



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

**Report to the
Legislature**

January 2010

**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 2009, 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 2009 calculations under Minnesota Statutes 2009, 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 1.266 in FY 2009 to 1.284 in FY 2010. While the 1.284 ratio projected for FY 2010 is lower than in any year between FY 1992, when these calculations were initiated, and FY 2001, it exceeds the ratio computed for FY 2009 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 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
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	5,873	6,012	6,073
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	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	5,306	5,290
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	5,366	5,373
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	5,587	5,664	5,664
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	5,687	5,830	5,819
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	5,895	5,905
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	5,960	6,031
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	5,963	6,084	6,193
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	6,049	6,240	6,392
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	6,155	6,393	6,495
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	6,357	6,601	6,754
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	6,534	6,717	6,792
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	6,643	6,855	6,901
DOLLAR GAPS:																			
90TH-10TH	851	880	922	810	804	838	811	804	817	897	653	745	834	826	811	967	1,044	1,235	1,380
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	1,294	1,411	1,502
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	1,487	1,648	1,694
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	1.197	1.230	1.257
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	1.247	1.266	1.284
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	1.317	1.325

Preliminary calculations for FY 2011, based on November 2009 forecast data (reflecting November 2009 operating referendum results), show a further increase in the projected ratio of the 95th percentile to the fifth percentile of adjusted general revenue to 1.293. 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 fifth percentile of adjusted general revenue is higher in FY 2011 than in FY 2010 and because FY 2010 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 2011 and later, and data as of the November 2009 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 percent 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 percent 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 percent 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 fifth percentiles of adjusted general revenue, because all three districts have moderate referendum revenue allowances, falling in between the 95th and fifth 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 fifth 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 2011 basic revenue plus referendum revenue plus equity revenue per adjusted marginal cost pupil unit (AMCPU) will be approximately \$6,822. The FY 2010 ratio of the 95th percentile to the fifth percentile is 1.284. The goal – given our strategy to target all additional funds to the lowest revenue districts – is to bring the fifth percentile up to an amount equal to $\$6,822/1.284 = \$5,313$.

Restated, our goal is to create an equity formula that causes at least 95 percent of AMCPU to be in districts where the sum of basic revenue, referendum revenue, and equity revenue per AMCPU equals or exceeds \$5,313.

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 percent of the state average referendum revenue per RMCPU – up to whatever level is needed to reach the target ratio of 1.284. 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 1.284 if we raise the low-revenue guarantee from \$85 to \$114 per RMCPU. (This is an increase from 10.0 percent to 13.5 percent of the state average referendum revenue per RMCPU.) Under this option, the statewide increase in equity revenue would be about \$4.2 million, with 50 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 one, which maintains the "no referendum" penalty, the revenue per pupil unit in all of the 50 districts with zero referendum revenue falls below the \$5,313 target. But most of these districts *do* meet the target when we remove the penalty. In fact, removing the penalty lets us leave the "low revenue guarantee" at the current-law level of \$85, and still achieve a disparity ratio of 1.2805, which is less than the target of 1.284.

Under option 2, statewide equity revenue increases over current law by about \$4.0 million, with 37 districts receiving increases.

Neither option creates any revenue reductions, so there would be no need for a hold harmless. Neither option changes the fifth 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:

Summary Statistics for FY 2011	Current	Option 2	Option 3
1 Low Referendum Guarantee	84.74	114.00	84.74
2 Sliding Scale \$/AMCPU If Referendum = Zero	0.00	0.00	75.00
3 Metro Bottom of Sliding Scale Range	325.09	325.09	325.09
4 Metro Top of Sliding Scale Range	1,670.57	1,670.57	1,670.57
5 Nonmetro Bottom of Sliding Scale Range	0.00	0.00	0.00
6 Nonmetro Top of Sliding Scale Range	1,718.59	1,718.59	1,718.59
7 Disparity Ratio Basis: 5th Percentile	5,276.30	5,313.42	5,327.68
8 Disparity Ratio Basis: 95th Percentile	6,822.19	6,822.19	6,822.19
9 Disparity ratio = (8)/(7) =	1.293	1.284	1.281
10 Equity Revenue, Districts	87,594,753	91,641,997	91,381,259
11 Equity Levy	76,693,720	80,028,954	79,654,768
12 AMCPU, Districts (sum of districts' projections)	897,531	897,531	897,531
13 AMCPU, Charters	44,018	44,018	44,018
14 Average per AMCPU, Districts = (10) / (12) =	97.60	102.10	101.81
15 Total Revenue, Charters = (13) X (14) =	4,296,111	4,494,190	4,481,425
16 Total Revenue, Combined = (10) + (15) =	91,890,864	96,136,186	95,862,684
17 Total Aid, Combined = (16) - (11) =	15,197,143	16,107,233	16,207,916
18 Change Over Current Law, Revenue	n/a	4,245,323	3,971,820
19 Change Over Current Law, Levy	n/a	3,335,234	2,961,047
20 Change Over Current Law, Aid	n/a	910,089	1,010,773

Note: The "Current" revenues shown here for FY 2011 differ slightly from the revenues that appear in the November 2009 state budget forecast because they exclude the adjustment for the difference between the state total student counts projected by the Minnesota Department of Education and the sum of the projected student counts submitted by individual school districts.

OPTIONS FOR MEETING THE FY 2011 REVENUE DISPARITY TARGET										OCT_2009_FOLLOWUP	
REVENUE PER AMCPU BY DISTRICT										1/12/2010	
		A	B	C	D	E	F	G	H	I	
						REVENUE	REVENUE	REVENUE	INCREASE	INCREASE	
						PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	
						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	
TOTAL, COMBINED		941,548	91,890,864	96,136,186	95,862,684	97.60	102.10	101.81	4.50	4.21	
TOTAL, DISTRICTS		897,531	87,594,753	91,641,997	91,381,259	97.60	102.10	101.81	4.50	4.21	
TOTAL, CHARTERS		44,018	4,296,111	4,494,190	4,481,425	97.60	102.10	101.81	4.50	4.21	
1	1	AITKIN PUBLIC SCHOOL DISTRICT	1,463	296,014	354,871	296,014	202.36	242.60	202.36	40.24	0.00
1	3	MINNEAPOLIS PUBLIC SCHOOL DIST.	36,910	1,697,877	1,697,877	1,697,877	46.00	46.00	46.00	0.00	0.00
2	1	HILL CITY PUBLIC SCHOOL DISTRICT	350	43,356	51,193	69,616	123.82	146.21	198.82	22.39	75.00
4	1	MCGREGOR PUBLIC SCHOOL DISTRICT	426	101,661	117,267	101,661	238.88	275.55	238.88	36.67	0.00
6	3	SOUTH ST. PAUL PUBLIC SCHOOL DIST.	3,807	443,593	443,593	443,593	116.51	116.51	116.51	0.00	0.00
11	1	ANOKA-HENNEPIN PUBLIC SCHOOL DIST.	44,807	4,057,306	4,057,306	4,057,306	90.55	90.55	90.55	0.00	0.00
12	1	CENTENNIAL PUBLIC SCHOOL DISTRICT	7,738	1,032,671	1,032,671	1,032,671	133.46	133.46	133.46	0.00	0.00
13	1	COLUMBIA HEIGHTS PUBLIC SCHOOL DIST	3,087	330,434	330,434	330,434	107.03	107.03	107.03	0.00	0.00
14	1	FRIDLEY PUBLIC SCHOOL DISTRICT	3,296	392,684	392,684	392,684	119.14	119.14	119.14	0.00	0.00
15	1	ST. FRANCIS PUBLIC SCHOOL DISTRICT	6,155	930,565	930,565	930,565	151.19	151.19	151.19	0.00	0.00
16	1	SPRING LAKE PARK PUBLIC SCHOOLS	5,249	626,587	626,587	626,587	119.36	119.36	119.36	0.00	0.00
22	1	DETROIT LAKES PUBLIC SCHOOL DIST.	3,070	352,593	352,593	352,593	114.85	114.85	114.85	0.00	0.00
23	1	FRAZEE-VERGAS PUBLIC SCHOOL DIST.	1,030	93,093	93,093	93,093	90.36	90.36	90.36	0.00	0.00
25	1	PINE POINT PUBLIC SCHOOL DISTRICT	93	13,310	16,017	20,264	143.55	172.74	218.55	29.19	75.00
31	1	BEMIDJI PUBLIC SCHOOL DISTRICT	5,364	590,963	590,963	590,963	110.18	110.18	110.18	0.00	0.00
32	1	BLACKDUCK PUBLIC SCHOOL DISTRICT	716	146,977	164,818	146,977	205.27	230.18	205.27	24.91	0.00
36	1	KELLIHER PUBLIC SCHOOL DISTRICT	263	33,056	39,103	52,812	125.49	148.44	200.49	22.95	75.00
38	1	RED LAKE PUBLIC SCHOOL DISTRICT	1,589	109,850	109,850	109,850	69.14	69.14	69.14	0.00	0.00
47	1	SAUK RAPIDS PUBLIC SCHOOL DISTRICT	4,181	346,674	708,081	660,243	82.92	169.36	157.92	86.44	75.00
51	1	FOLEY PUBLIC SCHOOL DISTRICT	1,967	244,317	244,317	244,317	124.22	124.22	124.22	0.00	0.00
75	1	ST. CLAIR PUBLIC SCHOOL DISTRICT	678	79,968	79,968	79,968	118.03	118.03	118.03	0.00	0.00
77	1	MANKATO PUBLIC SCHOOL DISTRICT	8,462	893,330	893,330	893,330	105.57	105.57	105.57	0.00	0.00
81	1	COMFREY PUBLIC SCHOOL DISTRICT	166	10,173	10,173	10,173	61.23	61.23	61.23	0.00	0.00
84	1	SLEEPY EYE PUBLIC SCHOOL DISTRICT	650	94,415	113,765	143,198	145.16	174.91	220.16	29.75	75.00
85	1	SPRINGFIELD PUBLIC SCHOOL DISTRICT	665	74,428	74,428	74,428	111.88	111.88	111.88	0.00	0.00
88	1	NEW ULM PUBLIC SCHOOL DISTRICT	2,342	235,247	235,247	235,247	100.44	100.44	100.44	0.00	0.00
91	1	BARNUM PUBLIC SCHOOL DISTRICT	775	97,389	97,389	97,389	125.62	125.62	125.62	0.00	0.00
93	1	CARLTON PUBLIC SCHOOL DISTRICT	676	69,777	69,777	69,777	103.16	103.16	103.16	0.00	0.00
94	1	CLOQUET PUBLIC SCHOOL DISTRICT	2,933	381,820	425,141	381,820	130.16	144.93	130.16	14.77	0.00
95	1	CROMWELL-WRIGHT PUBLIC SCHOOLS	338	44,735	53,297	70,081	132.37	157.71	207.37	25.34	75.00
97	1	MOOSE LAKE PUBLIC SCHOOL DISTRICT	847	104,815	104,815	104,815	123.75	123.75	123.75	0.00	0.00
99	1	ESKO PUBLIC SCHOOL DISTRICT	1,336	270,951	303,105	270,951	202.86	226.93	202.86	24.07	0.00
100	1	WRENSHALL PUBLIC SCHOOL DISTRICT	349	37,381	37,381	37,381	107.09	107.09	107.09	0.00	0.00
108	1	NORWOOD PUBLIC SCHOOL DISTRICT	1,240	176,646	176,646	176,646	142.41	142.41	142.41	0.00	0.00
110	1	WACONIA PUBLIC SCHOOL DISTRICT	3,593	478,001	478,001	478,001	133.05	133.05	133.05	0.00	0.00
111	1	WATERTOWN-MAYER PUBLIC SCHOOL DIST.	1,840	295,746	286,962	286,962	160.77	156.00	156.00	-4.77	-4.77
112	1	EASTERN CARVER COUNTY PUBLIC SCHOOL	10,607	1,092,603	1,092,603	1,092,603	103.01	103.01	103.01	0.00	0.00
113	1	WALKER-HACKENSACK-AKELEY SCHL. DIST	897	144,464	176,074	211,734	161.07	196.31	236.07	35.24	75.00
115	1	CASS LAKE-BENA PUBLIC SCHOOLS	1,187	148,930	176,177	237,936	125.49	148.45	200.49	22.96	75.00
116	1	PILLAGER PUBLIC SCHOOL DISTRICT	921	139,432	168,819	208,488	151.43	183.35	226.43	31.92	75.00
118	1	NORTHLAND COMMUNITY SCHOOLS	471	50,001	50,001	50,001	106.19	106.19	106.19	0.00	0.00
129	1	MONTEVIDEO PUBLIC SCHOOL DISTRICT	1,691	194,561	194,561	194,561	115.06	115.06	115.06	0.00	0.00
138	1	NORTH BRANCH PUBLIC SCHOOLS	4,155	345,121	733,737	656,715	83.07	176.61	158.07	93.54	75.00
139	1	RUSH CITY PUBLIC SCHOOL DISTRICT	1,003	136,965	163,826	212,183	136.57	163.35	211.57	26.78	75.00
146	1	BARNESVILLE PUBLIC SCHOOL DIST.	938	87,430	87,430	87,430	93.22	93.22	93.22	0.00	0.00
150	1	HAWLEY PUBLIC SCHOOL DISTRICT	1,028	117,961	117,961	117,961	114.77	114.77	114.77	0.00	0.00
152	1	MOORHEAD PUBLIC SCHOOL DISTRICT	6,169	463,965	1,069,590	926,631	75.21	173.38	150.21	98.17	75.00
162	1	BAGLEY PUBLIC SCHOOL DISTRICT	1,134	163,014	196,198	248,071	143.74	173.00	218.74	29.26	75.00

