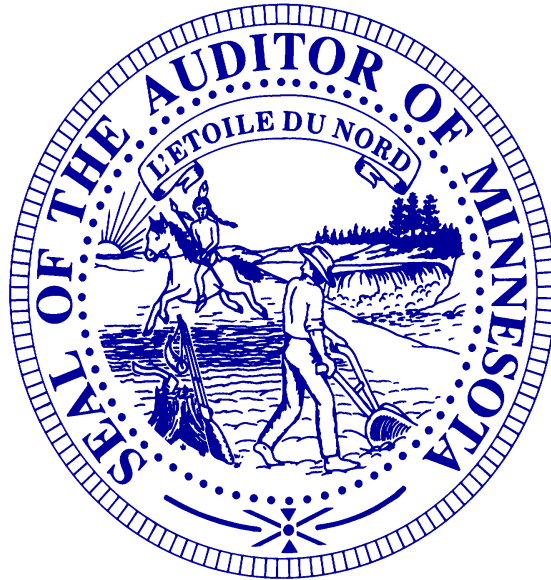


STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Financial Trends of Minnesota School Districts

School Districts Under 1,000 Enrollment

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May 11, 2004

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Executive Summary

Due to the complexity of school district finances and funding formulas, many people do not have an understanding of the finances of their own district, much less how they rank in comparison to other school districts around the state. This is the second of two reports on school finances that the Office of the State Auditor will now prepare annually in order to provide some degree of context to school district finances. This report presents data for the years 1999 through 2003 of 173 school districts with enrollment under 1,000 students.¹ These reports will be similar to the financial reports of cities, counties, and townships currently published annually by the Auditor's Office.

The report analyzes school district finances over a five-year period. It examines key factors that drive costs in education. It also identifies present revenue and expenditure trends, and explores some key indicators of fiscal health.

The report also provides context to revenues and expenditures by including district rankings on the 2003 per pupil measures and their percent change over the last five years. Citizens and policymakers will have the opportunity to use this information to see how their revenues, expenditures and demographics compare to other school districts in the state.

The 173 school districts with an enrollment under 1,000 accounted for 11 percent of all students and 11 percent of all operating costs in the state in 2003. This report focuses exclusively on these schools because they share similar characteristics such as economies of scale and operations. While these districts serve a much smaller number of students and spend far fewer dollars than districts with enrollments over 1,000, the trends of these districts provide indicators as to the overall health of school districts statewide.

Major Findings

Declining Enrollment, Increased Revenues and Expenditures

The report found that despite the fact total enrollment decreased by six percent, school districts saw significant increases in revenues and

¹ The first report on school districts with an enrollment over 1,000 was released in February 2004. The report is available on the State Auditor's web site at www.auditor.state.mn.us.

expenditures. Between 1999 and 2003, total operating expenditures of the school districts examined in this report increased by 23 percent, more than double the rate of inflation. During the same time period, total revenues increased 25 percent, nearly two and a half times the rate of inflation.²

While overall enrollment declined among these schools, the number of students classified in various subgroups of total enrollment increased. Between 1999 and 2003, the number of students classified as minority increased 12 percent, the number of students classified as non-English speaking increased 73 percent, and the number of students receiving special education services increased 2 percent. The percentage of students classified as low-income decreased 6 percent.

In 2003, approximately 14 percent of the students in these districts were receiving special education services. The total number of students in this category grew by 2 percent between 1999 and 2003. Special education students as a percent of total enrollment ranged from 25 percent in the Nett Lake school district to 5 percent in the Milroy school district. Seventy percent of school districts experienced growth in the percentage of children receiving special education services between 1999 and 2003.

Increased enrollments of special population students are a contributing factor to increased revenue and expenditures because school district funding formulas are driven by the factors that make up special populations. These include; the number of non-English speaking students, the number of students receiving free and reduced price lunches, the number of special education students, and a district's expenditures on special education.

Slight Decrease in Class Size Ratios, Increase in Teacher Salaries

One area that educators have identified as important to student achievement, particularly in the early grades, is class size. The number of students per licensed instructional staff decreased slightly over the last five years. The average number of students per staff decreased from 14.0 in 1999 to 13.5 in 2003.

Statistics regarding instructional staff show that the total number of teachers declined over the past five years while the number of classroom aides rose. The average teacher salary rose by 12.4 percent from 1999 to 2003 for the schools included in this report, but inflation grew at a rate of 10.2 percent during this same time period. The demographics of the

² The inflation rate was based on changes in the Consumer Price Index for Urban Wage Earners (CPI-W), U.S. City Average, produced by the U.S. Bureau of Labor Statistics.

teaching force changed slightly over this time period. The average years of experience teaching increased 1.7 percent, the average teacher age increased 1.4 percent, and the percent of teachers holding master's degrees increased 22.9 percent.

In total dollars, salary compensation for all school district employees rose 16 percent while the cost of fringe benefits increased 37 percent between 1999 and 2003. The total amount paid in salary may have risen due to an increase in the number of employees, an increase in the average salary, or a combination of both. The trend indicates, however, that the cost of benefits is rising at almost twice the rate of salaries.

Revenue Mainly Determined by State Formula, Not Property Wealth of District

The funding of Minnesota school districts is derived from a combination of local, state, and federal revenues. The primary source of revenue is the state, which provided 77 percent of all school district revenue in 2003. Federal aid, property taxes, and other sources of local revenue provided the other 23 percent of revenues.

The primary factor in calculating how much revenue a school district receives is the district's total enrollment. Other factors include the number of non-English speaking students, the number of students eligible for free or reduced-price lunch, the number of minority students, the district's expenditures on special education, the training and experience of the district's teachers, the geographic density of the district, the age of the school districts buildings, building construction and renovation, and some transitional factors.

Increased Expenditures Driven by Instruction, Special Education Costs

Between 1999 and 2003, average total per pupil operating expenditures increased from \$6,445 to \$7,930, a 23 percent increase. A wide gap exists between the highest and lowest spending districts. Total operating expenditures per pupil ranged from \$4,628 in Russell to \$19,808 in Pine Point, more than a four-fold difference. For the most part, the state funding formula dictates the level of spending in a district. Those districts that have a higher percentage of special population students receive more money. Statutes dictate that the money is spent only on programs serving those students.

In 2003, instruction (regular instruction, special education, vocational education and support) was by far the largest category of school district expenditures. Instruction costs accounted for 68 percent of all operating

expenditures in 2003, up slightly from 1999. Average instruction costs per pupil increased by 22 percent from 1999 to 2003.

Special education was the fastest growing major program between 1999 and 2003. Average per pupil spending on special education grew 39 percent during this period, increasing from \$795 to \$1,105. Overall, the number of special education students grew by 2 percent during the same time period. It should be noted that per pupil expenditures for special education are spread across all enrolled students, not just those receiving special education services.

Average per pupil operating expenditures for administration decreased from 10.2 percent of all operating expenditures in 1999 to 10.0 percent in 2003. In overall dollars, average per pupil operating expenditures for administration increased by 21 percent, which is almost double the rate of inflation. Among other categories, facilities increased its share of all operating expenditures while instruction, pupil support, and administration expenditures decreased relative to all operating expenditures.

Financial Indicators Show Growing Fund Balances and Less Cash and Investments on Hand

An analysis of the 1999 to 2003 per pupil undesignated unreserved fund balances in the Operating Funds and the General Fund show increases of 88 and 76 percent respectively. Sixty-five percent of the districts showed increases in per pupil unreserved fund balances of the Operating Funds and 72 percent showed increases in the unreserved fund balance of the General Fund. Overall, the fund balance data seem to indicate that most school districts are spending less than they receive in revenues.

In addition, the number of school districts in Statutory Operating Debt (a negative undesignated unreserved fund balance of the general fund greater than 2.5 percent of its general fund expenditures) was 11 in 2003, which was six fewer than in 2002.

Two other financial indicators, the short-term debt and quick ratios provide a measure of the ability of districts to meet current obligations with current cash and investments. The short-term debt ratio is a measure of a school district's short-term indebtedness as a percentage of its available cash and investments. Lower short-term debt ratios may indicate better financial conditions than higher ratios. The quick ratio is a district's cash and investments divided by its current payables, including short-term debt. A higher quick ratio indicates better ability to meet short-term obligations than a lower quick ratio.

Between 1999 and 2002 (the most recent data available), the average short-term debt ratio increased from .18 to .23. This change in ratio indicates that schools are using a greater amount of short-term debt (generally aid anticipation notes) to fund operations. Among the 57 districts that had at least some short-term debt, the short-term debt ratios in 2002 varied from a positive 243.07 to a negative 2.15.

The average quick ratio declined from 3.26 in 1999 to 2.38 in 2002. A declining quick ratio indicates schools have less in cash and investments available in which to begin the year. Among the 173 districts examined in this report, the quick ratio ranged from a positive 243.07 to a negative 2.15. A quick ratio of 243.07 means that a district had cash and investments 243 times greater than its current payables.

While the fund balance indicators seem to contradict the quick and short-term debt ratios, there are two explanations. The first has to do with how state aid payments are provided to the districts. From 1999 to 2001, districts were provided 90 percent of the revenues during the current year and 10 percent the next year. In 2002, the aid distribution formula changed to 83 percent in the current year and 17 percent in the following year. As a result, school districts had a decrease in cash of 7 percent for fiscal year 2002 and the fund balance had an increase in receivables of 7 percent. The 2003 indicators should show an even greater divergence as the aid payments move to an 80/20 shift resulting in even less cash on hand. Also, whereas in the past, districts would receive a large property tax payment in May, the state takeover of general education formula means that they will no longer receive this infusion of cash near the end of the year.

Introduction

This report presents education finance data for 173 Minnesota school districts with enrollments under 1,000 for the years 1999 through 2003. These school districts accounted for 11 percent of all operating costs and 11 percent of students served by school districts in 2003. Many of the districts are so small that their per pupil costs appear unusually large. Overall, this group of school districts is more comparable to one another than the 168 districts with an enrollment over 1,000.

In addition, this report helps provide context to the revenues and expenditures of individual school districts by providing rankings on the 2003 per pupil measures as well as on their percent change over the five-year period.

The report also examines the factors that drive revenue formulas and expenditures. It also provides five-year trends to help citizens, district officials, and policy makers identify issues that may be of concern.

Demographic Characteristics of School Districts

This report focuses exclusively on the 173 “regular” school districts with enrollments under 1,000. We have excluded charter schools, intermediate districts, and non-operating districts. This group of school districts represents just over half of the 341 regular districts in the state.

Enrollment Changes

School districts examined in this report represent 11 percent of the statewide enrollment³ for regular school districts. The districts range in size from 996 in Morris to 58 in Pine Point.

From 1999 to 2003, total enrollment among these districts decreased 6.1 percent. Enrollments decreased every year of the period examined. The trend among districts with enrollments over 1,000 was flat enrollment.

Table 1 summarizes the trend for the districts in this report and for all 341 regular school districts in the state.

From 1999 to 2003, total enrollment among the districts examined in this report fell by six percent.

³ While this report uses the terms “enrollments” and “per pupil”, these figures actually reflect what is called Average Daily Membership (ADM) served by the Minnesota Department of Education. See the glossary for a definition of this term.

Table 1: Enrollments for Regular School Districts FY 99 to FY 03

<u>District with:</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>5-Year Change</u>
Enrollments under 1,000	98,150	97,577	95,193	93,224	92,177	-6.09%
All 341 MN Districts	839,879	839,860	841,099	839,499	833,571	-0.80%

Source: Office of the State Auditor's analysis of Minnesota Department of Education data

Changes in Special Population Enrollment⁴

While overall enrollment declined among these schools, the number of students classified in various subgroups of total enrollment increased. Between 1999 and 2003, the number of students classified as minority increased 12 percent, the number of students classified as non-English speaking increased 73 percent, and the number of students receiving special education services increased 2 percent. The percentage of students classified as low-income decreased 6 percent.

More telling is the growth in the percentage of total enrollment that these sub-groups have shown. The five-year change in the percentage of total enrollment by these subgroups shows: 18 percent for minority enrollment, 86 percent for non-English speaking enrollment, 10 percent for special education enrollment, and 1 percent for low-income students. These trends indicate that while overall enrollment has declined, the concentration of special population students has increased.

Pupils With Limited English Proficiency (LEP)

LEP student enrollment grew by seventy-three percent between 1999 and 2003. This was far greater than special education or minority enrollment growth. The criteria used to classify LEP students are those students whose primary language is not English, whose English language skills do not allow full classroom participation, whose prior year score on an emerging academic test are below the cutoff score, and who are enrolled in an LEP educational program but have not been enrolled in Minnesota public schools for five or more years.

Among the districts examined in this report, LEP students constituted 1.3 percent of the total enrollment in 2003 compared to 0.7 percent in 1999. Students classified as LEP as a percent of total enrollment ranged from 25

LEP student enrollment grew by seventy-three percent between 1999 and 2003.

⁴ Special population students in this report are defined as those that have special status in regards to the education finance formulas. They include those that are eligible for free or reduced-price lunch, minorities, limited English proficient (LEP), and those receiving special education services.

percent in Lynd to zero in 108 districts.

While the majority of school districts with an enrollment below 1,000 have no LEP students, there are certain districts that have fairly high concentrations of non-English speaking students. These districts seem to be clustered in the Southwest and South Central regions of the state including Renville, Brown, Lyon and Cottonwood counties.

The growth in LEP students indicates that school districts are adjusting to an increasingly diverse student population. The definition of these students and the funding that accompanies the students is structured so that after five years, they are no longer classified as LEP. While funding accompanies LEP enrollment, school districts have had to hire staff specifically to provide services to these students. It is presumable that for many districts, when an influx of LEP students reaches the five-year mark, there will be a reduction in the number of students eligible for LEP status and layoffs may follow. The section on revenue will discuss the role of LEP students and LEP concentrations and its implications for school district funding.

Special Education Students

Local school districts in Minnesota are required to provide special education services to children with disabilities from birth to 21 years of age. For this reason, the enrollment figures listed in this report include pre-kindergarten enrollment, as the district must provide services to these children. Children with disabilities are defined in statute to include children who have a hearing impairment, visual disability, speech or language impairment, physical handicap, other health impairment, mental handicap, emotional/behavioral disorder, specific learning disability, or deaf/blind disability.

In 2003, approximately 14 percent of the students in these districts were receiving special education services. The total number of students in this category grew by 2 percent between 1999 and 2003. Special education students as a percent of total enrollment ranged from 25 percent in the Nett Lake school district to 5 percent in the Milroy school district. Seventy percent of school districts experienced growth in the percentage of children eligible for special education services between 1999 and 2003.

Special education enrollment growth presents funding issues for many school districts because of the structure of special education funding. A school district's special education base revenue is determined by a revenue-capped reimbursement formula. Special education costs are calculated for a base year, two fiscal years prior to the year of the aid payment. Thus, when the number of special education students or the

costs are growing, funding could be less than what is needed. Conversely, when the levels of students receiving special education services or the costs are declining, funding might be greater than what might be needed.

Pupils Eligible for Free or Reduced Lunch

This category is an indicator of the family incomes of the student body. The data is derived from the Application for Education Benefits completed by families at the individual school districts. The percentage is calculated by dividing the number of eligible students by the total October 1 enrollment. The income guidelines for eligibility range from \$16,391 for a family with 1 child to \$56,277 for a family with 8 children.

Those students who qualify for free or reduced-price lunch are classified as special population students because they are the main factor in determining compensatory revenue for school districts. For some schools, compensatory revenue can add as much as fifty percent on to the general education formula revenue.

- **Among the districts with enrollments under 1,000, the percent of students eligible for free or reduced lunch ranged from 98 percent in the Pine Point school district to 9 percent in the Chatfield school district.**

The average for this group of school districts was 34 percent in 2003. Overall, the number of students that qualified for this program decreased 6 percent between 1999 and 2003

Minority Enrollment

Minority enrollment as a percent of total enrollment ranges from 100 percent in Nett Lake to zero percent in four districts.

At a time of declining enrollment overall, minority enrollment among these districts increased 12 percent between 1999 and 2003. With overall enrollment decreasing, particularly among white students, the percent of the total enrollment classified as minority rose from 5.7 percent in 1999 to 6.9 percent in 2003.

Minority enrollment as a percent of total enrollment ranged from 100 percent in Nett Lake to zero percent in four districts. The top four districts in this category are on or near Native American Indian Reservations. The districts in the next six spots are located in the South Central and Southwest regions of the state.

The changing demographics of Minnesota school districts are evident throughout the state. None of the school districts in this report are in the seven-county metro area yet 34 of the districts have a minority enrollment exceeding 10 percent.

Table 2 shows the actual enrollment changes by type of special population.

Table 2: Trends in Special Population Enrollment, FY 99 to FY 03

	Fall Enrollment	Eligible for Free Lunch		Eligible for Reduced Price Lunch		Limited English Proficiency		Special Education		Minority Students	
		Students	% of Total	Students	% of Total	Students	% of Total	Students	% of Total	Students	% of Total
1999	98,196	21,549	21.9%	11,691	11.9%	673	0.7%	12,401	12.6%	5,605	5.7%
2000	97,615	20,850	21.4%	11,749	12.0%	781	0.8%	12,847	13.2%	5,718	5.9%
2001	95,168	19,748	20.8%	11,280	11.9%	903	0.9%	12,700	13.3%	5,922	6.2%
2002	93,139	20,039	21.5%	11,064	11.9%	922	1.0%	12,726	13.7%	6,001	6.4%
2003	91,439	20,674	22.6%	10,585	11.6%	1,164	1.3%	12,653	13.8%	6,269	6.9%
Percent Change	-6.9%	-4.1%		-9.5%		73.0%		2.0%		11.8%	

SOURCE: Office of the State Auditor analysis of Minnesota Department of Education data.

Trends in Class Size

One area that educators have identified as important to student achievement, particularly in the early grades, is class size. In an effort to reduce class size, state law requires that school districts reserve a portion of their basic revenue for class size reduction in kindergarten and first grades. Once the district achieves a class size of 17:1 in grades kindergarten and one, the district may use the remaining reserved revenue to reduce class size in each subsequent elementary grade. The amount that must be reserved for class size reduction is determined by multiplying their basic revenue formula allowance (\$4,601 for 2002-03) by .057 of the kindergarten enrollment, .115 of the grades' 1-3 enrollment, and .06 of the grades' 4-6 enrollment.

The average number of students per staff decreased from 14.0 in 1999 to 13.5 in 2003.⁵

- **The trend in pupil-staff ratios shows that class sizes among this group of school districts decreased slightly between 1999 and 2003.**

⁵ Licensed instructional staff is defined as the full-time equivalent (FTE) licensed instructional staff. It includes regular instruction, vocational education, and special education staff.

Some districts have argued that the requirement that they reserve funds for class size reduction in the early grades has resulted in the ratio rising in later grades. Between 1999 and 2003, 62 percent of districts saw class sizes decrease, 36 percent increased, and 2 percent remained the same. This trend seems to indicate that for a majority of school districts, there are fewer students per teacher than 5 years ago.

Trends in Staffing

- **Trends indicate that the number of teachers is going down while the number of classroom aides is rising.**

While overall enrollment declined by six percent between 1999 and 2003, the number of teachers fell by 3.4 percent. There was, however, an increase in the number of classroom aides, which rose by 9.3 percent during this period.

In 1999, there were 6,877 teacher full-time equivalents (FTE's) compared to 6,640 in 2003. Reductions in the number of teachers were reported in 68 percent of the districts examined. Classroom aides increased from 1,699 in 1999 to 1,857 in 2003. Over 58 percent of districts reported an increase in the number of classroom aides during this period.

Teacher Salaries

Teacher salaries grew 12.4 percent between 1999 and 2003.

In 2003, the average teacher salary was \$38,275 compared to \$34,051 in 1999. This represents an increase of 12.4 percent. During this period, inflation grew at a rate of 10.2 percent, meaning that the average teacher salary grew only slightly more than inflation during this period. However, in 47 percent of the districts, the average teacher salary grew less than the rate of inflation.

Several factors affect the average salary of teachers including the overall age of the teaching staff, the number of years of experience, and the educational attainment of the staff. For example, the average teacher salary decreased 3.1 percent in the Clearbrook-Gonvick school district between 1999 and 2003. This decrease can be explained in part by the demographic changes of the teaching staff, such as a decrease of 5.9 percent in the average teacher age, a decrease of 24.3 percent in teacher experience, and a decrease of 22.2 percent in the number of teachers with master's degrees.

In comparison, Floodwood, the district with the largest increase in its average teacher salary, had an increase of 6.2 percent in the average teacher age, an increase of 13.3 percent in experience, and a 100 percent

increase in the number of teachers holding masters degrees. The number of first year teachers fell by 66.7 percent.

Age, Experience and Educational Attainment of Teachers

From 1999 to 2003, the average age of teachers in Minnesota’s 173 smallest districts increased slightly rising from 42.0 in 1999 to 42.5 in 2003. The average number of years teaching also increased slightly during this period going from 15.2 years in 1999 to 15.5 years in 2003. The trends in the experience and age of teachers contributed to the modest increase in salaries during this period.

Over the five-year period, there was a fairly large increase in the number of teachers holding master’s degrees. The total number of teachers with master’s degrees increased 25 percent while teachers holding only bachelor’s degrees fell by 1 percent. The 2003 teaching force among the districts examined in this report shows that 81 percent have only their bachelor degrees while 18 percent also hold master’s degrees. This trend will put some pressure on salaries because teacher compensation is based in part by their training and in part by the number of years teaching.

Table 3 shows the changes in various teacher demographics.

Table 3: Averages for Teacher Statistics, FY 99 to FY03

	<u>Number of Years Teaching</u>	<u>Age of Teacher</u>	<u>Percent with Bachelor's Degree</u>	<u>Percent with Master's Degree</u>	<u>Teachers Salaries</u>
1999	15.2	42.0	81.2	14.9	\$34,051
2000	15.5	41.5	82.3	15.3	33,951
2001	14.9	41.9	82.6	15.4	35,947
2002	15.3	42.3	82.7	16.8	36,305
2003	15.5	42.5	81.1	18.4	38,275
5-Year Percent Change	1.7%	1.4%	0.0%	22.9%	12.4%

SOURCE: Office of the State Auditor analysis of Minnesota Department of Education Data.

Total salary compensation for all school district employees rose 16 percent while fringe benefit costs increased 37 percent between 1999 and 2003.

Total Compensation Trends

An examination of the total dollars allocated for salaries paid to all general fund employees including teachers, administrators, classroom aides, and other professional, administrative and maintenance staff showed an increase of 16 percent between 1999 and 2003, while the total value of benefits paid to these employees increased 37 percent. A lack of data regarding the total number of these employees precluded an examination of the average increase per employee. Therefore, the level of total salaries paid reflects either a greater number of employees or an increase in the average salary paid, or a combination of both. One should not assume that the average salary increased 16 percent.

Benefits as a percent of salary increased steadily over this period of time. In 1999, benefits equaled 23 percent of salary compared to 28 percent in 2004.⁶ Health insurance increased 50 percent and grew from 32 percent of the benefits offered in 1999 to 41 percent in 2003.

It is apparent that the cost of benefits is increasing at a much faster rate than that of salaries. This trend has put a damper on salary growth and forced school boards to offer lower salary increases, increase the employee share of health insurance costs through higher premiums and co-pays, or reduce the overall health care benefits.

⁶ Benefits include health insurance, retirement, FICA, workers compensation, retiree benefits, and deferred compensation.

School District Revenues

The 173 school districts examined in this report received revenues of \$888.8 million in 2003. This amounted to \$9,642 per pupil.

- **The growth in total revenues per pupil between 1999 and 2003 was 25.3 percent. This was almost 2 and a half times the 10.2 percent rate of inflation over the five-year period.**

Trends in Revenues

The composition of school district revenues changed considerably over the five-year period this report examined. The largest change was the state's complete takeover of the basic general education formula funding for the FY 2002-03 school year. Prior to FY 03, local levies contributed between 32 and 37 percent of the total general education formula revenues. When the state assumed full funding of the formula, these levies zeroed out.

Table 4 shows the changes in revenue per pupil from 1999 to 2003.

Table 4: Revenues Per Pupil by Source, 1999 to 2003

Year	Levy	Total Local Revenues	Total State Revenues	Total Federal	Other Revenues	Total Revenues	Total Bonds & Loans
1999	1,657	2,298	4,759	475	160	7,693	1,149
2000	1,682	2,364	5,118	429	175	8,087	338
2001	1,423	2,194	5,803	430	178	8,605	1,037
2002	1,527	2,266	6,111	519	218	9,114	1,251
2003	739	1,422	7,375	637	207	9,642	1,503
5-Year Percent Change	-55.4%	-38.1%	55.0%	34.1%	29.6%	25.3%	30.8%

SOURCE: Office of the State Auditor analysis of Minnesota Department of Education Data.

Composition of School District Revenues

The funding of Minnesota school districts is derived from a combination of local, state, and federal revenues. The primary source of revenues is the state, which provided 77 percent of all school district revenue in 2003. Federal aid and other local sources such as property taxes, fees, admission charges, tuition, interest earnings, rent, and gifts provided the other 23 percent of revenues. Figure 1 shows the relative shares of school district funding while Figure 2 shows changes in the composition over five years.

The state funded
76.5 percent of
education costs in
FY 02-03

Figure 1: Sources of School District Revenues, FY 03

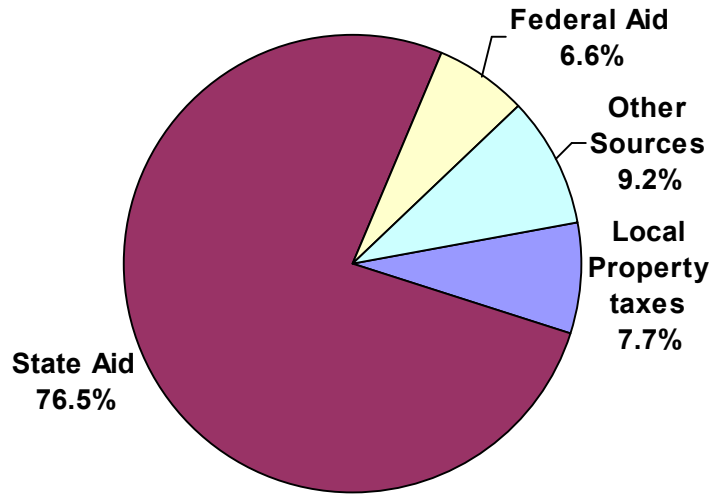
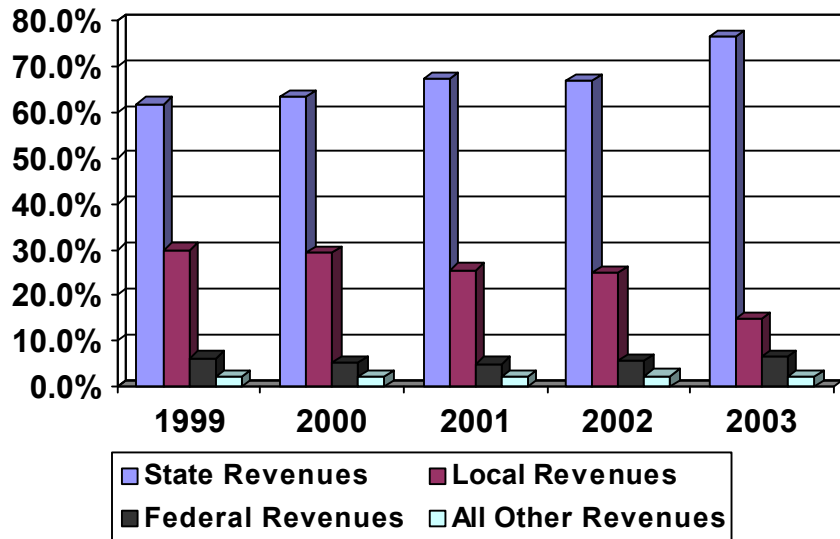


Figure 2: Percent of Total Revenues by Source, FY 99 to FY 03



State Revenue Programs

The funding of school districts involves a number of complicated formulas that take into account a wide range of enrollment, geographic, and property wealth factors.⁷ The driving factor behind most of the revenue formulas is school district enrollment. Other factors include the number of non-English speaking students, the number of students eligible for free or reduced-price lunch, the district's expenditures on special education, the training and experience of the districts teachers, the geographic density of the district, and several other transitional factors.

According to a survey of superintendents conducted for a 2000 report on school district finances by the Minnesota Legislative Auditor, the complexity of the formulas, and the fact that they changed so frequently, made it difficult for them to anticipate total revenues from one year to the next.⁸

Basic General Education Formula Revenue

General education revenue is the primary source of operating funds for school districts and is composed of basic general education revenue, extended time revenue, basic skills revenue, (including compensatory revenue and LEP revenue), training and experience revenue, sparsity revenue, transportation sparsity revenue, operating capital revenue, equity revenue, and transition revenue.

The basic general education formula establishes the minimum level of funding for school districts. General education aid is determined by the formula allowance (\$4,601 in 2003) multiplied by the adjusted marginal cost pupil unit (AMCPU). Under current law, the general education formula allowance is slated to stay at \$4,601 through 2005. With the formula allowance remaining at the same level for the next two years, increased revenue will depend on growth in enrollments or shifts in the composition of a district's enrollment. Basic general education aid accounted for about 88 percent of the general education revenue in 2003.

The following description shows the complexity of the current funding formulas and represents just one of the components of many formulas.

⁷ The definitions and examples are largely taken from the following documents: Minnesota House Research Department, *Minnesota School Finance, 2004* and Minnesota House of Representatives Fiscal Analysis Department, *Financing Education in Minnesota, 2004*. Both documents were a valuable resource for this report.

⁸ See Minnesota Office of the Legislative Auditor Program Evaluation report, *School District Finances* – February 2000.

Pupil Weighting

One Kindergarten Pupil	=	.557 pupil units
One Elementary Pupil (grades 1-3)	=	1.115 pupil units
One Elementary Pupil (grades 4-6)	=	1.06 pupil units
One Secondary Pupil (grades 7-12)	=	1.3 pupil units.

A Preschool Pupil with Disabilities is counted as 1.25 pupil units for the ratio of hours of service with a minimum of .28 ADM and a maximum of 1.25 pupil units.

Weighted Average Daily Membership (WADM)

A WADM is the total of the above weighted pupil unit categories for a school district.

Adjusted Marginal Cost Pupil Units (AMCPU)

An AMCPU is the greater of the total of weighted average daily membership served by the school district multiplied by .77 plus the total of the weighted average daily membership served by the district the prior year multiplied by .23, or the actual current weighted average daily membership served by the district.

Other components of general education revenue from the state include basic skills revenue (compensatory revenue and LEP revenue), sparsity revenue, equity revenue, training and experience revenue, and transition revenue.

The major factors in the general education formulas are as follows:

Compensatory Revenue - based on the number of students eligible for free lunch plus half the students eligible for reduced price lunch multiplied by \$2,512. Compensatory revenue also increases as the percent of free and reduced price pupils at a particular school site increases. Compensatory revenue must be used to meet the educational needs of pupils whose progress toward meeting state or local content or performance standards is below the level that is appropriate for learners of their age.

Limited English Proficiency (LEP) Revenue - based on the number of LEP pupil marginal pupil units and LEP concentration pupils. This revenue is designated to provide instruction to students with limited English skills. It includes English-as-a-second language (ESL) programs. Students are limited to a maximum of five years of funding for LEP

revenue. Compensatory and LEP revenue together accounted for about 6 percent of general education revenue in 2003.

Sparsity Revenue – has two components, secondary and elementary. The secondary sparsity formula measures the sparsity and isolation of the district and provides revenues to secondary schools that have less than 400 students. Elementary sparsity revenue is available if an elementary school is located 19 or more miles from the next nearest elementary school and has fewer than 20 pupils per grade. Sparsity revenue accounted for about 1.5 percent of general education revenue in 2003.

Operating Capital Revenue – provides \$100 per AMCPU times the district's maintenance cost index. Districts with older buildings receive more revenue because of the maintenance cost index. Operating capital revenue accounted for about 4 percent of general education revenue in 2003.

Equity Revenue – equity revenue is intended to reduce the disparity between the highest and lowest revenue districts on a regional basis. The state is divided into a seven-county metro region and a Greater Minnesota region and equity revenue is calculated separately for districts within each region. Minneapolis, St. Paul and Duluth are not eligible for the program. In each region, districts are ranked according to their total basic, transition, supplemental and referendum revenue. Districts below the 95th percentile in the four categories combined are eligible for equity revenue. Equity revenue accounted for about 0.7 percent of general education revenue in 2003.

Training and Experience Revenue – This program partially compensates school districts that have teachers who have a substantial number of years of service to the school district and higher levels of educational attainment. The program is currently being phased out and is limited to those teachers who taught in the district during the 1996-97 school year and are still teaching in the same school district during the current year. Training and experience revenue accounted for about 0.3 percent of general education revenue in 2003.

Referendum Revenues

The current funding formulas have diminished the importance of property wealth and levies in school funding. We found that:

- **Outside of a few districts, the property wealth of the district has very little correlation to the general fund revenues of the district.**

Due to the level of state funding, equity revenue, referendum revenue caps, and referendum equalization, inequities in tax base do not translate into inequities in school funding. In fact, a statistical analysis of the data showed that there was only a small correlation between property wealth and the level of revenue for school districts. Differences in referendum revenue may have more to do with the willingness of taxpayers to support referendums than the level of property wealth in the district.

