

COMMISSIONER:

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**Report to the
Legislature**

Staff
Development
Report of District
& Site Results
and Expenditures
for
2001-2002

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Upon request, this report can be made available in alternative formats.

**FY 2002 LEGISLATIVE REPORT
ON
STAFF DEVELOPMENT EXPENDITURES AND RESULTS**

Estimated Cost of Preparing This Report

This report provides information that is maintained and published as Minnesota Rules by the Office of Revisor of Statutes as a part of its normal business functions. Therefore, the cost information reported below does not include the cost of gathering the data but rather is limited to the estimated cost of actually analyzing the data, determining recommendations and 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 Children, Families & Learning in preparing this report is \$2,970.00.

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2001-2002 Legislative Report EXECUTIVE SUMMARY

The 2001-2002 Staff Development Report provides information regarding the process for collecting and reporting staff development expenditures and reported results; findings from data submitted on staff development expenditures; implementation of legislative goals; and conclusions regarding staff development goals, design/structure, evaluation; and expenditures.

Expenditure information for the fiscal year 2002 report indicated that staff development expenditures were \$106,370,601. This includes the staff development set aside from basic revenue and expenditures for curriculum development and additional staff development dollars. The data in this report is taken from all data submitted to the Department of Children, Families, & Learning (CFL) by January 15, 2003. Of that amount:

- 39.46% of staff development expenditures were distributed to sites;
- 10.58% of staff development expenditures were awarded as exemplary grants;
- 19.01% of staff development expenditures were utilized for district-wide initiatives;
- 20.64% of total staff development expenditures were for curriculum development; and
- 10.52% of staff development expenditures were for other staff development activities.

Of the 300 districts that reported data, 49 districts reported that their licensed teachers and the school board had agreed to set aside less than the 2% allowed in MS, section 122A.61. A majority of districts have no staff development fund balance remaining at the conclusion of FY02 and a majority of the units with a fund balances have less than \$5,000.

The 2001-2002 reporting format was changed to more clearly reflect site and district goals, staff development content, designs and structures used, and results. In addition, districts reported which of the six Legislative goals were addressed in their district goals.

Conclusions that can be drawn from the reports include:

- Improving student achievement continues to be the highest staff development priority.
- Many districts reported staff development goals aligned with the districts' improvement goals. However, many districts did not have improvement goals and most reported staff development goals that were not specific or measurable.
- Workshops/conferences continue to be a popular design for delivery of staff development. However, there is a significant movement to on-the-job (embedded) learning in the form of study groups, action research, practice with reflection, peer coaching, and teaming.
- Most districts reported that they gather evaluation information. Reported data sources and findings indicate a lack of in-depth evaluation information.

Several collaborative state-wide initiatives are leading to more consistent information being disseminated regarding state staff development, research about effective staff development practices, and standards for staff development as defined by the National Staff Development Council (NSDC).

The goal of staff development is to improve the quality of teaching so that the quality of the work students do also improves. This goal implies that schools must be able to identify areas in student performance that need improvement, choose interventions and teaching techniques that are likely to have some positive effect, assist education to learn to use the interventions and techniques, and finally, measure any

improvements that might have taken place. A supportive structure must be created and maintained that enables this to happen.

**Minnesota Department of Children, Families & Learning
FY2002 Legislative Report**

**STAFF DEVELOPMENT REPORT OF DISTRICT & SITE RESULTS AND
EXPENDITURES**

The 2001-2002 Staff Development Report has been prepared as required by Minnesota Statutes, 122A.60, subdivision 1. Subdivision 1 includes requirements for using revenue as authorized for in-service education programs (MS 124A.29 and MS 120B.22, subdivision 2), establishing a staff development committee (roles and composition of committee, and reporting requirements for district (staff development results and expenditures). This report describes the processes used to collect and report staff development results and expenditure information; identifies the frequency of staff development activities as related to the six staff development legislative goals (MS, section 122A.60, subdivision 3); analysis of district reports; and expenditure data.

PART I

STAFF DEVELOPMENT PROGRAM REPORT

Process for Reporting and Collecting Staff Development Program Results

District and site staff development results are reported to the commissioner and were collected through the Minnesota Educational Effectiveness Program (MEEP) regional delivery system. To provide a systematic collection process, districts were provided with a reporting format (See Appendix B) that addressed staff development efforts at the district and site levels. The report format included (1) a statement of assurances certifying that the district was in compliance with legislative stipulations and (2) forms reporting district and site goals and activities. To assist district reporting using the state form, the form is posted as a downloadable Microsoft Word document at <http://cfl.state.mn.us/ci/forms/download.htm>. At the time of the printing of this report, 318 out of 343 districts had filed a report.

2001-2002 Reporting Format

For 2001-2002 the reporting format was changed to more clearly reflect site and district goals, staff development content, designs/structures used, and results.

The reporting forms districts submitted to the Minnesota Department of Children, Families & Learning were:

- Statement of Assurances
- Committee Membership
- District Level Staff Development form (one form per goal)
- Site Level Staff Development form (one form per goal)

Districts were asked to report district level staff development as well as the staff development that occurred at each site. Each district and site goal was reported on a separate form. In order to gather more relevant information, the following were collected:

School Board Improvement Outcomes
Staff Development Goals
Staff Development Content and Designs/Structures
Evaluation Information

Two copies of the districts' report were collected and recorded by regional Minnesota Educational Effectiveness Program (MEEP) Coordinators by September 30th and filed at CFL. MEEP Coordinators tallied the regional data for sharing at regional staff development workshops and aggregated the data for this report. Tracking the receipt of staff development reports was accomplished by establishing a database that included demographic information and the date the report was received. Districts not meeting the deadline were contacted and encouraged to submit results.

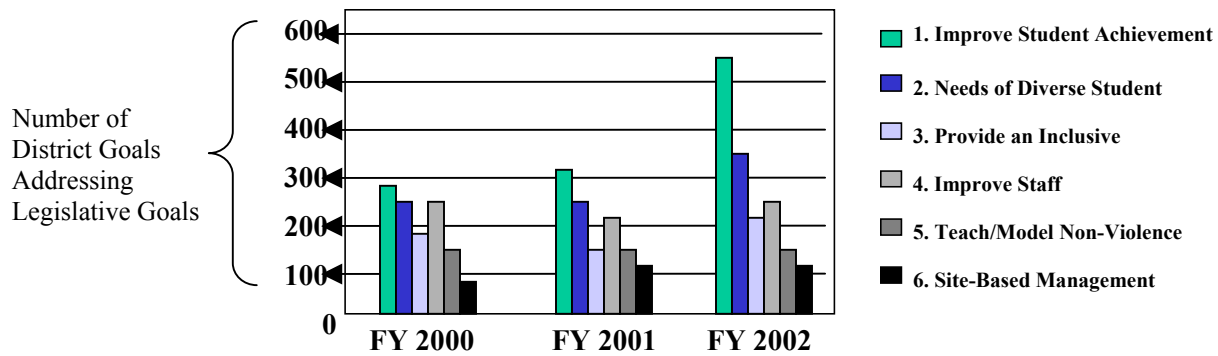
Addressing Legislative Goals

Districts recorded which of the six Legislative goals were addressed in their district goals. The staff development goals listed in Minnesota Statutes, Section 122A.60division 3 are as follows.

“The plan shall include ongoing staff development activities that contribute toward continuous improvement in achievement of the following goals:

- (1) improve student achievement of state and local education standards in all areas of the curriculum by using best practices methods;
- (2) effectively meet the needs of a diverse student population, including at-risk children, children with disabilities, and gifted children, within the regular classroom and other settings;
- (3) provide an inclusive curriculum for a racially, ethnically, and culturally diverse student population that is consistent with the state education diversity rule and the district's education diversity plan;
- (4) improve staff ability to collaborate and consult with one another and to resolve conflicts;
- (5) effectively teach and model violence prevention policy and curriculum that address issues of harassment and teach nonviolent alternatives for conflict resolution;
- and
- (6) provide teachers and other members of site-based management teams with appropriate management and financial management skills.”

The following graph presents a three-year summary of how Minnesota school districts addressed the legislative goals. The graph includes the number of times districts reported staff development goals for each of the six legislative goals for the 1999-00, 2000-01, and 2001-2002 school years.



