.44	114.22	113.85	15.78	15.41		
4065	7	MINNESOTA BUSIN	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
4066	7	RIVERBEND ACAD	129	12,703	14,739	14,691	98.44	114.22	113.85	15.78	15.41		
4067	7	AURORA CHARTER	328	32,257	37,428	37,306	98.44	114.22	113.85	15.78	15.41		
4068	7	EXCELL ACADEMY	526	51,778	60,079	59,884	98.44	114.22	113.85	15.78	15.41		
4069	7	MN INSTITUTE OF T	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
4070	7	HOPE ACADEMY CI	478	47,056	54,599	54,423	98.44	114.22	113.85	15.78	15.41		
4071	7	NATIVE ARTS CHAR	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
4072	7	YANKTON COUNTR	39	3,839	4,455	4,440	98.44	114.22	113.85	15.78	15.41		
4073	7	ACADEMIA CESAR	333	32,826	38,088	37,964	98.44	114.22	113.85	15.78	15.41		
4074	7	AGRICULTURAL FC	312	30,713	35,637	35,521	98.44	114.22	113.85	15.78	15.41		
4075	7	AVALON SCHOL	234	23,035	26,727	26,641	98.44	114.22	113.85	15.78	15.41		
4076	7	MN ACADEMY OF T	0	0	0	0	0.00	0.00	0.00	0.00	0.00		
4077	7	TWIN CITIES INTER	556	54,757	63,535	63,329	98.44	114.22	113.85	15.78	15.41		
4078	7	MN INTERNATIONAL	457	44,948	52,153	51,984	98.44	114.22	113.85	15.78	15.41		
4079	7	FRIENDSHIP ACAD	155	15,230	17,671	17,614	98.44	114.22	113.85	15.78	15.41		
4080	7	PILLAGER AREA CH	53	5,247	6,088	6,068	98.44	114.22	113.85	15.78	15.41		
4081	7	COVENANT	89	8,722	10,120	10,087	98.44	114.22	113.85	15.78	15.41		
4082	7	BLUESKY	1,950	191,958	222,729	222,008	98.44	114.22	113.85	15.78	15.41		
4083	7	RIDGEWAY COMMU	74	7,251	8,413	8,386	98.44	114.22	113.85	15.78	15.41		

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			A	B	C	D	E	F	G	H	I			
				EQUITY	EQUITY	EQUITY	REVENUE	REVENUE	REVENUE	INCREASE	INCREASE			
			AMCPU	REVENUE	REVENUE	REVENUE	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
				CURRENT	OPTION 1	OPTION 2	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2	OPTION 1	OPTION 2	
							= B/A	= C/A	= D/A	= F-E	= G-E			
4084	7	NORTH SHORE CO	309	30,375	35,244	35,130	98.44	114.22	113.85	15.78	15.41			
4085	7	HARBOR CITY INTE	270	26,618	30,885	30,785	98.44	114.22	113.85	15.78	15.41			
4086	7	WOODSON INSTITU	383	37,694	43,736	43,594	98.44	114.22	113.85	15.78	15.41			
4087	7	SAGE ACADEMY CH	113	11,134	12,918	12,876	98.44	114.22	113.85	15.78	15.41			
4088	7	URBAN ACADEMY	258	25,417	29,492	29,396	98.44	114.22	113.85	15.78	15.41			
4089	7	NEW CITY SCHOOL	140	13,745	15,949	15,897	98.44	114.22	113.85	15.78	15.41			
4090	7	PRAIRIE CREEK CO	172	16,903	19,613	19,549	98.44	114.22	113.85	15.78	15.41			
4091	7	SE MN ARTS & TEC	152	14,931	17,325	17,269	98.44	114.22	113.85	15.78	15.41			
4092	7	WATERSHED HIGH	130	12,797	14,849	14,801	98.44	114.22	113.85	15.78	15.41			