The referendum revenue program, often referred to as the operating referendum levy or excess levy referendum, is a mechanism that allows school districts to obtain voter approval to increase its revenue beyond limits set in statute. The 2001 Legislature greatly reduced the referendum levy beginning in fiscal year 2003. Each district's referendum revenue was reduced by \$415 per pupil unit. At the same time the referendum was reduced, the basic formula allowance for all districts was increased by \$415 per pupil unit.

The Legislature also imposed referendum caps. In 2003, districts could not levy more than 18.2 percent of the formula allowance (\$837 in 2003) or for those districts with authority from 1994 that were above the cap – their capped authority increased by 16.2 percent. These caps ensure that property wealth can only enhance educational opportunities in school districts by a maximum of \$837 per pupil. Districts that are eligible for sparsity revenue may exceed the referendum limit.

In addition, the state provides equalization aid to ensure that the same tax rates in districts of different property wealth generate the same amount of revenue. Thus, districts with higher property wealth will pay a greater percentage of the levy with property taxes than a district with low property wealth. Overall, the changes in referendum levies have resulted in the per pupil revenues derived from property taxes shrinking from \$1,657 in 2002 to \$739 in 2003. This represents a decrease of 55 percent.

Between 1999 and 2003, property tax revenues per pupil declined from \$1,657 to 739.

Special Education Revenues

Districts receive revenue to recognize a portion of the additional costs of providing required services to students with a disability. Special education costs are calculated for a base year, two fiscal years prior to the year of the aid payment. A district's revenue is the amount obtained by summing the special education reimbursements.

Because the aid is calculated based on the costs incurred two years prior, districts with increasing special education enrollments or costs must use a greater amount of other general fund revenues to provide services in the interim. In 2003, special education revenues represented an amount that was about 10 percent of the total of general education revenue.

School District Expenditures

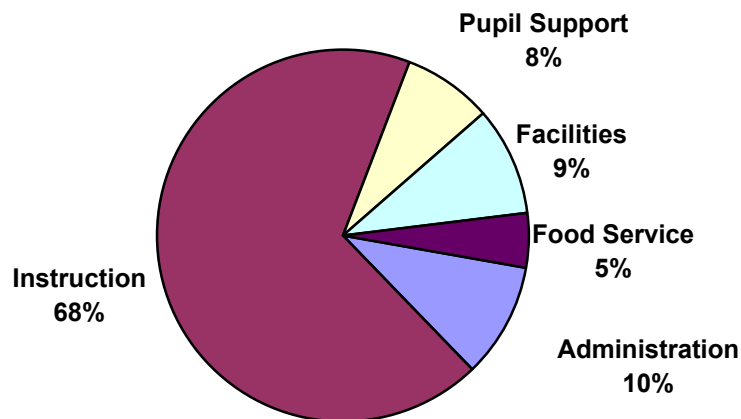
Expenditures by Program

There was a more than four-fold difference in total operating expenditures between the top and bottom spending districts.

School district operating expenditures are composed of 11 different programs.⁹ School districts on average spent a total of \$7,930 per pupil on these various programs. Among individual school districts, total operating expenditures per pupil ranged from \$4,628 to \$19,808, more than a four-fold difference. The top two spending districts are within Native American Indian Reservations and receive special federal funding.

For the purpose of this analysis, we have grouped the eleven categories into 5 groups: administration, instruction, pupil support, facilities, and food service. The largest area of program spending is instruction, which represented 68 percent of all operating expenditures in 2003. This category includes regular instruction, vocational instruction, special education, and instructional support such as classroom aides. Figure 3 illustrates the relative share of program expenditures.

Figure 3: Total Operating Expenditures by Program, 2003



Instruction accounted for 68 percent of operating expenditures.

Since 1999, there has been a slight shift in the allocation of school district spending. Three categories accounted for a smaller percentage of total

⁹ For definitions of the expenditure categories, please see the glossary at the end of the report.

Administration represented a smaller share of school district spending in 2003 than in 1999.

operating expenditures: administration, instruction and pupil support. The share of administration expenditures decreased from 10.2 percent in 1999 to 10.0 percent in 2003. Instruction expenditures decreased from 68.7 percent in 1999 to 68.0 percent in 2003. Pupil support expenditures decreased from 8.0 percent in 1999 to 7.9 percent in 2003.

One category of expenditures increased its share of total operating expenditures. Facility expenditures, which include the operation and maintenance of buildings and insurance, increased from 8.4 percent to 9.4 percent between 1999 and 2003. Food service expenditures as a share of total operating expenditures stayed flat at 4.7 percent

Table 5 illustrates the changes in program expenditures.

Table 5: Operating Expenditure by Program, 1999 and 2003

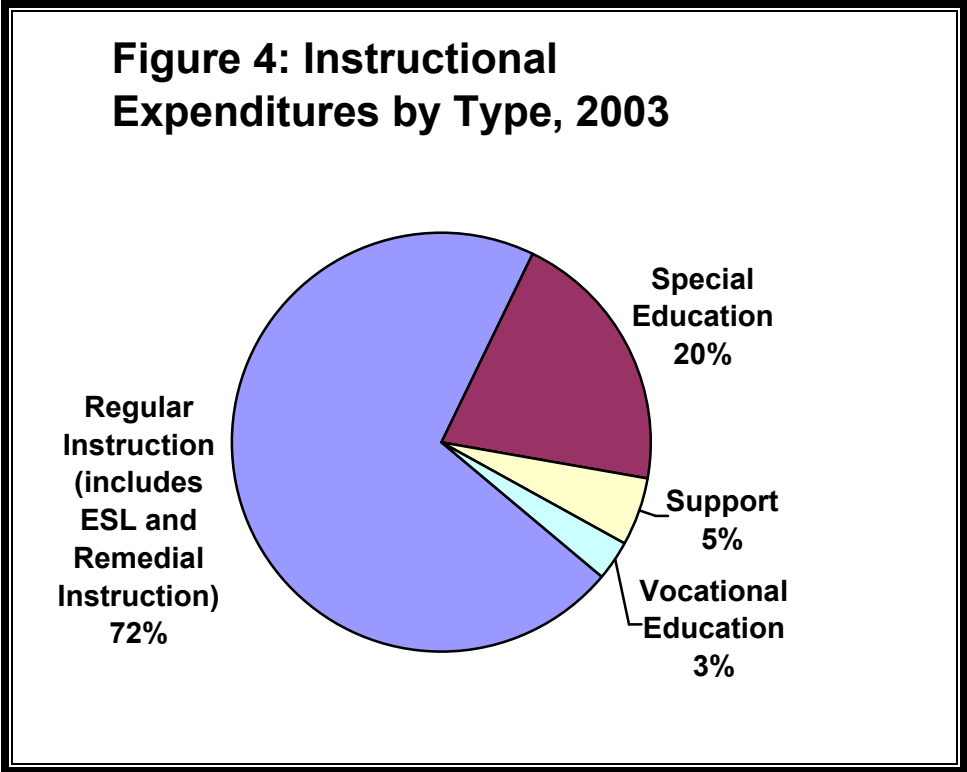
Program	1999		2003		1999-03 Percent Change
	Per Pupil Spending	Percent of Total	Per Pupil Spending	Percent of Total	
Administration	\$656	10.2%	\$793	10.0%	20.9%
Instruction	\$4,429	68.7%	\$5,395	68.0%	21.8%
Pupil Support	\$516	8.0%	\$626	7.9%	21.3%
Food Service	\$301	4.7%	\$369	4.7%	22.6%
Facilities	\$544	8.4%	\$747	9.4%	37.3%
Total PK-12 Operating Expenditures	\$6,446		\$7,930		23.0%
Inflation over the five years					10.2%

SOURCE: Office of the State Auditor analysis of Minnesota Department of Education data.

Within the category of instruction expenditures, regular instruction accounts for 72 percent of the total. Regular instruction includes classroom instruction as well as spending for students with limited English proficiency, students needing help with basic skills, and gifted and talented students.

As figure 4 shows, special education accounts for 20 percent of instructional spending. The remaining non-regular instructional spending went for instructional support services and vocational education.

Regular Instruction accounted for 72 percent of 2003 instructional expenditures.



Growth in Spending

We found that for the most part, the state funding formula dictates the level of spending in a district. Those districts that have a higher percentage of special population students receive more money. Statutes dictate that the money is spent on the programs serving these students. Districts must show that they are spending the resources on these services. Most money is spent and not added to fund balances.

Between 1999 and 2003, total operating expenditures of Minnesota's smallest school districts increased 16 percent, growing from \$632.5 million to \$731.0 million. On a per pupil basis, total operating expenditures grew from \$6,445 to \$7,930, a 23 percent increase.

Per pupil spending on special education grew 39 percent between 1999 and 2003.

The fastest growing major program between 1999 and 2003 was special education. Per pupil spending on special education grew 39 percent during this period, increasing from \$795 to \$1,105 (this represents the total spending spread over all students, not just those receiving special education services). The number of special education students grew 2 percent over this period.

All operating programs except vocational instruction and instructional support grew 20 percent or more.

Table 6 illustrates the change in per pupil spending among various categories.

Table 6: Operating and Other Expenditures per Student by Program, FY 99 to FY 03

Category of Expenditure	1999	2003	Percent Change
District and School Administration	\$476	\$571	20.1%
District Support Services	180	222	23.2%
Regular Instruction	3,209	3,840	19.7%
Vocational Instruction	155	161	3.6%
Special Education	795	1,105	39.0%
Instructional Support Services	270	289	7.1%
Pupil Support Services	120	145	20.9%
Operations and Maintenance	499	660	32.4%
Food Service	301	369	22.5%
Pupil Transportation	396	482	21.7%
Other Operating Programs	45	87	94.4%
Total PK-12 Operating Expenditures	\$6,445	\$7,930	23.1%
Capital Expenditures	465	696	49.8%
Community Service	171	249	45.1%
Building Construction	963	1,167	21.2%
Debt Service	646	1,172	81.4%
Total of All Other Expenditures	\$2,244	\$3,283	46.3%
Total Education Expenditures	\$8,689	\$11,214	29.1%
Inflation Over Period			10.2%
Total Enrollment	98,150	92,177	-6.1%

SOURCE: Office of the State Auditor analysis of Minnesota Department of Education data.

Variation Among Districts

While average expenditures per pupil helps identify trends, there is great variation among the individual districts. Wide variation exists in both the level of per pupil spending and the rate of growth. For example, in the case of 2003 total operating expenditures per pupil, expenditures ranged from \$4,628 to \$19,808 with an average of \$7,930. Rates of change ranged from negative 18 percent to positive 59 percent.

As was stated in the revenue section, property wealth accounts for very little of the variation among districts in the amount they spend on education. If the goal was to limit the importance of property wealth in education funding, Minnesota has accomplished it. Based on a statistical analysis of property wealth per pupil, less than three percent of the variation in spending among school districts can be attributed to property wealth.

There are many factors that can affect district expenditures in any given year or period of time. Significant growth or declines in special populations can affect the funding and spending of school districts. Because special populations receive categorical funding, the districts must spend the money on the specified purpose.

Districts that experience declining enrollment often are not able to reduce expenditures at the same rate. This results in an increasing per pupil expenditure. In contrast, because funding is tied to enrollment, the total revenues of the districts go down. This results in a declining amount of total revenues for the district. It may take several years for districts to adjust their level of spending to their lower revenue amounts.

Catastrophic events such as tornadoes or floods that damage facilities may cause that district to receive special state or federal aid for rebuilding facilities, or for providing interim classrooms. These districts will show very high expenditures for a period of time and then return to more normal expenditures.

Financial Indicators

This section examines four indicators that can be used to help assess a school district's financial health. The first two indicators examined were fund balances of the operating funds and the general fund. Fund balances can help indicate whether school district revenue and expenditures are balanced over a period of time, and how well the district can meet obligations over the course of the year.

The other indicators were the short-term debt and quick ratio. The short-term debt ratio is a measure of a school district's short-term indebtedness in relation to its available cash and investments. Lower short-term debt ratios may indicate better financial conditions than higher ratios. The quick ratio is a district's cash and investments divided by its current payables, including short-term debt. A higher quick ratio indicates better ability to meet short-term obligations than a lower quick ratio. These ratios help assess the districts ability to meet current obligation with their cash and investments on hand. The fund balance data measures all financial

resources whereas the short-term debt and quick ratios measure only cash and investments on hand.

Fund Balances

Unreserved undesignated fund balances can be an important indicator of the overall fiscal health of a district. They can be looked at in two ways: whether they are increasing or decreasing on a per pupil basis, and the percent of expenditures they represent.

Districts that have declining fund balances or negative fund balances are spending more than the revenues they receive. A downward trend over a five-year period could indicate that the district will have to adjust spending to keep their revenues and expenditures in balance.

Undesignated Unreserved Operating Fund Balance

Undesignated unreserved fund balances grew 40 percent between 1999 and 2003.

From 1999 to 2003, the median per pupil fund balance of the school districts examined in this report grew from \$856 to \$1,428, an increase of 67 percent in unadjusted per pupil dollars. Among the districts, 65 percent showed increases and 35 percent showed decreases over the five-year period.

Fourteen districts posted a negative unreserved undesignated fund balance in 2003 compared to 20 in 1999.

Undesignated Unreserved General Fund Balance

From 1999 to 2003, the median per pupil undesignated unreserved fund balances of the general fund grew from \$781 to \$1,352, an increase of 73 percent. Among the districts, 72 percent showed an increase over this period, 28 percent showed a decrease.

The number of school districts having a negative unreserved fund balance increased from zero in 1999 to 17 in 2003. Interestingly, there has been no real overall trend as the number of districts with negative fund balances went from 27 in 2000, to 17 in 2001, to 20 in 2002, to 17 in 2003.

An examination of the median undesignated unreserved general fund balances as a percent of general fund expenditures showed that the percentage increased from 12.6 percent in 1999 to 18.8 percent in 2003.

Statutory Operating Debt

A district that reports a negative general fund undesignated unreserved fund balance in excess of 2.5 percent of its general fund expenditures is

considered to be in statutory operating debt (SOD). Districts that are in SOD are required to submit a plan to the Commissioner of Education explaining how they will eliminate the deficit.

In 2003, 11 districts were in SOD which was 6 less than in 2002.

Short-term Debt and Quick Ratio

The short-term debt ratio and quick ratio are two more financial indicators that can be used to assess the fiscal health of school districts. The short-term debt ratio is a measure of a school district's short-term indebtedness in relation to its available cash and investments. Lower short-term debt ratios may indicate better financial conditions than higher ratios. The average short-term debt ratio more than doubled between 1999 and 2002 (the most current year available for this data). In 1999 the average short-term debt ratio was .23 compared to .18 in 2002. This change in ratio indicates that, on average, schools are using a greater amount of short-term debt (generally aid anticipation notes) to fund operations

The variation in the short-term debt ratio was great. Sixty-seven percent of the districts had a ratio of zero indicating that they had no short-term debt. Among the districts that did have short-term debt, the ratios ranged from 3.73 to 0.07. This means that the district with the highest ratio has short-term debt almost 4 times greater than its cash and investments on hand. Of the districts that have at least some short-term debt, the one with the lowest ratio had short-term debt of just .07 times its cash and investments on hand.

The quick ratio is a district's cash and investments divided by its current payables, including short-term debt. This quick ratio measure includes only the General and Special Revenue Funds. A higher quick ratio indicates better ability to meet short-term obligations than a lower quick ratio. The quick ratio declined from 3.26 in 1999 to 2.38 in 2002. In 2002, the median quick ratio was 3.29 as compared to 5.57 in 1999

Among districts, the quick ratios in 2002 varied from a positive 243.07 to a negative 2.15. The quick ratio of 243.07 means that the district had cash and investments that was 243 times greater than its current payables. The negative 2.15 ratio indicates the district has payables of more than 2 times its cash and investments on hand.

A declining quick ratio indicates schools have less in cash and investments available in which to begin the year. While an increase in the fund balance indicates schools may have increased other resources to compensate for the decrease in the cash and investments. The short-term debt ratio increased as more schools required short-term borrowing to

meet current obligations as a result of the decrease in the cash and investments. The trends, while opposite, show that although cash and investments on hand are decreasing, other financial resources available to the districts are generally sufficient to cover expenses over the course of the year.

Explanation of Contradictory Indicators

While the fund balance indicators seem to contradict the quick and short-term debt ratios, there are two explanations. The first has to do with how state aid payments are provided to the districts. From 1999 to 2001, districts were provided 90 percent of the revenues during the current year and 10 percent the next year. In 2002, the aid distribution formula changed to 83 percent in the current year and 17 percent in the following year. As a result, school districts had a decrease in cash of 7 percent for fiscal year 2002 and the fund balance had an increase in receivables of 7 percent. The 2003 indicators should show an even greater divergence as the aid payments move to an 80/20 shift resulting in even less cash on hand. Also, whereas in the past, districts would receive a large property tax payment in May, the state takeover of general education formula means that they will no longer receive this infusion of cash near the end of the year.

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Data Tables

School District Financial Indicators

Table 1
Total Enrollment by District
Sorted by 2003 Total Enrollment

District Name	District Number	1999 Total Enrollment	2000 Total Enrollment	2001 Total Enrollment	2002 Total Enrollment	2003 Total Enrollment	2003 Total Enrollment Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MORRIS	769	1,147	1,096	1,106	1,034	996	1	-13.2%	131
WALKER-HACKENSACK-AKELEY	113	1,045	1,051	1,037	1,000	994	2	-4.8%	52
N.R.H.E.G.	2168	1,100	1,058	1,047	1,014	989	3	-10.1%	98
MESABI EAST	2711	1,295	1,260	1,061	1,026	984	4	-24.0%	163
HOWARD LAKE-WAVERLY-WINSTED	2687	957	973	941	959	971	5	1.4%	22
RUSH CITY	139	936	955	954	969	971	6	3.7%	18
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	1,045	997	998	974	961	7	-8.1%	79
HAYFIELD	203	1,019	1,014	979	977	961	8	-5.7%	57
EAST CENTRAL	2580	1,081	1,056	1,035	986	959	9	-11.3%	112
CALEDONIA	299	1,020	1,015	996	962	958	10	-6.0%	61
KENYON-WANAMINGO	2172	1,037	1,035	1,022	984	954	11	-7.9%	76
BRAHAM	314	1,007	980	977	960	949	12	-5.8%	58
MARTIN COUNTY WEST	2448	1,036	1,011	979	937	945	13	-8.7%	83
HAWLEY	150	905	934	920	919	942	14	4.1%	16
A.C.G.C.	2396	1,055	1,007	980	958	933	15	-11.6%	115
G.F.W.	2365	1,061	1,022	972	952	932	16	-12.2%	123
CHATFIELD	227	924	942	920	922	930	17	0.7%	28
MAPLE LAKE	881	924	941	908	932	930	18	0.7%	27
BRECKENRIDGE	846	963	943	926	921	928	19	-3.6%	47
KINGSLAND	2137	1,029	1,007	972	943	898	20	-12.7%	128
M.A.C.C.R.A.Y.	2180	994	975	961	909	878	21	-11.7%	117
WEST CENTRAL AREA	2342	1,024	970	922	888	864	22	-15.7%	144
KIMBALL	739	930	924	902	857	855	23	-8.1%	78
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	1,108	1,048	983	889	836	24	-24.5%	164
EDEN VALLEY-WATKINS	463	867	871	851	830	834	25	-3.8%	48
ONAMIA	480	819	829	844	823	831	26	1.4%	21
CHISHOLM	695	981	947	900	875	824	27	-16.0%	147
MURRAY COUNTY CENTRAL	2169	896	881	868	813	819	28	-8.6%	82
BLACKDUCK	32	955	895	860	833	804	29	-15.8%	145
MOOSE LAKE	97	810	780	794	803	789	30	-2.7%	41
BLOOMING PRAIRIE	756	902	852	829	778	786	31	-12.8%	130
MAHNOMEN	432	857	808	736	772	779	32	-9.0%	86
BELGRADE-BROOTEN-ELROSA	2364	877	861	822	775	777	33	-11.3%	113
RENVILLE COUNTY WEST	2890	N/A	971	911	827	775	34	N/A	N/A
PILLAGER	116	684	691	717	713	766	35	12.0%	8
BARNESVILLE	146	797	756	766	761	763	36	-4.3%	50
TRACY	417	824	824	852	804	759	37	-7.8%	74
MENAHGA	821	766	732	711	729	756	38	-1.4%	37
LEWISTON-ALTURA	857	830	831	813	788	752	39	-9.4%	90
NEW YORK MILLS	553	763	763	740	720	738	40	-3.2%	42

Table 1
Total Enrollment by District
Sorted by 2003 Total Enrollment

District Name	District Number	1999 Total Enrollment	2000 Total Enrollment	2001 Total Enrollment	2002 Total Enrollment	2003 Total Enrollment	2003 Total Enrollment Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
ROYALTON	485	751	735	739	729	738	41	-1.7%	38
FILLMORE CENTRAL	2198	847	817	787	751	720	42	-14.9%	140
WABASHA-KELLOGG	811	793	802	741	721	707	43	-10.8%	106
LAKE OF THE WOODS	390	839	814	764	732	705	44	-15.9%	146
OGILVIE	333	749	763	754	729	703	45	-6.1%	63
ELY	696	821	797	785	749	700	46	-14.8%	138
LECENTER	392	799	787	747	738	698	47	-12.6%	126
SOUTHLAND	500	677	689	690	703	698	48	3.1%	20
COOK COUNTY	166	749	728	734	709	696	49	-7.0%	69
RUSHFORD-PETERSON	239	754	727	714	690	692	50	-8.3%	81
SPRINGFIELD	85	763	736	726	696	686	51	-10.1%	99
LAKE PARK AUDUBON DISTRICT	2889	N/A	691	663	651	686	52	N/A	N/A
CARLTON	93	759	756	713	706	683	53	-10.1%	96
CANBY	891	767	743	713	674	674	54	-12.1%	122
ADRIAN	511	656	672	682	658	663	55	1.2%	24
BARNUM	91	684	660	660	667	661	56	-3.5%	45
FOSSTON	601	710	712	678	661	660	57	-7.0%	68
OSAKIS	213	658	642	636	662	659	58	0.1%	32
KERKHOVEN-MURDOCK-SUNBURG	775	683	664	659	651	647	59	-5.3%	55
ST. CLAIR	75	688	667	668	671	647	60	-5.9%	60
NASHWAUK-KEEWATIN	319	720	691	686	646	642	61	-10.9%	107
SLEEPY EYE	84	709	671	657	644	631	62	-11.0%	111
ORTONVILLE	62	686	654	620	598	631	63	-8.0%	77
MADELIA	837	635	591	617	591	621	64	-2.1%	39
PARKERS PRAIRIE	547	659	641	645	613	607	65	-7.9%	75
SEBEKA	820	568	605	587	610	603	66	6.2%	11
DAWSON-BOYD	378	673	667	623	623	603	67	-10.4%	102
HOUSTON	294	464	480	481	497	587	68	26.3%	2
GOODHUE	253	606	588	566	563	585	69	-3.5%	44
JANESVILLE-WALDORF-PEMBERTON	2835	666	623	595	589	584	70	-12.3%	124
MEDFORD	763	517	547	564	562	581	71	12.2%	7
WAUBUN	435	640	655	629	601	575	72	-10.1%	97
FERTILE-BELTRAMI	599	629	611	578	571	569	73	-9.6%	93
MOUNTAIN IRON-BUHL	712	610	607	593	565	567	74	-6.9%	66
LAKEVIEW	2167	570	586	570	552	567	75	-0.5%	34
BUFFALO LAKE-HECTOR	2159	624	630	616	592	567	76	-9.2%	88
WARREN-ALVARADO-OSLO	2176	713	671	618	597	558	77	-21.8%	160
NORTHLAND COMMUNITY SCHOOLS	118	620	620	627	581	554	78	-10.7%	103
ISLE	473	524	537	543	565	551	79	5.2%	14
MCGREGOR	4	548	550	552	540	551	80	0.4%	30

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District Name	District Number	1999 Total Enrollment	2000 Total Enrollment	2001 Total Enrollment	2002 Total Enrollment	2003 Total Enrollment	2003 Total Enrollment Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
NEVIS	308	541	537	530	542	547	81	1.0%	25
ADA-BORUP	2854	548	560	545	553	545	82	-0.6%	35
FULDA	505	629	617	575	563	543	83	-13.6%	133
ELGIN-MILLVILLE	806	582	595	573	565	537	84	-7.8%	73
WIN-E-MAC	2609	470	477	512	521	535	85	13.7%	5
RED ROCK CENTRAL	2884	595	583	570	543	530	86	-10.9%	109
WESTBROOK-WALNUT GROVE SCHOOLS	2898	N/A	N/A	N/A	508	529	87	N/A	N/A
BROWERVILLE	787	536	514	515	531	518	88	-3.3%	43
BATTLE LAKE	542	547	543	517	511	512	89	-6.5%	64
CLINTON-GRACEVILLE-BEARDSLEY	2888	584	563	544	523	509	90	-12.8%	129
CLEARBROOK-GONVICK	2311	620	603	597	561	508	91	-18.1%	153
MOUNTAIN LAKE	173	574	527	519	494	506	92	-11.9%	120
BERTHA-HEWITT	786	538	522	517	495	505	93	-6.1%	62
MINNEOTA	414	569	544	534	506	502	94	-11.8%	119
LESTER PRAIRIE	424	579	544	524	506	492	95	-15.1%	141
MCLEOD WEST SCHOOLS	2887	578	552	527	512	486	96	-16.0%	148
GLENVILLE-EMMONS	2886	538	518	529	511	485	97	-9.9%	95
WHEATON AREA SCHOOL	803	514	523	514	500	475	98	-7.5%	72
VERNDALE	818	458	459	453	471	464	99	1.3%	23
GREENBUSH-MIDDLE RIVER	2683	544	512	479	458	464	100	-14.8%	139
UNDERWOOD	550	462	446	450	469	461	101	-0.3%	33
WILLOW RIVER	577	489	473	483	468	454	102	-7.0%	67
FLOODWOOD	698	386	388	440	439	443	103	14.7%	4
CLEVELAND	391	458	446	456	451	440	104	-3.9%	49
KITTSOON CENTRAL	2171	485	471	456	430	433	105	-10.7%	105
WABASSO	640	468	481	461	431	424	106	-9.4%	91
ALDEN	242	450	442	427	403	418	107	-7.2%	70
TRUMAN	458	449	422	424	425	413	108	-8.1%	80
CEDAR MOUNTAIN	2754	460	437	419	402	410	109	-10.9%	110
RED LAKE FALLS	630	451	429	434	402	405	110	-10.2%	101
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	484	457	433	419	401	111	-17.0%	151
EAGLE VALLEY	2759	503	482	453	413	401	112	-20.3%	157
NORMAN COUNTY EAST	2215	448	426	407	403	400	113	-10.7%	104
TYLER	409	493	476	455	415	400	114	-18.8%	155
UPSALA	487	420	423	425	414	399	115	-5.1%	54
WRENSHALL	100	407	407	396	402	397	116	-2.6%	40
LEROY	499	417	400	394	392	388	117	-6.8%	65
SPRING GROVE	297	447	437	423	405	387	118	-13.3%	132
MABEL-CANTON	238	405	401	383	375	385	119	-4.9%	53
SOUTH KOOCHICHING	363	431	427	391	358	381	120	-11.7%	118

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District Name	District Number	1999 Total Enrollment	2000 Total Enrollment	2001 Total Enrollment	2002 Total Enrollment	2003 Total Enrollment	2003 Total Enrollment Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
SWANVILLE	486	417	409	384	388	380	121	-9.0%	85
HILL CITY	2	411	381	368	363	371	122	-9.9%	94
HENNING	545	428	415	382	367	366	123	-14.5%	137
MARSHALL COUNTY CENTRAL SCHOOLS	441	388	381	376	373	366	124	-5.9%	59
NORMAN COUNTY WEST	2527	399	392	383	372	362	125	-9.3%	89
LANESBORO	229	408	381	357	355	356	126	-12.7%	127
LITTLEFORK-BIG FALLS	362	323	326	342	341	353	127	9.2%	9
IVANHOE	403	392	365	350	339	343	128	-12.6%	125
HERON LAKE-OKABENA	330	386	386	359	341	339	129	-12.1%	121
GRAND MEADOW	495	391	367	357	342	338	130	-13.6%	134
RUTHTON	584	379	370	365	346	335	131	-11.6%	116
HILLS-BEAVER CREEK	671	354	341	322	319	322	132	-9.0%	87
LAPORTE	306	380	380	363	350	319	133	-16.1%	149
BRANDON	207	370	350	335	325	318	134	-13.9%	135
HENDRICKS	402	329	337	325	315	315	135	-4.3%	51
CROMWELL-WRIGHT	95	331	336	332	309	307	136	-7.2%	71
ASHBY	261	357	345	325	323	302	137	-15.4%	143
EDGERTON	581	282	276	294	297	294	138	4.4%	15
FISHER	600	272	287	277	281	294	139	8.1%	10
TRI-COUNTY	2358	360	343	332	315	290	140	-19.3%	156
GRANADA HUNTLEY-EAST CHAIN	2536	365	341	324	308	289	141	-20.9%	158
NICOLLET	507	382	364	358	336	288	142	-24.7%	165
KELLIHER	36	310	275	273	275	276	143	-10.9%	108
LYLE	497	268	248	252	239	269	144	0.5%	29
ULEN-HITTERDAL	914	321	307	303	280	267	145	-16.9%	150
LAKE BENTON	404	289	269	256	252	256	146	-11.5%	114
ROTHSAY	850	282	257	253	257	255	147	-9.5%	92
OKLEE	627	231	223	216	212	243	148	5.2%	13
BADGER	676	225	228	232	237	237	149	5.3%	12
RUSSELL	418	287	286	277	269	234	150	-18.5%	154
ROUND LAKE	516	294	198	246	234	227	151	-22.8%	162
BREWSTER	513	217	270	251	229	225	152	3.3%	19
CHOKIO-ALBERTA	771	272	264	241	230	224	153	-17.9%	152
EVANSVILLE	208	282	263	256	242	223	154	-20.9%	159
HANCOCK	768	259	245	239	234	219	155	-15.2%	142
PLUMMER	628	191	184	173	179	217	156	13.6%	6
ELLSWORTH	514	178	188	211	206	216	157	21.7%	3
GRYGLA	447	217	202	203	209	215	158	-1.2%	36
LANCASTER	356	235	222	233	219	211	159	-10.1%	100
BUTTERFIELD	836	213	212	214	199	205	160	-3.5%	46

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District Name	District Number	1999 Total Enrollment	2000 Total Enrollment	2001 Total Enrollment	2002 Total Enrollment	2003 Total Enrollment	2003 Total Enrollment Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BROWNS VALLEY	801	149	149	152	136	194	161	30.2%	1
COMFREY	81	177	180	175	185	178	162	1.0%	26
GOODRIDGE	561	227	214	194	184	175	163	-22.7%	161
HERMAN-NORCROSS	264	183	166	150	159	157	164	-14.2%	136
CLIMAX	592	155	163	149	151	156	165	0.4%	31
CAMPBELL-TINTAH	852	197	187	175	152	145	166	-26.3%	166
MILROY	635	189	181	156	143	133	167	-29.5%	167
BELLINGHAM	371	129	128	127	121	122	168	-5.4%	56
LYND	415	164	128	133	123	116	169	-29.6%	168
BALATON	411	222	195	164	147	113	170	-49.2%	170
CYRUS	611	165	144	130	121	103	171	-37.4%	169
NETT LAKE	707	95	83	80	97	99	172	4.1%	17
PINE POINT	25	63	50	60	44	58	173	-8.7%	84
Total for schools under 1,000 in enrollment		98,150	97,577	95,193	93,224	92,177	N/A	-6.1%	N/A
Minimum		0	50	60	44	58	N/A	-8.3%	N/A
Maximum		1,295	1,260	1,106	1,034	996	N/A	-23.1%	N/A
Median		544	544	530	523	529	N/A	-2.8%	N/A

Total enrollment is also called average daily membership served. It is the sum for all pupils of the number of days in the districts school year each pupil is enrolled, divided by the number of days the schools are in session.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 2
Percent of Enrollment Classified as Minority
Sorted by Percent Minority