Key: First bar on left in each grouping represents Improve Student Achievement

Graph 1: Legislative Goals

Conclusion that can be drawn from Graph 1:

Improving student achievement continues to be the highest staff development priority, while meeting the needs of a diverse population was second. Increasing student achievement in a variety of curricular areas has significantly increased as a focus for district staff development activities.

Report Form Analysis

District and Site Goal Setting

Districts and sites can indicate on the form if they are working on a single-year or a multi-year goal. An improvement target can take more than a single year to show growth and change.

Goals should to be aligned within the system. The report asks for:

1. School Board Improvement Outcome. At the time the Staff Development Reports were submitted several districts indicated that their school boards had not set improvement goals for the 2001-2002 school year. As a part of the statewide training sponsored by Children, Families & Learning during the fall of 2002, focus was on developing measurable goals. Since that training several school districts indicated that their districts were now setting up a process that would show alignment between the School Board, district and site goals.
2. Data and Reasons for Selecting the Staff Development Goal. Several districts indicated that statewide testing results were the most frequently used data source to establish a focus for their goals. For example, several districts used the results from the MCA assessments at grades 3 and 5. However, districts reported that they also used other sources such as surveys, focus groups, and classroom assessments to evidence need.
3. District or Site Staff Development Goal. Following are some examples of goals from District Staff Development Reports:

- Collaboration between regular and special education staff;
- Research and develop a working research-based middle level curriculum and implementation;
- Review current practice, look at research in math, select K-12 articulated approach to teaching a new math curriculum;
- Provide staff with knowledge of reading comprehension strategies and the skills necessary for classroom applications that will result in a measurable increase in student reading comprehension; and
- All staff will participate in a district wide in-service for increasing their awareness level and involving them in the development of building level plans for improving school climate

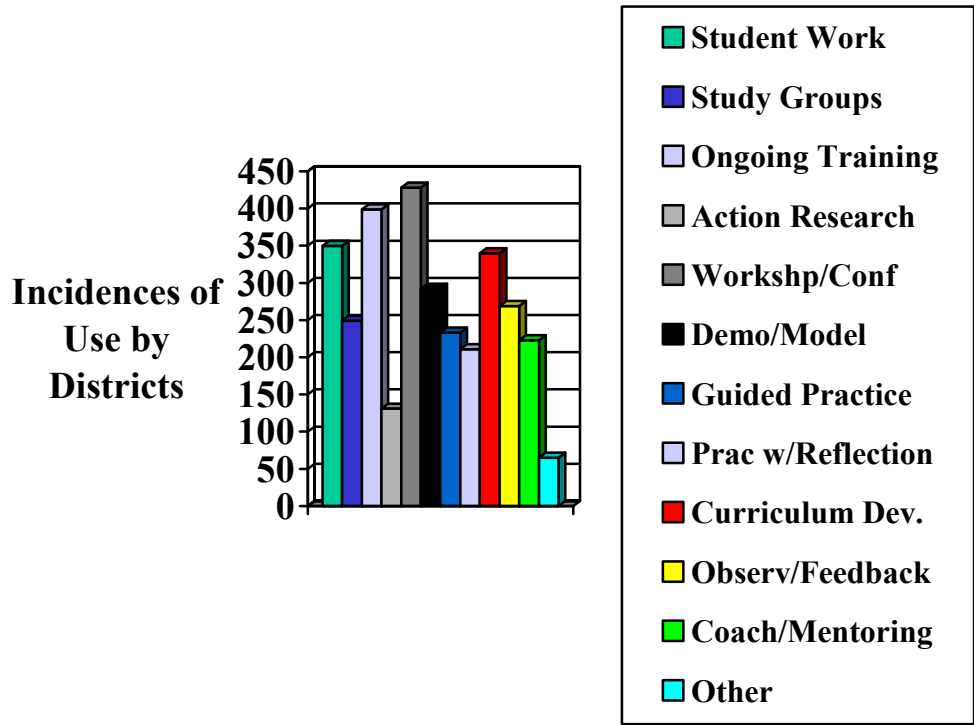
For the most part, reported goals were not specific or measurable. District staff who attended the regional staff development workshops during the 2002-03 school year practiced writing SMART (specific, measurable, attainable, results-oriented and time-bound) goals and indicated that this would improve goals developed and submitted in the future.

Designs/Structures Used to Deliver District Staff Development Programs

During 2001-2002, many Minnesota school district staff developers have become familiar with new ideas and strategies to improve learning in schools. Despite years of research and best practice, many schools and districts have offered staff development that is one-shot, front-end development of knowledge and skill with insufficient long term follow-up, resources, or structures to promote deep change. Staff development that produces results for students requires extensive opportunities for ongoing learning, collaborative dialogue, shared work, deep reflection and practice with continued support.

Minnesota school districts were introduced to a wide range of powerful designs for delivering staff development during the 2001-2002 statewide workshops sponsored by the Department of Children, Families, & Learning and the Systems Integration Project at Intermediate District 287 and delivered by MEEP coordinators. These designs are aligned with the National Staff Development Council's Revised Standards (2002) and are highlighted in the *Journal of Staff Development*, Vol. 20, Number 3 (Summer 1999). These designs/structures are a reportable category on the State Staff Development Program Report Form. The designs/structures hold promise for improving adult learning and, ultimately, for improving student achievement.

This is the first year that districts/sites have been asked to categorize the design/structure through which staff development content was delivered. The graph below is the statewide compilation of districts' incidences of the various design/structures.



Key: First bar on the left represents student work

Graph 2: Designs and Structures Used by Districts to Provide Staff Development

Conclusion that can be drawn from Graph 2:

While workshop/conference continues to be a popular form of staff development, there is significant movement at the district/site level to on-the-job (job-embedded) learning (i.e., study groups, action research, practice with reflection, peer coaching, teaming).

Examples of staff development content and a corresponding design/structure that would be used to achieve a staff development goal might include the following:

Summary of Staff Development (SD) Content Used to Achieve the SD Goal	Staff Development Designs/Structures
1 st grade work sampling	Study Groups Student Work Observation/Feedback
Scoring MCA Writing Prompts Using CFL <i>Scoring with Criteria</i> CD	Demonstration/Modeling Ongoing Training
Balanced Literacy training	Workshop/Conference Practice with Reflection Observation/Feedback
Kansas Learning Strategies training	Ongoing Training/Development Demonstration/Modeling

Evaluation Information

Districts and sites were asked to report evaluation of their staff development programs at five distinctive levels. The levels, defined by Thomas Guskey in his book *Evaluating Professional Development*, are:

1. Participants' Reaction/Awareness (Did they like it? Was it worthwhile?)
2. Participants' Learning (Did the participants acquire the intended learning goals? Did they learn the content?)
3. Organization Support and Learning (Are teachers supported at the site level with any of the following: resources, a culture of openness and risk-taking, administrative support, collegial support, recognition of success, provisions of time?)
4. Participants' Use of New Knowledge and Skills (Did the participants incorporate the new learning in teaching practice: Are you able to see the learning in the new practice?)
5. Student Learning Outcomes (Did the implementation of the teacher learning from the staff development activity have an impact on student learning and achievement? Are students more confident as learners as a result?)

While most districts reported that they gathered evaluation information for all five levels, examination of the reported data sources and findings indicate that little intentional effort was made to insure that evidence was gathered and analyzed from all levels. When asked for specific data sources and findings, districts described information from level one, participant reaction, and level five, student outcomes as evidenced on state-wide tests. This leads to a generalization that districts do not know if participants understand new content/skills or if the newly acquired knowledge and skills are being applied in classrooms.

Samples of Reported Findings:

- Students have the ability to comprehend material in reading class but have difficulty transferring those skills to other curricular areas.
- When a new teacher has problems in the classroom, we have a person helping right away rather than when it is too late.
- Teachers who integrated technology into the existing curriculum reported higher student motivation.
- Improvement in math Basic Skills scores increased by 10%.
- BST increased significantly in math (+4%) and were maintained in reading.
- All school reading days have been an effective addition to entice students to read more and improve their skills.
- Follow-up survey found that: 45% of staff believed aggression was reduced in classrooms; 80% of students believed there was increased respect shown in school; 87% of students felt school was a safe place to be; 15% reduction in aggressive student acts that required disciplinary action.
- Progress is static. We need to provide greater district resources for science instructional materials.