4093	7	NEW CENTURY CH	195	19,196	22,273	22,201	98.44	114.22	113.85	15.78	15.41			
4095	7	TRIO WOLF CREEK	234	23,035	26,727	26,641	98.44	114.22	113.85	15.78	15.41			
4096	7	CHIRON CHARTER	0	0	0	0	0.00	0.00	0.00	0.00	0.00			
4097	7	PARTNERSHIP ACA	327	32,165	37,321	37,200	98.44	114.22	113.85	15.78	15.41			
4098	7	NOVA CLASSICAL	449	44,154	51,232	51,066	98.44	114.22	113.85	15.78	15.41			
4099	7	TAREK IBN ZIYAD	559	55,038	63,860	63,654	98.44	114.22	113.85	15.78	15.41			
4100	7	GREAT EXPECTATI	62	6,127	7,109	7,086	98.44	114.22	113.85	15.78	15.41			
4101	7	MINNESOTA NORTI	5	443	514	512	98.44	114.22	113.85	15.78	15.41			
4102	7	MN INTERNSHIP	495	48,757	56,573	56,390	98.44	114.22	113.85	15.78	15.41			
4103	7	HMONG ACADEMY	690	67,919	78,806	78,551	98.44	114.22	113.85	15.78	15.41			
4104	7	LIBERTY HIGH SCH	241	23,675	27,470	27,381	98.44	114.22	113.85	15.78	15.41			
4105	7	GREAT RIVER SCH	320	31,481	36,528	36,409	98.44	114.22	113.85	15.78	15.41			
4106	7	TREKNORTH HIGH	208	20,476	23,758	23,681	98.44	114.22	113.85	15.78	15.41			
4107	7	VOYAGEURS EXPE	104	10,238	11,879	11,840	98.44	114.22	113.85	15.78	15.41			
4108	7	GENERAL JOHN VE	169	16,636	19,303	19,241	98.44	114.22	113.85	15.78	15.41			
4109	7	SOBRIETY HIGH	260	25,594	29,697	29,601	98.44	114.22	113.85	15.78	15.41			
4110	7	MAIN STREET SCH	299	29,434	34,152	34,041	98.44	114.22	113.85	15.78	15.41			
4111	7	AUGSBURG ACADE	286	28,154	32,667	32,561	98.44	114.22	113.85	15.78	15.41			
4112	7	ST PAUL CONSERV	520	51,189	59,394	59,202	98.44	114.22	113.85	15.78	15.41			
4113	7	FRASER ACADEMY	83	8,121	9,423	9,393	98.44	114.22	113.85	15.78	15.41			
4114	7	ASCENSION ACADE	130	12,797	14,849	14,801	98.44	114.22	113.85	15.78	15.41			
4115	7	MINNEAPOLIS ACA	155	15,219	17,658	17,601	98.44	114.22	113.85	15.78	15.41			
4116	7	LAKES INTERNATIC	563	55,380	64,258	64,050	98.44	114.22	113.85	15.78	15.41			
4118	7	KALEIDOSCOPE CH	443	43,620	50,612	50,448	98.44	114.22	113.85	15.78	15.41			
4119	7	RIVER HEIGHTS CH	59	5,766	6,690	6,668	98.44	114.22	113.85	15.78	15.41			
4120	7	ST. CROIX PREPAR	965	95,001	110,229	109,872	98.44	114.22	113.85	15.78	15.41			
4121	7	UBAH MEDICAL AC	358	35,192	40,834	40,701	98.44	114.22	113.85	15.78	15.41			
4122	7	EAGLE RIDGE ACA	378	37,210	43,175	43,035	98.44	114.22	113.85	15.78	15.41			
4123	7	DAKOTA AREA CO	45	4,390	5,094	5,078	98.44	114.22	113.85	15.78	15.41			
4124	7	BEACON ACADEMY	435	42,803	49,664	49,503	98.44	114.22	113.85	15.78	15.41			
4125	7	WORTHINGTON AR	131	12,852	14,913	14,864	98.44	114.22	113.85	15.78	15.41			
4126	7	PRAIRIE SEEDS AC	439	43,171	50,091	49,929	98.44	114.22	113.85	15.78	15.41			