District Name	District Number	2003 Enrollment	1999 Percent Minority	2000 Percent Minority	2001 Percent Minority	2002 Percent Minority	2003 Percent Minority	2003 Percent Minority Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
NETT LAKE	707	99	100.0%	98.2%	93.8%	96.6%	100.0%	1	0.0%	110
PINE POINT	25	58	100.0%	100.0%	100.0%	100.0%	98.2%	2	-1.8%	115
WAUBUN	435	575	53.2%	59.3%	61.3%	59.9%	67.7%	3	27.3%	74
MAHNOMEN	432	779	57.6%	58.4%	58.2%	61.2%	60.7%	4	5.5%	103
BROWNS VALLEY	801	194	35.4%	32.0%	34.9%	37.2%	37.7%	5	6.8%	99
KELLIHER	36	276	26.1%	23.3%	23.9%	24.8%	28.7%	6	10.2%	96
MADELIA	837	621	24.2%	24.3%	27.3%	27.4%	28.6%	7	18.2%	87
MOUNTAIN LAKE	173	506	22.7%	27.0%	24.5%	24.4%	28.1%	8	24.1%	82
SLEEPY EYE	84	631	17.3%	20.0%	25.4%	25.1%	26.5%	9	52.9%	47
LYND	415	116	21.9%	21.6%	20.2%	29.2%	25.5%	10	16.6%	88
BUTTERFIELD	836	205	22.9%	25.0%	28.5%	26.2%	23.7%	11	3.2%	106
RENVILLE COUNTY WEST	2890	775	N/A	12.2%	14.3%	15.3%	22.2%	12	N/A	N/A
WALKER-HACKENSACK-AKELEY	113	994	20.8%	19.6%	20.1%	21.0%	21.4%	13	3.1%	107
CLIMAX	592	156	15.4%	17.9%	17.9%	16.7%	19.5%	14	26.7%	77
LAPORTE	306	319	9.8%	11.2%	13.7%	15.0%	19.1%	15	96.0%	29
NORTHLAND COMMUNITY SCHOOLS	118	554	22.5%	21.5%	22.0%	20.1%	18.8%	16	-16.3%	128
TRACY	417	759	12.8%	15.8%	16.6%	18.7%	18.8%	17	47.3%	54
ONAMIA	480	831	19.0%	16.5%	18.7%	18.8%	18.7%	18	-1.6%	114
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	14.0%	17.9%	19	N/A	N/A
MCGREGOR	4	551	13.9%	15.1%	14.5%	14.3%	17.5%	20	25.5%	78
COOK COUNTY	166	696	11.1%	14.8%	15.5%	16.3%	16.7%	21	50.4%	51
ADA-BORUP	2854	545	7.2%	8.9%	9.8%	9.7%	14.7%	22	105.8%	24
LECENTER	392	698	9.1%	9.8%	12.3%	13.4%	13.9%	23	52.7%	48
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	13.2%	12.6%	14.3%	13.4%	13.4%	24	1.9%	108
NORMAN COUNTY EAST	2215	400	9.0%	8.4%	11.5%	13.0%	13.4%	25	48.6%	52
HERON LAKE-OKABENA	330	339	5.1%	4.1%	7.3%	10.2%	12.8%	26	152.9%	13
EAST CENTRAL	2580	959	12.0%	11.9%	13.3%	14.9%	12.8%	27	6.4%	100
CARLTON	93	683	10.9%	10.6%	9.3%	9.0%	11.9%	28	9.3%	97
BLACKDUCK	32	804	13.3%	13.3%	13.0%	11.9%	11.4%	29	-14.3%	126
CLEARBROOK-GONVICK	2311	508	8.2%	9.4%	10.0%	10.5%	11.2%	30	37.2%	65
NORMAN COUNTY WEST	2527	362	14.6%	12.7%	11.3%	14.0%	10.8%	31	-26.3%	138
ROTHSAY	850	255	8.7%	6.1%	6.7%	8.1%	10.5%	32	19.7%	86
WARREN-ALVARADO-OSLO	2176	558	10.3%	8.8%	12.7%	9.5%	10.3%	33	-0.3%	112
KERKHOVEN-MURDOCK-SUNBURG	775	647	5.6%	6.5%	7.5%	6.4%	10.2%	34	81.5%	33
BUFFALO LAKE-HECTOR	2159	567	7.2%	9.7%	8.9%	9.4%	9.9%	35	37.9%	61
FOSSTON	601	660	8.5%	9.5%	8.9%	10.4%	9.8%	36	14.9%	90
G.F.W.	2365	932	5.9%	6.8%	5.9%	6.7%	9.7%	37	65.3%	37
CAMPBELL-TINTAH	852	145	4.4%	4.0%	4.2%	8.4%	9.5%	38	116.9%	22
BREWSTER	513	225	4.4%	3.8%	6.4%	8.1%	9.0%	39	103.9%	25
FISHER	600	294	11.0%	9.1%	5.0%	4.9%	8.8%	40	-19.3%	133

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District Name	District Number	2003 Enrollment	1999 Percent Minority	2000 Percent Minority	2001 Percent Minority	2002 Percent Minority	2003 Percent Minority	2003 Percent Minority Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BRECKENRIDGE	846	928	5.4%	6.0%	6.9%	8.0%	7.8%	41	44.7%	57
MEDFORD	763	581	5.0%	7.1%	5.3%	7.0%	7.6%	42	51.3%	50
ISLE	473	551	5.8%	4.0%	5.6%	9.0%	7.6%	43	29.8%	73
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	9.5%	7.6%	8.9%	7.7%	7.5%	44	-21.2%	134
BLOOMING PRAIRIE	756	786	11.3%	8.1%	7.4%	7.9%	7.5%	45	-33.8%	142
KITTSOON CENTRAL	2171	433	4.0%	5.0%	6.1%	5.2%	7.5%	46	86.1%	31
ELY	696	700	6.8%	5.8%	5.7%	6.3%	7.1%	47	4.9%	104
NEVIS	308	547	4.7%	6.2%	6.0%	6.3%	7.1%	48	52.5%	49
LAKEVIEW	2167	567	3.0%	5.1%	7.0%	6.1%	7.0%	49	136.1%	17
M.A.C.C.R.A.Y.	2180	878	6.8%	6.1%	6.9%	5.5%	6.8%	50	1.3%	109
FULDA	505	543	5.5%	4.2%	4.8%	5.9%	6.8%	51	22.7%	83
PLUMMER	628	217	4.6%	7.4%	6.5%	9.5%	6.7%	52	44.5%	59
FERTILE-BELTRAMI	599	569	6.4%	6.7%	7.9%	6.4%	6.7%	53	4.4%	105
GLENVILLE-EMMONS	2886	485	5.7%	5.4%	7.3%	7.8%	6.4%	54	11.8%	93
ALDEN	242	418	4.7%	4.7%	4.2%	4.1%	6.2%	55	31.7%	69
OKLEE	627	243	4.3%	5.8%	4.2%	5.7%	5.8%	56	33.7%	68
TRUMAN	458	413	3.5%	4.6%	5.1%	3.6%	5.8%	57	62.2%	39
BARNUM	91	661	5.3%	5.0%	5.4%	4.6%	5.6%	58	6.4%	101
MINNEOTA	414	502	5.5%	4.6%	4.6%	6.6%	5.1%	59	-6.8%	117
MCLEOD WEST SCHOOLS	2887	486	5.6%	6.2%	6.0%	4.1%	5.0%	60	-10.2%	123
RUSH CITY	139	971	3.9%	3.3%	3.4%	3.8%	4.9%	61	27.2%	75
HAYFIELD	203	961	3.2%	2.1%	2.8%	4.7%	4.7%	62	44.6%	58
NASHWAUK-KEEWATIN	319	642	2.9%	2.9%	3.3%	4.0%	4.6%	63	55.3%	44
ULEN-HITTERDAL	914	267	5.0%	4.2%	3.3%	3.9%	4.5%	64	-9.9%	121
BATTLE LAKE	542	512	4.2%	4.7%	4.9%	4.2%	4.4%	65	5.6%	102
LAKE OF THE WOODS	390	705	2.4%	2.0%	3.2%	4.2%	4.4%	66	82.6%	32
CEDAR MOUNTAIN	2754	410	4.7%	3.8%	4.2%	2.6%	4.3%	67	-7.4%	118
HILL CITY	2	371	7.7%	5.7%	5.1%	3.9%	4.3%	68	-44.1%	148
WHEATON AREA SCHOOL	803	475	5.1%	5.5%	4.6%	4.1%	4.2%	69	-18.3%	131
GRAND MEADOW	495	338	2.5%	4.0%	4.8%	5.3%	4.2%	70	64.1%	38
KENYON-WANAMINGO	2172	954	2.7%	3.9%	3.9%	3.6%	4.1%	71	53.8%	46
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	2.7%	3.2%	3.4%	4.1%	72	N/A	N/A
CHISHOLM	695	824	3.2%	4.6%	3.6%	3.5%	4.0%	73	26.7%	76
VERNDALE	818	464	5.3%	5.9%	5.9%	5.4%	4.0%	74	-24.2%	137
COMFREY	81	178	1.8%	2.2%	3.5%	6.9%	4.0%	75	125.4%	19
GOODRIDGE	561	175	3.0%	3.2%	3.1%	3.8%	3.9%	76	30.9%	71
MOOSE LAKE	97	789	2.2%	2.9%	3.7%	3.3%	3.9%	77	74.8%	35
HERMAN-NORCROSS	264	157	2.8%	2.4%	3.4%	2.6%	3.8%	78	37.7%	62
GRANADA HUNTLEY-EAST CHAIN	2536	289	3.0%	2.4%	2.5%	3.0%	3.8%	79	25.3%	79
HENNING	545	366	3.3%	2.9%	3.4%	3.0%	3.7%	80	10.9%	95

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District Name	District Number	2003 Enrollment	1999 Percent Minority	2000 Percent Minority	2001 Percent Minority	2002 Percent Minority	2003 Percent Minority	2003 Percent Minority Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MORRIS	769	996	3.3%	3.3%	5.4%	4.4%	3.6%	81	11.5%	94
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	2.9%	3.0%	2.4%	3.2%	3.5%	82	21.2%	84
BELGRADE-BROOTEN-ELROSA	2364	777	4.4%	4.6%	6.7%	5.2%	3.4%	83	-23.1%	135
TYLER	409	400	1.5%	2.3%	1.3%	2.4%	3.3%	84	117.5%	21
DAWSON-BOYD	378	603	2.6%	2.5%	3.0%	3.9%	3.3%	85	25.2%	80
CALEDONIA	299	958	1.4%	2.3%	1.9%	2.0%	3.2%	86	125.7%	18
LANCASTER	356	211	4.2%	2.7%	6.4%	3.5%	3.2%	87	-23.9%	136
RUSSELL	418	234	2.0%	5.2%	7.4%	8.1%	3.2%	88	61.9%	40
EDGERTON	581	294	3.2%	2.2%	2.0%	4.3%	3.1%	89	-3.1%	116
RUTHTON	584	335	3.3%	2.5%	3.5%	6.1%	3.1%	90	-7.7%	120
LESTER PRAIRIE	424	492	1.2%	1.1%	2.3%	3.9%	3.0%	91	155.7%	12
ORTONVILLE	62	631	2.7%	2.6%	3.5%	3.0%	3.0%	92	13.5%	92
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	0.5%	0.5%	1.3%	1.3%	3.0%	93	493.6%	1
BADGER	676	237	2.2%	2.2%	2.1%	3.3%	3.0%	94	37.0%	66
MESABI EAST	2711	984	2.4%	2.7%	3.5%	3.0%	3.0%	95	21.2%	85
A.C.G.C.	2396	933	1.5%	1.4%	1.5%	2.0%	3.0%	96	98.5%	27
ELGIN-MILLVILLE	806	537	4.1%	4.7%	3.3%	3.1%	2.9%	97	-28.6%	140
WEST CENTRAL AREA	2342	864	2.9%	2.9%	3.0%	3.0%	2.9%	98	-0.9%	113
UNDERWOOD	550	461	3.4%	4.7%	4.0%	3.8%	2.9%	99	-14.7%	127
HENDRICKS	402	315	0.0%	0.0%	2.2%	2.7%	2.8%	100	N/A	N/A
CHOKIO-ALBERTA	771	224	1.5%	0.8%	0.4%	0.5%	2.7%	101	80.9%	34
WILLOW RIVER	577	454	3.0%	2.7%	2.5%	3.0%	2.7%	102	-11.9%	125
RED ROCK CENTRAL	2884	530	1.8%	2.2%	2.3%	2.0%	2.6%	103	42.6%	60
HOUSTON	294	587	1.1%	1.7%	1.3%	1.4%	2.6%	104	141.9%	16
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	3.2%	2.6%	2.8%	2.9%	2.6%	105	-19.0%	132
GOODHUE	253	585	0.5%	1.7%	2.5%	2.6%	2.6%	106	418.0%	2
CROMWELL-WRIGHT	95	307	0.9%	1.2%	0.6%	2.6%	2.6%	107	184.6%	10
MENAHGA	821	756	2.2%	2.6%	0.0%	3.2%	2.5%	108	14.5%	91
MARTIN COUNTY WEST	2448	945	3.0%	1.7%	1.5%	1.4%	2.5%	109	-17.9%	129
BALATON	411	113	1.8%	2.1%	3.7%	2.7%	2.5%	110	37.7%	63
SOUTH KOOCHICHING	363	381	4.3%	6.6%	5.6%	4.7%	2.4%	111	-43.5%	146
LAKE BENTON	404	256	0.8%	0.4%	0.5%	0.5%	2.4%	112	208.3%	8
CANBY	891	674	1.5%	1.3%	1.5%	2.3%	2.4%	113	61.0%	42
LEWISTON-ALTURA	857	752	1.5%	1.6%	1.7%	1.6%	2.3%	114	54.0%	45
GRYGLA	447	215	0.9%	1.0%	2.5%	2.9%	2.3%	115	159.4%	11
ROYALTON	485	738	1.2%	1.2%	1.4%	1.5%	2.3%	116	96.6%	28
CLEVELAND	391	440	3.2%	2.5%	1.5%	0.5%	2.3%	117	-28.7%	141
ROUND LAKE	516	227	0.9%	1.0%	1.1%	1.6%	2.2%	118	144.9%	15
LYLE	497	269	0.7%	0.0%	0.0%	0.0%	2.2%	119	206.7%	9
WABASHA-KELLOGG	811	707	0.5%	0.7%	1.0%	0.7%	2.2%	120	341.7%	4

Table 2
Percent of Enrollment Classified as Minority
Sorted by Percent Minority

District Name	District Number	2003 Enrollment	1999 Percent Minority	2000 Percent Minority	2001 Percent Minority	2002 Percent Minority	2003 Percent Minority	2003 Percent Minority Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
SWANVILLE	486	380	0.5%	0.5%	0.5%	0.2%	2.2%	121	355.5%	3
MURRAY COUNTY CENTRAL	2169	819	0.9%	1.0%	1.7%	1.7%	2.2%	122	149.9%	14
KIMBALL	739	855	1.5%	1.8%	1.8%	1.7%	2.2%	123	48.5%	53
ADRIAN	511	663	2.1%	3.3%	4.4%	2.2%	2.1%	124	-0.2%	111
WIN-E-MAC	2609	535	1.9%	2.9%	2.2%	1.2%	2.1%	125	7.7%	98
RED LAKE FALLS	630	405	0.7%	0.5%	0.7%	0.8%	2.0%	126	209.4%	7
WRENSHALL	100	397	3.2%	2.7%	3.1%	2.7%	2.0%	127	-36.4%	143
BROWERVILLE	787	518	1.1%	1.0%	2.1%	1.1%	1.9%	128	74.4%	36
CHATFIELD	227	930	1.5%	2.2%	3.1%	2.0%	1.9%	129	30.6%	72
FILLMORE CENTRAL	2198	720	1.4%	2.0%	1.7%	1.9%	1.9%	130	37.5%	64
HAWLEY	150	942	1.4%	1.2%	1.9%	1.3%	1.8%	131	34.5%	67
PARKERS PRAIRIE	547	607	1.4%	1.6%	1.4%	2.1%	1.8%	132	31.1%	70
FLOODWOOD	698	443	3.2%	2.6%	2.3%	3.1%	1.8%	133	-43.6%	147
BERTHA-HEWITT	786	505	1.1%	0.8%	0.8%	0.8%	1.8%	134	61.1%	41
HANCOCK	768	219	1.9%	0.8%	1.2%	3.0%	1.8%	135	-7.6%	119
KINGSLAND	2137	898	0.9%	1.2%	1.1%	1.9%	1.8%	136	100.6%	26
SPRINGFIELD	85	686	2.0%	2.3%	1.8%	1.8%	1.7%	137	-10.6%	124
RUSHFORD-PETERSON	239	692	1.2%	0.8%	0.8%	1.1%	1.7%	138	46.0%	55
EAGLE VALLEY	2759	401	2.4%	2.5%	3.1%	2.7%	1.7%	139	-28.0%	139
NICOLLET	507	288	0.0%	0.0%	0.8%	1.8%	1.7%	140	N/A	N/A
NEW YORK MILLS	553	738	0.4%	0.5%	1.5%	0.7%	1.6%	141	325.9%	5
HOWARD LAKE-WAVERLY-WINSTED	2687	971	0.8%	0.6%	0.8%	0.8%	1.6%	142	90.1%	30
SOUTHLAND	500	698	1.0%	1.3%	1.4%	2.5%	1.6%	143	55.5%	43
CYRUS	611	103	4.9%	0.0%	2.4%	5.3%	1.6%	144	-67.8%	160
OGILVIE	333	703	3.2%	3.0%	2.1%	1.9%	1.6%	145	-51.2%	153
PILLAGER	116	766	3.3%	2.2%	1.8%	2.1%	1.5%	146	-53.8%	155
SEBEKA	820	603	1.1%	1.5%	0.9%	1.7%	1.5%	147	44.9%	56
BARNESVILLE	146	763	2.3%	2.0%	1.2%	0.9%	1.4%	148	-38.5%	144
MAPLE LAKE	881	930	0.6%	1.1%	1.6%	1.4%	1.4%	149	119.7%	20
EDEN VALLEY-WATKINS	463	834	0.3%	0.9%	0.6%	1.0%	1.4%	150	309.3%	6
BRAHAM	314	949	2.4%	1.8%	2.0%	1.9%	1.4%	151	-42.7%	145
HILLS-BEAVER CREEK	671	322	2.7%	1.8%	1.9%	1.6%	1.3%	152	-50.7%	152
LEROY	499	388	1.4%	1.5%	1.0%	1.6%	1.3%	153	-10.0%	122
GREENBUSH-MIDDLE RIVER	2683	464	1.1%	1.7%	2.1%	1.5%	1.3%	154	16.5%	89
MOUNTAIN IRON-BUHL	712	567	2.5%	1.5%	1.0%	1.1%	1.1%	155	-57.5%	156
N.R.H.E.G.	2168	989	1.9%	1.6%	1.1%	1.4%	1.0%	156	-47.1%	151
OSAKIS	213	659	1.9%	1.5%	0.9%	0.9%	0.9%	157	-52.6%	154
JANESVILLE-WALDORF-PEMBERTON	2835	584	1.2%	1.1%	1.7%	0.8%	0.7%	158	-44.2%	149
ASHBY	261	302	3.4%	2.9%	2.2%	1.8%	0.6%	159	-80.9%	163
BRANDON	207	318	0.0%	0.3%	0.3%	0.6%	0.6%	160	N/A	N/A

Table 2
Percent of Enrollment Classified as Minority
Sorted by Percent Minority

District Name	District Number	2003 Enrollment	1999 Percent Minority	2000 Percent Minority	2001 Percent Minority	2002 Percent Minority	2003 Percent Minority	2003 Percent Minority Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
LITTLEFORK-BIG FALLS	362	353	2.4%	0.3%	0.9%	0.6%	0.6%	161	-75.9%	162
LANESBORO	229	356	1.4%	1.8%	1.1%	1.1%	0.6%	162	-61.8%	157
SPRING GROVE	297	387	1.6%	1.1%	0.7%	0.8%	0.5%	163	-67.1%	159
UPSALA	487	399	0.2%	0.0%	0.5%	0.5%	0.5%	164	111.4%	23
ELLSWORTH	514	216	0.6%	0.5%	0.5%	0.5%	0.5%	165	-18.1%	130
IVANHOE	403	343	0.4%	0.0%	0.4%	0.5%	0.5%	166	24.7%	81
TRI-COUNTY	2358	290	1.1%	0.6%	0.6%	1.9%	0.3%	167	-69.9%	161
WABASSO	640	424	0.6%	0.8%	0.5%	0.5%	0.2%	168	-61.8%	158
ST. CLAIR	75	647	0.3%	0.3%	0.1%	0.1%	0.2%	169	-46.8%	150
MILROY	635	133	3.5%	2.5%	5.3%	0.0%	0.0%	170	-100.0%	164
BELLINGHAM	371	122	0.0%	0.0%	0.0%	0.0%	0.0%	171	N/A	N/A
MABEL-CANTON	238	385	1.7%	1.5%	2.3%	0.0%	0.0%	172	-100.0%	165
EVANSVILLE	208	223	0.0%	0.0%	0.0%	0.0%	0.0%	173	N/A	N/A
Average for schools under 1,000 in enrollment		533	6.5%	6.6%	7.0%	7.3%	7.7%	N/A	18.2%	N/A
Minimum		58	0.0%	0.0%	0.0%	0.0%	0.0%	N/A	N/A	N/A
Maximum		996	100.0%	100.0%	100.0%	100.0%	100.0%	N/A	0.0%	N/A
Median		529	3.0%	2.7%	3.3%	3.3%	3.2%	N/A	6.4%	N/A

Percent Minority - The percentage of the district's students who are of Native American/Alaskan, African American, Asian or Hispanic ancestry.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 3
Percent of Enrollment Eligible for Free or Reduced-Price Lunch
Sorted by 2003 Percent of Enrollment Eligible for Free or Reduced-Price Lunch

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch Ranking	Percent Change	Percent Change Ranking
PINE POINT	25	58	100.0%	100.0%	100.0%	100.0%	98.2%	1	-1.8%	96
KELLIHER	36	276	80.1%	78.7%	79.9%	80.9%	78.7%	2	-1.7%	95
PLUMMER	628	217	59.3%	58.9%	63.1%	62.6%	69.8%	3	17.8%	25
BROWNS VALLEY	801	194	66.3%	69.8%	65.1%	71.3%	69.5%	4	4.9%	65
NETT LAKE	707	99	80.7%	75.0%	70.8%	79.7%	68.9%	5	-14.7%	149
MAHNOMEN	432	779	62.7%	66.3%	62.4%	62.8%	63.6%	6	1.3%	84
MCGREGOR	4	551	63.2%	60.6%	58.1%	60.6%	60.5%	7	-4.3%	110
LYND	415	116	53.3%	58.0%	56.4%	62.5%	58.5%	8	9.7%	48
CLIMAX	592	156	51.5%	55.3%	52.4%	57.7%	57.2%	9	11.2%	43
GOODRIDGE	561	175	63.9%	59.2%	56.5%	49.2%	56.7%	10	-11.3%	139
WAUBUN	435	575	67.8%	68.7%	67.1%	63.3%	56.6%	11	-16.5%	154
BERTHA-HEWITT	786	505	56.6%	52.1%	55.0%	49.6%	56.0%	12	-1.1%	93
LAKE BENTON	404	256	41.3%	51.9%	48.2%	52.3%	55.3%	13	33.9%	7
OKLEE	627	243	53.2%	56.6%	49.3%	53.8%	55.3%	14	3.8%	67
GRYGLA	447	215	60.2%	55.1%	54.7%	52.4%	54.5%	15	-9.5%	131
NEVIS	308	547	57.1%	56.7%	49.0%	54.5%	53.6%	16	-6.0%	117
LAPORTE	306	319	48.5%	53.0%	46.4%	52.6%	53.4%	17	10.0%	46
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	40.5%	43.2%	41.5%	48.4%	53.3%	18	31.5%	9
BUTTERFIELD	836	205	42.9%	45.8%	40.6%	41.7%	53.1%	19	23.8%	17
MENAHA	821	756	56.7%	52.7%	48.9%	50.5%	51.6%	20	-8.9%	130
MOUNTAIN LAKE	173	506	48.4%	41.9%	43.2%	44.1%	51.4%	21	6.0%	63
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	56.8%	56.6%	52.7%	51.9%	51.2%	22	-10.0%	135
CAMPBELL-TINTAH	852	145	50.2%	45.2%	46.7%	50.3%	51.0%	23	1.5%	81
SEBEKA	820	603	51.6%	49.1%	46.6%	47.5%	50.5%	24	-2.1%	99
BROWERVILLE	787	518	50.6%	47.0%	45.1%	41.3%	50.5%	25	-0.3%	89
EAGLE VALLEY	2759	401	51.0%	48.7%	46.6%	49.6%	49.9%	26	-2.2%	100
TRI-COUNTY	2358	290	48.9%	52.9%	51.0%	47.5%	49.5%	27	1.2%	85
BELLINGHAM	371	122	42.6%	44.9%	53.3%	45.2%	49.3%	28	15.5%	29
ONAMIA	480	831	44.1%	49.4%	50.7%	47.3%	47.8%	29	8.6%	55
EAST CENTRAL	2580	959	45.9%	48.2%	47.5%	46.9%	47.1%	30	2.7%	73
PILLAGER	116	766	42.2%	47.4%	46.6%	48.6%	47.0%	31	11.4%	42
VERNDALE	818	464	57.8%	58.3%	56.8%	61.5%	46.7%	32	-19.3%	157
HILL CITY	2	371	59.8%	52.3%	52.1%	49.7%	46.6%	33	-22.0%	162
NORMAN COUNTY EAST	2215	400	57.4%	49.9%	47.6%	48.0%	46.5%	34	-19.1%	156
NORTHLAND COMMUNITY SCHOOLS	118	554	45.0%	46.9%	50.5%	51.1%	46.4%	35	3.0%	71
ISLE	473	551	42.8%	41.3%	41.2%	45.3%	46.2%	36	7.9%	56
SOUTH KOOCHICHING	363	381	45.3%	43.4%	47.0%	47.8%	46.1%	37	1.6%	78
CANBY	891	674	37.7%	42.3%	41.9%	45.1%	46.0%	38	22.0%	21

Table 3
Percent of Enrollment Eligible for Free or Reduced-Price Lunch
Sorted by 2003 Percent of Enrollment Eligible for Free or Reduced-Price Lunch

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch Ranking	Percent Change	Percent Change Ranking
BLACKDUCK	32	804	51.7%	45.6%	47.9%	47.1%	46.0%	39	-11.1%	137
LANCASTER	356	211	41.6%	40.3%	43.3%	38.9%	45.2%	40	8.7%	54
EVANSVILLE	208	223	37.4%	37.1%	31.6%	35.8%	45.1%	41	20.5%	22
HENDRICKS	402	315	51.9%	45.3%	48.2%	33.2%	44.9%	42	-13.5%	143
RED ROCK CENTRAL	2884	530	35.5%	38.8%	41.6%	43.9%	44.8%	43	26.3%	15
WILLOW RIVER	577	454	44.5%	40.8%	43.9%	45.7%	44.8%	44	0.7%	86
FLOODWOOD	698	443	44.8%	51.0%	41.6%	42.2%	44.5%	45	-0.8%	91
LANESBORO	229	356	45.4%	44.0%	42.3%	47.5%	44.4%	46	-2.4%	101
SWANVILLE	486	380	47.4%	46.0%	39.5%	34.4%	44.3%	47	-6.6%	122
CLEARBROOK-GONVICK	2311	508	39.2%	40.4%	41.2%	40.0%	44.3%	48	13.1%	38
HERMAN-NORCROSS	264	157	37.4%	31.8%	37.6%	41.9%	43.6%	49	16.5%	28
FOSSTON	601	660	42.7%	42.0%	42.4%	40.3%	43.2%	50	1.4%	82
NEW YORK MILLS	553	738	45.2%	40.2%	39.0%	39.7%	42.9%	51	-5.2%	114
OGILVIE	333	703	47.8%	46.6%	47.3%	48.0%	42.3%	52	-11.5%	141
ROTHSAY	850	255	45.5%	43.0%	36.6%	42.9%	41.5%	53	-8.8%	129
ULEN-HITTERDAL	914	267	35.0%	36.5%	37.5%	37.4%	41.3%	54	17.9%	24
GREENBUSH-MIDDLE RIVER	2683	464	42.8%	36.8%	37.8%	39.5%	41.0%	55	-4.0%	107
MESABI EAST	2711	984	24.3%	26.1%	29.8%	35.8%	40.5%	56	66.8%	1
EDGERTON	581	294	35.7%	33.6%	34.6%	42.2%	40.4%	57	13.2%	36
CROMWELL-WRIGHT	95	307	35.1%	38.7%	38.7%	41.5%	40.4%	58	14.9%	30
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	41.8%	40.1%	59	N/A	N/A
BADGER	676	237	50.0%	46.1%	45.0%	42.0%	40.0%	60	-20.0%	158
MADELIA	837	621	46.1%	43.4%	47.0%	44.0%	39.7%	61	-13.8%	145
BATTLE LAKE	542	512	38.8%	36.6%	38.9%	38.0%	39.6%	62	2.1%	76
LYLE	497	269	25.5%	27.4%	36.6%	44.1%	39.6%	63	54.8%	3
BALATON	411	113	31.4%	30.4%	34.6%	36.4%	39.5%	64	25.9%	16
SLEEPY EYE	84	631	36.6%	37.7%	34.8%	36.2%	39.2%	65	7.2%	57
FERTILE-BELTRAMI	599	569	40.7%	42.8%	40.4%	39.9%	39.2%	66	-3.7%	106
NASHWAUK-KEEWATIN	319	642	37.8%	45.5%	41.2%	46.7%	39.2%	67	3.7%	68
TRACY	417	759	36.3%	40.4%	39.4%	38.1%	38.9%	68	7.0%	58
HENNING	545	366	34.4%	32.3%	34.3%	34.3%	38.8%	69	12.8%	39
IVANHOE	403	343	45.1%	37.6%	30.3%	35.5%	38.4%	70	-14.9%	151
RENVILLE COUNTY WEST	2890	775	N/A	24.7%	27.0%	34.3%	37.9%	71	N/A	N/A
ADA-BORUP	2854	545	33.1%	33.6%	32.6%	35.6%	37.8%	72	14.3%	31
G.F.W.	2365	932	28.9%	33.5%	32.1%	34.6%	37.8%	73	30.9%	11
RED LAKE FALLS	630	405	36.0%	37.8%	35.6%	35.0%	37.7%	74	4.7%	66
PARKERS PRAIRIE	547	607	44.0%	35.3%	36.1%	36.9%	37.6%	75	-14.4%	148
ORTONVILLE	62	631	38.7%	36.1%	34.8%	35.7%	37.6%	76	-2.8%	104

Table 3
Percent of Enrollment Eligible for Free or Reduced-Price Lunch
Sorted by 2003 Percent of Enrollment Eligible for Free or Reduced-Price Lunch

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch Ranking	Percent Change	Percent Change Ranking
ADRIAN	511	663	30.6%	33.8%	29.9%	32.2%	37.4%	77	22.5%	19
WALKER-HACKENSACK-AKELEY	113	994	39.0%	37.1%	38.6%	37.5%	37.3%	78	-4.3%	109
KERKHOVEN-MURDOCK-SUNBURG	775	647	35.0%	34.3%	35.2%	31.7%	37.2%	79	6.1%	62
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	36.1%	34.9%	35.6%	37.2%	80	N/A	N/A
BELGRADE-BROOTEN-ELROSA	2364	777	38.7%	42.3%	37.2%	40.0%	37.0%	81	-4.4%	111
TRUMAN	458	413	32.4%	31.2%	36.5%	33.4%	36.9%	82	14.1%	32
EDEN VALLEY-WATKINS	463	834	36.8%	37.0%	33.6%	34.6%	36.9%	83	0.1%	88
MILROY	635	133	45.4%	44.9%	36.8%	38.4%	36.2%	84	-20.3%	159
ELLSWORTH	514	216	29.4%	33.2%	32.2%	31.1%	36.1%	85	22.9%	18
A.C.G.C.	2396	933	35.7%	32.8%	30.9%	33.9%	35.9%	86	0.7%	87
NORMAN COUNTY WEST	2527	362	32.6%	36.7%	35.2%	41.5%	35.6%	87	9.1%	52
WIN-E-MAC	2609	535	35.9%	41.1%	38.1%	33.9%	35.6%	88	-0.8%	92
UNDERWOOD	550	461	38.0%	36.9%	33.2%	33.5%	35.5%	89	-6.8%	124
WARREN-ALVARADO-OSLO	2176	558	34.5%	35.0%	37.8%	36.5%	35.3%	90	2.4%	75
BARNUM	91	661	38.7%	41.1%	37.7%	35.2%	35.3%	91	-8.7%	128
OSAKIS	213	659	33.2%	32.8%	34.5%	32.1%	35.3%	92	6.4%	61
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	31.7%	35.5%	30.9%	37.4%	35.0%	93	10.5%	45
RUSHFORD-PETERSON	239	692	38.6%	32.3%	31.0%	34.8%	34.7%	94	-9.9%	133
GRANADA HUNTLEY-EAST CHAIN	2536	289	34.1%	39.7%	45.4%	39.1%	33.4%	95	-1.8%	97
BRAHAM	314	949	30.2%	29.4%	28.3%	27.6%	33.4%	96	10.9%	44
LITTLEFORK-BIG FALLS	362	353	28.4%	29.0%	33.8%	34.6%	33.3%	97	17.4%	27
LEROY	499	388	26.3%	27.9%	26.8%	28.4%	33.2%	98	26.6%	13
MOUNTAIN IRON-BUHL	712	567	25.8%	27.0%	28.8%	33.6%	33.1%	99	28.3%	12
WABASSO	640	424	34.6%	31.4%	25.8%	33.0%	32.8%	100	-5.4%	115
COMFREY	81	178	36.3%	39.3%	36.5%	36.0%	32.8%	101	-9.6%	132
MARTIN COUNTY WEST	2448	945	29.1%	28.4%	26.8%	30.1%	32.6%	102	11.9%	40
HILLS-BEAVER CREEK	671	322	29.6%	28.5%	20.1%	24.9%	32.5%	103	9.7%	47
LAKE OF THE WOODS	390	705	37.8%	40.9%	42.5%	37.7%	32.2%	104	-14.8%	150
CARLTON	93	683	29.4%	26.0%	24.2%	28.4%	32.2%	105	9.5%	50
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	28.6%	28.1%	31.6%	26.0%	32.0%	106	11.8%	41
CEDAR MOUNTAIN	2754	410	29.7%	27.9%	28.9%	29.1%	31.4%	107	5.9%	64
ROYALTON	485	738	34.1%	35.5%	34.6%	32.6%	31.2%	108	-8.3%	127
RUTHTON	584	335	32.0%	32.0%	33.5%	36.2%	31.2%	109	-2.6%	102
WEST CENTRAL AREA	2342	864	31.4%	25.3%	31.1%	31.9%	31.0%	110	-1.2%	94
FULDA	505	543	30.5%	33.2%	31.4%	31.4%	30.9%	111	1.3%	83
HERON LAKE-OKABENA	330	339	27.2%	30.2%	28.7%	29.2%	30.7%	112	13.2%	37
M.A.C.C.R.A.Y.	2180	878	27.9%	26.5%	25.9%	28.0%	30.4%	113	8.9%	53
BUFFALO LAKE-HECTOR	2159	567	28.5%	29.7%	28.2%	29.7%	30.4%	114	6.5%	60