When asked about future needs, participants in the CFL regional staff development workshops indicated that additional sessions designed to increase understanding about evaluation of staff development is a high priority. One school summed it up on their report: “We need to work to improve our evaluation process. While we were very successful offering and implementing our staff development programs, we were weak in evaluating them.”

Best Practice Grants to Sites

The financial expenditures listed under Finance Code 307 – Best Practice Grants to sites, (\$1,257,257) reflects 10.58% of staff development expenditures. This is less than half of the expected 25%. Districts were asked to describe the criteria used to select those grants on the program report. Most districts did not include this information on their reports. They continue to struggle with processes for identifying and awarding best practice grants. Exemplary criteria were disseminated at regional staff development workshops conducted by MEEP coordinators during the 2002-2003 school year.

Current Challenges

A continuing concern with reporting staff development expenditures and results is that data is collected and reported in two separate formats (UFARS data and program report) by different departments within the school district. The Minnesota Staff Development Plan Checklist requests districts and sites to link expenditures with staff development activities and outcomes. In spite of this limitation, the financial expenditures and the staff development reports have provided information identifying what is happening in school districts across the state. This information is guiding continuing technical assistance and the types of information requested.

Budget reductions at state and local levels pose significant threats to enhancing the quality of staff development. This is at a time when there is increased accountability for student achievement as evidenced in the federal “No Child Left Behind” legislation. Findings from the Education Minnesota TALL Project also reinforce the need for staff development resources of time, materials, and training to increase teacher effectiveness.

Statewide Collaborative Efforts to Support Staff Development

A State Staff Development Advisory Committee, appointed by the commissioner of the Department of Children Families & Learning, advises the commissioner about staff development policy including recommendations for revision of current legislation. In addition the committee serves in an advisory and coordinating capacity for CFL, Education Minnesota, the Systems Integration project at Intermediate District 287, and other state-wide organizations.

A group representing the Minnesota School Boards Association, Minnesota Elementary School Principals’ Association, Minnesota Association of Secondary School Principals, Minnesota Rural Education Association, Education Minnesota, Minnesota Association of School Administrators, Minnesota Staff Development Council, and the Minnesota Department of Children, Families & Learning have collected questions regarding implementation of staff development statutes and disseminated two documents with agreed-upon responses to those “Frequently Asked Questions.”

CFL organized and conducted a series of three workshops during the 2001-2002 and 2002-2003 school years. The workshops focused on issues and tools to support planning, implementing and evaluating staff development. The workshops were designed to infuse the National Staff Development Council (NSDC) Standards for Staff Development into district staff development efforts. In addition, tools for gathering and analyzing data, selecting appropriate interventions, using a variety of designs and structures, and evaluating staff development programs were introduced.

The three one-year best practices grants awarded to Education Minnesota have been instrumental in creating better understanding about quality professional development. The project, Teachers as Learners and Leaders (TALL), promotes teachers as Professional Development Activists (PDAs) who advocate for high-quality professional development experiences. Training for the PDAs focuses on research regarding effective professional development and on understanding and use of the NSDC standards.

A booklet and accompanying CD-Rom, "From a Whisper to a Roar," was published as part of activities for the grant funded Systems Integration Project. The materials in this publication support continuous improvement, implementation of standards, and staff development. Additional resources are available on the project Web site.

As a result of these collaborative efforts, teachers and administrators indicate that they are receiving consistent messages about staff development from various groups and organizations. They also indicate that training and tools developed and disseminated by the various groups is focusing and supporting effective use of staff development resources of time and dollars.

Recommendations for Future

1. Revise staff development legislation. The current staff development statutes are outdated (1994) and inconsistent. New legislation should encourage best practice aligned with the NSDC Standards for Staff Development.
2. Continue to provide technical assistance in best staff development practices as indicated through research and education literature.
3. Refine and promote use of the Staff Development Plan Checklist and the revised Staff Development Report format.
4. Increase the capacity of districts and sites to plan, implement and evaluate staff development efforts so that teaching effectiveness is enhanced and student achievement is increased.
5. Maintain collaborative efforts with all statewide staff development initiatives.

Conclusions

The goal of staff development is to improve the quality of teaching by individual teachers so that the quality of the work students do also improves. This goal implies that schools must be able to identify areas in student performance that need improvement, choose interventions and teaching techniques that are likely to have some positive effect, assist the teachers to learn to use the interventions and techniques and, finally, measure any improvements that might have taken place. A supportive structure must be created and maintained that enables this to happen.

PART II

STAFF DEVELOPMENT EXPENDITURE REPORT

System for Collecting and Reporting Expenditure Data

District expenditures are reported to the Minnesota Department of Children, Families & Learning (CFL) using the Uniform Financial Accounting and Reporting Standards (UFARS) system. The UFARS coding system requires districts to track and report sources of funds and how they were expended. This report utilized data reported by specific finance, program, and object dimensions of the UFARS system that impacted requirements of the staff development report. The UFARS system contains seventeen (17) digits arranged by six dimensions.

Finance Dimension

The finance dimension is used to track the relationship between the source of certain funds and their use, and/or to track the relationship between the source of certain funds and a reserve account. Since the statute requires a district to set aside 2% of its basic revenue (except in specific situations) for use in staff development activities (reserved for only that type of activity), it is necessary to track the particular use of those monies and track unspent funds to a reserve account for staff development. The finance dimension codes 306, 307, and 308 are used to capture these relationships. See **Figure 1** for a brief description of the finance dimension codes used in this report.

Code	Title and Definition
000	District-wide: Expenditures recorded when a specific finance code is not required
306	50% Site: Staff development expenditures at the site
307	25% Grants: Staff development expenditures for effective practices at the sites
308	25% District-Wide: Staff development expenditures for district-wide activities

Figure 1: Selected UFARS Finance Dimension Codes

Program Dimension

Reporting units use finance codes with particular program codes to designate funds used for staff development. Program code 640 is the designation for staff development. Program code 610 is the designation for curriculum development, which is an activity that also receives staff development fund support. Districts may also use these program codes to designate that funds are used for staff development, but noting that those funds were not part of the 2% set-aside mandate. In those cases, the finance code 000 would be used with program codes 640 or 610, instead of the finance codes 306, 307 and 308. See Figure 2 for a brief description of the program dimension codes used in this report.

Code	Title and Definition
610	Curriculum Consultant and Development: Professional and technical assistance in curriculum consultation and development. This includes preparing and utilizing curriculum materials, training in the various techniques of motivating pupils, and instruction-related research and evaluation done by consultants.
640	Staff Development: Activities designed to contribute to professional growth of staff members during their service to the school districts. This includes costs associated with workshops, in-service training, and travel.

Figure 2: Selected UFARS Program Dimension Codes

Object Dimension

The object dimension codes are used to provide the most detail of all the UFARS dimensions. This dimension defines the specific object of the purchase including salaries, benefits, travel, and dues. See **Figure 3** for a brief definition of the object dimension codes used in this report.

Code	Title and Definition
100 series	Salaries
200 series	Personnel benefits
300 series	Purchased services , consulting fees, travel and conventions
400 series	Supplies and materials
500 series	Capital expenditures including leases
800 series	Other expenditures including dues and memberships

Figure 3: Selected UFARS Object Dimension Codes

The data contained in this report is taken from all data submitted to CFL by January 15, 2003. The data also reflects the current balance sheet codes for specific reserve accounts.

Findings from Data Submitted on Staff Development Expenditures

The following three tables contain summary information of staff development expenditures and balances for 341 regular school districts, two (2) common school districts, 82 charter schools, and three (3) intermediate units. The same database is used for Table 1 and Table 2. The data is arranged by Finance/Program Codes in Table 1 and by Object Codes in Table 2. Table 3 and Table 4 contain summary information on balances that relate to reserved staff development monies. Table 3 provides for a comparison of balances from FY01 to FY02. Table 4 contains information on the distribution of fund balances by individual districts. Units that had no activity to report in the dimensions or did not report activity in those dimensions were removed from the total list of reporting units contained in **Appendix A**, which is the display of unit-by-unit by selected dimensions.