OPTIONS FOR MEETING THE FY 2011 REVENUE DISPARITY TARGET										OCT_2009_FOLLOWUP	
REVENUE PER AMCPU BY DISTRICT										1/12/2010	
			A	B	C	D	E	F	G	H	I
							REVENUE	REVENUE	REVENUE	INCREASE	
							PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
							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
166	1	COOK COUNTY PUBLIC SCHOOLS	563	92,867	113,465	135,086	164.97	201.56	239.97	36.59	75.00
173	1	MOUNTAIN LAKE PUBLIC SCHOOLS	541	37,385	37,385	37,385	69.09	69.09	69.09	0.00	0.00
177	1	WINDOM PUBLIC SCHOOL DISTRICT	1,085	84,249	84,249	84,249	77.66	77.66	77.66	0.00	0.00
181	1	BRAINERD PUBLIC SCHOOL DISTRICT	7,855	987,999	987,999	987,999	125.78	125.78	125.78	0.00	0.00
182	1	CROSBY-IRONTON PUBLIC SCHOOL DIST.	1,347	152,179	152,179	152,179	112.99	112.99	112.99	0.00	0.00
186	1	PEQUOT LAKES PUBLIC SCHOOLS	1,698	327,400	433,108	327,400	192.85	255.12	192.85	62.27	0.00
191	1	BURNSVILLE PUBLIC SCHOOL DISTRICT	11,223	792,449	792,449	792,449	70.61	70.61	70.61	0.00	0.00
192	1	FARMINGTON PUBLIC SCHOOL DISTRICT	7,698	1,029,725	1,029,725	1,029,725	133.76	133.76	133.76	0.00	0.00
194	1	LAKEVILLE PUBLIC SCHOOL DISTRICT	13,063	1,575,083	1,575,083	1,575,083	120.58	120.58	120.58	0.00	0.00
195	1	RANDOLPH PUBLIC SCHOOL DISTRICT	639	94,629	94,629	94,629	148.04	148.04	148.04	0.00	0.00
196	1	ROSEMOUNT-APPLE VALLEY-EAGAN	31,266	3,281,317	3,281,317	3,281,317	104.95	104.95	104.95	0.00	0.00
197	1	WEST ST. PAUL-MENDOTA HTS.-EAGAN	5,043	490,334	490,334	490,334	97.22	97.22	97.22	0.00	0.00
199	1	INVER GROVE HEIGHTS SCHOOLS	4,273	498,325	498,325	498,325	116.61	116.61	116.61	0.00	0.00
200	1	HASTINGS PUBLIC SCHOOL DISTRICT	5,623	465,125	465,125	465,125	82.71	82.71	82.71	0.00	0.00
203	1	HAYFIELD PUBLIC SCHOOL DISTRICT	951	101,893	101,893	101,893	107.10	107.10	107.10	0.00	0.00
204	1	KASSON-MANTORVILLE SCHOOL DISTRICT	2,348	280,716	280,716	280,716	119.57	119.57	119.57	0.00	0.00
206	1	ALEXANDRIA PUBLIC SCHOOL DISTRICT	4,537	530,066	530,066	530,066	116.82	116.82	116.82	0.00	0.00
207	1	BRANDON PUBLIC SCHOOL DISTRICT	319	32,637	32,637	32,637	102.38	102.38	102.38	0.00	0.00
208	1	EVANSVILLE PUBLIC SCHOOL DISTRICT	175	8,065	8,065	8,065	46.00	46.00	46.00	0.00	0.00
213	1	OSAKIS PUBLIC SCHOOL DISTRICT	915	115,722	137,040	184,345	126.48	149.78	201.48	23.30	75.00
227	1	CHATFIELD PUBLIC SCHOOLS	1,023	121,817	121,817	121,817	119.11	119.11	119.11	0.00	0.00
229	1	LANESBORO PUBLIC SCHOOL DISTRICT	402	50,277	50,277	50,277	125.09	125.09	125.09	0.00	0.00
238	1	MABEL-CANTON PUBLIC SCHOOL DIST.	324	25,769	25,769	25,769	79.43	79.43	79.43	0.00	0.00
239	1	RUSHFORD-PETERSON PUBLIC SCHOOLS	720	66,131	66,131	66,131	91.83	91.83	91.83	0.00	0.00
241	1	ALBERT LEA PUBLIC SCHOOL DISTRICT	3,631	323,270	323,270	323,270	89.03	89.03	89.03	0.00	0.00
242	1	ALDEN-CONGER PUBLIC SCHOOL DISTRICT	555	68,875	68,875	68,875	124.20	124.20	124.20	0.00	0.00
252	1	CANNON FALLS PUBLIC SCHOOL DISTRICT	1,427	159,942	159,942	159,942	112.09	112.09	112.09	0.00	0.00
253	1	GOODHUE PUBLIC SCHOOL DISTRICT	746	96,530	96,530	96,530	129.36	129.36	129.36	0.00	0.00
255	1	PINE ISLAND PUBLIC SCHOOL DIST.	1,470	168,192	168,192	168,192	114.40	114.40	114.40	0.00	0.00
256	1	RED WING PUBLIC SCHOOL DISTRICT	3,269	263,212	263,212	263,212	80.53	80.53	80.53	0.00	0.00
261	1	ASHBY PUBLIC SCHOOL DISTRICT	298	26,527	26,527	26,527	89.00	89.00	89.00	0.00	0.00
264	1	HERMAN-NORCROSS SCHOOL DISTRICT	119	5,457	5,457	5,457	46.00	46.00	46.00	0.00	0.00
270	1	HOPKINS PUBLIC SCHOOL DISTRICT	8,341	383,687	519,229	519,229	46.00	62.25	62.25	16.25	16.25
271	1	BLOOMINGTON PUBLIC SCHOOL DISTRICT	11,814	808,213	808,213	808,213	68.41	68.41	68.41	0.00	0.00
272	1	EDEN PRAIRIE PUBLIC SCHOOL DISTRICT	11,434	1,090,090	1,090,090	1,090,090	95.34	95.34	95.34	0.00	0.00
273	1	EDINA PUBLIC SCHOOL DISTRICT	9,418	646,203	646,203	646,203	68.61	68.61	68.61	0.00	0.00
276	1	MINNETONKA PUBLIC SCHOOL DISTRICT	9,437	649,152	649,152	649,152	68.79	68.79	68.79	0.00	0.00
277	1	WESTONKA PUBLIC SCHOOL DISTRICT	2,564	169,998	169,998	169,998	66.30	66.30	66.30	0.00	0.00
278	1	ORONO PUBLIC SCHOOL DISTRICT	3,173	302,035	302,035	302,035	95.18	95.18	95.18	0.00	0.00
279	1	OSSEO PUBLIC SCHOOL DISTRICT	23,475	2,012,650	2,012,650	2,012,650	85.74	85.74	85.74	0.00	0.00
280	1	RICHFIELD PUBLIC SCHOOL DISTRICT	4,511	410,965	410,965	410,965	91.10	91.10	91.10	0.00	0.00
281	1	ROBBINSDALE PUBLIC SCHOOL DISTRICT	12,299	565,748	565,748	565,748	46.00	46.00	46.00	0.00	0.00
282	1	ST. ANTHONY-NEW BRIGHTON SCHOOLS	1,977	231,730	231,730	231,730	117.19	117.19	117.19	0.00	0.00
283	1	ST. LOUIS PARK PUBLIC SCHOOL DIST.	4,950	227,714	227,714	227,714	46.00	46.00	46.00	0.00	0.00
284	1	WAYZATA PUBLIC SCHOOL DISTRICT	11,728	919,801	919,801	919,801	78.42	78.42	78.42	0.00	0.00
286	1	BROOKLYN CENTER SCHOOL DISTRICT	2,158	346,860	336,637	336,637	160.74	156.00	156.00	-4.74	-4.74
294	1	HOUSTON PUBLIC SCHOOL DISTRICT	1,855	224,455	224,455	224,455	121.01	121.01	121.01	0.00	0.00
297	1	SPRING GROVE SCHOOL DISTRICT	356	25,639	25,639	25,639	72.07	72.07	72.07	0.00	0.00
299	1	CALEDONIA PUBLIC SCHOOL DISTRICT	869	87,281	87,281	87,281	100.40	100.40	100.40	0.00	0.00
300	1	LACRESCENT-HOKAH SCHOOL DISTRICT	1,486	162,335	162,335	162,335	109.28	109.28	109.28	0.00	0.00
306	1	LAPORTE PUBLIC SCHOOL DISTRICT	292	37,635	44,684	59,527	128.94	153.09	203.94	24.15	75.00
308	1	NEVIS PUBLIC SCHOOL DISTRICT	619	81,097	81,097	81,097	130.97	130.97	130.97	0.00	0.00
309	1	PARK RAPIDS PUBLIC SCHOOL DISTRICT	1,730	182,634	182,634	182,634	105.58	105.58	105.58	0.00	0.00