Table 3
Percent of Enrollment Eligible for Free or Reduced-Price Lunch
Sorted by 2003 Percent of Enrollment Eligible for Free or Reduced-Price Lunch

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch Ranking	Percent Change	Percent Change Ranking
BREWSTER	513	225	27.4%	33.0%	33.3%	46.3%	30.1%	115	9.6%	49
WHEATON AREA SCHOOL	803	475	33.1%	34.0%	35.7%	36.0%	29.9%	116	-9.9%	134
DAWSON-BOYD	378	603	31.3%	31.4%	26.4%	28.6%	29.9%	117	-4.5%	112
CYRUS	611	103	37.9%	28.3%	23.2%	30.7%	29.7%	118	-21.6%	161
WABASHA-KELLOGG	811	707	22.5%	22.0%	26.2%	25.4%	29.6%	119	31.4%	10
WRENSHALL	100	397	32.8%	26.5%	28.2%	29.5%	29.1%	120	-11.4%	140
CHISHOLM	695	824	24.7%	25.0%	24.9%	26.4%	29.0%	121	17.6%	26
FISHER	600	294	24.0%	30.9%	21.3%	28.4%	28.9%	122	20.3%	23
UPSALA	487	399	35.7%	35.9%	31.6%	35.2%	28.0%	123	-21.4%	160
KITTSOON CENTRAL	2171	433	27.3%	29.5%	29.2%	26.8%	28.0%	124	2.6%	74
SPRING GROVE	297	387	27.0%	25.7%	27.3%	26.7%	27.4%	125	1.6%	80
CALEDONIA	299	958	28.5%	25.7%	21.7%	24.1%	26.9%	126	-5.7%	116
JANESVILLE-WALDORF-PEMBERTON	2835	584	20.1%	22.2%	20.8%	23.9%	26.8%	127	33.2%	8
MOOSE LAKE	97	789	27.5%	24.5%	29.0%	26.2%	26.7%	128	-3.0%	105
BRECKENRIDGE	846	928	26.7%	23.9%	24.8%	26.5%	26.5%	129	-0.8%	90
BRANDON	207	318	36.1%	36.4%	32.8%	29.7%	26.5%	130	-26.7%	168
CHOKIO-ALBERTA	771	224	28.3%	27.4%	24.2%	20.5%	26.5%	131	-6.4%	120
ROUND LAKE	516	227	31.2%	34.8%	24.9%	34.6%	26.4%	132	-15.4%	152
MINNEOTA	414	502	25.8%	25.5%	23.0%	23.9%	26.3%	133	2.1%	77
RUSH CITY	139	971	23.1%	23.3%	20.1%	21.0%	26.2%	134	13.5%	34
MURRAY COUNTY CENTRAL	2169	819	30.6%	32.7%	27.7%	26.0%	25.8%	135	-15.8%	153
LECENTER	392	698	24.2%	23.3%	26.6%	25.7%	25.8%	136	6.7%	59
COOK COUNTY	166	696	16.6%	19.8%	19.2%	21.1%	25.8%	137	55.4%	2
GLENVILLE-EMMONS	2886	485	27.4%	27.1%	27.6%	24.5%	25.7%	138	-6.3%	119
MABEL-CANTON	238	385	27.5%	30.8%	29.0%	26.5%	25.6%	139	-6.8%	125
BARNESVILLE	146	763	27.4%	29.5%	23.9%	25.4%	25.6%	140	-6.6%	123
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	24.6%	22.5%	22.5%	21.5%	25.4%	141	3.5%	69
KIMBALL	739	855	28.2%	27.1%	25.2%	25.9%	25.1%	142	-10.9%	136
ALDEN	242	418	26.1%	25.5%	29.1%	28.2%	25.0%	143	-4.1%	108
TYLER	409	400	17.3%	22.3%	16.7%	25.5%	24.8%	144	43.2%	5
SPRINGFIELD	85	686	28.5%	24.7%	23.9%	28.2%	24.6%	145	-13.7%	144
HAYFIELD	203	961	25.1%	19.9%	19.3%	17.0%	24.5%	146	-2.7%	103
SOUTHLAND	500	698	29.7%	21.6%	18.8%	20.7%	24.2%	147	-18.6%	155
GRAND MEADOW	495	338	23.3%	22.0%	20.6%	21.5%	24.0%	148	3.2%	70
HANCOCK	768	219	19.5%	21.5%	22.4%	31.2%	23.9%	149	22.3%	20
RUSSELL	418	234	26.8%	32.5%	29.6%	27.0%	23.8%	150	-11.1%	138
LAKEVIEW	2167	567	18.7%	20.7%	17.8%	17.7%	23.7%	151	26.6%	14
BLOOMING PRAIRIE	756	786	30.5%	24.3%	20.7%	22.7%	23.5%	152	-22.9%	163

Table 3
Percent of Enrollment Eligible for Free or Reduced-Price Lunch
Sorted by 2003 Percent of Enrollment Eligible for Free or Reduced-Price Lunch

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch	Percent Free Lunch Ranking	Percent Change	Percent Change Ranking
LEWISTON-ALTURA	857	752	24.5%	24.1%	19.6%	24.6%	23.4%	153	-4.7%	113
N.R.H.E.G.	2168	989	26.2%	27.4%	28.5%	29.2%	22.5%	154	-13.9%	146
NICOLLET	507	288	15.5%	16.6%	17.0%	19.2%	21.5%	155	39.0%	6
CLEVELAND	391	440	22.8%	21.1%	22.1%	23.3%	21.4%	156	-6.2%	118
FILLMORE CENTRAL	2198	720	19.1%	19.7%	20.8%	18.3%	20.9%	157	9.2%	51
ST. CLAIR	75	647	21.8%	24.1%	19.7%	17.2%	20.2%	158	-7.5%	126
ASHBY	261	302	28.5%	28.0%	28.8%	28.0%	20.0%	159	-29.7%	169
MEDFORD	763	581	12.8%	16.6%	15.3%	17.3%	19.4%	160	51.7%	4
KINGSLAND	2137	898	25.6%	25.0%	22.3%	19.1%	19.4%	161	-24.1%	165
LESTER PRAIRIE	424	492	17.0%	15.8%	13.9%	14.0%	19.3%	162	13.3%	35
HOWARD LAKE-WAVERLY-WINSTED	2687	971	19.4%	20.2%	15.3%	17.6%	19.1%	163	-1.9%	98
HAWLEY	150	942	15.8%	18.8%	17.3%	17.2%	18.0%	164	14.0%	33
MORRIS	769	996	17.0%	14.9%	19.1%	17.9%	17.4%	165	2.9%	72
KENYON-WANAMINGO	2172	954	17.1%	16.4%	17.6%	14.4%	17.4%	166	1.6%	79
MCLEOD WEST SCHOOLS	2887	486	22.8%	18.3%	17.7%	19.8%	17.3%	167	-23.9%	164
MAPLE LAKE	881	930	19.5%	16.5%	15.5%	16.4%	16.9%	168	-13.1%	142
ELGIN-MILLVILLE	806	537	17.7%	18.8%	17.4%	20.6%	16.5%	169	-6.4%	121
GOODHUE	253	585	19.0%	19.5%	18.4%	13.6%	16.3%	170	-14.4%	147
HOUSTON	294	587	21.5%	21.7%	23.9%	22.9%	15.9%	171	-26.3%	167
ELY	696	700	19.8%	13.6%	16.0%	16.9%	15.0%	172	-24.5%	166
CHATFIELD	227	930	13.5%	15.2%	11.7%	12.9%	9.4%	173	-30.1%	170
Average for schools under 1,000 in enrollment		533	33.9%	33.4%	32.6%	33.4%	34.2%	N/A	1.0%	N/A
Minimum		58	12.8%	13.6%	11.7%	12.9%	9.4%	N/A	-26.6%	N/A
Maximum		996	100.0%	100.0%	100.0%	100.0%	98.2%	N/A	-1.8%	N/A
Median		529	34.4%	33.9%	33.7%	34.8%	35.6%	N/A	3.5%	N/A

Percent of total enrollment eligible for free or reduced lunch as determined by the Application of Education Benefits completed by families at individual school districts.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 4
Percent of Enrollment Receiving Special Education Services
Sorted by 2003 Percent Receiving Special Education Services

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education Ranking		
NETT LAKE	707	99	17.5%	17.9%	22.9%	28.8%	24.6%	1	40.2%	16
NORTHLAND COMMUNITY SCHOOLS	118	554	21.2%	21.6%	25.0%	25.5%	23.6%	2	11.2%	83
CLIMAX	592	156	17.8%	20.1%	22.6%	23.8%	22.0%	3	24.0%	39
FLOODWOOD	698	443	12.3%	17.7%	16.9%	20.0%	21.0%	4	70.5%	4
MAHNOMEN	432	779	21.2%	22.2%	21.8%	23.5%	21.0%	5	-1.1%	126
NASHWAUK-KEEWATIN	319	642	17.3%	19.4%	20.4%	20.6%	20.7%	6	19.8%	55
TRI-COUNTY	2358	290	15.7%	13.9%	17.6%	20.1%	20.6%	7	30.8%	28
LYLE	497	269	17.5%	17.9%	16.0%	16.0%	20.5%	8	17.1%	65
LAPORTE	306	319	16.6%	17.2%	18.3%	20.1%	20.1%	9	20.7%	50
BALATON	411	113	13.9%	11.3%	14.0%	10.9%	19.8%	10	42.1%	13
JANESVILLE-WALDORF-PEMBERTON	2835	584	18.4%	20.1%	19.3%	19.9%	19.7%	11	7.0%	100
BERTHA-HEWITT	786	505	16.7%	15.7%	17.0%	18.2%	19.7%	12	18.1%	63
ONAMIA	480	831	16.1%	17.9%	19.3%	17.5%	19.6%	13	21.7%	46
SWANVILLE	486	380	10.7%	11.5%	17.1%	17.7%	19.2%	14	79.5%	2
PLUMMER	628	217	17.0%	19.5%	21.4%	18.4%	19.0%	15	11.7%	80
M.A.C.C.R.A.Y.	2180	878	14.5%	13.9%	14.5%	17.7%	19.0%	16	30.7%	29
CHOKIO-ALBERTA	771	224	15.2%	16.9%	15.6%	16.8%	18.8%	17	23.6%	40
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	15.7%	14.1%	14.4%	16.3%	18.6%	18	18.4%	60
KERKHOVEN-MURDOCK-SUNBURG	775	647	15.3%	14.3%	15.8%	16.4%	18.5%	19	20.6%	51
MCGREGOR	4	551	14.6%	15.5%	15.8%	16.1%	18.2%	20	24.4%	37
HILL CITY	2	371	15.7%	16.4%	17.3%	21.2%	18.1%	21	15.3%	67
BREWSTER	513	225	16.8%	19.8%	22.2%	22.1%	18.0%	22	7.3%	97
WARREN-ALVARADO-OSLO	2176	558	15.1%	16.8%	17.5%	17.0%	17.9%	23	18.6%	58
BELLINGHAM	371	122	16.2%	17.4%	16.0%	15.1%	17.9%	24	10.7%	85
BROWNS VALLEY	801	194	21.5%	17.4%	18.3%	18.9%	17.9%	25	-17.0%	157
GRAND MEADOW	495	338	13.7%	14.2%	13.6%	15.6%	17.8%	26	30.2%	30
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	16.3%	17.8%	16.8%	18.0%	17.8%	27	9.5%	88
WALKER-HACKENSACK-AKELEY	113	994	16.3%	16.0%	17.7%	17.6%	17.7%	28	8.6%	91
KIMBALL	739	855	13.5%	14.2%	14.4%	17.1%	17.5%	29	29.8%	31
TRUMAN	458	413	10.6%	11.8%	13.5%	15.0%	17.5%	30	64.5%	5
KELLIHER	36	276	17.5%	19.3%	20.9%	19.4%	17.4%	31	-0.6%	122
LANCASTER	356	211	12.6%	13.7%	13.7%	13.7%	17.4%	32	37.7%	20
CANBY	891	674	19.9%	18.8%	17.3%	17.3%	17.3%	33	-13.0%	149
MESABI EAST	2711	984	12.4%	14.0%	14.0%	15.3%	17.3%	34	39.7%	18
HENNING	545	366	12.9%	13.2%	13.9%	14.3%	17.1%	35	32.4%	27
NEVIS	308	547	14.3%	13.6%	16.0%	16.2%	17.1%	36	19.4%	57
CEDAR MOUNTAIN	2754	410	15.5%	15.5%	17.4%	16.5%	17.0%	37	10.1%	87
LYND	415	116	15.2%	21.6%	21.3%	25.0%	17.0%	38	11.7%	77

Table 4
Percent of Enrollment Receiving Special Education Services
Sorted by 2003 Percent Receiving Special Education Services

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education Ranking		
A.C.G.C.	2396	933	16.2%	16.0%	16.8%	15.9%	16.9%	39	4.9%	108
MORRIS	769	996	16.0%	16.4%	15.8%	17.0%	16.8%	40	5.3%	106
EDGERTON	581	294	12.4%	13.7%	14.9%	15.6%	16.8%	41	35.7%	22
KINGSLAND	2137	898	15.6%	16.6%	16.7%	17.2%	16.8%	42	7.2%	98
ULEN-HITTERDAL	914	267	14.8%	16.0%	14.3%	15.7%	16.7%	43	12.4%	73
FULDA	505	543	13.6%	14.3%	13.9%	15.4%	16.6%	44	22.3%	43
N.R.H.E.G.	2168	989	16.1%	16.9%	16.0%	17.1%	16.6%	45	3.0%	119
EDEN VALLEY-WATKINS	463	834	13.9%	15.2%	15.6%	15.4%	16.5%	46	18.3%	61
LEROY	499	388	13.1%	13.6%	13.4%	14.0%	16.0%	47	21.7%	47
HENDRICKS	402	315	17.7%	16.9%	17.7%	16.4%	15.9%	48	-10.2%	144
MENAHGA	821	756	13.3%	14.9%	13.7%	14.4%	15.8%	49	18.5%	59
NORMAN COUNTY WEST	2527	362	11.4%	11.3%	12.8%	12.6%	15.7%	50	37.9%	19
ELLSWORTH	514	216	13.0%	16.0%	17.3%	14.8%	15.7%	51	21.1%	49
CYRUS	611	103	16.5%	16.3%	18.3%	21.3%	15.6%	52	-5.3%	137
FILLMORE CENTRAL	2198	720	12.3%	13.0%	14.5%	13.4%	15.5%	53	25.6%	34
ELGIN-MILLVILLE	806	537	11.5%	11.5%	11.2%	13.4%	15.4%	54	34.4%	23
ST. CLAIR	75	647	13.3%	13.9%	13.9%	12.5%	15.3%	55	15.5%	66
WAUBUN	435	575	13.3%	17.1%	14.2%	15.0%	15.2%	56	14.8%	68
PILLAGER	116	766	12.6%	13.6%	13.5%	14.1%	15.2%	57	20.1%	53
ROYALTON	485	738	16.4%	16.3%	15.6%	16.3%	15.1%	58	-7.6%	141
RENVILLE COUNTY WEST	2890	775	N/A	14.0%	14.0%	15.0%	15.1%	59	N/A	N/A
FISHER	600	294	14.1%	13.8%	15.6%	14.0%	15.0%	60	5.9%	103
BARNUM	91	661	12.6%	10.1%	12.8%	15.4%	14.8%	61	17.9%	64
RUSHFORD-PETERSON	239	692	13.3%	14.5%	13.7%	13.5%	14.8%	62	11.7%	78
CALEDONIA	299	958	11.9%	14.6%	14.4%	14.6%	14.8%	63	25.0%	35
ALDEN	242	418	11.1%	11.7%	13.5%	14.1%	14.8%	64	32.9%	25
LEWISTON-ALTURA	857	752	11.9%	13.4%	14.6%	14.4%	14.8%	65	24.4%	36
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	10.7%	12.8%	12.7%	13.8%	14.7%	66	37.5%	21
SEBEKA	820	603	13.6%	12.3%	13.8%	13.6%	14.7%	67	7.9%	93
CLEARBROOK-GONVICK	2311	508	11.3%	12.7%	13.7%	15.8%	14.6%	68	29.3%	32
WHEATON AREA SCHOOL	803	475	17.2%	16.7%	14.1%	14.6%	14.6%	69	-15.2%	155
BLACKDUCK	32	804	14.6%	14.7%	15.1%	13.4%	14.5%	70	-0.7%	123
MOUNTAIN LAKE	173	506	13.0%	15.2%	15.6%	15.0%	14.5%	71	11.4%	82
LECENTER	392	698	8.3%	11.3%	13.2%	13.7%	14.3%	72	71.5%	3
HOUSTON	294	587	13.6%	14.3%	13.8%	14.1%	14.3%	73	4.7%	109
GLENVILLE-EMMONS	2886	485	12.8%	12.9%	15.4%	14.5%	14.3%	74	11.8%	76
MADELIA	837	621	12.5%	13.2%	13.2%	13.6%	14.2%	75	13.9%	69
SOUTHLAND	500	698	13.6%	15.1%	14.1%	14.8%	14.2%	76	4.3%	111

Table 4
Percent of Enrollment Receiving Special Education Services
Sorted by 2003 Percent Receiving Special Education Services

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education Ranking		
UPSALA	487	399	14.8%	15.2%	12.7%	11.6%	14.1%	77	-4.4%	134
CROMWELL-WRIGHT	95	307	16.5%	16.6%	15.2%	13.2%	14.1%	78	-14.6%	152
EAGLE VALLEY	2759	401	13.0%	14.0%	13.9%	13.6%	14.1%	79	8.3%	92
EAST CENTRAL	2580	959	13.5%	15.5%	15.6%	14.7%	14.1%	80	4.1%	113
DAWSON-BOYD	378	603	16.1%	15.1%	14.6%	15.2%	14.0%	81	-12.7%	148
BUTTERFIELD	836	205	15.1%	13.4%	10.6%	11.7%	14.0%	82	-7.4%	140
GRANADA HUNTLEY-EAST CHAIN	2536	289	7.4%	9.7%	12.3%	12.6%	14.0%	83	90.2%	1
BRECKENRIDGE	846	928	13.4%	13.9%	14.2%	14.3%	13.9%	84	3.6%	116
SOUTH KOOCHICHING	363	381	11.5%	13.7%	14.6%	14.4%	13.8%	85	20.1%	54
VERNDALE	818	464	13.2%	12.3%	16.0%	14.3%	13.8%	86	4.5%	110
CARLTON	93	683	12.8%	11.4%	12.2%	12.4%	13.8%	87	7.4%	96
PARKERS PRAIRIE	547	607	9.6%	10.4%	11.2%	13.6%	13.6%	88	41.3%	15
GRYGLA	447	215	14.0%	12.2%	10.4%	12.9%	13.6%	89	-2.9%	130
CAMPBELL-TINTAH	852	145	14.6%	14.7%	18.6%	14.8%	13.6%	90	-7.0%	139
LAKE BENTON	404	256	10.2%	9.9%	10.6%	11.6%	13.6%	91	32.8%	26
COMFREY	81	178	11.1%	12.9%	8.8%	12.6%	13.6%	92	22.0%	45
RUSSELL	418	234	9.2%	9.7%	11.1%	14.2%	13.5%	93	47.4%	10
MOUNTAIN IRON-BUHL	712	567	11.0%	12.0%	13.2%	14.2%	13.5%	94	22.5%	41
LANESBORO	229	356	11.1%	11.4%	12.2%	14.2%	13.2%	95	19.6%	56
UNDERWOOD	550	461	15.4%	15.0%	14.3%	12.2%	13.2%	96	-14.4%	151
FERTILE-BELTRAMI	599	569	14.5%	14.3%	12.8%	12.6%	13.2%	97	-9.1%	142
WIN-E-MAC	2609	535	11.8%	12.0%	12.4%	11.9%	13.2%	98	12.2%	74
ELY	696	700	12.8%	12.1%	10.8%	12.3%	13.1%	99	3.0%	118
ORTONVILLE	62	631	12.6%	12.1%	12.4%	13.4%	13.1%	100	4.3%	112
RUTHTON	584	335	13.7%	15.5%	15.5%	12.5%	13.1%	101	-4.3%	133
RED ROCK CENTRAL	2884	530	11.9%	13.3%	13.2%	13.0%	12.9%	102	8.9%	90
MINNEOTA	414	502	11.7%	11.1%	11.8%	12.7%	12.9%	103	10.4%	86
MOOSE LAKE	97	789	13.3%	10.6%	10.9%	12.7%	12.9%	104	-3.2%	131
NORMAN COUNTY EAST	2215	400	10.1%	11.0%	13.7%	13.0%	12.9%	105	27.1%	33
GREENBUSH-MIDDLE RIVER	2683	464	13.4%	15.4%	15.7%	14.3%	12.8%	106	-4.3%	132
BADGER	676	237	11.3%	15.9%	12.2%	15.2%	12.8%	107	12.9%	72
WABASHA-KELLOGG	811	707	15.7%	16.8%	16.7%	14.6%	12.6%	108	-19.6%	162
CHISHOLM	695	824	13.3%	12.8%	12.1%	13.3%	12.6%	109	-4.8%	135
WEST CENTRAL AREA	2342	864	11.5%	10.8%	12.9%	13.4%	12.5%	110	8.9%	89
PINE POINT	25	58	23.6%	23.4%	19.0%	20.4%	12.5%	111	-47.1%	169
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	13.0%	12.1%	13.3%	12.5%	112	N/A	N/A
OGILVIE	333	703	8.2%	8.5%	11.0%	10.0%	12.4%	113	51.2%	8
ROTHSAY	850	255	14.0%	16.7%	12.6%	11.6%	12.4%	114	-11.3%	146

Table 4
Percent of Enrollment Receiving Special Education Services
Sorted by 2003 Percent Receiving Special Education Services

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education Ranking		
COOK COUNTY	166	696	11.5%	13.0%	13.9%	13.5%	12.4%	115	7.6%	95
IVANHOE	403	343	12.5%	14.0%	12.2%	12.9%	12.3%	116	-1.0%	124
EVANSVILLE	208	223	8.3%	7.2%	6.6%	7.3%	12.1%	117	45.7%	11
HANCOCK	768	219	7.7%	9.8%	11.2%	14.7%	11.9%	118	55.9%	7
BRAHAM	314	949	10.5%	10.6%	10.4%	10.5%	11.9%	119	13.2%	71
WABASSO	640	424	11.2%	12.0%	10.0%	11.4%	11.9%	120	6.0%	102
OSAKIS	213	659	11.9%	12.1%	11.3%	13.0%	11.8%	121	-1.1%	125
FOSSTON	601	660	10.5%	10.0%	9.7%	12.5%	11.7%	122	11.9%	75
NEW YORK MILLS	553	738	10.5%	13.1%	12.2%	13.3%	11.7%	123	11.6%	81
OKLEE	627	243	9.5%	9.3%	10.2%	9.4%	11.6%	124	21.6%	48
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	14.7%	14.0%	12.7%	12.6%	11.4%	125	-22.4%	164
BLOOMING PRAIRIE	756	786	11.6%	13.2%	12.7%	13.1%	11.4%	126	-2.3%	129
CHATFIELD	227	930	12.0%	11.5%	12.0%	12.9%	11.3%	127	-5.5%	138
ISLE	473	551	11.9%	11.7%	11.2%	12.2%	11.3%	128	-4.8%	136
KENYON-WANAMINGO	2172	954	11.4%	11.8%	10.3%	10.9%	11.3%	129	-1.4%	128
GOODRIDGE	561	175	15.9%	20.6%	24.4%	14.2%	11.2%	130	-29.2%	168
BROWERVILLE	787	518	14.0%	13.7%	12.6%	11.0%	11.2%	131	-20.1%	163
KITSON CENTRAL	2171	433	10.0%	9.8%	8.9%	11.8%	11.2%	132	11.7%	79
HOWARD LAKE-WAVERLY-WINSTED	2687	971	12.6%	11.3%	10.3%	10.9%	11.2%	133	-11.3%	145
BUFFALO LAKE-HECTOR	2159	567	9.5%	9.1%	11.0%	12.4%	11.2%	134	18.1%	62
MARTIN COUNTY WEST	2448	945	11.3%	11.9%	11.0%	11.2%	11.1%	135	-1.2%	127
MABEL-CANTON	238	385	8.4%	8.9%	10.2%	10.3%	11.1%	136	33.4%	24
MAPLE LAKE	881	930	10.8%	10.5%	10.8%	11.6%	11.1%	137	3.4%	117
LAKE OF THE WOODS	390	705	9.2%	10.5%	10.7%	10.7%	11.1%	138	20.6%	52
LITTLEFORK-BIG FALLS	362	353	13.0%	11.4%	10.0%	10.2%	11.1%	139	-14.6%	153
MURRAY COUNTY CENTRAL	2169	819	9.8%	9.5%	10.3%	10.2%	10.9%	140	11.1%	84
HAWLEY	150	942	10.4%	10.8%	12.0%	11.6%	10.9%	141	5.3%	105
ADA-BORUP	2854	545	10.7%	11.7%	11.3%	11.2%	10.9%	142	1.6%	120
BARNESVILLE	146	763	13.3%	14.2%	13.2%	12.7%	10.9%	143	-18.3%	158
HERMAN-NORCROSS	264	157	14.5%	13.5%	12.8%	14.2%	10.9%	144	-25.0%	165
WILLOW RIVER	577	454	10.3%	11.2%	12.5%	11.3%	10.8%	145	5.6%	104
HERON LAKE-OKABENA	330	339	10.7%	9.8%	10.3%	10.2%	10.7%	146	0.8%	121
SLEEPY EYE	84	631	6.5%	10.3%	9.2%	10.3%	10.5%	147	60.4%	6
G.F.W.	2365	932	7.0%	8.7%	9.9%	9.7%	10.4%	148	47.6%	9
LAKEVIEW	2167	567	9.6%	10.0%	9.8%	9.9%	10.4%	149	7.6%	94
HAYFIELD	203	961	8.4%	9.0%	8.8%	9.0%	10.3%	150	22.0%	44
BELGRADE-BROOTEN-ELROSA	2364	777	11.3%	11.3%	9.6%	9.6%	10.2%	151	-10.1%	143
RED LAKE FALLS	630	405	11.8%	13.1%	12.6%	10.2%	10.2%	152	-14.1%	150

Table 4
Percent of Enrollment Receiving Special Education Services
Sorted by 2003 Percent Receiving Special Education Services

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education	Percent Special Education Ranking		
CLEVELAND	391	440	12.0%	10.5%	10.6%	8.2%	10.1%	153	-16.0%	156
ROUND LAKE	516	227	9.6%	9.1%	6.3%	12.4%	10.1%	154	5.0%	107
SPRING GROVE	297	387	7.0%	7.7%	9.0%	8.3%	10.1%	155	44.7%	12
SPRINGFIELD	85	686	9.4%	9.1%	8.7%	9.4%	10.0%	156	7.1%	99
HILLS-BEAVER CREEK	671	322	9.5%	10.1%	11.0%	10.2%	9.8%	157	3.9%	114
WRENSHALL	100	397	11.0%	10.7%	10.0%	10.3%	9.4%	158	-15.1%	154
GOODHUE	253	585	8.9%	9.6%	9.3%	9.9%	9.3%	159	3.6%	115
ADRIAN	511	663	7.4%	8.7%	9.1%	9.2%	9.2%	160	24.3%	38
BATTLE LAKE	542	512	11.1%	10.6%	11.3%	10.8%	9.0%	161	-18.7%	160
BRANDON	207	318	6.5%	8.3%	9.5%	10.4%	9.0%	162	39.7%	17
MEDFORD	763	581	12.2%	11.0%	11.7%	9.5%	9.0%	163	-26.2%	167
MCLEOD WEST SCHOOLS	2887	486	10.0%	10.0%	10.6%	11.3%	8.9%	164	-11.6%	147
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	9.5%	8.8%	165	N/A	N/A
TRACY	417	759	10.7%	11.8%	11.7%	10.9%	8.7%	166	-18.5%	159
NICOLLET	507	288	5.9%	8.2%	7.3%	9.2%	8.4%	167	41.6%	14
LESTER PRAIRIE	424	492	6.8%	5.8%	8.4%	7.2%	8.3%	168	22.3%	42
RUSH CITY	139	971	7.7%	8.1%	8.7%	7.4%	8.2%	169	6.5%	101
ASHBY	261	302	9.6%	8.6%	6.6%	5.5%	7.1%	170	-25.9%	166
TYLER	409	400	8.6%	7.6%	6.8%	8.0%	7.0%	171	-18.9%	161
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	5.7%	7.0%	6.9%	7.4%	6.5%	172	13.6%	70
MILROY	635	133	17.7%	10.2%	7.9%	6.1%	5.3%	173	-70.0%	170
Average for schools under 1,000 in enrollment		533	12.6%	13.2%	13.3%	13.7%	13.8%	N/A	9.6%	N/A
Minimum		58	5.7%	5.8%	6.3%	5.5%	5.3%	N/A	-7.4%	N/A
Maximum		996	23.6%	23.4%	25.0%	28.8%	24.6%	N/A	4.0%	N/A
Median		529	12.7%	13.2%	13.3%	13.6%	13.8%	N/A	8.2%	N/A

Percent of total enrollment receiving special education services.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 5
Pupils Per Licensed Instructional Staff
Sorted by 2003 Pupils Per Licensed Instructional Staff

District Name	District Number	2003 Enrollment	1999 Pupils Per Instructional Staff	2000 Pupils Per Instructional Staff	2001 Pupils Per Instructional Staff	2002 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PINE POINT	25	58	7.1	7.3	6.8	5.6	6.5	1	-8.5%	56
ROUND LAKE	516	227	7.8	5.3	10.2	9.1	7.9	2	1.3%	116
RUTHTON	584	335	7.5	8.4	7.6	8.8	8.0	4	6.7%	147
CAMPBELL-TINTAH	852	145	10.0	10.5	8.8	7.6	8.0	3	-20.0%	9
CLIMAX	592	156	10.0	9.7	8.7	8.4	8.5	5	-15.0%	19
SOUTH KOOCHICHING	363	381	9.9	9.3	8.6	8.0	8.6	6	-13.1%	23
HERMAN-NORCROSS	264	157		8.2	8.6	9.3	8.6	7	N/A	N/A
LYND	415	116	15.8	11.8	11.0	10.1	9.3	8	-41.1%	1
COMFREY	81	178	10.5	10.5	10.1	11.3	9.8	9	-6.7%	68
EVANSVILLE	208	223	14.9	12.8	12.9	11.8	10.2	10	-31.5%	3
BUTTERFIELD	836	205	9.9	11.5	9.8	9.5	10.3	12	4.0%	137
NORTHLAND COMMUNITY SCHOOLS	118	554	12.7	12.2	12.5	11.7	10.3	11	-18.9%	10
NETT LAKE	707	99	8.3	11.0	10.7	11.6	10.4	13	25.3%	164
ELLSWORTH	514	216	10.0	10.2	13.1	12.7	10.5	14	5.0%	140
GOODRIDGE	561	175	12.5	11.7	11.3	10.8	10.6	15	-15.2%	18
HENDRICKS	402	315	10.4	10.8	10.9	10.0	10.7	16	2.9%	126
TRI-COUNTY	2358	290	12.5	11.6	10.8	11.3	10.8	17	-13.6%	22
KELLIHER	36	276	12.4	11.5	10.8	10.6	10.9	18	-12.1%	25
NORMAN COUNTY WEST	2527	362	12.8	12.0	10.5	10.5	11.0	20	-14.1%	21
WARREN-ALVARADO-OSLO	2176	558	12.5	11.8	12.2	12.4	11.0	19	-12.0%	26
CHOKIO-ALBERTA	771	224	10.7	10.2	10.4	11.3	11.1	22	3.7%	134
PLUMMER	628	217	10.0	10.3	10.4	10.8	11.1	21	11.0%	153
LANCASTER	356	211	13.4	11.8	12.3	11.9	11.2	23	-16.4%	14
EAST CENTRAL	2580	959	12.6	12.5	12.2	11.6	11.2	24	-11.1%	31
WAUBUN	435	575	11.6	12.0	11.4	11.4	11.3	25	-2.6%	91
BELLINGHAM	371	122	13.9	11.8	12.7	11.8	11.4	28	-18.0%	11
MILROY	635	133	15.6	17.1	13.8	13.9	11.4	26	-26.9%	5
GRYGLA	447	215	12.9	11.6	11.4	11.3	11.4	27	-11.6%	28
BADGER	676	237	11.2	12.2	11.4	11.9	11.5	29	2.7%	124
NORMAN COUNTY EAST	2215	400	11.7	10.4	12.5	12.7	11.5	30	-1.7%	99
LAPORTE	306	319	12.5	14.4	13.6	13.3	11.6	31	-7.2%	67
ULEN-HITTERDAL	914	267	11.6	11.0	11.0	11.1	11.7	34	0.9%	113
BALATON	411	113	12.7	10.3	17.5	15.5	11.7	32	-7.9%	59
CROMWELL-WRIGHT	95	307	13.8	12.8	13.8	11.6	11.7	33	-15.2%	17
WABASSO	640	424	13.2	12.7	12.2	11.6	11.7	35	-11.4%	30
HERON LAKE-OKABENA	330	339	11.7	12.1	11.1	11.7	11.9	39	1.7%	121
EDGERTON	581	294	11.3	10.5	12.5	11.9	11.9	36	5.3%	141
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	13.3	11.4	12.4	12.8	11.9	37	-10.5%	38
LYLE	497	269	13.2	12.1	11.5	11.5	11.9	38	-9.8%	43
SWANVILLE	486	380	13.5	13.8	12.9	13.6	12.0	41	-11.1%	33
HANCOCK	768	219	13.5	13.0	12.4	12.6	12.0	42	-11.1%	32