Expenditures by Finance and Program Dimension

The statute on staff development requires specific percentages of allocation of the 2% set aside basic revenue. The table below contains summary information on the amount of money spent by the set-aside categories of site, grant, and district. There were other funds available to districts from the general fund. Those expenditures are reported under Program Dimension Code 610 (curriculum) and Program Dimension Code 640 (staff development) with Finance Dimension Code 000.

Finance/Program Codes	Total Funds Spent	Percent of Total Spent
Finance 306 (50% site)	\$41,976,703	39.46%
Finance 307 (25% grant)	\$11,257,287	10.58%
Finance 308 (25% district)	\$20,222,365	19.01%
Program 610 (curriculum)	\$21,953,698	20.64%
Program 640 (staff development)	\$10,960,548	10.30%
TOTAL SPENT	\$106,370,601	100%

Table 1: Summary Data of Staff Development Expenditures by Finance Dimension and Program Dimension for FY02

Conclusions from Table 1:

1. The majority of funds, almost 40% of reported expenditures, is expended through the 50% site set-aside requirement.
2. Districts spent \$32 million outside the parameters of the 2% set-aside funds.

Expenditures by Object Dimension

Reported data by object is summarized by four (4) categories: salaries and benefits, purchased services, materials and equipment, and other.

Object Codes	Total Funds Spent	Percent of Total Spent
100-200 Salaries/benefits	\$81,976,950	77.07%
300 Purchased services	\$17,386,822	16.35%
400-500 Materials/equipment	\$5,696,434	5.36%
600-899 All Other	\$1,310,395	1.23%
TOTAL SPENT	\$106,370,601	100%

Table 2: Summary Data of Staff Development Expenditures by Object Dimension for FY02

Conclusions that can be drawn from Table 2:

1. The majority of the expenditures for staff development went to salaries and benefits of employees in the reporting units.
2. There were additional personnel dollars spent through the 300 code-purchased services that included consultant fees.

Balance Sheet Name	Balances FY02	Balances FY01
403 Regular-Staff Development	\$12,796,267	\$10,218,386
437 Phase out-Staff Development	\$ 397,595	\$ 1,568,439
438 Phase out-Gifted/Talented	\$ 82,229	\$ 489,052
439 Phase out-Standards	\$1,359,165	\$ 2,832,324
TOTAL	\$14,635,256	\$15,108,201

Table 3: Summary Data of Staff Development Balances by Balance Sheet Codes for FY01 and FY02

Conclusions that can be drawn from Table 3:

1. Although the total of all balances was reduced by less than \$1 million, the regular staff development reserves were increased by over \$2.5 million.
2. The phase out accounts of 437, 438, and 439 were reduced by slightly more than \$3million.

The staff development regular fund balances of the reporting units ranged from a low of zero to a high of \$2,146,178. Charter school and intermediate unit data were not used in the calculations for this table since most of those units did not have activity using 306, 307 and 308 finance codes.

\$ in Staff Development Balance	# of Districts
0 balance reported	197
\$1 to \$5000	10
\$5001 to \$50,000	85
\$500,001 to \$199,999	37
\$200,000 or greater	14
TOTAL	343

Table 4: Summary Data of Staff Development Balances by District for FY02

Conclusions that can be drawn from Table 4:

1. A majority of units have no staff development fund balance remaining at the conclusion of FY02.
2. A majority of units with a fund balance have less than \$5000 in their staff development balance.

Waivers on the 2% Set-Aside Requirement

Districts have the option not to reserve 2% of their basic revenue if one of the following conditions is met:

1. A district may annually waive the requirement to reserve their basic revenue if a majority vote of the licensed teachers in the district and a majority vote of the school board agree to a resolution to waive the requirement. The amount to be waived may be as small or large as the parties agree, up to and including the total amount of the set-aside calculation.
2. A district in statutory operating debt is exempt from reserving basic revenue for staff development. It may still choose to set aside all or part of the 2% calculation through a unilateral vote of the school board.

During the 2001-2002 school year, 300 of 343 or 80% of the school districts completed a staff development report. Of the 300 districts that reported data, 49 districts reported that their licensed teachers and the school board had agreed to set aside less than the 2% as allowed in Minnesota Statutes, section 122A.61. During this period, there were 33 districts and 7 charter schools in statutory operating debt, 24 of whom reported that they set aside less than the 2% calculation for staff development.

District by District Statistics

The information contained in Appendix A is displayed unit-by-unit. It is the same UFARS information that was aggregated to create Tables 1, 2 and 3. Minor differences occur in totals from Appendix A to the tables due to round off. Negative numbers in any account reflect a reporting error or an accounting anomaly.

The information contained in Appendix B is displayed unit-by-unit and contains the phase-out staff development reserve accounts. The staff development reserve accounts of 437, 438, and 439 are no

longer funded and cannot go negative. Units are encouraged to spend these funds for regular staff development first, since the codes are being discontinued.

Appendix A

UNIT-BY-UNIT STAFF DEVELOPMENT ACCOUNT CHART

<u>Dst #</u>	<u>Type</u>	<u>District Name</u>	<u>FNA 306</u>	<u>FNA 307</u>	<u>FNA 308</u>	<u>PRG 610 FNA 000</u>	<u>PRG 640 FNA 000</u>	<u>BALANCE CODE 403</u>
1	1	AITKIN	32,595	32,646	2,703	13,366	764	58,414
1	3	MINNEAPOLIS	6,479,341	30,131	3,504,624	173,542	1,398,833	
2	1	HILL CITY	24,748	12,554	12,154	560	0	
4	1	MCGREGOR	33,171	567	10,345	9,141	0	7,501
6	3	SOUTH ST. PAUL	159,787	79,893	79,893	97,942	0	14,104
11	1	ANOKA-HENNEPIN	824,218	139,531	634,485	1,611,452	275,153	2,146,178
12	1	CENTENNIAL	378,815	49,764	264,059	197,421	0	57,550
13	1	COLUMBIA HEIGHTS	11,535	0	0	24,825	70,250	56,746
14	1	FRIDLEY	271,618	0	72,641	7,746	0	
15	1	ST. FRANCIS	0	0	10,186	226,269	121,269	
16	1	SPRING LAKE PARK	174,172	89,181	90,062	329,763	4,627	
22	1	DETROIT LAKES	64,520	22,116	35,378	737	0	123,941
23	1	FRAZEE	44,393	28,855	28,855	0	0	31,255
25	1	PINE POINT	2,116	1,326	995	0	18,900	
31	1	BEMIDJI	140,191	70,766	84,180	20,080	0	128,928
32	1	BLACKDUCK	69,166	3,291	940	0	0	
36	1	KELLIHER	13,446	6,654	2,041	0	4,989	20,904
38	1	RED LAKE	37,222	18,960	32,744	0	344,736	72,503
47	1	SAUK RAPIDS	286,044	0	32,684	153,374	44,465	
51	1	FOLEY	84,726	31,676	30,540	24,045	3,677	39,423
62	1	ORTONVILLE	26,245	13,510	12,653	0	0	0
75	1	ST. CLAIR	51,876	16,878	16,036	0	38	
77	1	MANKATO	183,048	20,252	75,675	210,884	116,672	55,803
81	1	COMFREY	8,082	4,041	4,041	0	4,218	
84	1	SLEEPY EYE	31,120	28,316	21,313	0	0	0
85	1	SPRINGFIELD	45,065	16,799	16,800	0	(39)	
88	1	NEW ULM	74,887	44,127	74,850	48,405	7,643	134,278
91	1	BARNUM	14,488	4,606	8,548	0	0	18,836
93	1	CARLTON	20,587	14,886	13,142	31,655	0	17,567
94	1	CLOQUET	178,487	8,581	60,182	77,363	0	
95	1	CROMWELL	8,395	4,198	3,839	0	0	
97	1	MOOSE LAKE	20,474	17,938	25,858	0	38,248	54,015
99	1	ESKO	59,114	27,501	18,086	0	0	
100	1	WRENSHALL	5,914	16,658	10,909	0	0	13,337
108	1	NORWOOD	84,916	28,249	2,650	0	0	
110	1	WACONIA	107,848	26,399	65,310	0	0	24,377
111	1	WATERTOWN-MAYER	40,015	27,645	18,654	0	0	4,986
112	1	CHASKA	361,213	180,728	183,561	652,456	0	0
113	1	WALKER-HACKENSAC	47,525	37,159	26,574	0	0	
115	1	CASS LAKE-BENA S	47,483	9,643	59,008	0	7,315	
116	1	PILLAGER	60,598	21,338	23,501	0	0	
118	1	NORTHLAND COMM	29,296	3,499	22,235	1,721	0	
129	1	MONTEVIDEO	68,957	32,184	28,877	8,152	0	30,284
138	1	NORTH BRANCH	148,446	13,208	88,983	235,363	36,209	295,514
139	1	RUSH CITY	69,474	1,346	22,736	0	0	
146	1	BARNESVILLE	32,032	20,952	17,256	0	0	6,379
150	1	HAWLEY	31,713	15,856	15,856	0	0	22,589
152	1	MOORHEAD	166,041	124,545	245,460	5,241	1,000	
<u>Dst #</u>	<u>Type</u>	<u>District Name</u>	<u>FNA 306</u>	<u>FNA 307</u>	<u>FNA 308</u>	<u>PRG 610 FNA 000</u>	<u>PRG 640 FNA 000</u>	<u>BALANCE CODE 403</u>
162	1	BAGLEY	56,061	25,812	26,319	0	0	0