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REVENUE PER AMCPU BY DISTRICT										1/12/2010	
			A	B	C	D	E	F	G	H	I
							REVENUE	REVENUE	REVENUE	INCREASE	INCREASE
				EQUITY	EQUITY	EQUITY	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
			AMCPU	REVENUE	REVENUE	REVENUE	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2
				CURRENT	OPTION 1	OPTION 2	= B/A	= C/A	= D/A	= F-E	= G-E
314	1	BRAHAM PUBLIC SCHOOL DISTRICT	1,096	124,137	124,137	124,137	113.22	113.22	113.22	0.00	0.00
316	1	GREENWAY PUBLIC SCHOOL DISTRICT	1,252	140,520	140,520	140,520	112.20	112.20	112.20	0.00	0.00
317	1	DEER RIVER PUBLIC SCHOOL DISTRICT	967	146,073	176,820	218,562	151.13	182.95	226.13	31.82	75.00
318	1	GRAND RAPIDS PUBLIC SCHOOL DISTRICT	4,129	343,625	718,388	653,318	83.22	173.98	158.22	90.76	75.00
319	1	NASHWAUK-KEEWATIN SCHOOL DISTRICT	653	68,311	68,311	68,311	104.64	104.64	104.64	0.00	0.00
323	2	FRANCONIA PUBLIC SCHOOL DISTRICT	45	3,734	3,734	3,734	82.21	82.21	82.21	0.00	0.00
330	1	HERON LAKE-OKABENA SCHOOL DISTRICT	357	21,889	21,889	21,889	61.33	61.33	61.33	0.00	0.00
332	1	MORA PUBLIC SCHOOL DISTRICT	2,069	266,437	266,437	266,437	128.77	128.77	128.77	0.00	0.00
333	1	OGILVIE PUBLIC SCHOOL DISTRICT	684	106,720	129,628	158,047	155.94	189.42	230.94	33.48	75.00
345	1	NEW LONDON-SPICER SCHOOL DISTRICT	1,700	185,500	185,500	185,500	109.09	109.09	109.09	0.00	0.00
347	1	WILLMAR PUBLIC SCHOOL DISTRICT	4,652	480,175	480,175	480,175	103.22	103.22	103.22	0.00	0.00
356	1	LANCASTER PUBLIC SCHOOL DISTRICT	209	17,305	17,305	17,305	82.97	82.97	82.97	0.00	0.00
361	1	INTERNATIONAL FALLS SCHOOL DISTRICT	1,371	139,581	139,581	139,581	101.84	101.84	101.84	0.00	0.00
362	1	LITTLEFORK-BIG FALLS SCHOOL DIST.	357	71,726	80,076	71,726	200.91	224.30	200.91	23.39	0.00
363	1	SOUTH KOOCHECHING SCHOOL DISTRICT	399	69,462	75,063	69,462	174.16	188.21	174.16	14.05	0.00
378	1	DAWSON LAKE-BOYD PUBLIC SCHOOL DISTRICT	574	59,143	59,143	59,143	103.07	103.07	103.07	0.00	0.00
381	1	LAKE SUPERIOR PUBLIC SCHOOL DIST.	1,633	196,333	326,778	318,790	120.25	200.14	195.25	79.89	75.00
390	1	LAKE OF THE WOODS SCHOOL DISTRICT	618	64,745	64,745	64,745	104.73	104.73	104.73	0.00	0.00
391	1	CLEVELAND PUBLIC SCHOOL DISTRICT	497	52,576	52,576	52,576	105.86	105.86	105.86	0.00	0.00
392	1	LECENTER PUBLIC SCHOOL DISTRICT	789	85,064	85,064	85,064	107.75	107.75	107.75	0.00	0.00
394	1	MONTGOMERY-LONSDALE SCHOOL DISTRICT	1,366	160,119	160,119	160,119	117.24	117.24	117.24	0.00	0.00
402	1	HENDRICKS PUBLIC SCHOOL DISTRICT	143	9,650	9,650	9,650	67.63	67.63	67.63	0.00	0.00
403	1	IVANHOE PUBLIC SCHOOL DISTRICT	198	15,115	15,115	15,115	76.17	76.17	76.17	0.00	0.00
404	1	LAKE BENTON PUBLIC SCHOOL DISTRICT	189	8,675	8,675	8,675	46.00	46.00	46.00	0.00	0.00
413	1	MARSHALL PUBLIC SCHOOL DISTRICT	2,463	258,939	258,939	258,939	105.12	105.12	105.12	0.00	0.00
414	1	MINNEOTA PUBLIC SCHOOL DISTRICT	523	67,175	67,175	67,175	128.56	128.56	128.56	0.00	0.00
415	1	LYND PUBLIC SCHOOL DISTRICT	189	14,767	14,767	14,767	77.94	77.94	77.94	0.00	0.00
423	1	HUTCHINSON PUBLIC SCHOOL DISTRICT	3,321	326,027	326,027	326,027	98.16	98.16	98.16	0.00	0.00
424	1	LESTER PRAIRIE PUBLIC SCHOOL DIST.	476	42,581	42,581	42,581	89.44	89.44	89.44	0.00	0.00
432	1	MAHNOMEN PUBLIC SCHOOL DISTRICT	842	121,008	145,640	184,146	143.74	173.00	218.74	29.26	75.00
435	1	WAUBUN PUBLIC SCHOOL DISTRICT	763	109,704	132,035	166,945	143.74	173.00	218.74	29.26	75.00
441	1	MARSHALL COUNTY CENTRAL SCHOOLS	437	45,686	45,686	45,686	104.55	104.55	104.55	0.00	0.00
447	1	GRYGLA PUBLIC SCHOOL DISTRICT	205	26,547	26,547	26,547	129.36	129.36	129.36	0.00	0.00
458	1	TRUMAN PUBLIC SCHOOL DISTRICT	339	20,203	20,203	20,203	59.65	59.65	59.65	0.00	0.00
463	1	EDEN VALLEY-WATKINS SCHOOL DISTRICT	1,011	105,882	105,882	105,882	104.68	104.68	104.68	0.00	0.00
465	1	LITCHFIELD PUBLIC SCHOOL DISTRICT	2,060	218,842	218,842	218,842	106.26	106.26	106.26	0.00	0.00
466	1	DASSEL-COKATO PUBLIC SCHOOL DIST.	2,643	307,766	307,766	307,766	116.43	116.43	116.43	0.00	0.00
473	1	ISLE PUBLIC SCHOOL DISTRICT	593	76,999	91,514	121,441	129.94	154.44	204.94	24.50	75.00
477	1	PRINCETON PUBLIC SCHOOL DISTRICT	3,952	469,842	469,842	469,842	118.88	118.88	118.88	0.00	0.00
480	1	ONAMIA PUBLIC SCHOOL DISTRICT	739	75,449	75,449	75,449	102.06	102.06	102.06	0.00	0.00
482	1	LITTLE FALLS PUBLIC SCHOOL DISTRICT	2,740	257,561	257,561	257,561	94.01	94.01	94.01	0.00	0.00
484	1	PIERZ PUBLIC SCHOOL DISTRICT	1,207	130,727	130,727	130,727	108.30	108.30	108.30	0.00	0.00
485	1	ROYALTON PUBLIC SCHOOL DISTRICT	904	129,973	156,430	197,789	143.74	173.00	218.74	29.26	75.00
486	1	SWANVILLE PUBLIC SCHOOL DISTRICT	358	33,565	33,565	33,565	93.84	93.84	93.84	0.00	0.00
487	1	UPSALA PUBLIC SCHOOL DISTRICT	441	51,772	51,772	51,772	117.29	117.29	117.29	0.00	0.00
492	1	AUSTIN PUBLIC SCHOOL DISTRICT	4,964	507,019	507,019	507,019	102.14	102.14	102.14	0.00	0.00
495	1	GRAND MEADOW PUBLIC SCHOOL DISTRICT	426	35,929	35,929	35,929	84.38	84.38	84.38	0.00	0.00
497	1	LYLE PUBLIC SCHOOL DISTRICT	268	29,076	29,076	29,076	108.36	108.36	108.36	0.00	0.00
499	1	LEROY PUBLIC SCHOOL DISTRICT	345	22,536	22,536	22,536	65.29	65.29	65.29	0.00	0.00
500	1	SOUTHLAND PUBLIC SCHOOL DISTRICT	602	42,992	42,992	42,992	71.47	71.47	71.47	0.00	0.00
505	1	FULDA PUBLIC SCHOOL DISTRICT	384	17,668	17,668	17,668	46.00	46.00	46.00	0.00	0.00
507	1	NICOLLET PUBLIC SCHOOL DISTRICT	375	36,587	36,587	36,587	97.61	97.61	97.61	0.00	0.00
508	1	ST. PETER PUBLIC SCHOOL DISTRICT	2,143	228,475	228,475	228,475	106.59	106.59	106.59	0.00	0.00