Table 5
Pupils Per Licensed Instructional Staff
Sorted by 2003 Pupils Per Licensed Instructional Staff

District Name	District Number	2003 Enrollment	1999 Pupils Per Instructional Staff	2000 Pupils Per Instructional Staff	2001 Pupils Per Instructional Staff	2002 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
KITSON CENTRAL	2171	433	11.8	11.2	12.5	12.2	12.0	40	1.7%	120
FILLMORE CENTRAL	2198	720	13.2	12.7	12.9	12.9	12.1	43	-8.3%	57
WILLOW RIVER	577	454	15.4	13.5	13.5	12.7	12.3	44	-20.1%	7
SPRING GROVE	297	387	13.8	13.0	13.1	12.1	12.4	45	-10.1%	41
RENVILLE COUNTY WEST	2890	775	N/A	N/A	13.0	13.7	12.5	47	N/A	N/A
ROTHSAY	850	255	13.5	12.5	12.8	13.3	12.5	46	-7.4%	64
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	12.9	13.9	12.9	13.4	12.6	52	-2.3%	95
HENNING	545	366	12.5	13.2	11.3	11.8	12.6	49	0.8%	112
MABEL-CANTON	238	385	12.4	13.1	12.9	12.1	12.6	51	1.6%	119
RED LAKE FALLS	630	405	13.8	13.1	13.8	13.5	12.6	50	-8.7%	53
LANESBORO	229	356	13.4	12.4	12.4	12.3	12.6	48	-6.0%	72
MAHNOMEN	432	779	13.6	12.4	10.9	11.7	12.7	57	-6.6%	69
MCGREGOR	4	551	14.0	13.9	14.1	12.8	12.7	58	-9.3%	51
RUSSELL	418	234	15.4	16.3	16.6	20.4	12.7	56	-17.5%	12
LEROY	499	388	14.1	15.0	13.8	12.8	12.7	59	-9.9%	42
VERNDALE	818	464	13.5	12.5	12.5	13.4	12.7	55	-5.9%	73
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	13.9	12.5	12.4	13.6	12.7	53	-8.6%	55
A.C.G.C.	2396	933	14.0	12.5	13.1	13.2	12.7	54	-9.3%	50
MINNEOTA	414	502	14.9	14.5	14.3	13.1	12.8	61	-14.1%	20
KINGSLAND	2137	898	13.9	13.4	13.1	13.7	12.8	60	-7.9%	58
FULDA	505	543	14.7	14.5	13.6	13.6	12.8	65	-12.9%	24
FLOODWOOD	698	443	13.6	12.1	13.0	12.9	12.8	66	-5.9%	75
BUFFALO LAKE-HECTOR	2159	567	13.6	13.1	13.2	14.6	12.8	64	-5.9%	76
UPSALA	487	399	13.7	13.8	13.9	13.7	12.8	62	-6.6%	70
HILL CITY	2	371	13.5	11.8	12.5	13.4	12.8	63	-5.2%	80
WHEATON AREA SCHOOL	803	475	14.5	14.8	14.3	13.8	12.8	67	-11.7%	27
CLEARBROOK-GONVICK	2311	508	14.0	14.1	13.5	12.8	12.9	68	-7.9%	60
MOUNTAIN LAKE	173	506	12.9	12.7	12.6	13.5	13.0	69	0.8%	111
GREENBUSH-MIDDLE RIVER	2683	464	14.1	13.2	12.7	12.5	13.0	70	-7.8%	61
FERTILE-BELTRAMI	599	569	14.6	14.6	14.0	13.7	13.1	74	-10.3%	40
FOSSTON	601	660	14.5	14.5	13.6	13.4	13.1	73	-9.7%	48
NEVIS	308	547	14.5	14.7	14.4	14.3	13.1	72	-9.7%	47
M.A.C.C.R.A.Y.	2180	878	15.5	14.4	14.1	12.7	13.1	71	-15.5%	16
OKLEE	627	243	10.4	11.4	11.2	10.9	13.3	78	27.9%	165
GLENVILLE-EMMONS	2886	485	12.9	12.4	13.5	12.6	13.3	76	3.1%	130
GRAND MEADOW	495	338	13.1	13.0	12.6	13.1	13.3	77	1.5%	118
BERTHA-HEWITT	786	505	13.3	12.7	13.3	13.2	13.3	75	0.0%	107
EAGLE VALLEY	2759	401	15.0	14.4	14.4	13.4	13.4	86	-10.7%	36
MCLEOD WEST SCHOOLS	2887	486	13.9	13.2	13.7	13.5	13.4	85	-3.6%	86
JANESVILLE-WALDORF-PEMBERTON	2835	584	12.7	12.9	13.3	13.1	13.4	79	5.5%	144
MENAHGA	821	756	14.8	13.6	13.5	13.5	13.4	81	-9.5%	49

Table 5
Pupils Per Licensed Instructional Staff
Sorted by 2003 Pupils Per Licensed Instructional Staff

District Name	District Number	2003 Enrollment	1999 Pupils Per Instructional Staff	2000 Pupils Per Instructional Staff	2001 Pupils Per Instructional Staff	2002 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
ASHBY	261	302	17.1	15.3	14.8	14.2	13.4	80	-21.6%	6
HILLS-BEAVER CREEK	671	322	13.5	13.6	11.9	13.4	13.4	82	-0.7%	101
MADELIA	837	621	12.7	11.7	12.4	12.0	13.4	84	5.5%	143
DAWSON-BOYD	378	603	14.3	14.4	13.7	14.1	13.4	83	-6.3%	71
FISHER	600	294	13.1	12.4	12.5	13.6	13.5	87	3.1%	129
MOUNTAIN IRON-BUHL	712	567	14.3	15.7	14.5	14.7	13.6	89	-4.9%	82
UNDERWOOD	550	461	14.0	13.2	13.6	14.0	13.6	88	-2.9%	89
ALDEN	242	418	14.1	13.7	12.6	13.4	13.7	90	-2.8%	90
CANBY	891	674	15.0	14.2	14.3	14.5	13.7	92	-8.7%	54
SEBEKA	820	603	13.3	14.0	13.3	13.9	13.7	91	3.0%	128
N.R.H.E.G.	2168	989	15.3	14.6	14.5	14.1	13.8	95	-9.8%	45
BRANDON	207	318	16.4	16.3	15.1	14.7	13.8	94	-15.9%	15
ONAMIA	480	831	12.6	12.5	14.3	15.1	13.8	96	9.5%	151
RED ROCK CENTRAL	2884	530	14.4	12.9	14.4	13.7	13.8	98	-4.2%	84
GRANADA HUNTLEY-EAST CHAIN	2536	289	12.8	14.2	14.7	14.9	13.8	99	7.8%	150
SLEEPY EYE	84	631	15.3	14.5	14.9	15.0	13.8	97	-9.8%	46
NICOLLET	507	288	12.8	13.2	14.1	14.9	13.8	93	7.8%	149
WALKER-HACKENSACK-AKELEY	113	994	13.5	13.3	13.8	13.8	13.9	103	3.0%	127
ORTONVILLE	62	631	15.5	14.8	14.2	14.8	13.9	102	-10.3%	39
LAKEVIEW	2167	567		15.1	14.2	14.3	13.9	100	N/A	N/A
CYRUS	611	103	19.9	17.5	16.5	17.6	13.9	101	-30.2%	4
PARKERS PRAIRIE	547	607	15.4	14.6	15.2	14.6	14.0	107	-9.1%	52
KIMBALL	739	855	14.1	13.5	13.1	14.3	14.0	104	-0.7%	102
LEWISTON-ALTURA	857	752	17.5	16.7	15.5	14.7	14.0	105	-20.0%	8
BROWERVILLE	787	518	15.1	14.4	14.8	15.1	14.0	106	-7.3%	65
ADRIAN	511	663	15.2	13.2	14.2	13.2	14.1	108	-7.2%	66
BATTLE LAKE	542	512	15.9	16.1	14.9	15.1	14.2	109	-10.7%	35
LECENTER	392	698	16.0	16.3	15.1	14.8	14.3	110	-10.6%	37
BRECKENRIDGE	846	928	14.8	14.1	14.2	14.2	14.3	111	-3.4%	87
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	13.8	14.3	113	N/A	N/A
ISLE	473	551	13.8	12.9	14.1	15.8	14.3	112	3.6%	132
ADA-BORUP	2854	545	12.7	12.9	12.1	13.8	14.4	116	13.4%	155
BLACKDUCK	32	804	15.6	14.0	14.9	14.7	14.4	115	-7.7%	62
BROWNS VALLEY	801	194	13.1	14.0	14.9	13.4	14.4	114	9.9%	152
G.F.W.	2365	932	13.7	14.2	14.6	14.7	14.5	117	5.8%	145
WEST CENTRAL AREA	2342	864	14.9	13.9	14.8	15.3	14.6	118	-2.0%	96
EDEN VALLEY-WATKINS	463	834	15.5	14.8	14.8	14.6	14.6	119	-5.8%	77
LESTER PRAIRIE	424	492	16.3	14.8	15.5	15.4	14.7	120	-9.8%	44
MORRIS	769	996	15.6	15.2	17.0	15.3	14.7	121	-5.8%	78
CEDAR MOUNTAIN	2754	410	13.0	12.9	12.9	14.3	14.8	126	13.8%	156
OGILVIE	333	703	14.7	15.7	14.4	14.6	14.8	125	0.7%	110

Table 5
Pupils Per Licensed Instructional Staff
Sorted by 2003 Pupils Per Licensed Instructional Staff

District Name	District Number	2003 Enrollment	1999 Pupils Per Instructional Staff	2000 Pupils Per Instructional Staff	2001 Pupils Per Instructional Staff	2002 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
SOUTHLAND	500	698	15.1	15.0	15.5	16.1	14.8	122	-2.0%	97
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	13.0	13.6	14.7	14.8	124	N/A	N/A
KERKHOVEN-MURDOCK-SUNBURG	775	647	15.6	14.4	14.3	15.3	14.8	123	-5.1%	81
MOOSE LAKE	97	789	14.6	14.2	16.2	16.1	14.9	128	2.1%	123
SPRINGFIELD	85	686	16.7	15.7	16.0	15.4	14.9	127	-10.8%	34
RUSHFORD-PETERSON	239	692	14.6	14.0	15.6	15.3	15.0	129	2.7%	125
WIN-E-MAC	2609	535	12.6	14.1	15.2	14.8	15.1	130	19.8%	160
MURRAY COUNTY CENTRAL	2169	819	15.0	15.7	16.3	15.1	15.2	136	1.3%	117
TRACY	417	759	14.2	14.5	14.4	15.6	15.2	133	7.0%	148
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	14.6	13.8	14.6	15.3	15.2	138	4.1%	138
TRUMAN	458	413	13.3	12.5	12.3	12.4	15.2	135	14.3%	157
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	14.7	14.3	14.1	14.0	15.2	131	3.4%	131
WABASHA-KELLOGG	811	707	14.3	15.4	15.5	14.5	15.2	134	6.3%	146
CARLTON	93	683	15.1	14.3	12.9	13.9	15.2	137	0.7%	109
ROYALTON	485	738	13.6	13.6	14.9	14.9	15.2	132	11.8%	154
HOWARD LAKE-WAVERLY-WINSTED	2687	971	15.4	14.4	15.2	16.4	15.3	140	-0.6%	103
BREWSTER	513	225	25.1	18.1	15.1	15.2	15.3	141	-39.0%	2
ELGIN-MILLVILLE	806	537	15.8	15.8	14.7	15.4	15.3	139	-3.2%	88
MARTIN COUNTY WEST	2448	945	15.6	16.0	15.5	14.7	15.4	144	-1.3%	100
IVANHOE	403	343	17.4	14.5	14.0	13.7	15.4	143	-11.5%	29
CHATFIELD	227	930	15.1	14.0	14.1	15.4	15.4	142	2.0%	122
CALEDONIA	299	958	15.4	13.1	13.6	14.5	15.5	145	0.6%	108
BELGRADE-BROOTEN-ELROSA	2364	777	14.8	14.1	14.2	14.9	15.5	147	4.7%	139
GOODHUE	253	585	16.2	15.1	15.5	16.2	15.5	146	-4.3%	83
PILLAGER	116	766	16.0	14.3	14.7	14.4	15.6	149	-2.5%	92
NEW YORK MILLS	553	738	16.0	15.5	15.8	15.4	15.6	148	-2.5%	93
NASHWAUK-KEEWATIN	319	642	15.1	14.7	15.2	15.2	15.7	150	4.0%	135
OSAKIS	213	659	16.6	16.0	15.9	16.3	15.7	151	-5.4%	79
BLOOMING PRAIRIE	756	786	15.1	14.0	14.2	15.1	15.7	152	4.0%	136
ST. CLAIR	75	647	16.4	14.6	15.2	15.9	15.8	153	-3.7%	85
BARNUM	91	661	17.2	15.6	15.7	16.2	15.9	154	-7.6%	63
MAPLE LAKE	881	930	15.8	16.6	16.6	17.2	16.0	155	1.3%	115
MEDFORD	763	581	17.0	16.7	14.5	15.4	16.0	156	-5.9%	74
HAYFIELD	203	961	16.0	15.7	16.1	16.1	16.0	157	0.0%	105
LITTLEFORK-BIG FALLS	362	353	12.2	13.3	14.8	15.0	16.1	158	32.0%	166
CLEVELAND	391	440	13.2	12.9	14.8	16.5	16.1	159	22.0%	162
LAKE OF THE WOODS	390	705	16.6	14.0	13.6	15.1	16.2	160	-2.4%	94
HAWLEY	150	942	16.3	16.3	15.0	16.0	16.2	161	-0.6%	104
ELY	696	700	16.7	16.2	17.9	17.6	16.4	162	-1.8%	98
LAKE BENTON	404	256	13.6	13.4	13.6	15.6	16.6	163	22.1%	163
BRAHAM	314	949	16.7	18.5	17.4	16.8	16.7	165	0.0%	106

Table 5
Pupils Per Licensed Instructional Staff
Sorted by 2003 Pupils Per Licensed Instructional Staff

District Name	District Number	2003 Enrollment	1999 Pupils Per Instructional Staff	2000 Pupils Per Instructional Staff	2001 Pupils Per Instructional Staff	2002 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff	2003 Pupils Per Instructional Staff Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BARNESVILLE	146	763	14.5	13.2	14.9	18.4	16.7	164	15.2%	158
WRENSHALL	100	397	14.0	14.3	14.6	16.5	16.8	166	20.0%	161
CHISHOLM	695	824	16.2	16.4	16.0	16.4	16.8	167	3.7%	133
MESABI EAST	2711	984	16.8	15.5	15.0	16.9	17.0	168	1.2%	114
KENYON-WANAMINGO	2172	954		15.7	17.0	16.1	17.1	169	N/A	N/A
HOUSTON	294	587	11.8	14.6	13.6	14.5	17.4	170	47.5%	167
RUSH CITY	139	971	16.6	17.6	17.5	18.4	17.5	171	5.4%	142
COOK COUNTY	166	696	14.8	14.4	15.5	16.6	17.6	172	18.9%	159
TYLER	409	400	22.7	21.4	23.0	22.3	18.9	173	-16.7%	13
Average for schools under 1,000 in enrollment		533	14.0	13.6	13.6	13.7	13.5	N/A	-4.0%	N/A
Minimum		58	7.1	5.3	6.8	5.6	6.5	N/A	-8.5%	N/A
Maximum		996	25.1	21.4	17.9	22.3	18.9	N/A	-24.7%	N/A
Median		529	14.0	13.7	13.8	13.8	13.5	N/A	-3.6%	N/A

ADM Served Per Licensed Instructional Professional Staff - Total average daily membership (ADM) served divided by the number of licensed instructional staff. Total Licensed Instructional Staff (FTE) is the total number of licensed instructional staff employed by the district measured in full-time equivalents (FTE). Includes Special Education.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

District	District Number	Economic Development Region	2003 Enrollment	1999 Average Teacher Salary	2000 Average Teacher Salary	2001 Average Teacher Salary	2002 Average Teacher Salary	2003 Average Teacher Salary	2003 Average Teacher Salary Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
ELY	696	Arrowhead	700	40,482	38,350	43,273	44,477	47,762	1	18.0%	23
COOK COUNTY	166	Arrowhead	696	39,021	38,912	41,847	43,850	45,511	2	16.6%	37
CHISHOLM	695	Arrowhead	824	39,585	37,962	41,383	42,349	45,272	3	14.4%	70
BELGRADE-BROOTEN-ELROSA	2364	Central	777	40,030	41,472	42,781	42,122	45,182	4	12.9%	88
MOUNTAIN IRON-BUHL	712	Arrowhead	567	41,745	41,523	43,290	44,597	44,820	5	7.4%	141
MORRIS	769	West Central	996	38,093	37,246	41,850	40,590	44,358	6	16.4%	40
NASHWAUK-KEEWATIN	319	Arrowhead	642	38,093	41,023	42,061	40,892	44,322	7	16.4%	41
EAGLE VALLEY	2759	North Central	401	33,780	38,326	39,570	40,439	44,157	8	30.7%	2
GRYGLA	447	Northwest	215	38,431	38,955	41,036	41,586	43,923	9	14.3%	72
BRANDON	207	West Central	318	38,509	39,360	40,616	41,097	43,881	10	13.9%	75
HAWLEY	150	West Central	942	38,604	39,792	40,171	40,311	43,677	11	13.1%	86
BLACKDUCK	32	Headwaters	804	37,579	36,697	40,603	41,495	43,243	12	15.1%	60
WALKER-HACKENSACK-AKELEY	113	North Central	994	37,474	36,876	40,384	40,350	42,981	13	14.7%	66
M.A.C.C.R.A.Y.	2180	Upper Southwest	878	36,480	36,542	39,402	38,863	42,898	14	17.6%	27
BARNESVILLE	146	West Central	763	38,932	38,579	40,555	41,904	42,894	15	10.2%	120
MESABI EAST	2711	Arrowhead	984	38,206	35,874	39,681	41,596	42,837	16	12.1%	97
MAHNOMEN	432	Headwaters	779	37,652	37,330	40,053	40,432	42,773	17	13.6%	79
HILL CITY	2	Arrowhead	371	36,259	36,045	39,246	40,380	42,698	18	17.8%	26
RUSHFORD-PETERSON	239	Southeast	692	36,555	35,036	38,855	39,188	42,653	19	16.7%	34
CALEDONIA	299	Southeast	958	36,592	34,687	39,034	39,942	42,515	20	16.2%	43
LANESBORO	229	Southeast	356	36,337	37,640	39,634	40,748	42,336	21	16.5%	38
MARTIN COUNTY WEST	2448	South Central	945	35,726	35,389	38,563	38,686	42,221	22	18.2%	22
LAKE OF THE WOODS	390	Headwaters	705	36,099	36,506	38,179	38,328	42,164	23	16.8%	31
BERTHA-HEWITT	786	North Central	505	34,234	37,190	37,696	39,893	42,084	24	22.9%	7
OSAKIS	213	West Central	659	36,265	36,188	39,055	38,988	41,933	25	15.6%	51
TRUMAN	458	South Central	413	35,858	36,151	37,160	38,308	41,830	26	16.7%	35
FLOODWOOD	698	Arrowhead	443	31,786	30,699	34,822	34,665	41,789	27	31.5%	1
KINGSLAND	2137	Southeast	898	36,275	35,357	37,546	38,124	41,772	28	15.2%	58
ROYALTON	485	North Central	738	34,500	34,618	36,640	37,215	41,771	29	21.1%	11
LITTLEFORK-BIG FALLS	362	Arrowhead	353	36,573	39,866	41,788	40,694	41,720	30	14.1%	73
NORTHLAND COMMUNITY SCHOOLS	118	North Central	554	36,883	38,337	38,944	39,191	41,570	31	12.7%	89
EAST CENTRAL	2580	East Central	959	35,611	36,783	39,494	39,459	41,469	32	16.4%	39
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	South Central	836	37,122	36,745	39,388	39,181	41,181	33	10.9%	113
WIN-E-MAC	2609	Northwest	535	36,710	37,251	38,540	39,605	41,095	34	11.9%	100
RUSH CITY	139	East Central	971	36,870	37,435	38,194	39,113	41,021	35	11.3%	108
WAUBUN	435	Headwaters	575	35,157	35,290	37,718	37,658	41,011	36	16.7%	36
BRECKENRIDGE	846	West Central	928	36,224	35,104	37,824	36,418	41,009	37	13.2%	85
BRAHAM	314	East Central	949	36,518	38,518	39,502	38,969	40,804	38	11.7%	105
ADA-BORUP	2854	Northwest	545	37,639	37,605	37,965	39,274	40,641	39	8.0%	136
BLOOMING PRAIRIE	756	Southeast	786	35,680	34,231	36,919	38,599	40,543	40	13.6%	78

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

District	District Number	Economic Development Region	2003 Enrollment	1999 Average Teacher Salary	2000 Average Teacher Salary	2001 Average Teacher Salary	2002 Average Teacher Salary	2003 Average Teacher Salary	2003 Average Teacher Salary Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
KIMBALL	739	Central	855	35,254	37,199	38,404	39,875	40,504	41	14.9%	63
NICOLLET	507	South Central	288	35,660	34,113	34,161	37,101	40,380	42	13.2%	83
GRANADA HUNTLEY-EAST CHAIN	2536	South Central	289	33,134	35,757	36,946	36,628	40,333	43	21.7%	9
ELGIN-MILLVILLE	806	Southeast	537	36,684	36,641	39,828	37,930	40,309	44	9.9%	123
MENAHGA	821	North Central	756	33,793	32,833	36,159	38,434	40,283	45	19.2%	18
HOWARD LAKE-WAVERLY-WINSTED	2687	Central	971	35,351	34,107	38,348	37,919	40,209	46	13.7%	77
KITTSOON CENTRAL	2171	Northwest	433	34,865	34,785	36,982	37,490	40,174	47	15.2%	56
BROWERVILLE	787	North Central	518	33,340	33,021	34,593	35,232	40,150	48	20.4%	13
BATTLE LAKE	542	West Central	512	33,329	33,788	33,898	35,457	40,093	49	20.3%	15
NEW YORK MILLS	553	West Central	738	35,801	34,958	35,572	38,021	40,087	50	12.0%	99
ONAMIA	480	East Central	831	34,489	33,829	37,784	38,495	40,086	51	16.2%	42
UPSALA	487	North Central	399	34,605	34,184	37,416	37,007	40,047	52	15.7%	49
WHEATON AREA SCHOOL	803	West Central	475	34,925	35,592	36,177	37,162	39,960	53	14.4%	68
MCGREGOR	4	Arrowhead	551	37,645	39,225	38,763	38,952	39,912	54	6.0%	148
DAWSON-BOYD	378	Upper Southwest	603	36,407	35,852	37,877	37,577	39,818	55	9.4%	127
WARREN-ALVARADO-OSLO	2176	Northwest	558	35,520	34,618	37,375	37,624	39,752	56	11.9%	101
KERKHOVEN-MURDOCK-SUNBURG	775	Upper Southwest	647	36,984	34,727	37,851	37,327	39,728	57	7.4%	140
A.C.G.C.	2396	Southwest Central	933	32,797	31,505	35,402	35,187	39,652	58	20.9%	12
RED ROCK CENTRAL	2884	Southwest	530	35,244	35,955	37,429	38,342	39,645	59	12.5%	91
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	Southwest Central	961	35,334	34,904	37,383	37,462	39,610	60	12.1%	98
SPRINGFIELD	85	South Central	686	35,785	34,183	33,622	36,414	39,399	61	10.1%	121
MOUNTAIN LAKE	173	Southwest	506	35,071	36,224	36,540	38,297	39,331	62	12.1%	95
BUFFALO LAKE-HECTOR	2159	Southwest Central	567	34,042	33,625	36,739	38,001	39,265	63	15.3%	54
PARKERS PRAIRIE	547	West Central	607	33,817	32,910	35,881	35,638	39,256	64	16.1%	46
N.R.H.E.G.	2168	South Central	989	34,140	33,361	36,195	36,362	39,219	65	14.9%	64
FERTILE-BELTRAMI	599	Northwest	569	34,571	35,128	38,536	38,286	39,213	66	13.4%	81
COMFREY	81	South Central	178	33,527	31,662	36,431	37,160	39,209	67	16.9%	30
GOODRIDGE	561	Northwest	175	33,989	34,982	34,816	35,769	39,207	68	15.4%	53
SOUTHLAND	500	Southeast	698	35,006	34,123	36,542	35,518	39,125	69	11.8%	103
LEROY	499	Southeast	388	36,096	34,712	37,154	38,002	39,092	70	8.3%	132
WEST CENTRAL AREA	2342	West Central	864	35,188	33,882	36,556	36,567	39,087	71	11.1%	111
HENNING	545	West Central	366	35,428	35,664	37,360	36,449	39,078	72	10.3%	119
LESTER PRAIRIE	424	Southwest Central	492	32,056	33,184	35,038	35,500	38,932	73	21.4%	10
MOOSE LAKE	97	Arrowhead	789	35,926	36,133	37,402	36,707	38,872	74	8.2%	134
SPRING GROVE	297	Southeast	387	34,663	33,423	37,197	35,894	38,870	75	12.1%	96
MABEL-CANTON	238	Southeast	385	34,950	33,763	35,161	35,728	38,799	76	11.0%	112
FOSSTON	601	Northwest	660	32,661	35,229	34,664	35,851	38,792	77	18.8%	19
ORTONVILLE	62	Upper Southwest	631	33,814	33,049	36,182	36,621	38,763	78	14.6%	67
WILLOW RIVER	577	East Central	454	35,686	34,763	36,176	36,581	38,751	79	8.6%	130
CHATFIELD	227	Southeast	930	34,472	33,173	36,942	37,333	38,721	80	12.3%	92

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

District	District Number	Economic Development Region	2003 Enrollment	1999 Average Teacher Salary	2000 Average Teacher Salary	2001 Average Teacher Salary	2002 Average Teacher Salary	2003 Average Teacher Salary	2003 Average Teacher Salary Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
GLENVILLE-EMMONS	2886	Southeast	485	32,671	33,881	35,937	35,973	38,635	81	18.3%	20
EDEN VALLEY-WATKINS	463	Southwest Central	834	36,313	35,017	35,531	35,782	38,523	82	6.1%	147
CARLTON	93	Arrowhead	683	34,919	32,997	35,825	37,121	38,522	83	10.3%	118
LECENTER	392	South Central	698	34,250	34,173	36,031	35,531	38,446	84	12.3%	93
MAPLE LAKE	881	Central	930	33,163	32,978	33,740	37,102	38,350	85	15.6%	50
WESTBROOK-WALNUT GROVE SCHOOLS	2898	Southwest	529	N/A	N/A	N/A	35,254	38,332	86	N/A	N/A
CLEVELAND	391	South Central	440	32,997	32,957	35,716	35,440	38,302	87	16.1%	47
HANCOCK	768	West Central	219	33,479	34,758	36,147	35,345	38,147	88	13.9%	76
VERNDALE	818	North Central	464	33,578	33,045	35,805	37,433	38,130	89	13.6%	80
KELLIHER	36	Headwaters	276	34,648	34,886	36,462	37,811	38,125	90	10.0%	122
GOODHUE	253	Southeast	585	33,665	32,951	33,627	36,723	38,085	91	13.1%	87
BARNUM	91	Arrowhead	661	39,001	37,319	40,632	38,608	37,991	92	-2.6%	167
ST. CLAIR	75	South Central	647	33,002	34,216	33,893	36,280	37,985	93	15.1%	59
PILLAGER	116	North Central	766	30,849	32,637	34,189	37,024	37,959	94	23.0%	6
KENYON-WANAMINGO	2172	Southeast	954	34,135	33,786	37,451	36,338	37,951	95	11.2%	110
GRAND MEADOW	495	Southwest	338	32,492	33,619	35,255	36,144	37,950	96	16.8%	32
OGILVIE	333	East Central	703	35,049	35,495	36,465	37,991	37,915	97	8.2%	135
UNDERWOOD	550	West Central	461	30,061	31,645	32,696	33,640	37,856	98	25.9%	3
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	Northwest	401	34,457	31,666	36,621	38,733	37,789	99	9.7%	124
HERON LAKE-OKABENA	330	Southwest	339	34,084	34,716	34,002	35,553	37,768	100	10.8%	115
HAYFIELD	203	Southeast	961	35,194	35,466	36,761	37,068	37,757	101	7.3%	142
LAKEVIEW	2167	Southwest	567	34,958	34,301	36,094	36,681	37,731	102	7.9%	137
LEWISTON-ALTURA	857	Southeast	752	36,372	35,687	35,424	35,484	37,726	103	3.7%	154
TRACY	417	Southwest	759	33,999	33,800	36,275	37,154	37,692	104	10.9%	114
CAMPBELL-TINTAH	852	West Central	145	33,882	35,450	34,156	33,796	37,682	105	11.2%	109
MARSHALL COUNTY CENTRAL SCHOOLS	441	Northwest	366	36,109	35,718	35,798	35,428	37,662	106	4.3%	152
GREENBUSH-MIDDLE RIVER	2683	Northwest	464	34,388	34,159	37,675	37,265	37,661	107	9.5%	126
RUTHTON	584	Southwest	335	34,298	34,826	37,890	35,753	37,580	108	9.6%	125
LAKE PARK AUDUBON DISTRICT	2889	West Central	686	N/A	33,854	36,742	36,608	37,545	109	N/A	N/A
CLINTON-GRACEVILLE-BEARDSLEY	2888	Upper Southwest	509	29,869	31,895	33,995	34,360	37,503	110	25.6%	4
TRI-COUNTY	2358	Northwest	290	32,264	33,772	34,363	35,251	37,455	111	16.1%	45
MURRAY COUNTY CENTRAL	2169	Southwest	819	32,597	32,329	34,655	34,713	37,422	112	14.8%	65
CHOKIO-ALBERTA	771	West Central	224	31,723	32,296	35,395	33,929	37,392	113	17.9%	24
NETT LAKE	707	Arrowhead	99	31,323	31,951	35,823	38,900	37,029	114	18.2%	21
FILLMORE CENTRAL	2198	Southeast	720	32,457	32,979	35,316	36,775	37,021	115	14.1%	74
WABASHA-KELLOGG	811	Southeast	707	36,249	35,944	38,106	36,473	36,980	116	2.0%	161
NEVIS	308	Headwaters	547	32,085	30,721	34,548	34,180	36,965	117	15.2%	57
RENVILLE COUNTY WEST	2890	Southwest Central	775	N/A	34,347	37,771	37,322	36,927	118	N/A	N/A
NORMAN COUNTY WEST	2527	Northwest	362	32,586	33,100	34,291	34,252	36,899	119	13.2%	84
ALDEN	242	Southeast	418	30,822	33,128	34,715	34,857	36,841	120	19.5%	17