166	1	COOK COUNTY	7,803	101	11,491	0	0	
173	1	MOUNTAIN LAKE	9,784	3,477	3,529	0	5,745	6,184
177	1	WINDOM	30,898	12,115	21,438	0	0	95,520
181	1	BRAINERD	186,346	113,452	155,435	0	112,537	499,853
182	1	CROSBY-IRONTON	26,980	30,202	32,196	0	0	153,053
186	1	PEQUOT LAKES	43,173	18,911	47,702	3,606	0	56,059
191	1	BURNSVILLE	586,036	127,959	284,214	166,809	884,698	252,863
192	1	FARMINGTON	260,353	156,401	122,894	42,866	21,914	
194	1	LAKEVILLE	223,498	300,133	102,590	45,912	0	390,544
195	1	RANDOLPH	20,627	18,038	10,314	0	2,250	
196	1	ROSEMOUNT-APPLE	1,399,660	698,664	697,366	1,119,161	14,109	
197	1	WEST ST. PAUL-ME	79,483	23,511	116,047	236,528	77,487	46,936
199	1	INVER GROVE	404,096	8,580	16,049	0	0	0
200	1	HASTINGS	248,769	122,217	129,667	1,938	8,595	0
203	1	HAYFIELD	33,111	6,005	22,580	0	0	31,095
204	1	KASSON-MANTORVIL	81,437	38,330	42,005	12,650	6,776	23,471
206	1	ALEXANDRIA	180,648	109,261	126,509	227,754	0	232,907
207	1	BRANDON	15,689	4,572	8,903	13,240	0	
208	1	EVANSVILLE	19,170	1,993	944	0	0	3,986
213	1	OSAKIS	35,989	8,295	3,488	0	0	
227	1	CHATFIELD	42,916	21,515	21,433	0	0	
229	1	LANESBORO	16,904	9,046	9,071	0	0	
238	1	MABEL-CANTON	28,524	464	170	0	0	40,996
239	1	RUSHFORD-PETERSO	1,087	589	3,379	0	0	
241	1	ALBERT LEA	36,833	42,408	155,116	19,685	5,051	257,547
242	1	ALDEN	20,745	9,825	9,768	0	0	
252	1	CANNON FALLS	83,953	0	37,815	0	38,110	0
253	1	GOODHUE	26,633	9,149	15,143	0	0	2,096
255	1	PINE ISLAND	58,369	29,712	29,233	0	0	
256	1	RED WING	105,460	27,616	70,855	73,834	0	46,415
261	1	ASHBY	19,540	990	6,662	0	0	12,344
264	1	HERMAN-NORCROSS	2,191	1,081	2,255	5,965	0	
270	1	HOPKINS	412,101	189,680	159,869	1,014,823	35,039	125,221
271	1	BLOOMINGTON	517,205	282,795	263,692	654,125	64,783	0
272	1	EDEN PRAIRIE	391,191	22,598	573,818	532,041	24,660	
273	1	EDINA	522,630	222,043	560,591	164,692	58,556	
276	1	MINNETONKA	411,797	119,912	161,864	451,970	7,270	312,448
277	1	WESTONKA	5,398	26,564	0	57,910	11,156	
278	1	ORONO	0	11,454	27,358	87,498	29,140	
279	1	OSSEO	1,384,295	375,041	1,076,834	588,157	433,703	
280	1	RICHFIELD	41,166	9,630	4,365	11,543	32	
281	1	ROBBINSDALE	1,316,465	25,437	70,613	860,409	779	0
282	1	ST. ANTHONY-NEW	38,986	10,907	9,496	198,179	0	41,285
283	1	ST. LOUIS PARK	207,315	69,648	103,589	285,021	133,135	
284	1	WAYZATA	543,083	342,356	111,251	443,255	16,307	510,756
286	1	BROOKLYN CENTER	80,141	40,571	40,071	71,573	0	803
287	6	INTERMEDIATE	0	0	0	139,698	393,166	
294	1	HOUSTON	22,592	5,456	14,668	0	235	6,522
297	1	SPRING GROVE	10,336	1,174	4,645	0	0	3,752
299	1	CALEDONIA	29,359	0	0	0	0	
300	1	LACRESCENT-HOKAH	55,184	47,062	43,125	85,244	0	30,002
306	1	LAPORTE	22,904	3,602	1,594	0	0	27,823

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308	1	NEVIS	35,661	8,945	8,939	0	0	
309	1	PARK RAPIDS	33,102	7,691	21,401	210,749	0	0
314	1	BRAHAM	23,673	0	4,518	0	0	
316	1	GREENWAY	0	0	0	19,831	7,604	
317	1	DEER RIVER	43,305	21,000	40,810	0	0	11,830

318	1	GRAND RAPIDS	337,922	45,230	31,013	7,179	34,139	55,473
319	1	NASHWAUK-KEEWATI	15,504	15,504	0	0	0	
323	2	FRANCONIA	0	0	392	0	0	
330	1	HERON LAKE-OKABE	0	0	23,672	0	292	0
332	1	MORA	168,449	0	17,883	5,400	0	
333	1	OGILVIE	36,477	17,026	15,164	0	0	
345	1	NEW LONDON-SPICE	39,951	3,249	14,341	0	0	78,943
347	1	WILLMAR	0	0	0	735	0	
356	1	LANCASTER	15,815	5,300	16,607	0	484	
361	1	INTERNATIONAL FA	44,027	9,196	2,464	0	0	187,782
362	1	LITTLEFORK-BIG F	22,453	0	3,519	0	0	0
363	1	SOUTH KOOCHICHIN	16,712	8,685	3,887	0	2,040	
371	1	BELLINGHAM	8,319	3,883	16,909	0	0	0
378	1	DAWSON-BOYD	32,808	5,753	19,473	0	7,665	22,564
381	1	LAKE SUPERIOR	31,536	104,620	0	22,599	0	41,959
390	1	LAKE OF THE WOOD	6,922	13,014	0	0	0	28,782
391	1	CLEVELAND	16,164	13,848	16,235	0	0	0
392	1	LECENTER	39,595	17,244	12,138	0	0	
394	1	MONTGOMERY-LONSD	39,605	24,932	2,760	0	3,484	
402	1	HENDRICKS	9,649	4,824	4,824	0	0	0
403	1	IVANHOE	12,353	6,177	6,177	0	0	0
404	1	LAKE BENTON	1,404	0	0	0	0	0
409	1	TYLER	0	0	0	0	0	30,336
411	1	BALATON	8,556	4,278	4,278	0	0	4,879
413	1	MARSHALL	101,736	60,655	66,715	64,533	0	8,921
414	1	MINNEOTA	18,697	0	30,992	0	0	0
415	1	LYND	3,916	1,958	1,958	0	0	10,115
417	1	TRACY	23,925	21,889	13,481	0	4,118	33,256
418	1	RUSSELL	0	0	0	0	0	
423	1	HUTCHINSON	223,822	29,308	44,428	169,422	1,000	60,294
424	1	LESTER PRAIRIE	56,077	2,703	12,299	0	45	0
432	1	MAHNOMEN	32,529	46,335	14,255	0	0	8,353
435	1	WAUBUN	29,806	14,693	14,639	0	200	26,195
441	1	MARSHALL COUNTY	14,985	14,300	3,303	9,510	0	7,550
447	1	GRYGLA	14,588	4,885	76	0	0	
458	1	TRUMAN	2,590	0	1,274	0	0	12,946
463	1	EDEN VALLEY-WATK	41,919	22,629	19,559	0	0	17,580
465	1	LITCHFIELD	91,285	44,503	26,930	0	0	69,419
466	1	DASSEL-COKATO	55,639	28,908	28,908	232,045	0	20,336
473	1	ISLE	41,056	0	20,459	0	0	
477	1	PRINCETON	152,308	77,491	77,040	46,795	7,647	
480	1	ONAMIA	51,066	11,622	10,573	0	674	
482	1	LITTLE FALLS	3,508	3,686	9,246	123,768	3,135	
484	1	PIERZ	48,234	23,785	24,611	65,054	0	
485	1	ROYALTON	4,927	0	953	0	0	3,620
486	1	SWANVILLE	32,336	952	3,340	0	0	7,761
487	1	UPSALA	27,426	13,603	477	0	9,178	22,605
492	1	AUSTIN	176,022	73,156	94,503	0	0	137,799