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			A	B	C	D	E	F	G	H	I
							REVENUE	REVENUE	REVENUE	INCREASE	INCREASE
							PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
							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
511	1	ADRIAN PUBLIC SCHOOL DISTRICT	664	59,785	59,785	59,785	90.00	90.00	90.00	0.00	0.00
513	1	BREWSTER PUBLIC SCHOOL DISTRICT	199	13,376	13,376	13,376	67.22	67.22	67.22	0.00	0.00
514	1	ELLSWORTH PUBLIC SCHOOL DISTRICT	185	16,766	16,766	16,766	90.75	90.75	90.75	0.00	0.00
516	1	ROUND LAKE PUBLIC SCHOOL DISTRICT	139	9,079	9,079	9,079	65.40	65.40	65.40	0.00	0.00
518	1	WORTHINGTON PUBLIC SCHOOL DISTRICT	2,679	233,229	233,229	233,229	87.07	87.07	87.07	0.00	0.00
531	1	BYRON PUBLIC SCHOOL DISTRICT	1,999	257,850	257,850	257,850	128.96	128.96	128.96	0.00	0.00
533	1	DOVER-EYOTA PUBLIC SCHOOL DISTRICT	1,420	185,292	185,292	185,292	130.46	130.46	130.46	0.00	0.00
534	1	STEWARTVILLE PUBLIC SCHOOL DISTRICT	2,033	205,588	205,588	205,588	101.14	101.14	101.14	0.00	0.00
535	1	ROCHESTER PUBLIC SCHOOL DISTRICT	18,983	2,147,957	2,147,957	2,147,957	113.15	113.15	113.15	0.00	0.00
542	1	BATTLE LAKE PUBLIC SCHOOL DISTRICT	570	86,953	105,357	129,730	152.45	184.72	227.45	32.27	75.00
544	1	FERGUS FALLS PUBLIC SCHOOL DISTRICT	2,903	339,507	339,507	339,507	116.97	116.97	116.97	0.00	0.00
545	1	HENNING PUBLIC SCHOOL DISTRICT	407	33,174	33,174	33,174	81.58	81.58	81.58	0.00	0.00
547	1	PARKERS PRAIRIE PUBLIC SCHOOL DIST.	600	53,996	53,996	53,996	89.99	89.99	89.99	0.00	0.00
548	1	PELICAN RAPIDS PUBLIC SCHOOL DIST.	1,072	163,238	207,353	243,625	152.30	193.46	227.30	41.16	75.00
549	1	PERHAM PUBLIC SCHOOL DISTRICT	1,622	309,728	356,915	309,728	190.97	220.06	190.97	29.09	0.00
550	1	UNDERWOOD PUBLIC SCHOOL DISTRICT	625	66,083	76,176	112,927	105.80	121.96	180.80	16.16	75.00
553	1	NEW YORK MILLS PUBLIC SCHOOL DIST.	815	103,155	103,155	103,155	126.62	126.62	126.62	0.00	0.00
561	1	GOODRIDGE PUBLIC SCHOOL DISTRICT	221	14,090	14,090	14,090	63.66	63.66	63.66	0.00	0.00
564	1	THIEF RIVER FALLS SCHOOL DISTRICT	2,323	232,904	232,904	232,904	100.27	100.27	100.27	0.00	0.00
577	1	WILLOW RIVER PUBLIC SCHOOL DISTRICT	486	62,103	62,103	62,103	127.77	127.77	127.77	0.00	0.00
578	1	PINE CITY PUBLIC SCHOOL DISTRICT	1,829	178,175	178,175	178,175	97.43	97.43	97.43	0.00	0.00
581	1	EDGERTON PUBLIC SCHOOL DISTRICT	367	36,262	36,262	36,262	98.69	98.69	98.69	0.00	0.00
592	1	CLIMAX PUBLIC SCHOOL DISTRICT	152	6,975	6,975	6,975	46.00	46.00	46.00	0.00	0.00
593	1	CROOKSTON PUBLIC SCHOOL DISTRICT	1,420	153,005	153,005	153,005	107.75	107.75	107.75	0.00	0.00
595	1	EAST GRAND FORKS PUBLIC SCHOOL DIST	2,000	218,501	218,501	218,501	109.27	109.27	109.27	0.00	0.00
599	1	FERTILE-BELTRAMI SCHOOL DISTRICT	541	47,688	47,688	47,688	88.07	88.07	88.07	0.00	0.00
600	1	FISHER PUBLIC SCHOOL DISTRICT	298	29,575	29,575	29,575	99.35	99.35	99.35	0.00	0.00
601	1	FOSSTON PUBLIC SCHOOL DISTRICT	762	77,455	77,455	77,455	101.64	101.64	101.64	0.00	0.00
611	1	CYRUS PUBLIC SCHOOL DISTRICT	123	10,485	10,485	10,485	85.47	85.47	85.47	0.00	0.00
621	1	MOUNDS VIEW PUBLIC SCHOOL DISTRICT	11,114	795,455	795,455	795,455	71.57	71.57	71.57	0.00	0.00
622	1	NORTH ST PAUL-MAPLEWOOD SCHOOL DIST	13,042	1,568,739	1,568,739	1,568,739	120.29	120.29	120.29	0.00	0.00
623	1	ROSEVILLE PUBLIC SCHOOL DISTRICT	7,527	579,324	579,324	579,324	76.96	76.96	76.96	0.00	0.00
624	1	WHITE BEAR LAKE SCHOOL DISTRICT	9,622	886,951	886,951	886,951	92.17	92.17	92.17	0.00	0.00
625	1	ST. PAUL PUBLIC SCHOOL DISTRICT	42,533	1,956,532	1,956,532	1,956,532	46.00	46.00	46.00	0.00	0.00
627	1	OKLEE PUBLIC SCHOOL DISTRICT	225	20,965	20,965	20,965	93.18	93.18	93.18	0.00	0.00
628	1	PLUMMER PUBLIC SCHOOL DISTRICT	162	13,321	13,321	13,321	82.40	82.40	82.40	0.00	0.00
630	1	RED LAKE FALLS PUBLIC SCHOOL DIST.	428	28,557	28,557	28,557	66.67	66.67	66.67	0.00	0.00
635	1	MILROY PUBLIC SCHOOL DISTRICT	79	3,635	3,635	3,635	46.00	46.00	46.00	0.00	0.00
640	1	WABASSO PUBLIC SCHOOL DISTRICT	474	45,633	45,633	45,633	96.22	96.22	96.22	0.00	0.00
656	1	FARIBAULT PUBLIC SCHOOL DISTRICT	4,477	517,273	517,273	517,273	115.53	115.53	115.53	0.00	0.00
659	1	NORTHFIELD PUBLIC SCHOOL DISTRICT	4,401	405,782	405,782	405,782	92.20	92.20	92.20	0.00	0.00
671	1	HILLS-BEAVER CREEK SCHOOL DISTRICT	444	44,086	44,086	44,086	99.38	99.38	99.38	0.00	0.00
676	1	BADGER PUBLIC SCHOOL DISTRICT	261	18,433	18,433	18,433	70.63	70.63	70.63	0.00	0.00
682	1	ROSEAU PUBLIC SCHOOL DISTRICT	1,461	163,859	163,859	163,859	112.18	112.18	112.18	0.00	0.00
690	1	WARROAD PUBLIC SCHOOL DISTRICT	1,289	139,000	139,000	139,000	107.82	107.82	107.82	0.00	0.00
695	1	CHISHOLM PUBLIC SCHOOL DISTRICT	854	79,830	79,830	79,830	93.45	93.45	93.45	0.00	0.00
696	1	ELY PUBLIC SCHOOL DISTRICT	595	52,147	52,147	52,147	87.67	87.67	87.67	0.00	0.00
698	1	FLOODWOOD PUBLIC SCHOOL DISTRICT	394	45,713	53,465	75,286	115.93	135.59	190.93	19.66	75.00
700	1	HERMANTOWN PUBLIC SCHOOL DISTRICT	2,344	414,008	542,746	414,008	176.62	231.54	176.62	54.92	0.00
701	1	HIBBING PUBLIC SCHOOL DISTRICT	2,644	274,746	274,746	274,746	103.92	103.92	103.92	0.00	0.00
704	1	PROCTOR PUBLIC SCHOOL DISTRICT	1,976	364,650	493,978	364,650	184.58	250.04	184.58	65.46	0.00
706	1	VIRGINIA PUBLIC SCHOOL DISTRICT	1,766	182,260	182,260	182,260	103.18	103.18	103.18	0.00	0.00
707	1	NETT LAKE PUBLIC SCHOOL DISTRICT	155	17,379	17,379	17,379	112.03	112.03	112.03	0.00	0.00