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

District	District Number	Economic Development Region	2003 Enrollment	1999 Average Teacher Salary	2000 Average Teacher Salary	2001 Average Teacher Salary	2002 Average Teacher Salary	2003 Average Teacher Salary	2003 Average Teacher Salary Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
EVANSVILLE	208	West Central	223	33,311	33,894	34,413	33,972	36,830	121	10.6%	117
BREWSTER	513	Southwest	225	31,440	30,448	32,207	35,064	36,721	122	16.8%	33
G.F.W.	2365	South Central	932	31,328	31,574	34,157	34,141	36,706	123	17.2%	29
ULEN-HITTERDAL	914	West Central	267	31,748	31,843	33,833	35,264	36,533	124	15.1%	61
HOUSTON	294	Southeast	587	32,553	32,171	33,617	33,494	36,531	125	12.2%	94
ASHBY	261	West Central	302	34,337	32,616	33,598	34,014	36,503	126	6.3%	146
TYLER	409	Southwest	400	35,267	34,317	38,907	38,072	36,462	127	3.4%	156
NORMAN COUNTY EAST	2215	Northwest	400	32,527	30,760	33,994	35,838	36,355	128	11.8%	102
OKLEE	627	Northwest	243	29,118	31,683	33,138	35,224	36,341	129	24.8%	5
FULDA	505	Southwest	543	34,099	33,625	34,712	34,525	36,310	130	6.5%	144
JANESVILLE-WALDORF-PEMBERTON	2835	South Central	584	35,069	35,072	36,831	35,387	36,165	131	3.1%	158
SOUTH KOOCHICHING	363	Arrowhead	381	32,420	31,779	34,251	33,316	36,102	132	11.4%	107
SEBEKA	820	North Central	603	34,257	33,395	35,646	35,581	36,099	133	5.4%	151
ROTHSAY	850	West Central	255	31,129	32,582	33,454	33,506	35,886	134	15.3%	55
SWANVILLE	486	North Central	380	32,863	30,992	33,580	35,027	35,836	135	9.0%	129
SLEEPY EYE	84	South Central	631	33,032	33,158	35,794	35,355	35,819	136	8.4%	131
ISLE	473	East Central	551	29,257	28,952	33,484	33,447	35,800	137	22.4%	8
CANBY	891	Upper Southwest	674	33,923	32,739	34,117	35,510	35,754	138	5.4%	150
RED LAKE FALLS	630	Northwest	405	33,113	33,045	32,783	34,332	35,668	139	7.7%	138
CROMWELL-WRIGHT	95	Arrowhead	307	31,178	29,691	31,681	32,845	35,651	140	14.3%	71
BADGER	676	Northwest	237	31,966	32,551	34,634	33,942	35,367	141	10.6%	116
WRENSHALL	100	Arrowhead	397	34,571	33,087	36,330	34,667	35,296	142	2.1%	160
HILLS-BEAVER CREEK	671	Southwest	322	30,801	30,882	30,348	29,723	35,227	143	14.4%	69
BALATON	411	Southwest	113	29,678	28,820	34,355	34,058	34,976	144	17.9%	25
CEDAR MOUNTAIN	2754	Southwest	410	31,259	31,851	33,727	34,433	34,928	145	11.7%	104
LANCASTER	356	Northwest	211	30,061	31,554	33,031	33,268	34,904	146	16.1%	44
HENDRICKS	402	Southwest	315	32,573	35,496	36,758	32,390	34,632	147	6.3%	145
HERMAN-NORCROSS	264	West Central	157	28,732	29,343	32,969	32,479	34,578	148	20.3%	14
IVANHOE	403	Southwest	343	34,749	33,218	33,733	33,025	34,561	149	-0.5%	164
PLUMMER	628	Northwest	217	29,423	29,402	32,036	33,126	34,488	150	17.2%	28
FISHER	600	Northwest	294	32,474	31,899	33,014	33,519	34,341	151	5.7%	149
BELLINGHAM	371	Upper Southwest	122	30,763	30,256	31,784	31,784	34,341	152	11.6%	106
MEDFORD	763	Southeast	581	30,480	29,776	31,274	32,970	34,311	153	12.6%	90
EDGERTON	581	Southwest	294	31,808	31,351	33,607	33,344	34,213	154	7.6%	139
WABASSO	640	Southwest	424	29,468	27,771	31,971	31,887	34,181	155	16.0%	48
MCLEOD WEST SCHOOLS	2887	Southwest Central	486	31,274	30,905	29,914	29,616	34,174	156	9.3%	128
MADELIA	837	South Central	621	33,023	32,450	33,330	34,575	34,140	157	3.4%	157
CLEARBROOK-GONVICK	2311	Headwaters	508	34,821	33,044	35,141	34,278	33,738	158	-3.1%	168
RUSSELL	418	Southwest	234	33,159	31,255	34,584	34,167	33,530	159	1.1%	163
BUTTERFIELD	836	South Central	205	28,932	27,227	29,723	29,820	33,419	160	15.5%	52

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

District	District Number	Economic Development Region	2003 Enrollment	1999 Average Teacher Salary	2000 Average Teacher Salary	2001 Average Teacher Salary	2002 Average Teacher Salary	2003 Average Teacher Salary	2003 Average Teacher Salary Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
ROUND LAKE	516	Southwest	227	30,873	30,159	31,989	32,555	33,415	161	8.2%	133
PINE POINT	25	West Central	58	29,001	30,451	32,757	31,585	33,357	162	15.0%	62
LYLE	497	Southeast	269	27,784	28,633	31,565	32,179	33,258	163	19.7%	16
ADRIAN	511	Southwest	663	32,483	30,989	32,654	31,685	32,888	164	1.2%	162
CLIMAX	592	Northwest	156	28,233	28,988	29,976	31,815	32,015	165	13.4%	82
LAKE BENTON	404	Southwest	256	30,847	30,590	31,894	31,916	31,931	166	3.5%	155
CYRUS	611	West Central	103	32,448	32,561	29,731	29,568	31,918	167	-1.6%	165
LAPORTE	306	Headwaters	319	29,441	29,575	31,825	32,409	31,547	168	7.2%	143
MILROY	635	Southwest	133	32,504	32,425	32,917	32,341	30,872	169	-5.0%	170
ELLSWORTH	514	Southwest	216	29,686	28,892	29,200	29,059	30,581	170	3.0%	159
MINNEOTA	414	Southwest	502	31,111	29,872	29,304	30,946	30,359	171	-2.4%	166
BROWNS VALLEY	801	West Central	194	27,555	28,545	28,509	28,509	28,734	172	4.3%	153
LYND	415	Southwest	116	28,466	24,608	27,574	27,579	27,058	173	-4.9%	169
Average for schools above 1,000 in enrollment			533	34,051	33,754	35,947	36,305	38,275	N/A	12.4%	N/A
Minimum			58	27,555	0	27,574	27,579	27,058	N/A	-1.8%	N/A
Maximum			996	41,745	41,523	43,290	44,597	47,762	N/A	14.4%	N/A
Median			529	34,242	33,882	36,063	36,414	38,302	N/A	11.9%	N/A

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 7
Prior Year Adjusted Net Tax Capacity Per Pupil
Sorted by 2003 Prior Year Adjusted Net Tax Capacity Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil		
NORTHLAND COMMUNITY SCHOOLS	118	554	11,133	13,286	12,469	15,632	18,803	1	68.9%	21
COOK COUNTY	166	696	11,162	12,366	9,936	11,264	13,088	2	17.3%	114
BATTLE LAKE	542	512	7,849	9,260	8,779	10,577	13,028	3	66.0%	25
CAMPBELL-TINTAH	852	145	9,895	11,152	9,979	11,647	12,362	4	24.9%	95
NEVIS	308	547	6,055	7,761	7,811	9,422	11,857	5	95.8%	3
WALKER-HACKENSACK-AKELEY	113	994	8,181	9,041	8,286	10,020	11,790	6	44.1%	58
MCGREGOR	4	551	5,949	6,747	6,282	7,656	9,184	7	54.4%	42
NICOLLET	507	288	4,535	5,567	5,695	7,069	8,698	8	91.8%	4
ELY	696	700	5,167	6,049	5,474	6,807	8,315	9	60.9%	30
HERMAN-NORCROSS	264	157	N/A	7,270	6,269	6,797	7,884	10	N/A	N/A
GRANADA HUNTLEY-EAST CHAIN	2536	289	6,623	8,635	6,757	6,828	7,833	11	18.3%	110
KITTSOON CENTRAL	2171	433	8,418	10,201	7,411	7,370	7,647	12	-9.2%	157
PILLAGER	116	766	6,190	6,458	5,975	7,157	7,641	13	23.4%	101
EDGERTON	581	294	5,820	6,536	5,932	6,599	7,292	14	25.3%	93
LAPORTE	306	319	3,826	4,527	4,744	5,828	7,107	15	85.8%	7
ISLE	473	551	4,811	5,398	5,325	6,001	7,045	16	46.4%	54
RUTHTON	584	335	3,801	5,022	5,714	6,554	6,942	17	82.6%	10
MILROY	635	133	5,300	5,536	4,226	5,285	6,857	18	29.4%	86
COMFREY	81	178	6,316	6,734	6,127	6,611	6,802	19	7.7%	140
SLEEPY EYE	84	631	5,130	6,182	6,170	6,720	6,698	20	30.6%	83
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	5,703	5,101	5,843	6,674	21	N/A	N/A
HENNING	545	366	3,837	4,529	4,864	6,039	6,647	22	73.2%	17
MARTIN COUNTY WEST	2448	945	6,348	7,004	5,328	6,163	6,603	23	4.0%	145
CLEVELAND	391	440	4,839	5,480	4,915	5,876	6,472	24	33.7%	76
LAKE BENTON	404	256	4,752	5,874	5,856	6,127	6,471	25	36.2%	71
ONAMIA	480	831	4,105	4,833	4,536	5,470	6,446	26	57.0%	36
CHOKIO-ALBERTA	771	224	5,448	5,589	4,897	5,274	6,325	27	16.1%	116
BUFFALO LAKE-HECTOR	2159	567	6,118	5,832	5,218	5,598	6,197	28	1.3%	150
HERON LAKE-OKABENA	330	339	5,357	5,818	5,687	5,914	6,186	29	15.5%	120
ROUND LAKE	516	227	5,152	6,285	4,829	5,323	6,050	30	17.4%	113
RED ROCK CENTRAL	2884	530	5,377	5,989	5,118	5,745	6,001	31	11.6%	131
WHEATON AREA SCHOOL	803	475	5,084	5,096	4,374	4,912	5,979	32	17.6%	112
CEDAR MOUNTAIN	2754	410	5,844	6,874	5,213	5,470	5,943	33	1.7%	149
TRUMAN	458	413	5,350	5,763	4,519	5,009	5,860	34	9.5%	136
BREWSTER	513	225	4,765	5,293	4,485	5,269	5,712	35	19.9%	108
LANESBORO	229	356	3,134	3,972	4,744	5,145	5,710	36	82.2%	11
CYRUS	611	103	3,815	4,079	4,174	4,367	5,677	37	48.8%	52
CLEARBROOK-GONVICK	2311	508	6,451	7,375	5,265	5,732	5,629	38	-12.7%	160

Table 7
Prior Year Adjusted Net Tax Capacity Per Pupil
Sorted by 2003 Prior Year Adjusted Net Tax Capacity Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003 Percent Change	1999 to 2003 Percent Change
			Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil		
BALATON	411	113	4,394	5,216	4,322	4,664	5,553	39	26.4%	90
JANESVILLE-WALDORF-PEMBERTON	2835	584	4,123	4,798	4,521	4,591	5,475	40	32.8%	79
WILLOW RIVER	577	454	2,709	2,994	3,275	4,097	5,459	41	101.5%	2
BRANDON	207	318	2,980	3,591	3,525	4,464	5,253	42	76.3%	13
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	4,901	5,237	43	N/A	N/A
G.F.W.	2365	932	4,726	5,320	4,819	5,153	5,212	44	10.3%	135
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	5,321	6,274	5,061	5,397	5,174	45	-2.8%	151
WABASSO	640	424	5,037	5,640	4,257	4,697	5,172	46	2.7%	148
N.R.H.E.G.	2168	989	4,126	4,629	4,431	4,679	5,153	47	24.9%	96
HOWARD LAKE-WAVERLY-WINSTED	2687	971	3,867	4,167	3,909	4,251	5,110	48	32.1%	80
SOUTHLAND	500	698	4,479	4,493	3,848	4,301	5,099	49	13.8%	123
GRAND MEADOW	495	338	3,347	4,288	3,732	4,273	5,098	50	52.3%	46
MCLEOD WEST SCHOOLS	2887	486	3,759	4,073	3,805	4,165	5,096	51	35.6%	73
GLENVILLE-EMMONS	2886	485	3,636	4,100	3,817	4,160	5,049	52	38.9%	65
TRACY	417	759	4,570	5,264	3,905	4,370	4,933	53	7.9%	138
A.C.G.C.	2396	933	3,769	4,134	3,924	4,242	4,904	54	30.1%	84
WABASHA-KELLOGG	811	707	3,784	3,799	3,757	4,455	4,860	55	28.4%	87
FULDA	505	543	4,139	4,525	3,871	4,436	4,834	56	16.8%	115
FISHER	600	294	6,371	6,623	4,985	5,189	4,834	57	-24.1%	164
BUTTERFIELD	836	205	5,274	5,700	4,559	4,678	4,791	58	-9.2%	156
ALDEN	242	418	3,771	4,104	4,212	4,747	4,789	59	27.0%	89
WEST CENTRAL AREA	2342	864	3,590	4,033	3,481	4,058	4,786	60	33.3%	78
KENYON-WANAMINGO	2172	954	N/A	4,115	3,561	4,252	4,773	61	N/A	N/A
LEWISTON-ALTURA	857	752	2,861	3,440	3,712	4,027	4,772	62	66.8%	23
M.A.C.C.R.A.Y.	2180	878	4,310	4,346	3,920	4,465	4,760	63	10.4%	134
RENVILLE COUNTY WEST	2890	775	N/A	N/A	4,213	4,322	4,743	64	N/A	N/A
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	3,776	3,846	3,691	4,035	4,700	65	24.5%	98
HILLS-BEAVER CREEK	671	322	4,164	4,407	3,955	4,217	4,695	66	12.8%	127
MOUNTAIN LAKE	173	506	3,742	4,408	3,832	4,263	4,673	67	24.9%	97
FILLMORE CENTRAL	2198	720	3,008	3,131	3,198	3,907	4,609	68	53.2%	43
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	6,249	7,667	4,877	4,768	4,599	69	-26.4%	165
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	4,319	4,725	3,865	4,270	4,575	70	5.9%	142
CROMWELL-WRIGHT	95	307	2,926	3,162	3,070	3,913	4,552	71	55.6%	38
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	4,087	4,425	3,650	3,944	4,532	72	10.9%	133
MAPLE LAKE	881	930	3,201	3,641	3,463	3,750	4,517	73	41.1%	61
LEROY	499	388	3,430	3,878	3,592	4,059	4,504	74	31.3%	82
PARKERS PRAIRIE	547	607	2,555	3,075	3,065	3,746	4,443	75	73.9%	16
OSAKIS	213	659	2,805	3,344	3,254	3,764	4,431	76	58.0%	34

Table 7
Prior Year Adjusted Net Tax Capacity Per Pupil
Sorted by 2003 Prior Year Adjusted Net Tax Capacity Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003 Percent Change	1999 to 2003 Percent Change
			Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil		
LYND	415	116	3,200	4,239	3,419	4,031	4,421	77	38.2%	67
EVANSVILLE	208	223	2,413	2,840	3,110	3,555	4,420	78	83.2%	8
WRENSHALL	100	397	4,066	4,839	4,044	4,178	4,408	79	8.4%	137
FLOODWOOD	698	443	4,521	4,992	3,948	4,449	4,379	80	-3.1%	152
HENDRICKS	402	315	3,901	3,788	3,261	3,669	4,373	81	12.1%	128
CLIMAX	592	156	5,397	4,920	4,499	4,369	4,361	82	-19.2%	163
ROTHSAY	850	255	3,535	4,277	3,991	3,898	4,355	83	23.2%	102
ASHBY	261	302	2,519	3,079	3,299	3,793	4,327	84	71.8%	18
MEDFORD	763	581	3,999	4,006	3,543	3,957	4,310	85	7.8%	139
MURRAY COUNTY CENTRAL	2169	819	4,133	4,172	3,490	3,857	4,258	86	3.0%	147
MOOSE LAKE	97	789	2,911	3,335	3,064	3,651	4,251	87	46.0%	57
UNDERWOOD	550	461	2,721	3,063	2,964	3,675	4,250	88	56.2%	37
HAYFIELD	203	961	3,046	3,246	3,156	3,604	4,233	89	39.0%	64
RUSSELL	418	234	4,082	4,565	3,616	3,604	4,232	90	3.7%	146
LAKEVIEW	2167	567	N/A	4,348	3,400	3,717	4,185	91	N/A	N/A
KERKHOVEN-MURDOCK-SUNBURG	775	647	3,417	3,775	3,369	3,890	4,171	92	22.1%	104
OKLEE	627	243	3,875	4,865	3,838	4,131	4,156	93	7.3%	141
BLOOMING PRAIRIE	756	786	3,267	3,418	3,146	3,753	4,150	94	27.0%	88
IVANHOE	403	343	3,387	3,946	3,608	3,434	4,134	95	22.1%	105
GOODHUE	253	585	2,941	3,249	3,219	3,556	4,127	96	40.3%	62
MINNEOTA	414	502	3,536	3,731	3,323	3,729	4,086	97	15.6%	119
LYLE	497	269	2,568	3,077	3,373	3,870	4,075	98	58.7%	33
CHATFIELD	227	930	2,975	3,265	3,085	3,491	4,057	99	36.4%	70
ADA-BORUP	2854	545	4,789	4,867	3,905	3,970	4,051	100	-15.4%	162
NORMAN COUNTY EAST	2215	400	2,108	2,099	3,472	3,597	4,042	101	91.7%	5
MORRIS	769	996	3,406	3,623	3,222	3,571	4,023	102	18.1%	111
RUSH CITY	139	971	2,747	3,042	3,014	3,538	4,018	103	46.3%	55
MADELIA	837	621	3,528	3,954	3,324	3,587	4,017	104	13.9%	122
ELLSWORTH	514	216	3,551	3,856	3,364	3,711	3,973	105	11.9%	129
MABEL-CANTON	238	385	2,908	3,040	3,019	3,537	3,932	106	35.2%	74
ULEN-HITTERDAL	914	267	3,099	3,378	3,031	3,387	3,901	107	25.9%	91
WAUBUN	435	575	2,550	2,747	2,646	3,156	3,892	108	52.6%	45
BRECKENRIDGE	846	928	4,342	4,528	3,491	3,852	3,890	109	-10.4%	159
KINGSLAND	2137	898	2,557	2,807	2,932	3,488	3,876	110	51.6%	47
WARREN-ALVARADO-OSLO	2176	558	4,225	4,500	3,965	3,846	3,867	111	-8.5%	155
FERTILE-BELTRAMI	599	569	2,525	4,250	3,278	3,537	3,858	112	52.8%	44
RUSHFORD-PETERSON	239	692	2,566	2,963	3,043	3,697	3,819	113	48.8%	51
EAST CENTRAL	2580	959	2,361	2,661	2,691	3,260	3,811	114	61.4%	28

Table 7
Prior Year Adjusted Net Tax Capacity Per Pupil
Sorted by 2003 Prior Year Adjusted Net Tax Capacity Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003 Percent Change	1999 to 2003 Percent Change
			Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil		
SPRINGFIELD	85	686	3,049	3,577	3,105	3,450	3,784	115	24.1%	99
SWANVILLE	486	380	2,061	2,432	2,778	2,994	3,768	116	82.8%	9
LESTER PRAIRIE	424	492	2,268	2,645	2,491	3,073	3,765	117	66.0%	24
TRI-COUNTY	2358	290	3,911	4,484	3,306	3,396	3,750	118	-4.1%	154
HOUSTON	294	587	2,476	2,886	2,984	3,125	3,738	119	51.0%	49
LECENTER	392	698	2,467	3,006	2,771	3,185	3,736	120	51.4%	48
DAWSON-BOYD	378	603	3,550	3,474	3,198	3,219	3,728	121	5.0%	143
PLUMMER	628	217	4,115	5,247	4,601	4,429	3,720	122	-9.6%	158
KIMBALL	739	855	2,286	2,488	2,595	3,106	3,718	123	62.6%	27
HANCOCK	768	219	2,521	2,862	2,657	2,931	3,686	124	46.2%	56
MESABI EAST	2711	984	2,835	3,182	2,982	3,325	3,678	125	29.7%	85
EDEN VALLEY-WATKINS	463	834	2,266	2,529	2,767	3,285	3,657	126	61.4%	29
ST. CLAIR	75	647	3,013	3,073	2,812	3,248	3,623	127	20.2%	107
SPRING GROVE	297	387	2,382	2,499	2,695	3,065	3,550	128	49.0%	50
ROYALTON	485	738	2,275	2,684	2,426	2,910	3,517	129	54.6%	41
BRAHAM	314	949	2,053	2,353	2,451	2,920	3,458	130	68.4%	22
BARNESVILLE	146	763	3,296	3,625	3,218	3,334	3,453	131	4.8%	144
TYLER	409	400	2,614	2,870	2,367	2,801	3,440	132	31.6%	81
MOUNTAIN IRON-BUHL	712	567	2,723	3,130	2,859	3,310	3,425	133	25.8%	92
LAKE OF THE WOODS	390	705	2,542	2,779	2,642	2,972	3,406	134	34.0%	75
ELGIN-MILLVILLE	806	537	2,416	2,516	2,646	3,040	3,368	135	39.4%	63
BARNUM	91	661	2,044	2,565	2,756	3,006	3,364	136	64.6%	26
LANCASTER	356	211	2,692	3,537	2,801	3,005	3,329	137	23.7%	100
CALEDONIA	299	958	2,636	2,674	2,724	2,820	3,296	138	25.0%	94
ADRIAN	511	663	3,408	3,515	2,825	2,953	3,271	139	-4.0%	153
NASHWAUK-KEEWATIN	319	642	2,023	2,344	2,250	2,773	3,235	140	59.9%	31
BELLINGHAM	371	122	3,746	3,587	3,064	3,208	3,233	141	-13.7%	161
ORTONVILLE	62	631	2,350	2,516	2,473	2,663	3,230	142	37.4%	69
CANBY	891	674	2,637	2,730	2,781	3,068	3,209	143	21.7%	106
BELGRADE-BROOTEN-ELROSA	2364	777	2,279	2,423	2,434	2,765	3,153	144	38.4%	66
CARLTON	93	683	2,658	3,006	2,546	3,064	3,144	145	18.3%	109
WIN-E-MAC	2609	535	2,761	3,518	2,581	2,959	3,140	146	13.7%	124
UPSALA	487	399	1,533	1,760	1,916	2,345	2,900	147	89.2%	6
BROWERVILLE	787	518	1,701	1,991	2,223	2,554	2,889	148	69.8%	20
SOUTH KOOCHICHING	363	381	1,796	1,874	1,970	2,428	2,824	149	57.2%	35
BROWNS VALLEY	801	194	2,428	2,811	2,197	2,535	2,807	150	15.6%	118
LITTLEFORK-BIG FALLS	362	353	2,095	2,326	1,984	2,199	2,793	151	33.3%	77
KELLIHER	36	276	1,588	1,826	1,883	2,253	2,790	152	75.7%	14

Table 7
Prior Year Adjusted Net Tax Capacity Per Pupil
Sorted by 2003 Prior Year Adjusted Net Tax Capacity Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003 Percent Change	1999 to 2003 Percent Ranking
			Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil	Prior Year Adjusted Net Tax Capacity Per Pupil		
BLACKDUCK	32	804	1,621	1,823	1,947	2,412	2,773	153	71.1%	19
MENAHGA	821	756	1,732	2,089	2,154	2,353	2,761	154	59.4%	32
MAHNOMEN	432	779	1,873	2,136	1,988	2,268	2,654	155	41.7%	60
GRYGLA	447	215	2,336	2,504	2,352	2,315	2,651	156	13.5%	125
GOODRIDGE	561	175	2,097	2,393	2,230	2,414	2,564	157	22.3%	103
NEW YORK MILLS	553	738	1,793	2,134	1,930	2,378	2,470	158	37.8%	68
HILL CITY	2	371	1,724	1,874	2,100	2,403	2,463	159	42.9%	59
GREENBUSH-MIDDLE RIVER	2683	464	2,175	2,221	2,257	2,382	2,454	160	12.8%	126
CHISHOLM	695	824	1,558	1,762	1,831	2,188	2,416	161	55.1%	40
SEBEKA	820	603	1,638	1,738	1,828	2,014	2,413	162	47.3%	53
OGILVIE	333	703	1,548	1,612	1,664	2,016	2,406	163	55.4%	39
NORMAN COUNTY WEST	2527	362	4,211	4,295	1,891	1,950	2,278	164	-45.9%	166
VERNDALE	818	464	1,658	1,874	1,760	1,901	2,257	165	36.1%	72
FOSSTON	601	660	1,996	2,155	2,069	2,146	2,227	166	11.6%	132
BADGER	676	237	1,828	2,022	1,969	2,053	2,088	167	14.2%	121
EAGLE VALLEY	2759	401	1,157	1,362	1,591	1,980	2,084	168	80.1%	12
RED LAKE FALLS	630	405	1,708	1,771	1,590	1,883	1,980	169	15.9%	117
HAWLEY	150	942	1,639	1,719	1,746	1,803	1,830	170	11.7%	130
BERTHA-HEWITT	786	505	1,007	1,135	1,241	1,568	1,766	171	75.4%	15
NETT LAKE	707	99	21	29	36	37	236	172	1023.8%	1
PINE POINT	25	58	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Average for schools under 1,000 in enrollment		533	3,638	4,116	3,718	4,177	4,701	N/A	29.2%	N/A
Minimum		58	0	0	0	0	0	N/A	N/A	N/A
Maximum		996	11,162	13,286	12,469	15,632	18,803	N/A	68.5%	N/A
Median		529	3,406	3,799	3,387	3,846	4,251	N/A	24.8%	N/A

Prior Year Adjusted Net Tax Capacity - The prior year adjusted net tax capacity of the district. This figure is an indicator of the district's ability to raise revenue through local property taxes.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 8
Total Unreserved Fund Balance of the General Fund Per Pupil
Sorted by 2003 Total Unreserved Fund Balance of the General Fund Per Pupil

District Name	District Number	2003 Enrollment	1999 Total General Fund Unreserved Fund Balance	2000 Total General Fund Unreserved Fund Balance	2001 Total General Fund Unreserved Fund Balance	2002 Total General Fund Unreserved Fund Balance	2003 Total General Fund Unreserved Fund Balance	2003 Total General Fund Unreserved Fund Balance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
NETT LAKE	707	99	8,249	14,247	15,502	15,578	17,956	1	117.7%	64
SOUTH KOOCHICHING	363	381	3,796	5,995	7,702	8,732	10,963	2	188.8%	48
KELLIHER	36	276	1,420	2,463	3,236	4,418	6,726	3	373.7%	26
GRYGLA	447	215	1,479	3,499	4,335	5,253	6,606	4	346.7%	29
OSAKIS	213	659	2,842	4,478	5,013	5,533	6,459	5	127.3%	63
LANESBORO	229	356	1,603	2,823	4,099	5,362	6,146	6	283.4%	36
BROWERVILLE	787	518	1,613	2,190	3,303	4,266	5,310	7	229.2%	41
EDGERTON	581	294	2,115	2,178	3,070	3,602	4,834	8	128.6%	61
OKLEE	627	243	545	1,349	2,784	3,849	4,423	9	711.6%	16
KITTSON CENTRAL	2171	433	1,060	1,794	3,163	3,781	4,349	10	310.3%	33
BADGER	676	237	1,407	2,645	3,400	3,840	4,308	11	206.2%	43
BROWNS VALLEY	801	194	126	1,442	2,142	1,920	4,134	12	3181.0%	6
GOODRIDGE	561	175	2,131	3,469	4,550	4,396	4,125	13	93.6%	74
WAUBUN	435	575	1,138	1,532	2,078	2,645	3,983	14	250.0%	38
HILL CITY	2	371	1,598	1,761	2,219	3,623	3,925	15	145.6%	55
MINNEOTA	414	502	1,620	1,887	2,619	3,226	3,888	16	140.0%	59
LITTLEFORK-BIG FALLS	362	353	891	1,096	1,857	2,655	3,879	17	335.4%	30
TRI-COUNTY	2358	290	2,134	2,829	2,665	2,804	3,875	18	81.6%	81
ST. CLAIR	75	647	1,529	2,556	3,340	3,973	3,728	19	143.8%	57
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	1,881	2,465	3,459	3,744	3,661	20	94.6%	72
MEDFORD	763	581	2,561	3,195	3,095	3,452	3,650	21	42.5%	101
COMFREY	81	178	951	1,436	2,796	2,991	3,602	22	278.8%	37
LYLE	497	269	1,387	1,541	1,374	2,433	3,574	23	157.7%	53
ASHBY	261	302	1,824	2,247	2,658	3,051	3,549	24	94.6%	73
FLOODWOOD	698	443	1,204	1,732	3,171	3,517	3,517	25	192.1%	46
VERNDALE	818	464	170	1,203	2,365	3,419	3,491	26	1953.5%	7
WHEATON AREA SCHOOL	803	475	2,669	3,119	3,258	3,300	3,475	27	30.2%	108
HANCOCK	768	219	2,012	3,510	3,368	3,417	3,420	28	70.0%	92
WARREN-ALVARADO-OSLO	2176	558	1,816	2,602	3,151	3,328	3,140	29	72.9%	90
ELLSWORTH	514	216	156	363	664	1,799	3,101	30	1887.8%	8
PINE POINT	25	58	5,610	4,471	874	3,975	3,065	31	-45.4%	140
CAMPBELL-TINTAH	852	145	2,039	2,981	3,441	3,698	3,055	32	49.8%	99
NORTHLAND COMMUNITY SCHOOLS	118	554	1,541	2,008	2,428	3,266	3,002	33	94.8%	71
MAHNOMEN	432	779	1,529	1,478	1,585	1,428	2,898	34	89.5%	75
MENAHGA	821	756	1,849	2,623	3,178	2,761	2,889	35	56.2%	95
NEVIS	308	547	2,022	2,521	2,486	2,716	2,799	36	38.4%	103
NASHWAUK-KEEWATIN	319	642	648	999	1,194	2,240	2,733	37	321.8%	31
ORTONVILLE	62	631	1,214	1,456	962	1,410	2,554	38	110.4%	65

Table 8
Total Unreserved Fund Balance of the General Fund Per Pupil
Sorted by 2003 Total Unreserved Fund Balance of the General Fund Per Pupil

District Name	District Number	2003 Enrollment	1999 Total General Fund Unreserved Fund Balance	2000 Total General Fund Unreserved Fund Balance	2001 Total General Fund Unreserved Fund Balance	2002 Total General Fund Unreserved Fund Balance	2003 Total General Fund Unreserved Fund Balance	2003 Total General Fund Unreserved Fund Balance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
CROMWELL-WRIGHT	95	307	1,466	2,023	2,302	2,372	2,539	39	73.2%	89
MARTIN COUNTY WEST	2448	945	1,426	1,770	2,013	1,929	2,512	40	76.2%	84
UNDERWOOD	550	461	1,657	1,962	2,042	2,430	2,501	41	50.9%	98
CANBY	891	674	2,088	2,163	2,401	2,242	2,479	42	18.7%	112
ISLE	473	551	1,389	272	1,231	2,336	2,416	43	73.9%	87
SEBEKA	820	603	1,117	1,676	1,966	2,015	2,327	44	108.3%	67
CLEVELAND	391	440	24	(329)	692	1,724	2,315	45	9545.8%	2
ADA-BORUP	2854	545	679	989	998	1,174	2,313	46	240.6%	39
BATTLE LAKE	542	512	1,684	1,981	2,356	2,131	2,294	47	36.2%	107
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	656	1,135	1,443	1,751	2,208	48	236.6%	40
BERTHA-HEWITT	786	505	1,530	1,761	1,935	2,077	2,186	49	42.9%	100
NICOLLET	507	288	876	725	1,159	1,949	2,147	50	145.1%	56
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	847	1,079	1,483	1,764	2,057	51	142.9%	58
N.R.H.E.G.	2168	989	1,813	1,854	2,250	2,444	2,051	52	13.1%	114
CEDAR MOUNTAIN	2754	410	1,122	1,035	1,297	1,920	2,045	53	82.3%	80
ULEN-HITTERDAL	914	267	1,852	2,065	1,726	1,515	2,025	54	9.3%	117
FISHER	600	294	1,413	1,483	1,460	1,470	1,973	55	39.6%	102
WABASSO	640	424	2,484	3,107	3,207	2,539	1,955	56	-21.3%	128
GRANADA HUNTLEY-EAST CHAIN	2536	289	383	146	916	1,417	1,943	57	407.3%	24
M.A.C.C.R.A.Y.	2180	878	1,410	1,891	1,766	1,204	1,937	58	37.4%	106
MOUNTAIN LAKE	173	506	130	(108)	377	1,175	1,932	59	1386.2%	10
PLUMMER	628	217	299	694	1,908	1,329	1,927	60	544.5%	20
TYLER	409	400	606	381	732	1,720	1,849	61	205.1%	44
WRENSHALL	100	397	631	180	300	1,310	1,837	62	191.1%	47
HENDRICKS	402	315	2,349	1,817	1,377	1,274	1,832	63	-22.0%	129
ROUND LAKE	516	227	121	(400)	423	856	1,818	64	1402.5%	9
SLEEPY EYE	84	631	246	144	498	1,442	1,818	65	639.0%	17
ELY	696	700	1,021	1,132	1,535	1,651	1,774	66	73.8%	88
GOODHUE	253	585	1,268	1,682	2,175	1,664	1,751	67	38.1%	104
HOWARD LAKE-WAVERLY-WINSTED	2687	971	1,371	1,233	1,197	1,729	1,746	68	27.4%	109
IVANHOE	403	343	1,126	1,324	1,136	1,162	1,741	69	54.6%	96
HILLS-BEAVER CREEK	671	322	1,741	2,086	1,912	2,154	1,737	70	-0.2%	121
FOSSTON	601	660	424	628	1,110	1,568	1,731	71	308.3%	34
CLIMAX	592	156	1,390	1,719	1,979	1,046	1,718	72	23.6%	111
LANCASTER	356	211	684	962	1,256	1,395	1,696	73	148.0%	54
BALATON	411	113	1,065	11	554	1,262	1,695	74	59.2%	94
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	1,279	1,642	75	N/A	N/A
BRANDON	207	318	1,670	2,024	2,064	1,607	1,621	76	-2.9%	122