4127	7	TEAM ACADEMY	150	14,739	17,102	17,047	98.44	114.22	113.85	15.78	15.41			
4128	7	COLONEL CHARLE	0	0	0	0	0.00	0.00	0.00	0.00	0.00			
4129	7	MARY MCVOY EAR	0	0	0	0	0.00	0.00	0.00	0.00	0.00			
4131	7	LIGHTHOUSE ACAD	234	23,035	26,727	26,641	98.44	114.22	113.85	15.78	15.41			
4132	7	TWIN CITIES ACAD	198	19,452	22,570	22,497	98.44	114.22	113.85	15.78	15.41			
4133	7	BEACON PREPARA	88	8,639	10,024	9,991	98.44	114.22	113.85	15.78	15.41			
4135	7	ADAM ABDULLE AC	243	23,963	27,805	27,715	98.44	114.22	113.85	15.78	15.41			
4136	7	SOUL ACADEMY CH	0	0	0	0	0.00	0.00	0.00	0.00	0.00			
4137	7	SWAN RIVER MONT	146	14,357	16,659	16,605	98.44	114.22	113.85	15.78	15.41			
4138	7	MILROY AREA CHA	58	5,724	6,642	6,620	98.44	114.22	113.85	15.78	15.41			
4139	7	LOVEWORKS ACAD	372	36,622	42,492	42,354	98.44	114.22	113.85	15.78	15.41			

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			A	B	C	D	E	F	G	H	I			
				EQUITY	EQUITY	EQUITY	REVENUE	REVENUE	REVENUE	INCREASE	INCREASE			
			AMCPU	REVENUE	REVENUE	REVENUE	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
				CURRENT	OPTION 1	OPTION 2	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2	OPTION 1	OPTION 2	OPTION 2
							= B/A	= C/A	= D/A	= F-E	= G-E			
4140	7	YINGHUA ACADEM	289	28,423	32,979	32,872	98.44	114.22	113.85	15.78	15.41			
4141	7	PAIDEIA ACADEMY	405	39,831	46,216	46,066	98.44	114.22	113.85	15.78	15.41			
4142	7	STRIDE ACADEMY	268	26,416	30,651	30,552	98.44	114.22	113.85	15.78	15.41			
4143	7	NEW MILLENNIUM	439	43,172	50,092	49,930	98.44	114.22	113.85	15.78	15.41			
4144	7	GREEN ISLE COMM	101	9,989	11,590	11,552	98.44	114.22	113.85	15.78	15.41			
4145	7	BIRCH GROVE CON	38	3,753	4,354	4,340	98.44	114.22	113.85	15.78	15.41			
4146	7	NORTHERN LIGHTS	130	12,772	14,819	14,771	98.44	114.22	113.85	15.78	15.41			
4148	7	ACADEMY OF BIOS	173	16,981	19,703	19,639	98.44	114.22	113.85	15.78	15.41			
4149	7	CYGNUS ACADEMY	135	13,298	15,430	15,380	98.44	114.22	113.85	15.78	15.41			
4150	7	MINNESOTA ONLIN	260	25,594	29,697	29,601	98.44	114.22	113.85	15.78	15.41			
4151	7	EDVISIONS OFF CA	112	11,025	12,793	12,751	98.44	114.22	113.85	15.78	15.41			
4152	7	TWIN CITIES GERM	194	19,129	22,195	22,123	98.44	114.22	113.85	15.78	15.41			
4153	7	DUGSI ACADEMY	235	23,119	26,825	26,738	98.44	114.22	113.85	15.78	15.41			
4154	7	RECOVERY SCHOC	55	5,375	6,236	6,216	98.44	114.22	113.85	15.78	15.41			
4155	7	NAYTAUWAUSH CC	97	9,538	11,067	11,031	98.44	114.22	113.85	15.78	15.41			
4157	7	NEW SALEM ACADI	0	0	0	0	0.00	0.00	0.00	0.00	0.00			
4158	7	DAKOTA ACADEMY	0	0	0	0	0.00	0.00	0.00	0.00	0.00			
4159	7	SEVEN HILLS CLAS	359	35,308	40,968	40,836	98.44	114.22	113.85	15.78	15.41			