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							REVENUE	REVENUE	REVENUE	INCREASE	INCREASE
							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
709	1	DULUTH PUBLIC SCHOOL DISTRICT	10,524	484,094	484,094	484,094	46.00	46.00	46.00	0.00	0.00
712	1	MOUNTAIN IRON-BUHL SCHOOL DISTRICT	593	62,426	62,426	62,426	105.36	105.36	105.36	0.00	0.00
716	1	BELLE PLAINE PUBLIC SCHOOL DISTRICT	1,774	276,775	276,775	276,775	156.00	156.00	156.00	0.00	0.00
717	1	JORDAN PUBLIC SCHOOL DISTRICT	1,954	272,570	272,570	272,570	139.50	139.50	139.50	0.00	0.00
719	1	PRIOR LAKE-SAVAGE AREA SCHOOLS	8,292	871,541	871,541	871,541	105.11	105.11	105.11	0.00	0.00
720	1	SHAKOPEE PUBLIC SCHOOL DISTRICT	8,021	1,134,795	1,134,795	1,134,795	141.47	141.47	141.47	0.00	0.00
721	1	NEW PRAGUE AREA SCHOOLS	4,267	543,420	543,420	543,420	127.35	127.35	127.35	0.00	0.00
726	1	BECKER PUBLIC SCHOOL DISTRICT	3,253	331,527	331,527	331,527	101.93	101.93	101.93	0.00	0.00
727	1	BIG LAKE PUBLIC SCHOOL DISTRICT	4,135	463,943	463,943	463,943	112.20	112.20	112.20	0.00	0.00
728	1	ELK RIVER PUBLIC SCHOOL DISTRICT	14,589	1,499,424	1,499,424	1,499,424	102.78	102.78	102.78	0.00	0.00
738	1	HOLDINGFORD PUBLIC SCHOOL DISTRICT	1,123	129,030	129,030	129,030	114.94	114.94	114.94	0.00	0.00
739	1	KIMBALL PUBLIC SCHOOL DISTRICT	845	102,910	102,910	102,910	121.74	121.74	121.74	0.00	0.00
740	1	MELROSE PUBLIC SCHOOL DISTRICT	1,616	167,214	167,214	167,214	103.46	103.46	103.46	0.00	0.00
741	1	PAYNESVILLE PUBLIC SCHOOL DISTRICT	1,211	140,948	140,948	140,948	116.40	116.40	116.40	0.00	0.00
742	1	ST. CLOUD PUBLIC SCHOOL DISTRICT	10,387	1,140,241	1,140,241	1,140,241	109.78	109.78	109.78	0.00	0.00
743	1	SAUK CENTRE PUBLIC SCHOOL DISTRICT	1,192	106,853	106,853	106,853	89.65	89.65	89.65	0.00	0.00
745	1	ALBANY PUBLIC SCHOOL DISTRICT	1,821	211,839	211,839	211,839	116.33	116.33	116.33	0.00	0.00
748	1	SARTELL-ST. STEPHEN SCHOOL DISTRICT	4,079	494,568	494,568	494,568	121.24	121.24	121.24	0.00	0.00
750	1	ROCORI PUBLIC SCHOOL DISTRICT	2,462	281,408	281,408	281,408	114.32	114.32	114.32	0.00	0.00
756	1	BLOOMING PRAIRIE PUBLIC SCHOOL DIST	823	84,534	84,534	84,534	102.73	102.73	102.73	0.00	0.00
761	1	OWATONNA PUBLIC SCHOOL DISTRICT	5,813	599,876	599,876	599,876	103.19	103.19	103.19	0.00	0.00
763	1	MEDFORD PUBLIC SCHOOL DISTRICT	889	109,846	129,674	176,483	123.63	145.95	198.63	22.32	75.00
768	1	HANCOCK PUBLIC SCHOOL DISTRICT	289	25,921	25,921	25,921	89.74	89.74	89.74	0.00	0.00
769	1	MORRIS PUBLIC SCHOOL DISTRICT	1,047	111,158	111,158	111,158	106.13	106.13	106.13	0.00	0.00
771	1	CHOKIO-ALBERTA PUBLIC SCHOOL DIST.	186	8,556	8,556	8,556	46.00	46.00	46.00	0.00	0.00
775	1	KERKHOVEN-MURDOCK-SUNBURG	620	70,475	70,475	70,475	113.59	113.59	113.59	0.00	0.00
777	1	BENSON PUBLIC SCHOOL DISTRICT	1,083	119,544	119,544	119,544	110.37	110.37	110.37	0.00	0.00
786	1	BERTHA-HEWITT PUBLIC SCHOOL DIST.	507	55,266	55,266	55,266	109.01	109.01	109.01	0.00	0.00
787	1	BROWERVILLE PUBLIC SCHOOL DISTRICT	536	69,959	69,959	69,959	130.53	130.53	130.53	0.00	0.00
801	1	BROWNS VALLEY PUBLIC SCHOOL DIST.	127	8,825	8,825	8,825	69.70	69.70	69.70	0.00	0.00
803	1	WHEATON AREA PUBLIC SCHOOL DISTRICT	437	44,341	44,341	44,341	101.43	101.43	101.43	0.00	0.00
811	1	WABASHA-KELLOGG PUBLIC SCHOOL DIST.	733	58,853	58,853	58,853	80.31	80.31	80.31	0.00	0.00
813	1	LAKE CITY PUBLIC SCHOOL DISTRICT	1,471	144,664	144,664	144,664	98.37	98.37	98.37	0.00	0.00
815	2	PRINSBURG PUBLIC SCHOOL DISTRICT	0	0	0	0	0.00	0.00	0.00	0.00	0.00
818	1	VERNDALE PUBLIC SCHOOL DISTRICT	548	57,839	66,638	98,969	105.47	121.51	180.47	16.04	75.00
820	1	SEBEKA PUBLIC SCHOOL DISTRICT	576	56,131	56,131	56,131	97.49	97.49	97.49	0.00	0.00
821	1	MENAHGA PUBLIC SCHOOL DISTRICT	883	114,435	135,961	180,654	129.61	153.99	204.61	24.38	75.00
829	1	WASECA PUBLIC SCHOOL DISTRICT	2,097	223,714	362,973	380,978	106.69	173.10	181.69	66.41	75.00
831	1	FOREST LAKE PUBLIC SCHOOL DISTRICT	8,147	1,015,645	1,015,645	1,015,645	124.66	124.66	124.66	0.00	0.00
832	1	MAHTOMEDI PUBLIC SCHOOL DISTRICT	3,758	444,419	444,419	444,419	118.26	118.26	118.26	0.00	0.00
833	1	SOUTH WASHINGTON COUNTY SCHOOL DIST	19,967	2,277,938	2,277,938	2,277,938	114.09	114.09	114.09	0.00	0.00
834	1	STILLWATER AREA PUBLIC SCHOOL DIST.	9,750	1,089,605	1,089,605	1,089,605	111.75	111.75	111.75	0.00	0.00
836	1	BUTTERFIELD PUBLIC SCHOOL DISTRICT	259	20,077	20,077	20,077	77.41	77.41	77.41	0.00	0.00
837	1	MADELIA PUBLIC SCHOOL DISTRICT	619	64,042	64,042	64,042	103.45	103.45	103.45	0.00	0.00
840	1	ST. JAMES PUBLIC SCHOOL DISTRICT	1,285	140,252	140,252	140,252	109.16	109.16	109.16	0.00	0.00
846	1	BRECKENRIDGE PUBLIC SCHOOL DISTRICT	913	94,840	94,840	94,840	103.85	103.85	103.85	0.00	0.00
850	1	ROTHSAY PUBLIC SCHOOL DISTRICT	223	14,370	14,370	14,370	64.45	64.45	64.45	0.00	0.00
852	1	CAMPBELL-TINTAH PUBLIC SCHOOL DIST.	144	6,635	6,635	6,635	46.00	46.00	46.00	0.00	0.00
857	1	LEWISTON-ALTURA PUBLIC SCHOOL DIST.	903	95,197	95,197	95,197	105.43	105.43	105.43	0.00	0.00
858	1	ST. CHARLES PUBLIC SCHOOL DISTRICT	1,148	164,957	198,537	251,028	143.74	173.00	218.74	29.26	75.00
861	1	WINONA AREA PUBLIC SCHOOL DISTRICT	3,818	175,646	175,646	175,646	46.00	46.00	46.00	0.00	0.00
876	1	ANNANDALE PUBLIC SCHOOL DISTRICT	1,917	204,985	204,985	204,985	106.93	106.93	106.93	0.00	0.00
877	1	BUFFALO PUBLIC SCHOOL DISTRICT	6,987	782,662	782,662	782,662	112.01	112.01	112.01	0.00	0.00

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			AMCPU	REVENUE	REVENUE	REVENUE	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2
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879	1	DELANO PUBLIC SCHOOL DISTRICT	2,701	278,835	278,835	278,835	103.24	103.24	103.24	0.00	0.00
881	1	MAPLE LAKE PUBLIC SCHOOL DISTRICT	1,159	125,080	125,080	125,080	107.93	107.93	107.93	0.00	0.00
882	1	MONTICELLO PUBLIC SCHOOL DISTRICT	4,511	435,817	435,817	435,817	96.61	96.61	96.61	0.00	0.00
883	1	ROCKFORD PUBLIC SCHOOL DISTRICT	1,747	201,427	201,427	201,427	115.27	115.27	115.27	0.00	0.00
885	1	ST. MICHAEL-ALBERTVILLE SCHOOL DIST	5,892	664,731	664,731	664,731	112.82	112.82	112.82	0.00	0.00
891	1	CANBY PUBLIC SCHOOL DISTRICT	581	60,501	60,501	60,501	104.16	104.16	104.16	0.00	0.00
911	1	CAMBRIDGE-ISANTI PUBLIC SCHOOL DIST	6,021	455,237	1,015,509	906,809	75.61	168.66	150.61	93.05	75.00
912	1	MILACA PUBLIC SCHOOL DISTRICT	2,124	384,514	543,315	384,514	181.03	255.79	181.03	74.76	0.00
914	1	ULEN-HITTERDAL PUBLIC SCHOOL DIST	324	14,891	19,099	19,099	46.00	59.00	59.00	13.00	13.00
2071	1	LAKE CRYSTAL-WELLCOME MEMORIAL	930	91,936	91,936	91,936	98.86	98.86	98.86	0.00	0.00
2125	1	TRITON SCHOOL DISTRICT	1,332	135,060	135,060	135,060	101.38	101.38	101.38	0.00	0.00
2134	1	UNITED SOUTH CENTRAL SCHOOL DIST.	825	65,368	65,368	65,368	79.23	79.23	79.23	0.00	0.00
2135	1	MAPLE RIVER SCHOOL DISTRICT	1,272	125,708	125,708	125,708	98.81	98.81	98.81	0.00	0.00
2137	1	KINGSLAND PUBLIC SCHOOL DISTRICT	762	90,813	90,813	90,813	119.13	119.13	119.13	0.00	0.00
2142	1	ST. LOUIS COUNTY SCHOOL DISTRICT	2,170	276,314	276,314	276,314	127.31	127.31	127.31	0.00	0.00
2143	1	WATERVILLE-ELYSIAN-MORRISTOWN	985	76,943	76,943	76,943	78.10	78.10	78.10	0.00	0.00
2144	1	CHISAGO LAKES SCHOOL DISTRICT	4,032	472,276	472,276	472,276	117.13	117.13	117.13	0.00	0.00
2149	1	MINNEWASKA SCHOOL DISTRICT	1,227	126,246	126,246	126,246	102.92	102.92	102.92	0.00	0.00
2154	1	EVELETH-GILBERT SCHOOL DISTRICT	1,317	156,274	156,274	156,274	118.69	118.69	118.69	0.00	0.00
2155	1	WADENA-DEER CREEK SCHOOL DISTRICT	1,138	110,841	110,841	110,841	97.40	97.40	97.40	0.00	0.00
2159	1	BUFFALO LAKE-HECTOR SCHOOL DISTRICT	596	57,640	57,640	57,640	96.66	96.66	96.66	0.00	0.00
2164	1	DILWORTH-GLYNDON-FELTON	1,575	183,789	183,789	183,789	116.69	116.69	116.69	0.00	0.00
2165	1	HINCKLEY-FINLAYSON SCHOOL DISTRICT	1,179	142,587	142,587	142,587	120.91	120.91	120.91	0.00	0.00
2167	1	LAKEVIEW SCHOOL DISTRICT	654	75,357	75,357	75,357	115.20	115.20	115.20	0.00	0.00
2168	1	NRHEG SCHOOL DISTRICT	1,109	128,300	128,300	128,300	115.72	115.72	115.72	0.00	0.00
2169	1	MURRAY COUNTY CENTRAL SCHOOL DIST.	839	65,835	65,835	65,835	78.51	78.51	78.51	0.00	0.00
2170	1	STAPLES-MOTLEY SCHOOL DISTRICT	1,527	168,566	168,566	168,566	110.39	110.39	110.39	0.00	0.00
2171	1	KITTSON CENTRAL SCHOOL DISTRICT	305	14,036	14,036	14,036	46.00	46.00	46.00	0.00	0.00
2172	1	KENYON-WANAMINGO SCHOOL DISTRICT	954	91,799	91,799	91,799	96.25	96.25	96.25	0.00	0.00
2174	1	PINE RIVER-BACKUS SCHOOL DISTRICT	1,043	236,849	270,805	236,849	227.11	259.67	227.11	32.56	0.00
2176	1	WARREN-ALVARADO-OSLO SCHOOL DIST.	512	23,532	23,532	23,532	46.00	46.00	46.00	0.00	0.00
2180	1	M.A.C.C.R.A.Y. SCHOOL DISTRICT	789	52,547	52,547	52,547	66.58	66.58	66.58	0.00	0.00
2184	1	LIVERNE PUBLIC SCHOOL DISTRICT	1,347	116,999	116,999	116,999	86.84	86.84	86.84	0.00	0.00
2190	1	YELLOW MEDICINE EAST	988	73,522	73,522	73,522	74.40	74.40	74.40	0.00	0.00
2198	1	FILLMORE CENTRAL	611	53,702	53,702	53,702	87.93	87.93	87.93	0.00	0.00
2215	1	NORMAN COUNTY EAST SCHOOL DISTRICT	370	17,016	17,016	17,016	46.00	46.00	46.00	0.00	0.00
2310	1	SIBLEY EAST SCHOOL DISTRICT	1,361	146,818	146,818	146,818	107.88	107.88	107.88	0.00	0.00
2311	1	CLEARBROOK-GONVICK SCHOOL DISTRICT	541	58,363	58,363	58,363	107.82	107.82	107.82	0.00	0.00
2342	1	WEST CENTRAL AREA	884	83,501	83,501	83,501	94.50	94.50	94.50	0.00	0.00
2358	1	TRI-COUNTY SCHOOL DISTRICT	265	24,877	24,877	24,877	93.77	93.77	93.77	0.00	0.00
2364	1	BELGRADE-BROOTEN-ELROSA SCHOOL DIST	768	73,155	73,155	73,155	95.25	95.25	95.25	0.00	0.00
2365	1	G.F.W.	907	104,639	104,639	104,639	115.41	115.41	115.41	0.00	0.00
2396	1	A.C.G.C.	940	73,571	73,571	73,571	78.28	78.28	78.28	0.00	0.00
2397	1	LESUEUR-HENDERSON SCHOOL DISTRICT	1,315	158,100	158,100	158,100	120.26	120.26	120.26	0.00	0.00
2448	1	MARTIN COUNTY WEST SCHOOL DISTRICT	876	93,230	93,230	93,230	106.47	106.47	106.47	0.00	0.00
2527	1	NORMAN COUNTY WEST SCHOOL DISTRICT	303	22,090	22,090	22,090	72.80	72.80	72.80	0.00	0.00
2534	1	BIRD ISLAND-OLIVIA-LAKE LILLIAN	834	87,960	87,960	87,960	105.46	105.46	105.46	0.00	0.00
2536	1	GRANADA HUNTLEY-EAST CHAIN	239	10,971	10,971	10,971	46.00	46.00	46.00	0.00	0.00
2580	1	EAST CENTRAL SCHOOL DISTRICT	805	102,888	102,888	102,888	127.87	127.87	127.87	0.00	0.00
2609	1	WIN-E-MAC SCHOOL DISTRICT	488	47,920	47,920	47,920	98.17	98.17	98.17	0.00	0.00
2683	1	GREENBUSH-MIDDLE RIVER SCHOOL DIST.	532	55,552	55,552	55,552	104.51	104.51	104.51	0.00	0.00
2687	1	HOWARD LAKE-WAVERLY-WINSTED	1,168	122,277	122,277	122,277	104.68	104.68	104.68	0.00	0.00
2689	1	PIPESTONE AREA SCHOOL DISTRICT	1,350	113,523	113,523	113,523	84.12	84.12	84.12	0.00	0.00