Table 8
Total Unreserved Fund Balance of the General Fund Per Pupil
Sorted by 2003 Total Unreserved Fund Balance of the General Fund Per Pupil

District Name	District Number	2003 Enrollment	1999 Total General Fund Unreserved Fund Balance	2000 Total General Fund Unreserved Fund Balance	2001 Total General Fund Unreserved Fund Balance	2002 Total General Fund Unreserved Fund Balance	2003 Total General Fund Unreserved Fund Balance	2003 Total General Fund Unreserved Fund Balance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
LAPORTE	306	319	359	342	523	772	1,610	77	348.5%	28
HERMAN-NORCROSS	264	157	N/A	2,081	1,806	1,988	1,601	78	N/A	N/A
MADELIA	837	621	1,496	1,555	1,683	1,642	1,574	79	5.2%	119
CHATFIELD	227	930	393	90	257	779	1,572	80	300.0%	35
RUSH CITY	139	971	918	1,072	1,168	1,295	1,571	81	71.1%	91
PILLAGER	116	766	491	680	836	1,127	1,491	82	203.7%	45
MOOSE LAKE	97	789	249	312	482	1,186	1,460	83	486.3%	21
TRACY	417	759	17	198	476	1,054	1,458	84	8476.5%	3
BREWSTER	513	225	290	628	1,319	1,339	1,382	85	376.6%	25
LAKE OF THE WOODS	390	705	572	(225)	150	547	1,372	86	139.9%	60
MESABI EAST	2711	984	133	177	265	721	1,352	87	916.5%	15
COOK COUNTY	166	696	320	(322)	(374)	(62)	1,343	88	319.7%	32
BELGRADE-BROOTEN-ELROSA	2364	777	910	858	959	1,192	1,254	89	37.8%	105
GREENBUSH-MIDDLE RIVER	2683	464	705	759	737	1,073	1,241	90	76.0%	85
BARNUM	91	661	1,207	1,256	940	949	1,230	91	1.9%	120
HOUSTON	294	587	748	(281)	338	824	1,227	92	64.0%	93
SPRING GROVE	297	387	454	224	423	357	1,172	93	158.1%	52
WALKER-HACKENSACK-AKELEY	113	994	576	508	924	962	1,171	94	103.3%	69
NORMAN COUNTY WEST	2527	362	1,867	1,813	1,002	1,241	1,169	95	-37.4%	133
WEST CENTRAL AREA	2342	864	507	514	609	801	1,155	96	127.8%	62
WIN-E-MAC	2609	535	622	802	1,393	1,101	1,153	97	85.4%	78
ROYALTON	485	738	155	(304)	208	860	1,135	98	632.3%	18
SOUTHLAND	500	698	214	383	1,083	1,627	1,127	99	426.6%	23
WABASHA-KELLOGG	811	707	199	356	630	596	1,096	100	450.8%	22
EDEN VALLEY-WATKINS	463	834	1,130	934	1,041	1,082	1,074	101	-5.0%	124
RED LAKE FALLS	630	405	990	601	807	1,103	1,068	102	7.9%	118
LEROY	499	388	157	492	662	897	1,064	103	577.7%	19
EAGLE VALLEY	2759	401	87	799	948	1,081	1,059	104	1117.2%	13
BRECKENRIDGE	846	928	837	865	888	960	1,048	105	25.2%	110
OGILVIE	333	703	588	544	483	760	1,028	106	74.8%	86
UPSALA	487	399	546	998	1,413	1,188	1,018	107	86.4%	77
FULDA	505	543	69	26	158	122	1,000	108	1349.3%	11
ONAMIA	480	831	1,145	694	668	929	995	109	-13.1%	127
SWANVILLE	486	380	552	736	654	623	988	110	79.0%	83
ROTHSAY	850	255	2,899	4,318	4,763	2,538	962	111	-66.8%	147
MAPLE LAKE	881	930	79	117	494	691	910	112	1051.9%	14
MURRAY COUNTY CENTRAL	2169	819	72	(6)	207	495	908	113	1161.1%	12
GRAND MEADOW	495	338	778	1,257	1,445	1,015	853	114	9.6%	116

Table 8
Total Unreserved Fund Balance of the General Fund Per Pupil
Sorted by 2003 Total Unreserved Fund Balance of the General Fund Per Pupil

District Name	District Number	2003 Enrollment	1999 Total General Fund Unreserved Fund Balance	2000 Total General Fund Unreserved Fund Balance	2001 Total General Fund Unreserved Fund Balance	2002 Total General Fund Unreserved Fund Balance	2003 Total General Fund Unreserved Fund Balance	2003 Total General Fund Unreserved Fund Balance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MORRIS	769	996	314	184	771	1,128	836	115	166.2%	50
LAKE BENTON	404	256	448	(859)	(724)	643	829	116	85.0%	79
BLACKDUCK	32	804	897	496	471	700	827	117	-7.8%	126
CYRUS	611	103	1,594	1,657	1,265	1,426	820	118	-48.6%	143
HAWLEY	150	942	526	407	606	690	810	119	54.0%	97
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	585	521	587	773	120	N/A	N/A
EVANSVILLE	208	223	1,520	1,768	1,517	779	751	121	-50.6%	145
GLENVILLE-EMMONS	2886	485	1,213	1,182	1,110	904	738	122	-39.2%	134
HENNING	545	366	343	(442)	(472)	(285)	721	123	110.2%	66
BUFFALO LAKE-HECTOR	2159	567	1,121	1,084	1,147	753	666	124	-40.6%	138
KINGSLAND	2137	898	688	687	696	899	663	125	-3.6%	123
RED ROCK CENTRAL	2884	530	326	(98)	601	644	650	126	99.4%	70
LESTER PRAIRIE	424	492	1,135	470	1,056	951	638	127	-43.8%	139
NORMAN COUNTY EAST	2215	400	1,250	1,428	1,512	1,319	622	128	-50.2%	144
ADRIAN	511	663	16	(60)	(396)	(247)	603	129	3668.8%	5
LAKEVIEW	2167	567	N/A	611	927	753	556	130	N/A	N/A
DAWSON-BOYD	378	603	1,040	1,373	1,824	297	556	131	-46.5%	141
A.C.G.C.	2396	933	757	853	976	853	549	132	-27.5%	130
PARKERS PRAIRIE	547	607	288	787	1,149	318	541	133	87.8%	76
ALDEN	242	418	1,565	2,022	2,101	1,579	504	134	-67.8%	148
RUSHFORD-PETERSON	239	692	277	(403)	(341)	(197)	502	135	81.2%	82
BLOOMING PRAIRIE	756	786	3	(223)	(209)	(63)	490	136	16233.3%	1
LYND	415	116	993	1,213	990	1,420	456	137	-54.1%	146
NEW YORK MILLS	553	738	140	(8)	50	137	443	138	216.4%	42
MCGREGOR	4	551	386	100	299	543	437	139	13.2%	113
BARNESVILLE	146	763	203	239	32	12	416	140	104.9%	68
SPRINGFIELD	85	686	781	531	686	247	414	141	-47.0%	142
RUSSELL	418	234	660	(1,350)	(237)	228	394	142	-40.3%	136
RUTHTON	584	335	358	(504)	89	381	393	143	9.8%	115
JANESVILLE-WALDORF-PEMBERTON	2835	584	608	214	239	337	381	144	-37.3%	132
BRAHAM	314	949	83	(465)	(382)	142	377	145	354.2%	27
MABEL-CANTON	238	385	626	655	827	324	373	146	-40.4%	137
EAST CENTRAL	2580	959	133	411	288	594	354	147	166.2%	51
LECENTER	392	698	116	37	206	45	319	148	175.0%	49
G.F.W.	2365	932	466	237	686	1,016	280	149	-39.9%	135
KERKHOVEN-MURDOCK-SUNBURG	775	647	5	(134)	149	297	273	150	5360.0%	4
FERTILE-BELTRAMI	599	569	403	(174)	281	73	267	151	-33.7%	131
CALEDONIA	299	958	276	(140)	(517)	(232)	260	152	-5.8%	125

Table 8
Total Unreserved Fund Balance of the General Fund Per Pupil
Sorted by 2003 Total Unreserved Fund Balance of the General Fund Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Total General Fund Unreserved Fund Balance	Total General Fund Unreserved Fund Balance	Total General Fund Unreserved Fund Balance	Total General Fund Unreserved Fund Balance	Total General Fund Unreserved Fund Balance	Total General Fund Unreserved Fund Balance		
CHOKIO-ALBERTA	771	224	800	1,252	845	644	254	153	-68.3%	149
CLEARBROOK-GONVICK	2311	508	1,118	920	713	96	165	154	-85.2%	151
FILLMORE CENTRAL	2198	720	403	340	257	1	83	155	-79.4%	150
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	408	(657)	(577)	(386)	44	156	-89.2%	152
KIMBALL	739	855	1,107	1,648	727	187	(45)	157	-104.1%	153
HERON LAKE-OKABENA	330	339	342	971	(805)	(1,301)	(77)	158	-122.5%	154
WILLOW RIVER	577	454	293	1,505	352	227	(138)	159	-147.1%	157
KENYON-WANAMINGO	2172	954	N/A	308	232	344	(151)	160	N/A	N/A
LEWISTON-ALTURA	857	752	383	654	757	(229)	(157)	161	-141.0%	156
MOUNTAIN IRON-BUHL	712	567	83	(92)	(481)	(416)	(213)	162	-356.6%	162
CARLTON	93	683	107	198	38	(218)	(225)	163	-310.3%	161
ELGIN-MILLVILLE	806	537	659	(475)	(768)	(640)	(256)	164	-138.8%	155
HAYFIELD	203	961	361	184	93	(598)	(293)	165	-181.2%	160
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	94	(493)	(551)	(569)	(334)	166	-455.3%	164
MILROY	635	133	981	697	673	315	(496)	167	-150.6%	158
BUTTERFIELD	836	205	151	(306)	(533)	(541)	(502)	168	-432.5%	163
MCLEOD WEST SCHOOLS	2887	486	832	427	134	(582)	(523)	169	-162.9%	159
TRUMAN	458	413	286	(903)	(1,374)	(1,367)	(1,303)	170	-555.6%	166
CHISHOLM	695	824	181	24	808	(1,345)	(1,503)	171	-930.4%	167
BELLINGHAM	371	122	454	825	1,194	(159)	(1,837)	172	-504.6%	165
RENVILLE COUNTY WEST	2890	775	N/A	N/A	(2,532)	(2,127)	(1,898)	173	N/A	N/A
Average for schools under 1,000 in enrollment		533	996	1,133	1,333	1,493	1,756	N/A	76.3%	N/A
Minimum		58	3	(1,350)	(2,532)	(2,127)	(1,898)	N/A	-63366.7%	N/A
Maximum		996	8,249	14,247	15,502	15,578	17,956	N/A	117.7%	N/A
Median		529	781	858	983	1,174	1,352	N/A	73.1%	N/A

General Fund Reserved Balance - This figure includes all General Fund reserved fund balances.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 9
Total Unreserved Operating Fund Balance Per Pupil
Sorted by 2003 Total Unreserved Operating Fund Balance Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Unreserved Operating Fund Balance	2000 Total Unreserved Operating Fund Balance	2001 Total Unreserved Operating Fund Balance	2002 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
NETT LAKE	707	99	8,252	14,375	15,683	15,784	18,143	1	119.9%	56
SOUTH KOOCHICHING	363	381	3,800	5,998	7,703	8,763	10,986	2	189.1%	36
KELLIHER	36	276	1,454	2,501	3,277	4,463	6,747	3	364.0%	17
GRYGLA	447	215	1,518	3,550	4,388	5,306	6,630	4	336.8%	21
OSAKIS	213	659	2,929	4,564	5,113	5,616	6,506	5	122.1%	55
LANESBORO	229	356	1,748	2,987	4,309	5,492	6,239	6	256.9%	30
BROWERVILLE	787	518	1,793	2,480	3,644	4,525	5,503	7	206.9%	35
EDGERTON	581	294	2,194	2,216	3,099	3,657	4,990	8	127.4%	53
OKLEE	627	243	524	1,344	2,785	3,852	4,429	9	745.2%	7
BADGER	676	237	1,523	2,761	3,555	3,962	4,387	10	188.0%	37
KITTSON CENTRAL	2171	433	1,061	1,803	3,183	3,807	4,349	11	309.9%	23
GOODRIDGE	561	175	2,186	3,525	4,623	4,480	4,209	12	92.5%	64
BROWNS VALLEY	801	194	218	1,541	2,237	1,928	4,184	13	1819.3%	3
HILL CITY	2	371	1,730	1,939	2,382	3,737	4,048	14	134.0%	50
WAUBUN	435	575	1,186	1,575	2,129	2,669	4,007	15	237.9%	32
MINNEOTA	414	502	1,694	1,918	2,618	3,270	3,956	16	133.5%	52
TRI-COUNTY	2358	290	2,273	2,964	2,832	3,007	3,901	17	71.6%	79
LITTLEFORK-BIG FALLS	362	353	891	1,096	1,857	2,655	3,894	18	337.0%	20
ST. CLAIR	75	647	1,611	2,686	3,464	4,123	3,787	19	135.1%	49
MEDFORD	763	581	2,628	3,239	3,145	3,500	3,728	20	41.9%	91
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	1,881	2,465	3,474	3,759	3,690	21	96.2%	62
VERNDALE	818	464	(83)	1,256	2,482	3,518	3,618	22	-4459.0%	166
COMFREY	81	178	974	1,439	2,796	2,991	3,586	23	268.2%	25
LYLE	497	269	1,387	1,541	1,374	2,433	3,578	24	158.0%	43
WHEATON AREA SCHOOL	803	475	2,640	3,104	3,276	3,360	3,564	25	35.0%	95
ASHBY	261	302	1,876	2,269	2,668	3,033	3,549	26	89.2%	65
FLOODWOOD	698	443	1,233	1,761	3,230	3,568	3,532	27	186.5%	38
HANCOCK	768	219	2,002	3,518	3,381	3,429	3,432	28	71.4%	80
ELLSWORTH	514	216	(118)	436	740	1,877	3,209	29	-2819.5%	165
WARREN-ALVARADO-OSLO	2176	558	1,817	2,618	3,232	3,402	3,183	30	75.2%	76
PINE POINT	25	58	5,716	4,611	1,000	4,109	3,122	31	-45.4%	128
CAMPBELL-TINTAH	852	145	2,041	2,981	3,453	3,714	3,074	32	50.6%	85
NEVIS	308	547	2,161	2,651	2,624	2,861	2,992	33	38.5%	93
NORTHLAND COMMUNITY SCHOOLS	118	554	1,624	2,121	2,546	3,315	2,973	34	83.1%	69
MAHNOMEN	432	779	1,549	1,489	1,596	1,428	2,902	35	87.3%	68
MENAHGA	821	756	1,957	2,735	3,286	2,845	2,894	36	47.9%	86
NASHWAUK-KEEWATIN	319	642	720	1,045	1,243	2,317	2,844	37	295.0%	24
CANBY	891	674	2,141	2,240	2,508	2,382	2,647	38	23.6%	101
ORTONVILLE	62	631	1,215	1,456	982	1,444	2,638	39	117.1%	57
CROMWELL-WRIGHT	95	307	1,529	2,088	2,349	2,384	2,567	40	67.9%	81

Table 9
Total Unreserved Operating Fund Balance Per Pupil
Sorted by 2003 Total Unreserved Operating Fund Balance Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Unreserved Operating Fund Balance	2000 Total Unreserved Operating Fund Balance	2001 Total Unreserved Operating Fund Balance	2002 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MARTIN COUNTY WEST	2448	945	1,560	1,913	2,124	1,984	2,553	41	63.7%	82
UNDERWOOD	550	461	1,721	1,964	2,045	2,459	2,533	42	47.2%	87
ISLE	473	551	1,400	281	1,280	2,438	2,449	43	74.9%	77
BATTLE LAKE	542	512	1,698	1,998	2,383	2,174	2,357	44	38.8%	92
ADA-BORUP	2854	545	675	976	972	1,196	2,353	45	248.6%	31
CLEVELAND	391	440	56	(361)	692	1,728	2,348	46	4092.9%	2
SEBEKA	820	603	1,120	1,677	1,975	2,030	2,338	47	108.8%	61
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	682	1,143	1,428	1,743	2,244	48	229.0%	33
NICOLLET	507	288	856	676	1,172	1,974	2,169	49	153.4%	45
N.R.H.E.G.	2168	989	1,930	1,964	2,342	2,553	2,156	50	11.7%	103
BERTHA-HEWITT	786	505	1,511	1,749	1,899	2,083	2,154	51	42.6%	90
MOUNTAIN LAKE	173	506	257	40	480	1,342	2,125	52	726.8%	8
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	882	1,135	1,514	1,805	2,123	53	140.7%	48
M.A.C.C.R.A.Y.	2180	878	1,550	2,060	1,938	1,381	2,112	54	36.3%	94
CEDAR MOUNTAIN	2754	410	1,116	1,016	1,275	1,920	2,109	55	89.0%	66
ULEN-HITTERDAL	914	267	1,879	2,079	1,745	1,536	2,083	56	10.9%	104
FISHER	600	294	1,427	1,488	1,623	1,702	2,066	57	44.8%	89
HENDRICKS	402	315	2,625	1,941	1,387	1,372	2,045	58	-22.1%	118
WABASSO	640	424	2,510	3,132	3,245	2,583	2,012	59	-19.8%	116
GRANADA HUNTLEY-EAST CHAIN	2536	289	(334)	217	1,003	1,466	1,970	60	-689.8%	161
SLEEPY EYE	84	631	340	229	595	1,568	1,969	61	479.1%	14
ROUND LAKE	516	227	250	(280)	542	995	1,934	62	673.6%	9
WRENSHALL	100	397	675	228	378	1,398	1,923	63	184.9%	40
HOWARD LAKE-WAVERLY-WINSTED	2687	971	1,441	1,304	1,265	1,841	1,915	64	32.9%	96
TYLER	409	400	676	425	761	1,731	1,907	65	182.1%	42
PLUMMER	628	217	167	585	1,801	1,271	1,866	66	1017.4%	5
FOSSTON	601	660	502	734	1,229	1,674	1,822	67	262.9%	29
IVANHOE	403	343	1,135	1,209	996	1,141	1,788	68	57.5%	84
BALATON	411	113	1,105	9	603	1,329	1,779	69	61.0%	83
GOODHUE	253	585	1,337	1,747	2,227	1,693	1,775	70	32.8%	97
ELY	696	700	999	1,141	1,555	1,688	1,773	71	77.5%	73
HILLS-BEAVER CREEK	671	322	1,774	2,120	1,946	2,179	1,761	72	-0.7%	109
LANCASTER	356	211	712	993	1,297	1,449	1,728	73	142.7%	47
HERMAN-NORCROSS	264	157	N/A	2,122	1,851	2,057	1,684	74	N/A	N/A
CLIMAX	592	156	1,286	1,597	1,922	1,005	1,677	75	30.4%	98
CHATFIELD	227	930	452	104	278	845	1,655	76	266.2%	28
BRANDON	207	318	1,615	2,036	2,018	1,585	1,650	77	2.2%	107
LAPORTE	306	319	360	376	581	783	1,625	78	351.4%	18
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	1,281	1,613	79	N/A	N/A
MADELIA	837	621	1,604	1,682	1,761	1,682	1,608	80	0.2%	108

Table 9
Total Unreserved Operating Fund Balance Per Pupil
Sorted by 2003 Total Unreserved Operating Fund Balance Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Unreserved Operating Fund Balance	2000 Total Unreserved Operating Fund Balance	2001 Total Unreserved Operating Fund Balance	2002 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
RUSH CITY	139	971	900	1,074	1,198	1,320	1,606	81	78.4%	72
MOOSE LAKE	97	789	361	407	512	1,259	1,549	82	329.1%	22
TRACY	417	759	31	245	511	1,104	1,501	83	4741.9%	1
PILLAGER	116	766	469	668	836	1,129	1,494	84	218.6%	34
LAKE OF THE WOODS	390	705	617	249	187	604	1,443	85	133.9%	51
ROTHSAY	850	255	3,248	4,715	5,188	2,968	1,429	86	-56.0%	134
BARNUM	91	661	1,244	1,304	981	1,167	1,428	87	14.8%	102
MESABI EAST	2711	984	223	261	362	778	1,400	88	527.8%	12
COOK COUNTY	166	696	313	(334)	(379)	(65)	1,373	89	338.7%	19
BREWSTER	513	225	101	576	1,313	1,318	1,349	90	1235.6%	4
HOUSTON	294	587	(726)	(214)	394	877	1,307	91	-280.0%	153
SPRING GROVE	297	387	518	309	529	484	1,297	92	150.4%	46
SOUTHLAND	500	698	349	550	1,257	1,744	1,284	93	267.9%	26
GREENBUSH-MIDDLE RIVER	2683	464	721	754	723	1,073	1,252	94	73.6%	78
BELGRADE-BROOTEN-ELROSA	2364	777	953	897	1,006	1,189	1,238	95	29.9%	99
WEST CENTRAL AREA	2342	864	541	554	616	822	1,215	96	124.6%	54
NORMAN COUNTY WEST	2527	362	1,893	1,836	1,020	1,257	1,206	97	-36.3%	122
WIN-E-MAC	2609	535	565	779	1,413	1,119	1,202	98	112.7%	59
ROYALTON	485	738	(121)	(261)	231	880	1,188	99	-1081.8%	162
LEROY	499	388	176	502	694	933	1,158	100	558.0%	11
WABASHA-KELLOGG	811	707	218	365	640	608	1,136	101	421.1%	16
BRECKENRIDGE	846	928	869	915	935	1,014	1,115	102	28.3%	100
WALKER-HACKENSACK-AKELEY	113	994	586	555	1,015	1,059	1,107	103	88.9%	67
OGILVIE	333	703	602	578	531	820	1,102	104	83.1%	70
SWANVILLE	486	380	561	735	659	687	1,092	105	94.7%	63
EDEN VALLEY-WATKINS	463	834	1,133	938	1,028	1,096	1,090	106	-3.8%	111
MURRAY COUNTY CENTRAL	2169	819	(60)	59	305	631	1,062	107	-1870.0%	164
EAGLE VALLEY	2759	401	(21)	799	946	1,081	1,051	108	-5104.8%	167
LAKE BENTON	404	256	(437)	(807)	(624)	766	1,043	109	-338.7%	155
UPSALA	487	399	574	1,026	1,410	1,180	1,036	110	80.5%	71
ONAMIA	480	831	1,165	706	670	990	1,027	111	-11.8%	114
FULDA	505	543	146	94	(110)	158	1,019	112	597.9%	10
RED LAKE FALLS	630	405	972	564	757	1,032	961	113	-1.1%	110
HAWLEY	150	942	541	423	644	773	953	114	76.2%	75
MAPLE LAKE	881	930	(70)	171	578	779	926	115	-1422.9%	163
BLACKDUCK	32	804	968	574	530	728	900	116	-7.0%	113
GRAND MEADOW	495	338	828	1,280	1,447	1,025	870	117	5.1%	106
CYRUS	611	103	1,589	1,689	1,307	1,454	849	118	-46.6%	129
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	622	558	623	833	119	N/A	N/A
GLENVILLE-EMMONS	2886	485	1,328	1,303	1,208	979	821	120	-38.2%	125

Table 9
Total Unreserved Operating Fund Balance Per Pupil
Sorted by 2003 Total Unreserved Operating Fund Balance Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Unreserved Operating Fund Balance	2000 Total Unreserved Operating Fund Balance	2001 Total Unreserved Operating Fund Balance	2002 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MORRIS	769	996	318	192	768	1,131	820	121	157.9%	44
ADRIAN	511	663	92	36	(276)	(37)	802	122	771.7%	6
EVANSVILLE	208	223	1,498	1,742	1,499	782	759	123	-49.3%	131
LYND	415	116	1,160	1,404	1,188	1,671	757	124	-34.7%	120
HENNING	545	366	263	(533)	(501)	(317)	750	125	185.2%	39
LESTER PRAIRIE	424	492	1,163	462	1,047	973	742	126	-36.2%	121
DAWSON-BOYD	378	603	1,160	1,506	1,990	425	734	127	-36.7%	124
ALDEN	242	418	1,744	2,283	2,377	1,865	721	128	-58.7%	135
BUFFALO LAKE-HECTOR	2159	567	1,075	1,071	1,138	755	683	129	-36.5%	123
RED ROCK CENTRAL	2884	530	(318)	(98)	606	657	679	130	-313.5%	154
KINGSLAND	2137	898	712	696	706	912	679	131	-4.6%	112
A.C.G.C.	2396	933	856	942	1,072	959	676	132	-21.0%	117
RUSHFORD-PETERSON	239	692	(226)	(364)	(269)	(85)	637	133	-381.9%	156
NORMAN COUNTY EAST	2215	400	1,235	1,382	1,558	1,368	622	134	-49.6%	132
BLOOMING PRAIRIE	756	786	102	(103)	(96)	58	605	135	493.1%	13
LAKEVIEW	2167	567	N/A	643	979	753	578	136	N/A	N/A
PARKERS PRAIRIE	547	607	389	858	1,194	333	571	137	46.8%	88
BRAHAM	314	949	234	(309)	(223)	290	506	138	116.2%	58
RUTHTON	584	335	626	(263)	101	516	504	139	-19.5%	115
BARNESVILLE	146	763	218	262	70	51	460	140	111.0%	60
NEW YORK MILLS	553	738	(140)	(2)	42	140	457	141	-426.4%	158
MCGREGOR	4	551	(329)	130	323	564	428	142	-230.1%	150
SPRINGFIELD	85	686	909	674	775	281	404	143	-55.6%	133
JANESVILLE-WALDORF-PEMBERTON	2835	584	603	234	240	341	400	144	-33.7%	119
EAST CENTRAL	2580	959	129	400	271	601	367	145	184.5%	41
KERKHOVEN-MURDOCK-SUNBURG	775	647	60	(85)	192	347	337	146	461.7%	15
RUSSELL	418	234	(683)	(1,403)	(301)	159	323	147	-147.3%	146
G.F.W.	2365	932	550	281	707	1,062	321	148	-41.6%	126
CHOKIO-ALBERTA	771	224	809	1,210	849	702	315	149	-61.1%	136
CALEDONIA	299	958	282	(129)	(500)	(226)	312	150	10.6%	105
MABEL-CANTON	238	385	559	572	746	263	309	151	-44.7%	127
LECENTER	392	698	(106)	12	184	19	299	152	-382.1%	157
FERTILE-BELTRAMI	599	569	424	(159)	271	30	222	153	-47.6%	130
CLEARBROOK-GONVICK	2311	508	1,048	927	691	83	154	154	-85.3%	140
FILLMORE CENTRAL	2198	720	419	343	263	12	124	155	-70.4%	139
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	(331)	(587)	(531)	(348)	120	156	-136.3%	144
WILLOW RIVER	577	454	275	1,642	523	419	86	157	-68.7%	138
HERON LAKE-OKABENA	330	339	(387)	(1,053)	(874)	(1,120)	61	158	-115.8%	142
KIMBALL	739	855	1,191	1,734	841	290	56	159	-95.3%	141
KENYON-WANAMINGO	2172	954	N/A	363	274	390	(105)	160	N/A	N/A

Table 9
Total Unreserved Operating Fund Balance Per Pupil
Sorted by 2003 Total Unreserved Operating Fund Balance Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Unreserved Operating Fund Balance	2000 Total Unreserved Operating Fund Balance	2001 Total Unreserved Operating Fund Balance	2002 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance	2003 Total Unreserved Operating Fund Balance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
LEWISTON-ALTURA	857	752	466	719	811	(181)	(137)	161	-129.4%	143
MOUNTAIN IRON-BUHL	712	567	126	(59)	(453)	(410)	(186)	162	-247.6%	152
CARLTON	93	683	171	235	58	(237)	(225)	163	-231.6%	151
ELGIN-MILLVILLE	806	537	(622)	(417)	(778)	(664)	(233)	164	-62.5%	137
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	(155)	(518)	(551)	(530)	(275)	165	77.4%	74
HAYFIELD	203	961	353	187	(77)	(585)	(279)	166	-179.0%	148
MILROY	635	133	1,072	805	755	366	(476)	167	-144.4%	145
BUTTERFIELD	836	205	(131)	(263)	(478)	(510)	(480)	168	266.4%	27
MCLEOD WEST SCHOOLS	2887	486	875	441	(137)	(562)	(487)	169	-155.7%	147
CHISHOLM	695	824	609	831	(8)	(455)	(547)	170	-189.8%	149
TRUMAN	458	413	238	(995)	(1,487)	(1,451)	(1,335)	171	-660.9%	160
RENVILLE COUNTY WEST	2890	775	N/A	N/A	(2,558)	(2,128)	(1,866)	172	N/A	N/A
BELLINGHAM	371	122	466	835	1,199	(204)	(1,906)	173	-509.0%	159
Average for schools under 1,000 in enrollment		533	970	1,173	1,370	1,551	1,819	N/A	87.6%	N/A
Minimum		58	(726)	(1,403)	(2,558)	(2,128)	(1,906)	N/A	162.5%	N/A
Maximum		996	8,252	14,375	15,683	15,784	18,143	N/A	119.9%	N/A
Median		529	856	897	1,011	1,180	1,428	N/A	66.8%	N/A

Total of Unreserved Operating Fund Balances - This figure is a measure of the district's financial condition at the end of FY 02. It is equal to the sum of the unreserved balances on June 30, 2002, from the three operating funds (General, Food Service, and Community Service Fund Balance Account).