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495	1	GRAND MEADOW	9,153	4,576	4,576	0	0	
497	1	LYLE	14,093	7,047	7,047	0	(7,047)	
499	1	LEROY	18,843	9,267	9,267	0	0	
500	1	SOUTHLAND	79,150	187	21,671	0	0	
505	1	FULDA	18,958	841	744	0	0	32,646
507	1	NICOLLET	22,738	8,300	2,774	0	0	0
508	1	ST. PETER	49,966	0	10,588	1,500	4,390	
511	1	ADRIAN	29,462	0	760	0	0	0
513	1	BREWSTER	4,219	0	2,076	0	0	26,979

514	1	ELLSWORTH	13,151	10,403	4,871	0	3,112	0
516	1	ROUND LAKE	3,816	264	583	0	81	22,093
518	1	WORTHINGTON	112,614	56,582	68,020	47,879	0	0
531	1	BYRON	81,522	20,713	41,844	154	0	
533	1	DOVER-EYOTA	39,967	7,726	26,001	76,194	4,597	30,311
534	1	STEWARTVILLE	85,508	20,637	43,955	48,554	3,461	16,958
535	1	ROCHESTER	292,965	133,845	235,147	654,206	727,413	539,735
542	1	BATTLE LAKE	50,451	3,121	0	0	2,620	
544	1	FERGUS FALLS	139,009	69,513	69,512	108,788	0	
545	1	HENNING	5,982	2,005	3,000	4,757	841	
547	1	PARKERS PRAIRIE	20,520	10,250	10,250	0	0	
548	1	PELICAN RAPIDS	71,853	57,210	0	0	0	
549	1	PERHAM	47,306	38,331	28,375	0	0	29,355
550	1	UNDERWOOD	22,250	11,116	11,107	197	0	
553	1	NEW YORK MILLS	25,125	16,484	17,163	2,497	0	2,509
561	1	GOODRIDGE	11,528	4,425	1,760	1,170	0	
564	1	THIEF RIVER FALL	104,053	58,308	48,998	55,335	0	78,980
577	1	WILLOW RIVER	931	374	8,672	0	0	
578	1	PINE CITY	4,503	46,917	113,902	(705)	0	
581	1	EDGERTON	22,547	5,899	5,890	8,217	0	0
584	1	RUTHTON	0	0	0	0	0	14,185
592	1	CLIMAX	9,957	3,625	3,625	0	0	
593	1	CROOKSTON	28,495	3,450	38,113	1,491	7,038	79,912
595	1	EAST GRAND FORKS	103,334	60,464	18,591	2,032	417	
599	1	FERTILE-BELTRAMI	27,000	13,750	28,270	0	0	
600	1	FISHER	17,625	6,750	6,750	0	7,895	
601	1	FOSSTON	46,804	15,607	7,828	0	0	
611	1	CYRUS	4,913	734	3,542	0	0	4,992
621	1	MOUNDS VIEW	553,264	277,092	272,356	414,106	6,923	
622	1	NORTH ST PAUL-MA	598,452	268,744	268,462	355,700	124,994	207,088
623	1	ROSEVILLE	149,713	4,522	97,716	266,063	225,652	
624	1	WHITE BEAR LAKE	498,984	253,779	179,143	47,897	0	
625	1	ST. PAUL	4,053,917	109,874	887,657	1,909,573	2,980,827	
627	1	OKLEE	16,566	5,078	0	0	0	
628	1	PLUMMER	10,386	7,615	4,326	0	0	
630	1	RED LAKE FALLS	20,000	10,436	10,000	0	0	
635	1	MILROY	958	0	0	0	8	0
640	1	WABASSO	21,407	10,704	10,704	0	13,522	0
656	1	FARIBAULT	264,652	80,063	97,658	383,713	39,776	49,299
659	1	NORTHFIELD	149,672	109,060	124,305	122,366	0	
671	1	HILLS-BEAVER CRE	23,253	2,398	2,089	7,166	0	9,156
676	1	BADGER	26,632	5,500	0	0	0	
682	1	ROSEAU	21,535	21,443	35,372	0	0	
690	1	WARROAD	21,196	16,287	15,945	0	680	

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695	1	CHISHOLM	0	0	0	0	10,457	
696	1	ELY	40,025	17,962	18,615	0	39	0
698	1	FLOODWOOD	38,101	0	7,701	0	0	0
700	1	HERMANTOWN	192,845	62,333	57,428	0	(236,563)	
701	1	HIBBING	320,627	22,156	72,780	22,422	0	
704	1	PROCTOR	86,349	42,924	42,924	2,530	66,462	
706	1	VIRGINIA	83,828	40,507	18,391	314	0	86,250
707	1	NETT LAKE	6,697	0	2,200	0	0	
709	1	DULUTH	84,262	101,463	39,605	302,976	468,119	49,875
712	1	MOUNTAIN IRON-BU	5,647	200	2,489	0	0	
716	1	BELLE PLAINE	60,901	14,976	24,508	0	0	29,121
717	1	JORDAN	83,999	32,528	32,528	578	0	
719	1	PRIOR LAKE	105,981	304	350,961	0	22,074	

720	1	SHAKOPEE	175,433	108,885	65,885	2,952	175	74,135
721	1	NEW PRAGUE	129,356	64,622	64,153	136,352	310	50,000
726	1	BECKER	153,625	50,935	53,632	27,411	(169,222)	15,204
727	1	BIG LAKE	114,488	46,953	57,757	50,167	59	40,086
728	1	ELK RIVER	192,617	14,017	107,655	241,348	48,011	336,430
738	1	HOLDINGFORD	25,227	6,255	8,093	0	1,573	
739	1	KIMBALL	37,296	638	47,318	22,090	373	
740	1	MELROSE	36,949	5,440	18,893	0	5,250	92,031
741	1	PAYNESVILLE	6,685	6,221	3,778	18,363	0	
742	1	ST. CLOUD	114,146	275,621	255,122	304,294	26,301	4,955
743	1	SAUK CENTRE	0	0	17,253	53,969	837	
745	1	ALBANY	129,197	26	23,469	47,958	0	
748	1	SARTELL	16,385	95,580	112,129	0	0	25,926
750	1	ROCORI	163,243	19,914	28,078	0	0	10,140
756	1	BLOOMING PRAIRIE	18,860	0	334	3,467	4,652	0
761	1	OWATONNA	253,258	62,821	60,169	339,588	43,616	171,129
763	1	MEDFORD	6,997	71	1,866	0	0	72,796
768	1	HANCOCK	17,030	9,000	0	0	0	
769	1	MORRIS	53,412	26,793	31,617	82	0	24,146
771	1	CHOKIO-ALBERTA	16,605	6,364	0	0	0	
775	1	KERKHOVEN-MURDOC	21,305	1,289	5,278	6,303	0	33,606
777	1	BENSON	52,505	25,910	24,423	405	0	16,926
786	1	BERTHA-HEWITT	24,673	12,089	16,483	0	1,030	
787	1	BROWERVILLE	28,154	14,850	9,834	0	0	
801	1	BROWNS VALLEY	10,937	240	432	0	0	10,231
803	1	WHEATON AREA SCH	26,325	11,256	7,750	1,354	0	
806	1	ELGIN-MILLVILLE	2,031	0	3,403	0	0	
810	1	PLAINVIEW	50,438	55	18,696	25,305	0	98,622
811	1	WABASHA-KELLOGG	36,070	18,038	18,038	0	3,389	
813	1	LAKE CITY	95,569	10,066	18,400	54,632	0	58,324
818	1	VERNDALE	22,103	11,051	11,054	0	0	18,435
820	1	SEBEKA	30,958	14,112	14,554	0	0	
821	1	MENAHGA	34,222	17,521	17,097	0	0	
829	1	WASECA	49,761	48,673	56,892	0	7,334	16,540
831	1	FOREST LAKE	2,336	173	237,222	178,524	440,723	0
832	1	MAHTOMEDI	111,236	7,920	176,184	0	1,802	
833	1	SOUTH WASHINGTON	963,093	373,195	437,584	101,999	160,431	639,116
834	1	STILLWATER	811,597	0	80,804	465,467	9,436	132,960
836	1	BUTTERFIELD	19,856	0	1,114	0	0	0