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2711	1	MESABI EAST SCHOOL DISTRICT	1,006	155,528	188,746	230,942	154.67	187.71	229.67	33.04	75.00
2752	1	FAIRMONT AREA SCHOOL DISTRICT	2,002	223,743	223,743	223,743	111.77	111.77	111.77	0.00	0.00
2753	1	LONG PRAIRIE-GREY EAGLE SCHOOL DIST	1,243	123,553	123,553	123,553	99.41	99.41	99.41	0.00	0.00
2754	1	CEDAR MOUNTAIN SCHOOL DISTRICT	523	54,964	54,964	54,964	105.15	105.15	105.15	0.00	0.00
2759	1	EAGLE VALLEY PUBLIC SCHOOL DISTRICT	365	32,487	32,487	32,487	89.10	89.10	89.10	0.00	0.00
2805	1	ZUMBROTA-MAZEPPA SCHOOL DISTRICT	1,268	117,468	117,468	117,468	92.61	92.61	92.61	0.00	0.00
2835	1	JANESVILLE-WALDORF-PEMBERTON	639	53,035	53,035	53,035	83.06	83.06	83.06	0.00	0.00
2853	1	LAC QUI PARLE VALLEY SCHOOL DIST.	967	77,834	77,834	77,834	80.52	80.52	80.52	0.00	0.00
2854	1	ADA-BORUP PUBLIC SCHOOL DISTRICT	628	63,970	63,970	63,970	101.79	101.79	101.79	0.00	0.00
2856	1	STEPHEN-ARGYLE CENTRAL SCHOOLS	374	33,760	33,760	33,760	90.21	90.21	90.21	0.00	0.00
2859	1	GLENCOE-SILVER LAKE SCHOOL DISTRICT	1,993	196,443	196,443	196,443	98.59	98.59	98.59	0.00	0.00
2860	1	BLUE EARTH AREA PUBLIC SCHOOL	1,395	146,768	146,768	146,768	105.23	105.23	105.23	0.00	0.00
2884	1	RED ROCK CENTRAL SCHOOL DISTRICT	495	45,118	45,118	45,118	91.09	91.09	91.09	0.00	0.00
2886	1	GLENVILLE-EMMONS SCHOOL DISTRICT	454	43,410	43,410	43,410	95.66	95.66	95.66	0.00	0.00
2888	1	CLINTON-GRACEVILLE-BEARDSLEY	424	34,528	34,528	34,528	81.46	81.46	81.46	0.00	0.00
2889	1	LAKE PARK AUDUBON SCHOOL DISTRICT	705	71,428	71,428	71,428	101.27	101.27	101.27	0.00	0.00
2890	1	RENVILLE COUNTY WEST SCHOOL DIST.	580	26,667	26,667	26,667	46.00	46.00	46.00	0.00	0.00
2895	1	JACKSON COUNTY CENTRAL SCHOOL DIST.	1,361	121,543	121,543	121,543	89.31	89.31	89.31	0.00	0.00
2897	1	REDWOOD AREA SCHOOL DISTRICT	1,382	150,468	150,468	150,468	108.91	108.91	108.91	0.00	0.00
2898	1	WESTBROOK-WALNUT GROVE SCHOOLS	550	56,663	56,663	56,663	103.10	103.10	103.10	0.00	0.00
2899	1	PLAINVIEW-ELGIN-MILLVILLE	1,755	213,260	213,260	213,260	121.51	121.51	121.51	0.00	0.00
2902	1	RTR PUBLIC SCHOOLS	633	65,015	65,015	65,015	102.64	102.64	102.64	0.00	0.00
2903	1	ORTONVILLE-BELLINGHAM PUBLIC SCHOOL	568	49,674	49,674	49,674	87.41	87.41	87.41	0.00	0.00
2904	1	TRACY AREA PUBLIC SCHOOL DISTRICT	913	85,264	85,264	85,264	93.37	93.37	93.37	0.00	0.00
4000	7	CITY ACADEMY	137	13,322	13,937	13,897	97.60	102.10	101.81	4.50	4.21
4001	7	BLUFFVIEW MONTESSORI	240	23,440	24,520	24,451	97.60	102.10	101.81	4.50	4.21
4003	7	NEW HEIGHTS SCHOOL, INC.	156	15,265	15,968	15,923	97.60	102.10	101.81	4.50	4.21
4004	7	CEDAR RIVERSIDE COMMUNITY SCHOOL	125	12,178	12,739	12,703	97.60	102.10	101.81	4.50	4.21
4005	7	METRO DEAF SCH & MN NORTH STAR ACAD	14	1,337	1,399	1,395	97.60	102.10	101.81	4.50	4.21
4006	7	SKILLS FOR TOMORROW CHARTER SCHOOL	104	10,150	10,618	10,588	97.60	102.10	101.81	4.50	4.21
4007	7	MINNESOTA NEW COUNTRY SCHOOL	148	14,451	15,117	15,074	97.60	102.10	101.81	4.50	4.21
4008	7	PACT CHARTER SCHOOL	638	62,297	65,169	64,984	97.60	102.10	101.81	4.50	4.21
4011	7	NEW VISIONS CHARTER SCHOOL	235	22,902	23,958	23,890	97.60	102.10	101.81	4.50	4.21
4012	7	EMILY CHARTER SCHOOL	46	4,506	4,714	4,701	97.60	102.10	101.81	4.50	4.21
4015	7	COMMUNITY OF PEACE ACADEMY	833	81,270	85,017	84,775	97.60	102.10	101.81	4.50	4.21
4016	7	WORLD LEARNER CHARTER SCHOOL	217	21,199	22,176	22,113	97.60	102.10	101.81	4.50	4.21
4017	7	MINNESOTA TRANSITIONS CHARTER SCH	2,957	288,574	301,879	301,022	97.60	102.10	101.81	4.50	4.21
4018	7	ACHIEVE LANGUAGE ACADEMY	450	43,910	45,935	45,804	97.60	102.10	101.81	4.50	4.21
4019	7	ST. PAUL FAMILY LEARN	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4020	7	DULUTH PUBLIC SCHOOLS ACADEMY	935	91,252	95,459	95,188	97.60	102.10	101.81	4.50	4.21
4021	7	VILLAGE SCHOOL OF NOR	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4025	7	CYBER VILLAGE ACADEMY	147	14,394	15,058	15,015	97.60	102.10	101.81	4.50	4.21
4026	7	E.C.H.O. CHARTER SCHOOL	211	20,564	21,512	21,451	97.60	102.10	101.81	4.50	4.21
4027	7	HIGHER GROUND ACADEMY	676	66,001	69,044	68,848	97.60	102.10	101.81	4.50	4.21
4028	7	ECI' NOMPA WOONSPE	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4029	7	NEW SPIRIT SCHOOL	358	34,914	36,524	36,420	97.60	102.10	101.81	4.50	4.21
4030	7	ODYSSEY ACADEMY	348	33,992	35,559	35,458	97.60	102.10	101.81	4.50	4.21
4031	7	JENNINGS COMMUNITY LEARNING CENTER	121	11,800	12,344	12,309	97.60	102.10	101.81	4.50	4.21
4032	7	HARVEST PREP SCHOOL/SEED ACADEMY	365	35,615	37,257	37,151	97.60	102.10	101.81	4.50	4.21
4035	7	CONCORDIA CREATIVE LEARNING ACADEMY	307	29,920	31,300	31,211	97.60	102.10	101.81	4.50	4.21
4036	7	FACE TO FACE ACADEMY	69	6,782	7,095	7,075	97.60	102.10	101.81	4.50	4.21
4038	7	SOJOURNER TRUTH ACADEMY	280	27,346	28,606	28,525	97.60	102.10	101.81	4.50	4.21