4160	7	SPECTRUM HIGH S	114	11,240	13,042	12,999	98.44	114.22	113.85	15.78	15.41			
4161	7	NEW DISCOVERIES	140	13,804	16,017	15,965	98.44	114.22	113.85	15.78	15.41			
4162	7	SOUTHSIDE FAMIL	101	9,939	11,532	11,494	98.44	114.22	113.85	15.78	15.41			
4163	7	LEARNING FOR LE	283	27,829	32,290	32,185	98.44	114.22	113.85	15.78	15.41			
4164	7	LAURA JEFFREY A	177	17,432	20,226	20,161	98.44	114.22	113.85	15.78	15.41			
4165	7	ELOM INTERNATIO	0	0	0	0	0.00	0.00	0.00	0.00	0.00			
4166	7	EAST RANGE ACAD	114	11,262	13,067	13,024	98.44	114.22	113.85	15.78	15.41			
4167	7	INTERNATIONAL SF	164	16,125	18,710	18,650	98.44	114.22	113.85	15.78	15.41			
4168	7	GLACIAL HILLS ELE	114	11,186	12,979	12,937	98.44	114.22	113.85	15.78	15.41			
4169	7	ELLIOT PARK COMI	134	13,160	15,270	15,221	98.44	114.22	113.85	15.78	15.41			
4170	7	HIAWATHA LEADER	205	20,157	23,388	23,312	98.44	114.22	113.85	15.78	15.41			
4171	7	NOBLE ACADEMY	437	42,987	49,878	49,716	98.44	114.22	113.85	15.78	15.41			
4172	7	CLARKFIELD CHAR	80	7,898	9,164	9,134	98.44	114.22	113.85	15.78	15.41			
4173	7	DUNWOODY ACAD	390	38,392	44,546	44,402	98.44	114.22	113.85	15.78	15.41			
4174	7	PINE GROVE LEAD	21	2,038	2,364	2,357	98.44	114.22	113.85	15.78	15.41			
4175	7	LONG TIENG ACAD	260	25,594	29,697	29,601	98.44	114.22	113.85	15.78	15.41			
4176	7	WAYNEWOOD SCH	28	2,768	3,212	3,201	98.44	114.22	113.85	15.78	15.41			
4177	7	MINISINAAKWAANG	45	4,433	5,143	5,127	98.44	114.22	113.85	15.78	15.41			
4178	7	LINCOLN INTERNA	203	19,964	23,164	23,089	98.44	114.22	113.85	15.78	15.41			
4180	7	EMILY O. GOODRID	202	19,883	23,070	22,995	98.44	114.22	113.85	15.78	15.41			
4181	7	COMMUNITY SCHOC	407	40,102	46,531	46,380	98.44	114.22	113.85	15.78	15.41			
4182	7	QUEST ACADEMY	253	24,860	28,845	28,752	98.44	114.22	113.85	15.78	15.41			
4183	7	LIONSGATE ACAD	112	11,006	12,770	12,728	98.44	114.22	113.85	15.78	15.41			
4184	7	ASPEN ACADEMY	194	19,062	22,118	22,046	98.44	114.22	113.85	15.78	15.41			
4185	7	DAVINCI ACADEMY	273	26,914	31,229	31,128	98.44	114.22	113.85	15.78	15.41			
4186	7	GLOBAL ACADEMY	434	42,731	49,581	49,420	98.44	114.22	113.85	15.78	15.41			
4187	7	MICHAEL FROME A	61	6,036	7,004	6,981	98.44	114.22	113.85	15.78	15.41			
4188	7	COLOGNE ACADEN	215	21,212	24,612	24,532	98.44	114.22	113.85	15.78	15.41			
4189	7	BRIGHT WATER EL	102	10,054	11,665	11,628	98.44	114.22	113.85	15.78	15.41			
4191	7	KIPP MINNESOTA C	221	21,755	25,243	25,161	98.44	114.22	113.85	15.78	15.41			
4192	7	BEST ACADEMY	285	28,057	32,555	32,450	98.44	114.22	113.85	15.78	15.41			
4999	7	CFL V CHT EST	-1,465	-144,259	-167,384	-166,841	98.44	114.22	113.85	15.78	15.41			