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837	1	MADELIA	42,828	11,000	9,762	0	447	20,349
840	1	ST. JAMES	8,178	0	1,826	0	0	
846	1	BRECKENRIDGE	43,865	21,500	22,201	0	0	
850	1	ROTHSAY	33,380	5,975	0	0	0	0
852	1	CAMPBELL-TINTAH	7,700	3,850	3,899	0	30	
857	1	LEWISTON-ALTURA	21,509	10,437	11,312	0	0	
858	1	ST. CHARLES	50,090	25,045	25,045	2,764	0	
861	1	WINONA AREA PUBL	101,821	6,982	34,613	37,801	32,085	165,257
876	1	ANNANDALE	83,183	46,967	24,417	34,877	0	57,495
877	1	BUFFALO	236,703	111,205	115,288	195,958	0	
879	1	DELANO	84,345	30,038	43,780	27,627	0	25,286
881	1	MAPLE LAKE	58,999	14,873	21,663	11,930	0	
882	1	MONTICELLO	120,490	0	42,903	70	0	0
883	1	ROCKFORD	111,411	1,051	56,144	239,951	0	22,217
885	1	ST. MICHAEL-ALBE	194,671	62,294	176,184	0	3,775	38,506
891	1	CANBY	35,179	0	9,039	1,379	4,843	29,536
911	1	CAMBRIDGE-ISANTI	214,553	63,905	117,188	382,348	2,749	439,755

912	1	MILACA	92,007	34,816	72,763	0	7,433	
914	1	ULEN-HITTERDAL	14,000	7,000	6,682	0	0	
916	6	N. E. METRO	0	0	0	0	476,902	
917	6	INTERMEDIATE	0	0	0	26,925	120,704	
2071	1	LAKE CRYSTAL-WEL	19,631	7,166	15,478	0	0	
2125	1	TRITON	58,406	43,349	11,084	21,514	0	
2134	1	UNITED SOUTH CEN	26,049	8,223	16,562	0	0	44,879
2135	1	MAPLE RIVER	30,942	32,500	34,078	(1,285)	0	46,283
2137	1	KINGSLAND	40,036	20,121	20,062	56,311	0	12,122
2142	1	ST. LOUIS COUNTY	123,410	62,342	61,796	0	0	
2143	1	WATERVILLE-ELYSI	44,323	11,024	25,840	0	0	36,413
2144	1	CHISAGO LAKES	70,486	45,828	35,303	69,467	0	63,639
2149	1	MINNEWASKA	88,193	39,084	39,853	97,410	0	41,501
2154	1	EVELETH-GILBERT	164,865	0	17,879	0	0	16,856
2155	1	WADENA-DEER CREE	83,001	36,772	37,591	0	0	
2159	1	BUFFALO LAKE-HEC	28,232	14,116	14,116	0	0	0
2164	1	DILWORTH-GLYNDON	70,089	30,325	18,929	26,197	0	0
2165	1	HINCKLEY-FINLAYS	54,886	26,668	15,184	0	0	0
2167	1	LAKEVIEW	25,864	13,054	13,355	0	0	0
2168	1	N.R.H.E.G.	80,550	20,519	18,445	0	0	
2169	1	MURRAY COUNTY CE	6,471	580	34,314	0	0	36,721
2170	1	STAPLES-MOTLEY	26,932	13,844	36,152	452	52	58,260
2171	1	KITTSOON CENTRAL	17,591	5,879	10,277	0	923	
2172	1	KENYON-WANAMINGO	19,257	7,529	12,840	0	0	54,320
2174	1	PINE RIVER-BACKU	68,544	29,691	52,491	75,863	0	13,659
2176	1	WARREN-ALVARADO-	29,257	14,600	14,503	0	15,459	
2180	1	M.A.C.C.R.A.Y.	23,112	11,539	11,539	0	0	0
2184	1	LUVERNE	56,173	28,386	27,521	0	0	65,932
2190	1	YELLOW MEDICINE	109,013	43,783	61,771	0	(14,500)	
2198	1	FILLMORE CENTRAL	55,126	3,548	16,511	0	0	
2215	1	NORMAN COUNTY EA	5,117	3,849	3,760	1,096	115	40,371
2310	1	SIBLEY EAST	89,980	4,021	24,119	0	0	35,888
2311	1	CLEARBROOK-GONVI	20,344	14,000	18,132	0	0	
2342	1	WEST CENTRAL ARE	47,977	21,287	9,419	4,201	0	
2358	1	TRI-COUNTY	32,345	7,600	0	0	0	
2364	1	BELGRADE-BROOTEN	96	0	0	0	73,733	

<u>Dst #</u>	<u>Type</u>	<u>District Name</u>	<u>FNA 306</u>	<u>FNA 307</u>	<u>FNA 308</u>	<u>PRG 610 FNA 000</u>	<u>PRG 640 FNA 000</u>	<u>BALANCE CODE 403</u>
2365	1	G.F.W.	27,307	19,869	9,901	0	0	32,495
2396	1	A.C.G.C.	77,915	15,874	568	0	0	0
2397	1	LESUEUR-HENDERSO	64,965	27,355	36,343	33,744	0	5,239
2448	1	MARTIN COUNTY WE	64,126	25,207	13,025	0	2,089	92,629
2527	1	NORMAN COUNTY WE	18,000	9,000	9,799	0	0	
2534	1	BIRD ISLAND-OLIV	3,527	5,608	3,388	0	5,089	0
2536	1	GRANADA HUNTLEY-	24,360	8,000	618	0	864	
2580	1	EAST CENTRAL	55,059	1,800	31,271	0	0	
2609	1	WIN-E-MAC	24,501	12,250	12,250	0	0	
2683	1	GREENBUSH-MIDDLE	38,155	10,879	0	0	0	
2687	1	HOWARD LAKE-WAVE	37,170	0	0	30,510	0	
2689	1	PIPESTONE-JASPER	6,799	6,383	29,965	74	0	37,540
2711	1	MESABI EAST	55,142	0	12,546	0	3,393	32,380
2752	1	FAIRMONT AREA SC	92,301	54,083	27,879	9,215	11,995	165,267
2753	1	LONG PRAIRIE-GRE	102,094	35,014	11,802	8,938	0	
2754	1	CEDAR MOUNTAIN	18,676	10,148	10,148	0	0	0
2759	1	EAGLE VALLEY	30,667	10,210	0	0	0	0
2805	1	ZUMBROTA-MAZEPPA	74,771	22,150	19,544	0	0	34,500
2835	1	JANESVILLE-WALDO	31,036	23,264	13,928	0	0	4,036
2853	1	LAC QUI PARLE VA	58,601	27,555	28,624	9,196	0	0
2854	1	ADA-BORUP	26,312	13,191	12,928	0	0	