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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
4039	7	HIGH SCHOOL FOR RECORDING ARTS	264	25,814	27,004	26,928	97.60	102.10	101.81	4.50	4.21
4040	7	MARTIN HUGHES CHARTER	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4042	7	TWIN CITIES ACADEMY	263	25,640	26,822	26,745	97.60	102.10	101.81	4.50	4.21
4043	7	MATH & SCIENCE ACADEMY	344	33,606	35,155	35,055	97.60	102.10	101.81	4.50	4.21
4044	7	HEART OF THE EARTH CHARTER	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4045	7	LAKES AREA CHARTER SCHOOL	65	6,344	6,637	6,618	97.60	102.10	101.81	4.50	4.21
4046	7	LAKE SUPERIOR HIGH SCHOOL	96	9,389	9,822	9,794	97.60	102.10	101.81	4.50	4.21
4048	7	GREAT RIVER EDUCATION CENTER	56	5,456	5,707	5,691	97.60	102.10	101.81	4.50	4.21
4049	7	NORTHWEST PASSAGE HIGH SCHOOL	286	27,914	29,201	29,118	97.60	102.10	101.81	4.50	4.21
4050	7	LAFAYETTE PUBLIC CHARTER SCHOOL	78	7,655	8,008	7,985	97.60	102.10	101.81	4.50	4.21
4051	7	HANSKA CHARTER SCHOOL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4052	7	FOUR DIRECTIONS CHARTER SCHOOLS	125	12,180	12,742	12,706	97.60	102.10	101.81	4.50	4.21
4053	7	NORTH LAKES ACADEMY	410	39,996	41,841	41,722	97.60	102.10	101.81	4.50	4.21
4054	7	LACRESCENT MONTESSORI ACADEMY	46	4,478	4,684	4,671	97.60	102.10	101.81	4.50	4.21
4055	7	NERSTRAND CHARTER SCHOOL	157	15,302	16,007	15,962	97.60	102.10	101.81	4.50	4.21
4056	7	ROCHESTER OFF-CAMPUS CHARTER HIGH	143	13,957	14,600	14,559	97.60	102.10	101.81	4.50	4.21
4057	7	EL COLEGIO CHARTER SCHOOL	142	13,859	14,498	14,457	97.60	102.10	101.81	4.50	4.21
4058	7	SCHOOLCRAFT LEARNING COMMUNITY CHTR	193	18,811	19,679	19,623	97.60	102.10	101.81	4.50	4.21
4059	7	CROSSLAKE COMMUNITY CHARTER SCHOOL	183	17,907	18,732	18,679	97.60	102.10	101.81	4.50	4.21
4060	7	MEXICA MULTICULTURAL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4061	7	STUDIO ACADEMY CHARTER SCHOOL	176	17,129	17,919	17,868	97.60	102.10	101.81	4.50	4.21
4062	7	FAMILY ACADEMY CHARTE	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4064	7	RIVERWAY LEARNING COMMUNITY CHTR	132	12,891	13,485	13,447	97.60	102.10	101.81	4.50	4.21
4065	7	MINNESOTA BUSINESS AC	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4066	7	RIVERBEND ACADEMY	106	10,348	10,825	10,794	97.60	102.10	101.81	4.50	4.21
4067	7	AURORA CHARTER SCHOOL	339	33,082	34,607	34,508	97.60	102.10	101.81	4.50	4.21
4068	7	EXCELL ACADEMY CHARTER	579	56,534	59,140	58,972	97.60	102.10	101.81	4.50	4.21
4069	7	MN INSTITUTE OF TECHN	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4070	7	HOPE COMMUNITY ACADEMY	475	46,318	48,454	48,316	97.60	102.10	101.81	4.50	4.21
4071	7	NATIVE ARTS CHARTER S	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4072	7	YANKTON COUNTRY CHARTER SCHOOL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4073	7	ACADEMIA CESAR CHAVEZ CHARTER SCH.	338	32,975	34,496	34,398	97.60	102.10	101.81	4.50	4.21
4074	7	AFSA HIGH SCHOOL	312	30,451	31,855	31,765	97.60	102.10	101.81	4.50	4.21
4075	7	AVALON SCHOOL	234	22,838	23,891	23,824	97.60	102.10	101.81	4.50	4.21
4076	7	MN ACADEMY OF TECHNOL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4077	7	TWIN CITIES INTERNATIONAL ELEM SCH.	541	52,812	55,247	55,090	97.60	102.10	101.81	4.50	4.21
4078	7	MN INTERNATIONAL MIDDLE CHARTER	405	39,557	41,381	41,264	97.60	102.10	101.81	4.50	4.21
4079	7	FRIENDSHIP ACDMY OF FINE ARTS CHTR.	123	12,009	12,562	12,527	97.60	102.10	101.81	4.50	4.21
4080	7	PILLAGER AREA CHARTER SCHOOL	53	5,202	5,442	5,426	97.60	102.10	101.81	4.50	4.21
4081	7	DISCOVERY PUBLIC SCHOOL FARIBAULT	72	6,978	7,300	7,279	97.60	102.10	101.81	4.50	4.21
4082	7	BLUESKY CHARTER SCHOOL	1,066	104,042	108,839	108,529	97.60	102.10	101.81	4.50	4.21
4083	7	RIDGEWAY COMMUNITY SCHOOL	82	8,011	8,380	8,357	97.60	102.10	101.81	4.50	4.21
4084	7	NORTH SHORE COMMUNITY SCHOOL	311	30,339	31,738	31,648	97.60	102.10	101.81	4.50	4.21
4085	7	HARBOR CITY INTERNATIONAL CHARTER	270	26,391	27,608	27,529	97.60	102.10	101.81	4.50	4.21
4086	7	WOODSON INSTITUTE FOR EXCELLENCE CH	437	42,630	44,595	44,469	97.60	102.10	101.81	4.50	4.21
4087	7	SAGE ACADEMY CHARTER SCHOOL	113	11,039	11,548	11,515	97.60	102.10	101.81	4.50	4.21
4088	7	URBAN ACADEMY CHARTER SCHOOL	283	27,645	28,920	28,838	97.60	102.10	101.81	4.50	4.21
4089	7	NEW CITY SCHOOL	129	12,617	13,198	13,161	97.60	102.10	101.81	4.50	4.21
4090	7	PRAIRIE CREEK COMMUNITY SCHOOL	182	17,793	18,614	18,561	97.60	102.10	101.81	4.50	4.21
4091	7	ARTECH	159	15,565	16,283	16,237	97.60	102.10	101.81	4.50	4.21
4092	7	WATERSHED HIGH SCHOOL	156	15,226	15,928	15,882	97.60	102.10	101.81	4.50	4.21
4093	7	NEW CENTURY CHARTER SCHOOL	195	19,032	19,910	19,853	97.60	102.10	101.81	4.50	4.21
4095	7	TRIO WOLF CREEK DISTANCE LEARNING	241	23,473	24,555	24,485	97.60	102.10	101.81	4.50	4.21