2856	1	STEPHEN-ARGYLE C	29,939	10,000	0	0	0	
2859	1	GLENCOE-SILVER L	51,851	2,639	43,761	0	8	0
2860	1	BLUE EARTH AREA	83,149	54,159	28,112	22,806	4,370	38,383
2884	1	RED ROCK CENTRAL	11,461	11,005	7,489	0	0	22,924
2886	1	GLENVILLE-EMMONS	18,528	477	3,788	11,675	0	36,826
2887	1	MCLEOD WEST SCHO	5,357	2,874	2,910	51	0	37,382
2888	1	CLINTON-GRACEVIL	45,571	2,623	7,476	0	0	
2889	1	LAKE PARK AUDUBO	34,321	17,278	16,674	1,152	0	
2890	1	RENVILLE COUNTY	1,220	248	248	92,494	0	0
2895	1	JACKSON COUNTY C	44,416	38,717	39,975	0	0	40,471
2897	1	REDWOOD FALLS AR	90,390	0	766	63	45,064	0
2898	1	WESTBROOK-WALNUT	38,861	732	9,764	0	0	0
4000	7	CITY ACADEMY	8,676	4,338	4,338	0	0	0
4001	7	BLUFFVIEW MONTES	10,081	10,081	14,383	0	0	0
4004	7	CEDAR RIVERSIDE	3,064	0	1,499	0	0	
4006	7	SKILLS FOR TOMOR	0	0	8,000	0	2,970	
4007	7	MINNESOTA NEW CO	0	982	750	0	6,209	
4008	7	PACT CHARTER SCH	5,540	1,860	359	7,537	3,634	
4011	7	NEW VISIONS CHAR	9,871	4,936	4,936	478,358	980	
4012	7	EMILY CHARTER SC	3,068	1,515	1,522	0	0	
4015	7	COMMUNITY OF PEA	0	0	0	0	17,357	
4016	7	WORLD LEARNER CH	1,007	0	0	0	0	
4017	7	MINNESOTA TRANSI	3,373	0	0	55,555	2,797	
4019	7	ST. PAUL FAMILY	4,183	2,250	1,821	9,149	9,149	
4020	7	EDISON CHARTER S	50,000	43,046	2,216	0	0	
4021	7	VILLAGE SCHOOL O	0	0	0	0	682	
4025	7	CYBER VILLAGE AC	1,405	1,204	0	106,982	0	14,426
4026	7	E.C.H.O. CHARTER	1,286	0	0	0	1,244	8,411
4027	7	HIGHER GROUND AC	0	0	0	8,533	6,500	
4028	7	ECI' NOMPA WOONS	14,797	0	1,980	0	0	1,560
4029	7	NEW SPIRIT SCHOO	29,385	0	0	0	0	
4030	7	ODYSSEY CHARTER	8,478	0	0	0	260	

<u>Dst #</u>	<u>Type</u>	<u>District Name</u>	<u>FNA 306</u>	<u>FNA 307</u>	<u>FNA 308</u>	<u>PRG 610 FNA 000</u>	<u>PRG 640 FNA 000</u>	<u>BALANCE CODE 403</u>
4031	7	MINNESOTA TECHNO	3,560	352	0	7,754	7,754	
4032	7	HARVEST PREP SCH	0	0	0	0	3,313	
4035	7	CONCORDIA CREATI	7,110	536	0	9,029	9,029	
4036	7	FACE TO FACE ACA	225	0	418	0	0	
4038	7	SOJOURNER TRUTH	29,539	0	1,642	0	0	
4039	7	HIGH SCHOOL FOR	0	0	0	9,224	14,807	
4042	7	TWIN CITIES ACAD	21,433	0	0	0	0	
4043	7	MATH & SCIENCE A	10,326	0	0	0	0	
4044	7	HEART OF THE EAR	0	0	4,668	0	0	0
4045	7	LAKES AREA CHART	190	190	379	0	0	
4046	7	LAKE SUPERIOR HI	4,827	1,309	1,309	0	0	
4048	7	GREAT RIVER EDUC	958	0	0	0	0	
4049	7	COON RAPIDS LEAR	5,307	0	0	0	27	
4050	7	LAFAYETTE PUBLIC	1,133	1,200	1,139	0	0	
4051	7	HANSKA CHARTER S	664	0	0	0	0	
4052	7	FOUR DIRECTIONS	12,828	0	0	0	0	
4053	7	NORTH LAKES ACAD	3,268	0	0	0	0	
4054	7	LACRESCENT MONTE	275	0	0	0	0	5,354
4055	7	NERSTRAND CHARTE	0	0	0	0	6,619	
4056	7	ROCHESTER OFF-CA	5,071	2,535	2,535	0	0	
4057	7	EL COLEGIO CHART	5,289	0	0	1,500	0	
4059	7	CROSSLAKE COMMUN	0	0	255	0	0	
4061	7	STUDIO ACADEMY C	1,937	0	0	0	100	4,255
4062	7	FAMILY ACADEMY C	8,112	4,056	4,056	0	0	0
4064	7	RIVERWAY LEARNIN	0	0	0	0	0	5,738

4065	7	MINNESOTA BUSINE	13,196	0	0	0	1,540	
4066	7	RIVERBEND ACADEM	0	0	0	0	7,799	
4067	7	AURORA CHARTER S	9,418	0	0	10,971	0	
4069	7	MN INSTITUTE OF	19,172	0	0	9,975	0	
4070	7	HOPE COMMUNITY A	128	0	0	0	0	
4072	7	YANKTON COUNTRY	349	0	0	0	0	4,833
4073	7	ACADEMIA CESAR C	6,988	0	7,521	0	0	
4074	7	AGRICULTURAL FOO	0	0	0	0	8,895	
4075	7	AVALON SCHOOL	216	0	0	2,000	0	
4077	7	TWIN CITIES INTE	0	0	0	0	7,738	
4078	7	MN INTERNATIONAL	0	0	0	11,473	9,755	
4079	7	FRIENDSHIP ACDMY	5,446	0	0	0	0	
4080	7	PILLAGER AREA CH	5,195	4,109	133	0	0	
4081	7	COVENANT ACADEMY	0	0	4,282	0	(2,664)	
4084	7	NORTH SHORE COMM	0	0	0	0	50	
4085	7	HARBOR CITY INTE	0	0	0	7,980	6,608	
		Total	41,976,703	11,257,286	20,222,370	21,953,703	10,960,547	12,796,267

Appendix B

STAFF DEVELOPMENT UNFUNDED RESERVE BALANCES- FY02

Reserve Account#437 Reserve Account #438 Reserve Account #439

<u>Dist Num</u>	<u>District Name</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
11	ANOKA-HENNEPIN	66,575	46,925	28,359	14,973	1,211,730	1,023,587
22	DETROIT LAKES	0		7,196	6,192	0	
138	NORTH BRANCH	18,194	2,854	13,306	0	13,124	0
173	MOUNTAIN LAKE	0		3,263	3,263	29,421	26,572
279	OSSEO	409,466	233,934	3,341	1,062	0	
284	WAYZATA	49,649	44,716	27,104	14,419	0	
318	GRAND RAPIDS	25,480	19,232	0		95,117	68,734
330	HERON LAKE-OKABENA	1,911	1,911	0		10,778	5,125
345	NEW LONDON-SPICER	0		0		51,780	25,258
404	LAKE BENTON	0		919	413	19,124	0
411	BALATON	442	442	0		0	
415	LYND	0		1,026	1,026	8,917	6,417
466	DASSEL-COKATO	0		12,464	12,464	46,792	46,792
497	LYLE	0		1,477	1,477	0	
549	PERHAM	0		8,088	8,088	0	
584	RUTHTON	0		0		10,489	10,489
698	FLOODWOOD	8,290	2,605	19,769	9,014		
709	DULUTH	64,949	29,805	0		0	
726	BECKER	4,921	4,921	0		0	
813	LAKE CITY	0		5,241	5,241	0	
837	MADELIA	6,471	6,471	0		0	
2135	MAPLE RIVER	0		3,985	1,107	0	
2180	M.A.C.C.R.A.Y.	0		5,485	0	66,921	66,921
2215	NORMAN COUNTY EAST					41,972	41,972
2689	PIPESTONE-JASPER	0		0		47,057	37,390
2884	RED ROCK CENTRAL	4,475	3,780	3,463	3,463	0	
REPORT TOTAL ==>		660,823	397,596	144,485	82,202	1,653,220	1,359,255

* Units with ending balances of less than \$100.00 were dropped from this report.