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			A	B	C	D	E	F	G	H	I
							REVENUE	REVENUE	REVENUE	INCREASE	INCREASE
							PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
			AMCPU	REVENUE	REVENUE	REVENUE	CURRENT	OPTION 1	OPTION 2	OPTION 1	OPTION 2
				CURRENT	OPTION 1	OPTION 2	= B/A	= C/A	= D/A	= F-E	= G-E
4096	7	CHIRON CHARTER SCHOOL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4097	7	PARTNERSHIP ACADEMY, INC.	390	38,041	39,794	39,681	97.60	102.10	101.81	4.50	4.21
4098	7	NOVA CLASSICAL ACADEMY	689	67,235	70,335	70,135	97.60	102.10	101.81	4.50	4.21
4099	7	TAREK IBN ZIYAD ACADEMY	658	64,232	67,193	67,002	97.60	102.10	101.81	4.50	4.21
4100	7	GREAT EXPECTATIONS	67	6,562	6,864	6,845	97.60	102.10	101.81	4.50	4.21
4101	7	MINNESOTA NORTH STAR ACADEMY	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4102	7	MINNESOTA INTERNSHIP CENTER	462	45,085	47,164	47,030	97.60	102.10	101.81	4.50	4.21
4103	7	HMONG COLLEGE PREP ACADEMY	658	64,172	67,131	66,940	97.60	102.10	101.81	4.50	4.21
4104	7	PALADIN ACADEMY	241	23,473	24,555	24,485	97.60	102.10	101.81	4.50	4.21
4105	7	GREAT RIVER SCHOOL	332	32,442	33,938	33,842	97.60	102.10	101.81	4.50	4.21
4106	7	TREKNORTH HIGH SCHOOL	208	20,301	21,237	21,176	97.60	102.10	101.81	4.50	4.21
4107	7	VOYAGEURS EXPEDITIONARY	85	8,247	8,627	8,603	97.60	102.10	101.81	4.50	4.21
4108	7	GENERAL JOHN VESSEY JR LEADERSHIP	169	16,494	17,255	17,206	97.60	102.10	101.81	4.50	4.21
4109	7	SOBRIETY HIGH	171	16,684	17,453	17,403	97.60	102.10	101.81	4.50	4.21
4110	7	MAIN STREET SCHOOL PERFORMING ARTS	317	30,959	32,386	32,294	97.60	102.10	101.81	4.50	4.21
4111	7	AUGSBURG FAIRVIEW ACADEMY	286	27,914	29,201	29,118	97.60	102.10	101.81	4.50	4.21
4112	7	ST PAUL CONSERVATORY PERFORMING ART	589	57,477	60,127	59,956	97.60	102.10	101.81	4.50	4.21
4113	7	FRASER ACADEMY	82	8,036	8,407	8,383	97.60	102.10	101.81	4.50	4.21
4114	7	PRESTIGE ACADEMY CHARTER SCHOOL	126	12,307	12,875	12,838	97.60	102.10	101.81	4.50	4.21
4115	7	MINNEAPOLIS ACADEMY CHARTER SCHOOL	160	15,606	16,326	16,279	97.60	102.10	101.81	4.50	4.21
4116	7	LAKES INTERNATIONAL LANGUAGE ADMY	610	59,524	62,269	62,092	97.60	102.10	101.81	4.50	4.21
4118	7	KALEIDOSCOPE CHARTER SCHOOL	443	43,271	45,266	45,137	97.60	102.10	101.81	4.50	4.21
4119	7	RIVER HEIGHTS CHARTER SCHOOL	96	9,389	9,822	9,794	97.60	102.10	101.81	4.50	4.21
4120	7	ST. CROIX PREPARATORY ACADEMY	1,035	101,017	105,675	105,374	97.60	102.10	101.81	4.50	4.21
4121	7	UBAH MEDICAL ACADEMY CHARTER SCHOOL	338	32,989	34,510	34,412	97.60	102.10	101.81	4.50	4.21
4122	7	EAGLE RIDGE ACADEMY CHARTER SCHOOL	680	66,364	69,424	69,227	97.60	102.10	101.81	4.50	4.21
4123	7	DAKOTA AREA COMMUNITY CHARTER SCH	40	3,878	4,056	4,045	97.60	102.10	101.81	4.50	4.21
4124	7	BEACON ACADEMY	436	42,558	44,521	44,394	97.60	102.10	101.81	4.50	4.21
4125	7	WORTHINGTON AREA LANGUAGE ACADEMY	218	21,307	22,289	22,226	97.60	102.10	101.81	4.50	4.21
4126	7	PRAIRIE SEEDS ACADEMY	697	68,033	71,170	70,968	97.60	102.10	101.81	4.50	4.21
4127	7	TEAM ACADEMY	174	17,001	17,785	17,734	97.60	102.10	101.81	4.50	4.21
4128	7	COLONEL CHARLES D. YO	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4129	7	MARY MCVOY EARLY LITE	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4131	7	LIGHTHOUSE ACADEMY OF NATIONS	234	22,838	23,891	23,824	97.60	102.10	101.81	4.50	4.21
4132	7	TWIN CITIES ACADEMY HIGH SCHOOL	173	16,875	17,653	17,603	97.60	102.10	101.81	4.50	4.21
4133	7	BEACON PREPARATORY SCHOOL	148	14,402	15,066	15,023	97.60	102.10	101.81	4.50	4.21
4135	7	ROCHESTER MATH & SCIENCE ACADEMY	243	23,759	24,854	24,784	97.60	102.10	101.81	4.50	4.21
4136	7	SOUL ACADEMY CHARTER SCHOOL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4137	7	SWAN RIVER MONTESSORI CHARTER SCH	146	14,235	14,891	14,849	97.60	102.10	101.81	4.50	4.21
4138	7	MILROY AREA CHARTER SCHOOL	56	5,480	5,733	5,717	97.60	102.10	101.81	4.50	4.21
4139	7	LOVEWORKS ACADEMY FOR ARTS	258	25,161	26,321	26,247	97.60	102.10	101.81	4.50	4.21
4140	7	YINGHUA ACADEMY	395	38,580	40,359	40,244	97.60	102.10	101.81	4.50	4.21
4141	7	PAIDEIA ACADEMY CHARTER SCHOOL	411	40,125	41,975	41,856	97.60	102.10	101.81	4.50	4.21
4142	7	STRIDE ACADEMY CHARTER SCHOOL	272	26,501	27,723	27,644	97.60	102.10	101.81	4.50	4.21
4143	7	NEW MILLENNIUM ACADEMY CHARTER SCH	392	38,301	40,067	39,953	97.60	102.10	101.81	4.50	4.21
4144	7	GREEN ISLE COMMUNITY SCHOOL	99	9,626	10,070	10,042	97.60	102.10	101.81	4.50	4.21
4145	7	BIRCH GROVE COMMUNITY SCHOOL	37	3,595	3,760	3,750	97.60	102.10	101.81	4.50	4.21
4146	7	NORTHERN LIGHTS COMMUNITY SCHOOL	128	12,524	13,101	13,064	97.60	102.10	101.81	4.50	4.21
4148	7	ACADEMY OF BIOSCIENCES	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4149	7	CYGNUS ACADEMY	146	14,289	14,947	14,905	97.60	102.10	101.81	4.50	4.21
4150	7	MINNESOTA ONLINE HIGH SCHOOL	98	9,516	9,955	9,926	97.60	102.10	101.81	4.50	4.21
4151	7	EDVISIONS OFF CAMPUS SCHOOL	112	10,912	11,415	11,382	97.60	102.10	101.81	4.50	4.21
4152	7	TWIN CITIES GERMAN IMMERSION CHRTR	242	23,605	24,693	24,623	97.60	102.10	101.81	4.50	4.21

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			A	B	C	D	E	F	G	H	I
							REVENUE	REVENUE	REVENUE	INCREASE	INCREASE
							PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU	PER AMCPU
							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
4153	7	DUGSI ACADEMY	277	27,022	28,267	28,187	97.60	102.10	101.81	4.50	4.21
4154	7	RECOVERY SCHOOL OF SOUTHERN MN	57	5,583	5,840	5,824	97.60	102.10	101.81	4.50	4.21
4155	7	NAYTAHWAUSH COMMUNITY SCHOOL	112	10,916	11,419	11,386	97.60	102.10	101.81	4.50	4.21
4157	7	NEW SALEM ACADEMY	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 CLASSICAL ACADEMY	379	36,973	38,678	38,568	97.60	102.10	101.81	4.50	4.21
4160	7	SPECTRUM HIGH SCHOOL	333	32,481	33,979	33,882	97.60	102.10	101.81	4.50	4.21
4161	7	NEW DISCOVERIES MONTESSORI ACADEMY	167	16,271	17,021	16,973	97.60	102.10	101.81	4.50	4.21
4162	7	SOUTHSIDE FAMILY CHARTER SCHOOL	109	10,599	11,088	11,057	97.60	102.10	101.81	4.50	4.21
4163	7	LEARNING FOR LEADERSHIP CHARTER	295	28,806	30,134	30,048	97.60	102.10	101.81	4.50	4.21
4164	7	LAURA JEFFREY ACADEMY CHARTER	251	24,449	25,576	25,503	97.60	102.10	101.81	4.50	4.21
4165	7	ELOM INTERNATIONAL SCHOOL	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4166	7	EAST RANGE ACADEMY OF TECH & SCIENCE	156	15,226	15,928	15,882	97.60	102.10	101.81	4.50	4.21
4167	7	INTERNATIONAL SPANISH LANGUAGE ACAD	214	20,919	21,883	21,821	97.60	102.10	101.81	4.50	4.21
4168	7	GLACIAL HILLS ELEMENTARY	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4169	7	STONEBRIDGE COMMUNITY SCHOOL	148	14,422	15,087	15,044	97.60	102.10	101.81	4.50	4.21
4170	7	HIAWATHA LEADERSHIP ACADEMY	262	25,553	26,731	26,655	97.60	102.10	101.81	4.50	4.21
4171	7	NOBLE ACADEMY	494	48,212	50,435	50,292	97.60	102.10	101.81	4.50	4.21
4172	7	CLARKFIELD CHARTER SCHOOL	81	7,950	8,316	8,292	97.60	102.10	101.81	4.50	4.21
4173	7	DUNWOODY ACADEMY	488	47,580	49,774	49,632	97.60	102.10	101.81	4.50	4.21
4174	7	PINE GROVE LEADERSHIP ACADEMY	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4175	7	LONG TIENG ACADEMY	260	25,376	26,546	26,471	97.60	102.10	101.81	4.50	4.21
4176	7	WAYNEWOOD SCHOOL OF HOPE	0	0	0	0	0.00	0.00	0.00	0.00	0.00
4177	7	MINISINAAKWAANG LEADERSHIP ACADEMY	58	5,697	5,960	5,943	97.60	102.10	101.81	4.50	4.21
4178	7	LINCOLN INTERNATIONAL SCHOOL	209	20,428	21,370	21,309	97.60	102.10	101.81	4.50	4.21
4180	7	EMILY O. GOODRIDGE-GREY ACCELERATED	248	24,193	25,309	25,237	97.60	102.10	101.81	4.50	4.21
4181	7	COMMUNITY SCHOOL OF EXCELLENCE	466	45,503	47,601	47,466	97.60	102.10	101.81	4.50	4.21
4182	7	QUEST ACADEMY	218	21,300	22,282	22,219	97.60	102.10	101.81	4.50	4.21
4183	7	LIONSGATE ACADEMY	142	13,830	14,468	14,426	97.60	102.10	101.81	4.50	4.21
4184	7	ASPEN ACADEMY	243	23,712	24,805	24,735	97.60	102.10	101.81	4.50	4.21
4185	7	DAVINCI ACADEMY	334	32,577	34,079	33,982	97.60	102.10	101.81	4.50	4.21
4186	7	GLOBAL ACADEMY	434	42,366	44,320	44,194	97.60	102.10	101.81	4.50	4.21
4187	7	MICHAEL FROME ACADEMY	77	7,563	7,912	7,889	97.60	102.10	101.81	4.50	4.21
4188	7	COLOGNE ACADEMY	481	46,919	49,083	48,943	97.60	102.10	101.81	4.50	4.21
4189	7	BRIGHT WATER ELEMENTARY	102	9,968	10,427	10,398	97.60	102.10	101.81	4.50	4.21
4190	7	RIVER'S EDGE ACADEMY	52	5,075	5,309	5,294	97.60	102.10	101.81	4.50	4.21
4191	7	KIPP MINNESOTA CHARTER SCHOOL	291	28,372	29,680	29,596	97.60	102.10	101.81	4.50	4.21
4192	7	BEST ACADEMY	364	35,511	37,148	37,043	97.60	102.10	101.81	4.50	4.21
4193	7	COLLEGE PREPARATORY ELEMENTARY	140	13,666	14,296	14,255	97.60	102.10	101.81	4.50	4.21
4194	7	CANNON RIVER STEM SCHOOL	141	13,714	14,346	14,305	97.60	102.10	101.81	4.50	4.21
4195	7	OSHKI OGIMAAG CHARTER SCHOOL	22	2,115	2,213	2,206	97.60	102.10	101.81	4.50	4.21
4196	7	RICHARD ALLEN MATH&SCIENCE ACADEMY	122	11,888	12,436	12,400	97.60	102.10	101.81	4.50	4.21
4999	7	CFL V CHT EST	1,269	123,842	129,552	129,184	97.60	102.10	101.81	4.50	4.21