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 10
District & School Administration Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Admin.	2000 District Admin.	2001 District Admin.	2002 District Admin.	2003 District Admin.	2003 District Admin. Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PINE POINT	25	58	605	1,890	1,953	2,234	1,483	1	145.1%	1
CAMPBELL-TINTAH	852	145	767	1,044	1,266	1,219	1,437	2	87.4%	4
NETT LAKE	707	99	1,134	1,279	1,306	1,409	1,427	3	25.9%	75
CLIMAX	592	156	753	790	1,340	1,433	1,174	4	56.0%	16
NORMAN COUNTY EAST	2215	400	854	924	717	1,005	1,112	5	30.2%	59
HERMAN-NORCROSS	264	157	1,052	1,230	1,280	773	1,042	6	-1.0%	141
EVANSVILLE	208	223	544	674	671	787	987	7	81.3%	6
BUTTERFIELD	836	205	760	808	782	813	978	8	28.7%	61
WILLOW RIVER	577	454	644	775	950	764	954	9	48.3%	24
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	740	933	10	N/A	N/A
LANCASTER	356	211	599	698	696	839	930	11	55.4%	17
TRI-COUNTY	2358	290	709	738	847	933	909	12	28.2%	63
MAHNOMEN	432	779	519	567	704	792	904	13	74.3%	7
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	785	797	813	893	901	14	14.7%	106
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	696	749	793	846	883	15	26.9%	71
KITTSOON CENTRAL	2171	433	814	791	777	847	874	16	7.3%	126
WARREN-ALVARADO-OSLO	2176	558	651	624	713	831	854	17	31.3%	54
ROTHSAY	850	255	548	704	704	863	852	18	55.4%	19
NICOLLET	507	288	518	561	587	603	848	19	63.7%	10
KELLIHER	36	276	623	816	808	902	836	20	34.1%	44
RED LAKE FALLS	630	405	759	778	734	777	827	21	9.0%	122
GOODRIDGE	561	175	641	560	866	739	819	22	27.7%	65
WHEATON AREA SCHOOL	803	475	543	546	593	779	818	23	50.6%	22
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	936	858	955	695	806	24	-13.8%	159
LYLE	497	269	506	739	728	811	802	25	58.6%	13
HILLS-BEAVER CREEK	671	322	383	518	657	797	784	26	104.4%	2
BALATON	411	113	559	800	534	683	781	27	39.6%	36
WAUBUN	435	575	720	744	687	721	778	28	8.1%	125
ELGIN-MILLVILLE	806	537	495	506	567	641	764	29	54.3%	20
GRAND MEADOW	495	338	566	651	739	819	762	30	34.6%	40
ULEN-HITTERDAL	914	267	593	598	680	706	737	31	24.3%	80
FISHER	600	294	830	753	748	773	727	32	-12.5%	157
NORMAN COUNTY WEST	2527	362	828	878	1,690	719	721	33	-12.9%	158
RENVILLE COUNTY WEST	2890	775	N/A	N/A	581	645	716	34	N/A	N/A

Table 10
District & School Administration Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Admin.	2000 District Admin.	2001 District Admin.	2002 District Admin.	2003 District Admin.	2003 District Admin. Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
EAGLE VALLEY	2759	401	501	577	621	708	715	35	42.9%	30
GLENVILLE-EMMONS	2886	485	589	713	775	576	709	36	20.4%	91
FOSSTON	601	660	618	648	743	695	708	37	14.6%	107
FERTILE-BELTRAMI	599	569	554	648	765	666	704	38	27.0%	70
MCGREGOR	4	551	544	575	609	739	697	39	28.2%	62
EAST CENTRAL	2580	959	545	670	630	737	695	40	27.5%	67
NORTHLAND COMMUNITY SCHOOLS	118	554	600	628	651	728	691	41	15.2%	105
CEDAR MOUNTAIN	2754	410	745	864	850	647	686	42	-7.9%	153
GRYGLA	447	215	402	664	746	656	685	43	70.4%	8
HILL CITY	2	371	559	679	633	694	679	44	21.6%	89
SWANVILLE	486	380	480	515	597	623	679	45	41.5%	32
CHOKIO-ALBERTA	771	224	637	714	792	721	676	46	6.2%	127
KENYON-WANAMINGO	2172	954	436	422	547	597	670	47	53.6%	21
OKLEE	627	243	557	549	648	711	662	48	18.8%	95
SPRING GROVE	297	387	463	523	520	585	653	49	41.1%	33
GREENBUSH-MIDDLE RIVER	2683	464	504	745	670	648	649	50	28.9%	60
CANBY	891	674	404	505	566	619	647	51	60.2%	11
CARLTON	93	683	493	552	595	593	645	52	30.9%	55
FLOODWOOD	698	443	647	669	632	632	645	53	-0.3%	139
MOUNTAIN IRON-BUHL	712	567	610	674	682	602	642	54	5.2%	131
LAKE BENTON	404	256	572	612	429	657	641	55	12.2%	116
BLACKDUCK	32	804	498	583	562	653	638	56	28.0%	64
LAPORTE	306	319	530	431	573	562	637	57	20.2%	94
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	564	604	625	637	58	N/A	N/A
MCLEOD WEST SCHOOLS	2887	486	573	499	498	542	633	59	10.6%	120
TRUMAN	458	413	572	592	630	576	633	60	10.7%	119
MURRAY COUNTY CENTRAL	2169	819	435	485	485	526	633	61	45.4%	28
MESABI EAST	2711	984	473	578	581	630	631	62	33.3%	46
BARNUM	91	661	523	567	614	607	629	63	20.2%	93
KIMBALL	739	855	481	472	602	567	628	64	30.4%	58
CROMWELL-WRIGHT	95	307	426	517	522	628	627	65	47.0%	26
ASHBY	261	302	504	549	586	625	621	66	23.2%	82
ELY	696	700	420	443	478	511	619	67	47.5%	25
HOWARD LAKE-WAVERLY-WINSTED	2687	971	505	571	591	592	618	68	22.5%	86

Table 10
District & School Administration Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Admin.	2000 District Admin.	2001 District Admin.	2002 District Admin.	2003 District Admin.	2003 District Admin. Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
LYND	415	116	321	415	472	500	608	69	89.6%	3
M.A.C.C.R.A.Y.	2180	878	382	448	503	582	608	70	59.2%	12
LAKEVIEW	2167	567	581	475	557	643	606	71	4.4%	134
ORTONVILLE	62	631	474	555	742	590	605	72	27.4%	68
ISLE	473	551	570	491	562	618	604	73	5.9%	128
SLEEPY EYE	84	631	483	532	556	550	602	74	24.6%	78
G.F.W.	2365	932	438	558	522	577	599	75	36.7%	39
FILLMORE CENTRAL	2198	720	448	485	541	581	597	76	33.3%	47
NEVIS	308	547	378	434	511	507	596	77	57.5%	14
GRANADA HUNTLEY-EAST CHAIN	2536	289	678	584	645	663	577	78	-14.8%	161
UNDERWOOD	550	461	478	498	557	521	577	79	20.7%	90
SOUTH KOCHICHING	363	381	410	433	480	595	576	80	40.4%	34
COOK COUNTY	166	696	594	633	583	601	575	81	-3.1%	144
WABASHA-KELLOGG	811	707	438	449	407	644	572	82	30.6%	57
MARTIN COUNTY WEST	2448	945	464	488	514	519	568	83	22.4%	87
BUFFALO LAKE-HECTOR	2159	567	413	442	396	495	565	84	36.7%	38
ST. CLAIR	75	647	423	492	504	516	561	85	32.8%	50
MINNEOTA	414	502	383	497	623	536	556	86	45.2%	29
MADLIA	837	621	422	529	523	532	552	87	30.8%	56
RUSHFORD-PETERSON	239	692	483	533	566	540	546	88	13.1%	113
CALEDONIA	299	958	496	479	490	541	545	89	9.9%	121
N.R.H.E.G.	2168	989	405	428	468	507	544	90	34.2%	43
SOUTHLAND	500	698	442	459	491	464	541	91	22.3%	88
BATTLE LAKE	542	512	371	424	493	490	540	92	45.6%	27
MILROY	635	133	348	308	454	509	540	93	55.4%	18
EDGERTON	581	294	475	467	489	503	539	94	13.4%	111
LECENTER	392	698	475	501	447	451	538	95	13.3%	112
HOUSTON	294	587	542	446	435	443	533	96	-1.7%	142
WABASSO	640	424	398	383	467	499	532	97	33.6%	45
CHISHOLM	695	824	458	483	519	528	531	98	15.7%	102
UPSALA	487	399	311	470	469	493	529	99	70.1%	9
PLUMMER	628	217	722	779	703	635	529	100	-26.7%	167
A.C.G.C.	2396	933	521	450	466	487	529	101	1.5%	138
MOOSE LAKE	97	789	448	538	491	463	526	102	17.4%	98

Table 10
District & School Administration Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Admin.	2000 District Admin.	2001 District Admin.	2002 District Admin.	2003 District Admin.	2003 District Admin. Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
EDEN VALLEY-WATKINS	463	834	458	473	521	545	524	103	14.5%	108
MENAHGA	821	756	397	418	439	456	523	104	31.9%	53
VERNDALE	818	464	459	500	497	508	523	105	13.8%	110
BREWSTER	513	225	704	432	434	547	519	106	-26.3%	166
BELGRADE-BROOTEN-ELROSA	2364	777	411	422	508	538	519	107	26.2%	73
MORRIS	769	996	390	409	413	464	518	108	32.9%	49
CLEARBROOK-GONVICK	2311	508	388	435	495	439	516	109	33.0%	48
FULDA	505	543	516	531	547	475	514	110	-0.3%	140
RED ROCK CENTRAL	2884	530	561	529	532	585	513	111	-8.5%	156
CHATFIELD	227	930	438	477	443	471	513	112	17.0%	99
ROYALTON	485	738	542	541	567	431	511	113	-5.7%	148
MABEL-CANTON	238	385	517	535	526	561	506	114	-2.2%	143
NASHWAUK-KEEWATIN	319	642	356	467	420	501	505	115	41.9%	31
DAWSON-BOYD	378	603	406	438	474	508	499	116	22.9%	84
OSAKIS	213	659	444	451	429	472	497	117	11.9%	117
GOODHUE	253	585	417	452	454	437	495	118	18.6%	97
ONAMIA	480	831	414	432	449	471	492	119	18.8%	96
MAPLE LAKE	881	930	400	434	430	441	491	120	23.0%	83
LITTLEFORK-BIG FALLS	362	353	587	492	472	485	490	121	-16.5%	162
LEWISTON-ALTURA	857	752	393	373	410	425	489	122	24.5%	79
TRACY	417	759	359	372	380	417	481	123	34.2%	42
CLEVELAND	391	440	443	484	481	465	480	124	8.4%	124
WRENSHALL	100	397	517	552	567	435	478	125	-7.4%	150
KERKHOVEN-MURDOCK-SUNBURG	775	647	360	424	444	524	476	126	32.3%	51
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	353	440	419	365	475	127	34.5%	41
MEDFORD	763	581	512	491	450	463	474	128	-7.4%	152
JANESVILLE-WALDORF-PEMBERTON	2835	584	679	722	685	482	472	129	-30.5%	168
WALKER-HACKENSACK-AKELEY	113	994	372	401	439	422	471	130	26.6%	72
BRECKENRIDGE	846	928	415	411	414	449	470	131	13.1%	114
BRANDON	207	318	376	417	430	444	469	132	24.8%	77
BARNESVILLE	146	763	494	488	512	472	467	133	-5.4%	147
HERON LAKE-OKABENA	330	339	379	405	481	563	464	134	22.6%	85
WIN-E-MAC	2609	535	454	466	455	664	463	135	1.9%	137
KINGSLAND	2137	898	482	394	456	418	462	136	-4.2%	145

Table 10
District & School Administration Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Admin.	2000 District Admin.	2001 District Admin.	2002 District Admin.	2003 District Admin.	2003 District Admin. Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
HANCOCK	768	219	251	213	297	402	460	137	82.9%	5
LEROY	499	388	347	411	392	435	459	138	32.1%	52
IVANHOE	403	343	437	448	491	472	458	139	4.8%	133
BROWERVILLE	787	518	396	386	425	489	457	140	15.2%	104
MOUNTAIN LAKE	173	506	587	597	526	616	457	141	-22.2%	164
SPRINGFIELD	85	686	360	400	368	478	454	142	26.0%	74
BELLINGHAM	371	122	493	281	424	439	453	143	-8.1%	155
NEW YORK MILLS	553	738	395	396	426	453	451	144	14.2%	109
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	429	496	550	422	449	145	4.8%	132
RUSH CITY	139	971	387	393	413	427	447	146	15.5%	103
RUSSELL	418	234	282	377	417	386	441	147	56.4%	15
SEBEKA	820	603	394	407	420	421	440	148	11.8%	118
LANESBORO	229	356	314	359	459	392	440	149	39.9%	35
HENDRICKS	402	315	416	407	432	411	438	150	5.3%	130
HENNING	545	366	290	298	343	418	433	151	49.4%	23
ALDEN	242	418	310	366	389	414	429	152	38.2%	37
ADRIAN	511	663	496	478	510	416	428	153	-13.8%	160
HAYFIELD	203	961	335	355	358	388	427	154	27.4%	69
LESTER PRAIRIE	424	492	340	415	415	408	424	155	24.8%	76
BERTHA-HEWITT	786	505	331	352	364	459	423	156	27.6%	66
HAWLEY	150	942	403	407	419	426	415	157	3.0%	135
BRAHAM	314	949	429	480	486	433	407	158	-5.0%	146
BADGER	676	237	373	363	368	361	405	159	8.7%	123
ELLSWORTH	514	216	435	414	373	388	403	160	-7.4%	151
BROWNS VALLEY	801	194	499	514	397	495	397	161	-20.5%	163
OGILVIE	333	703	324	351	348	361	389	162	20.3%	92
COMFREY	81	178	500	421	429	390	374	163	-25.2%	165
ROUND LAKE	516	227	330	356	417	545	373	164	13.0%	115
WEST CENTRAL AREA	2342	864	317	361	398	352	368	165	16.1%	101
PILLAGER	116	766	394	529	391	391	367	166	-6.7%	149
PARKERS PRAIRIE	547	607	391	407	305	354	359	167	-8.1%	154
BLOOMING PRAIRIE	756	786	348	392	417	360	357	168	2.7%	136
ADA-BORUP	2854	545	334	362	306	334	352	169	5.3%	129
TYLER	409	400	259	286	376	304	303	170	16.8%	100

Table 10
District & School Administration Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Admin.	2000 District Admin.	2001 District Admin.	2002 District Admin.	2003 District Admin.	2003 District Admin. Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
RUTHTON	584	335	239	308	328	318	294	171	23.4%	81
CYRUS	611	103	436	301	566	234	284	172	-35.0%	169
LAKE OF THE WOODS	390	705	559	529	645	402	269	173	-51.8%	170
Average for schools under 1,000 in enrollment		533	476	505	537	548	571	N/A	20.1%	N/A
Minimum		58	239	213	297	234	269	N/A	12.9%	N/A
Maximum		996	1,134	1,890	1,953	2,234	1,483	N/A	30.8%	N/A
Median		529	475	492	520	541	552	N/A	16.2%	N/A

District and School Administration - Expenditures for the school board and for the office of the superintendent, principals, and any other line administrators who supervise staff.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 11
District Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Support	2000 District Support	2001 District Support	2002 District Support	2003 District Support	2003 District Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PINE POINT	25	58	1,698	2,048	1,493	2,259	1,415	1	-16.7%	155
NETT LAKE	707	99	884	1,129	1,309	1,121	1,234	2	39.6%	59
LYND	415	116	340	699	778	892	907	3	167.0%	4
CYRUS	611	103	290	249	317	421	646	4	122.9%	7
CROMWELL-WRIGHT	95	307	481	580	536	612	597	5	24.2%	86
CLIMAX	592	156	513	557	597	634	571	6	11.3%	114
MCGREGOR	4	551	438	544	471	568	501	7	14.2%	107
BADGER	676	237	567	537	437	476	493	8	-13.0%	152
GOODRIDGE	561	175	384	347	398	402	483	9	25.8%	82
MADELIA	837	621	249	299	312	435	481	10	93.2%	12
BROWNS VALLEY	801	194	495	588	531	1,076	476	11	-3.8%	139
PLUMMER	628	217	245	320	346	346	474	12	93.0%	13
ROTHSAY	850	255	318	312	356	386	468	13	47.4%	47
WRENSHALL	100	397	262	357	424	492	467	14	78.4%	24
WAUBUN	435	575	245	310	640	434	448	15	83.1%	21
BUTTERFIELD	836	205	142	142	145	213	447	16	215.1%	2
ORTONVILLE	62	631	235	290	320	618	439	17	87.3%	18
KELLIHER	36	276	323	411	480	478	434	18	34.3%	68
WABASSO	640	424	311	279	313	373	424	19	36.2%	64
ULEN-HITTERDAL	914	267	295	279	320	327	409	20	38.6%	61
SLEEPY EYE	84	631	211	275	204	247	405	21	92.0%	16
LYLE	497	269	329	339	391	435	398	22	21.0%	95
NICOLLET	507	288	310	375	300	344	387	23	24.7%	85
OKLEE	627	243	270	300	249	267	368	24	36.4%	63
LEROY	499	388	236	270	330	224	361	25	53.2%	41
COMFREY	81	178	620	701	457	334	357	26	-42.4%	168
HILL CITY	2	371	230	319	313	377	341	27	48.3%	44
FISHER	600	294	372	350	346	365	338	28	-9.0%	148
CLEARBROOK-GONVICK	2311	508	312	215	286	385	337	29	8.1%	123
MAPLE LAKE	881	930	228	219	269	368	337	30	47.7%	46
FLOODWOOD	698	443	291	317	255	353	330	31	13.4%	111
MILROY	635	133	171	195	241	316	326	32	91.2%	17
HANCOCK	768	219	259	300	307	297	325	33	25.3%	83
HOUSTON	294	587	204	259	351	334	323	34	58.4%	37

Table 11
District Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Support	2000 District Support	2001 District Support	2002 District Support	2003 District Support	2003 District Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
CHOKIO-ALBERTA	771	224	263	234	213	260	322	35	22.4%	90
EVANSVILLE	208	223	144	195	170	194	321	36	123.7%	6
GRANADA HUNTLEY-EAST CHAIN	2536	289	255	304	227	275	319	37	24.8%	84
TRUMAN	458	413	162	200	209	274	317	38	95.9%	11
MABEL-CANTON	238	385	179	293	307	330	314	39	75.2%	25
GRAND MEADOW	495	338	227	242	282	267	305	40	34.7%	66
MEDFORD	763	581	260	347	388	356	304	41	16.7%	102
KITTSOON CENTRAL	2171	433	107	206	266	313	303	42	183.9%	3
ISLE	473	551	274	294	387	284	302	43	10.1%	118
GRYGLA	447	215	250	272	246	289	300	44	20.2%	96
UPSALA	487	399	190	235	273	239	298	45	56.4%	39
RENVILLE COUNTY WEST	2890	775	N/A	N/A	276	294	291	46	N/A	N/A
RED LAKE FALLS	630	405	244	258	274	293	291	47	19.1%	98
ELLSWORTH	514	216	370	330	433	413	290	48	-21.5%	158
HENNING	545	366	169	183	280	287	283	49	67.9%	28
NEW YORK MILLS	553	738	262	298	326	250	276	50	5.4%	129
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	280	295	316	364	273	51	-2.3%	135
LITTLEFORK-BIG FALLS	362	353	420	305	257	276	272	52	-35.3%	165
LEWISTON-ALTURA	857	752	123	189	188	249	271	53	121.3%	8
NORTHLAND COMMUNITY SCHOOLS	118	554	242	261	331	286	267	54	10.4%	116
LAPORTE	306	319	165	270	198	225	266	55	61.3%	32
LAKE OF THE WOODS	390	705	56	53	51	71	262	56	367.0%	1
GREENBUSH-MIDDLE RIVER	2683	464	216	206	374	249	262	57	21.2%	93
PARKERS PRAIRIE	547	607	195	196	229	265	261	58	34.1%	69
EDEN VALLEY-WATKINS	463	834	185	213	246	295	260	59	40.4%	57
MENAHGA	821	756	128	163	185	195	260	60	102.9%	10
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	139	179	214	242	256	61	84.8%	20
MESABI EAST	2711	984	239	200	206	255	255	62	6.8%	126
LESTER PRAIRIE	424	492	313	244	209	197	254	63	-18.8%	157
MURRAY COUNTY CENTRAL	2169	819	194	274	220	243	254	64	30.6%	73
LAKEVIEW	2167	567	250	263	225	255	253	65	1.4%	132
WIN-E-MAC	2609	535	234	256	344	334	252	66	7.9%	124
DAWSON-BOYD	378	603	194	219	225	229	247	67	27.5%	77
HOWARD LAKE-WAVERLY-WINSTED	2687	971	201	270	252	274	244	68	21.5%	92

Table 11
District Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Support	2000 District Support	2001 District Support	2002 District Support	2003 District Support	2003 District Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
JANESVILLE-WALDORF-PEMBERTON	2835	584	347	400	471	245	241	69	-30.6%	161
WILLOW RIVER	577	454	150	184	203	206	239	70	58.8%	34
BELLINGHAM	371	122	202	190	214	234	235	71	16.2%	103
EAGLE VALLEY	2759	401	147	160	212	231	233	72	58.7%	35
WEST CENTRAL AREA	2342	864	176	181	203	260	233	73	32.5%	71
BLACKDUCK	32	804	214	250	230	221	231	74	8.3%	122
ADA-BORUP	2854	545	189	415	263	244	230	75	21.9%	91
ALDEN	242	418	140	153	210	187	230	76	64.5%	30
FOSSTON	601	660	208	210	215	236	229	77	9.7%	119
MOUNTAIN IRON-BUHL	712	567	179	220	187	217	227	78	27.0%	80
ADRIAN	511	663	118	164	141	182	227	79	92.8%	14
KENYON-WANAMINGO	2172	954	152	270	200	224	226	80	48.7%	43
SOUTH KOOCHICHING	363	381	215	147	214	271	222	81	3.2%	130
ROUND LAKE	516	227	354	295	183	218	222	82	-37.2%	166
BRAHAM	314	949	109	214	127	145	222	83	103.5%	9
LANCASTER	356	211	140	192	159	86	221	84	58.6%	36
UNDERWOOD	550	461	200	221	207	241	220	85	10.3%	117
HAWLEY	150	942	223	211	262	253	216	86	-3.0%	136
CARLTON	93	683	193	215	221	209	215	87	11.2%	115
OGILVIE	333	703	200	169	194	208	215	88	7.4%	125
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	149	140	147	160	214	89	43.3%	53
RUSH CITY	139	971	159	130	142	187	210	90	31.9%	72
SOUTHLAND	500	698	230	182	205	215	206	91	-10.4%	151
COOK COUNTY	166	696	166	175	152	168	205	92	23.4%	88
MCLEOD WEST SCHOOLS	2887	486	192	227	217	240	204	93	6.1%	127
BALATON	411	113	176	282	281	186	204	94	15.9%	104
CHISHOLM	695	824	179	192	186	181	203	95	13.8%	109
ONAMIA	480	831	170	260	212	185	203	96	19.9%	97
M.A.C.C.R.A.Y.	2180	878	211	167	228	221	202	97	-4.2%	141
FULDA	505	543	167	181	181	205	202	98	21.1%	94
FILLMORE CENTRAL	2198	720	111	155	175	201	200	99	80.4%	23
PILLAGER	116	766	161	127	126	127	199	100	23.8%	87
A.C.G.C.	2396	933	212	165	167	163	195	101	-7.7%	147
NASHWAUK-KEEWATIN	319	642	127	187	164	180	195	102	53.2%	40

Table 11
District Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Support	2000 District Support	2001 District Support	2002 District Support	2003 District Support	2003 District Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
CAMPBELL-TINTAH	852	145	195	270	213	202	194	103	-0.6%	133
ROYALTON	485	738	206	164	187	177	194	104	-6.2%	145
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	204	193	105	N/A	N/A
BUFFALO LAKE-HECTOR	2159	567	199	141	202	228	193	106	-3.1%	137
RUSHFORD-PETERSON	239	692	135	161	179	226	192	107	42.2%	54
BRANDON	207	318	141	163	179	179	190	108	34.3%	67
MINNEOTA	414	502	206	149	164	178	187	109	-9.1%	149
VERNDALE	818	464	124	156	169	152	187	110	50.6%	42
MAHNOMEN	432	779	172	185	217	206	186	111	8.3%	121
NORMAN COUNTY EAST	2215	400	169	254	63	242	186	112	9.7%	120
SPRINGFIELD	85	686	107	140	158	163	185	113	72.0%	26
HAYFIELD	203	961	109	111	133	158	185	114	70.1%	27
BARNUM	91	661	164	174	146	184	183	115	11.7%	113
ELY	696	700	161	213	226	181	183	116	13.5%	110
SEBEKA	820	603	156	165	168	183	179	117	14.1%	108
LAKE BENTON	404	256	140	183	575	199	178	118	27.2%	78
ST. CLAIR	75	647	195	201	188	206	177	119	-9.4%	150
CLEVELAND	391	440	178	134	146	158	176	120	-1.1%	134
BATTLE LAKE	542	512	135	141	130	150	175	121	30.2%	74
CANBY	891	674	127	148	151	170	175	122	37.3%	62
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	182	165	166	166	173	123	-4.9%	142
GOODHUE	253	585	133	162	186	154	173	124	29.9%	75
MOOSE LAKE	97	789	224	185	178	127	172	125	-23.4%	160
GLENVILLE-EMMONS	2886	485	183	145	116	148	171	126	-6.2%	144
CEDAR MOUNTAIN	2754	410	121	118	146	170	171	127	41.1%	56
HERMAN-NORCROSS	264	157	149	153	163	170	171	128	14.9%	106
KERKHOVEN-MURDOCK-SUNBURG	775	647	142	147	150	176	167	129	18.1%	99
HILLS-BEAVER CREEK	671	322	179	159	143	162	167	130	-7.0%	146
TRACY	417	759	128	129	161	139	166	131	29.0%	76
EDGERTON	581	294	172	299	226	204	163	132	-5.2%	143
ASHBY	261	302	115	118	146	154	161	133	39.6%	60
SWANVILLE	486	380	110	152	170	135	161	134	46.2%	50
HERON LAKE-OKABENA	330	339	136	168	169	161	161	135	18.0%	101
MORRIS	769	996	106	106	130	138	156	136	47.4%	48

Table 11
District Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Support	2000 District Support	2001 District Support	2002 District Support	2003 District Support	2003 District Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
G.F.W.	2365	932	126	160	191	150	155	137	23.1%	89
WABASHA-KELLOGG	811	707	99	111	112	154	154	138	56.7%	38
BREWSTER	513	225	227	216	183	179	151	139	-33.5%	164
BROWERVILLE	787	518	111	112	115	93	151	140	35.2%	65
MOUNTAIN LAKE	173	506	117	138	138	148	148	141	25.9%	81
SPRING GROVE	297	387	99	131	135	133	144	142	44.6%	51
N.R.H.E.G.	2168	989	236	264	177	171	142	143	-39.6%	167
CHATFIELD	227	930	126	155	142	140	142	144	12.8%	112
BERTHA-HEWITT	786	505	99	106	93	114	140	145	41.4%	55
MARTIN COUNTY WEST	2448	945	120	126	131	137	139	146	15.8%	105
BRECKENRIDGE	846	928	159	123	134	136	136	147	-14.5%	154
BARNESVILLE	146	763	101	115	104	106	135	148	32.7%	70
NEVIS	308	547	94	114	122	123	131	149	39.7%	58
LECENTER	392	698	102	116	107	110	130	150	27.2%	79
KINGSLAND	2137	898	87	84	109	109	129	151	48.1%	45
BLOOMING PRAIRIE	756	786	148	175	164	150	128	152	-13.9%	153
LANESBORO	229	356	131	155	158	145	126	153	-3.5%	138
WALKER-HACKENSACK-AKELEY	113	994	184	173	155	138	123	154	-33.1%	163
RUSSELL	418	234	75	90	88	95	122	155	61.7%	31
HENDRICKS	402	315	126	122	158	116	122	156	-3.8%	140
OSAKIS	213	659	156	239	107	115	120	157	-22.9%	159
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	72	58	80	48	119	158	64.7%	29
IVANHOE	403	343	114	120	118	105	117	159	2.7%	131
ELGIN-MILLVILLE	806	537	78	83	75	98	114	160	46.4%	49
CALEDONIA	299	958	71	78	79	100	113	161	59.7%	33
BELGRADE-BROOTEN-ELROSA	2364	777	62	65	84	83	112	162	81.6%	22
RED ROCK CENTRAL	2884	530	57	145	143	115	109	163	92.1%	15
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	145	151	138	109	164	N/A	N/A
WARREN-ALVARADO-OSLO	2176	558	54	70	71	115	101	165	86.5%	19
RUTHTON	584	335	61	66	80	76	87	166	43.4%	52
WHEATON AREA SCHOOL	803	475	73	79	81	95	87	167	18.1%	100
TYLER	409	400	36	59	120	76	85	168	134.0%	5
FERTILE-BELTRAMI	599	569	376	251	153	65	71	169	-81.0%	169
KIMBALL	739	855	86	87	88	89	70	170	-18.7%	156

Table 11
District Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 District Support	2000 District Support	2001 District Support	2002 District Support	2003 District Support	2003 District Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
NORMAN COUNTY WEST	2527	362	98	110	182	82	68	171	-30.7%	162
TRI-COUNTY	2358	290	61	53	55	66	65	172	5.8%	128
EAST CENTRAL	2580	959	73	31	125	3	11	173	-85.5%	170
Average for schools under 1,000 in enrollment		533	180	196	207	214	222	N/A	23.2%	N/A
Minimum		58	36	31	51	3	11	N/A	-71.1%	N/A
Maximum		996	1,698	2,048	1,493	2,259	1,415	N/A	-16.7%	N/A
Median		529	179	192	201	206	215	N/A	20.2%	N/A

District Support Services - Expenditures for central office administration and central office operations not included in district and school administration. Includes expenditures for business services, data processing, legal services, personnel office, printing, and the school census.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 12
Regular Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Regular Instruction	2000 Regular Instruction	2001 Regular Instruction	2002 Regular Instruction	2003 Regular Instruction	2003 Regular Instruction Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PINE POINT	25	58	6,647	7,490	6,027	8,092	7,149	1	7.5%	151
NETT LAKE	707	99	4,657	5,454	6,585	5,597	7,019	2	50.7%	4
BELLINGHAM	371	122	5,146	5,299	5,455	5,746	6,348	3	23.3%	67
SOUTH KOOCHICHING	363	381	4,574	4,894	5,318	5,795	5,912	4	29.3%	39
CAMPBELL-TINTAH	852	145	4,293	4,543	5,346	5,711	5,663	5	31.9%	33
COMFREY	81	178	4,557	4,944	4,694	4,908	5,594	6	22.7%	70
KELLIHER	36	276	3,823	4,519	4,663	4,945	5,550	7	45.2%	7
GOODRIDGE	561	175	3,378	3,814	4,443	4,880	5,365	8	58.8%	2
BALATON	411	113	3,618	4,130	4,338	4,012	5,299	9	46.5%	5
GRYGLA	447	215	3,758	4,336	4,494	4,836	5,121	10	36.2%	21
MILROY	635	133	3,829	4,201	4,423	4,440	5,077	11	32.6%	30
CYRUS	611	103	3,442	4,299	4,068	4,625	5,035	12	46.3%	6
HERMAN-NORCROSS	264	157	4,493	5,003	5,416	4,948	4,979	13	10.8%	137
LYND	415	116	3,604	4,068	4,213	3,911	4,946	14	37.2%	20
WARREN-ALVARADO-OSLO	2176	558	3,444	4,019	4,081	4,417	4,927	15	43.1%	12
BROWNS VALLEY	801	194	6,002	5,870	5,935	6,430	4,891	16	-18.5%	170
LANCASTER	356	211	3,903	4,372	4,194	4,770	4,881	17	25.1%	56
WHEATON AREA SCHOOL	803	475	3,435	3,642	3,747	4,375	4,881	18	42.1%	13
NORTHLAND COMMUNITY SCHOOLS	118	554	3,501	3,606	3,738	4,028	4,866	19	39.0%	18
MCGREGOR	4	551	3,636	3,981	4,435	4,727	4,855	20	33.5%	28
KITTSOON CENTRAL	2171	433	3,978	4,390	4,222	4,670	4,803	21	20.7%	83
TRI-COUNTY	2358	290	3,857	4,415	4,008	4,480	4,750	22	23.1%	69
CHOKIO-ALBERTA	771	224	3,787	4,179	4,196	4,349	4,720	23	24.7%	60
MADELIA	837	621	3,453	4,019	3,958	4,263	4,611	24	33.5%	27
OKLEE	627	243	4,040	4,123	4,225	4,498	4,585	25	13.5%	123
HANCOCK	768	219	3,408	3,627	3,772	3,962	4,532	26	33.0%	29
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	3,654	3,927	4,367	4,351	4,480	27	22.6%	71
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	3,585	3,853	3,931	4,002	4,478	28	24.9%	57
WAUBUN	435	575	3,824	3,960	4,168	4,162	4,471	29	16.9%	110
FOSSTON	601	660	2,903	2,971	3,244	3,708	4,458	30	53.6%	3
MAHNOMEN	432	779	3,724	4,323	4,998	4,615	4,444	31	19.3%	97
CHISHOLM	695	824	3,291	3,592	4,092	4,306	4,413	32	34.1%	25
MORRIS	769	996	3,473	3,613	3,295	3,554	4,400	33	26.7%	50
BADGER	676	237	3,564	3,709	3,829	4,099	4,394	34	23.3%	68
MOUNTAIN IRON-BUHL	712	567	4,034	3,780	3,959	4,022	4,392	35	8.9%	146
ONAMIA	480	831	4,022	4,210	4,055	3,997	4,366	36	8.6%	147
EVANSVILLE	208	223	3,037	3,544	3,702	4,095	4,363	37	43.7%	11
ULEN-HITTERDAL	914	267	3,427	3,762	4,080	4,456	4,328	38	26.3%	53
WABASSO	640	424	3,110	2,992	3,466	4,117	4,327	39	39.1%	17
RENVILLE COUNTY WEST	2890	775	N/A	N/A	3,845	3,814	4,326	40	N/A	N/A
CLIMAX	592	156	3,905	4,179	4,144	4,417	4,315	41	10.5%	139

Table 12
Regular Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Regular Instruction	2000 Regular Instruction	2001 Regular Instruction	2002 Regular Instruction	2003 Regular Instruction	2003 Regular Instruction Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
GREENBUSH-MIDDLE RIVER	2683	464	3,583	3,987	4,371	4,144	4,305	42	20.2%	88
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	3,842	3,770	3,834	3,970	4,293	43	11.7%	134
HERON LAKE-OKABENA	330	339	3,477	3,766	4,088	4,133	4,231	44	21.7%	77
TRUMAN	458	413	3,546	4,020	4,189	4,427	4,207	45	18.6%	100
RED ROCK CENTRAL	2884	530	3,735	3,717	3,649	4,003	4,206	46	12.6%	127
BRANDON	207	318	3,237	3,512	3,746	3,940	4,204	47	29.9%	37
BUTTERFIELD	836	205	3,732	4,213	4,286	4,620	4,194	48	12.4%	131
NORMAN COUNTY EAST	2215	400	3,358	3,520	3,675	4,001	4,193	49	24.9%	59
LANESBORO	229	356	3,485	3,729	3,943	3,824	4,188	50	20.2%	87
M.A.C.C.R.A.Y.	2180	878	2,902	3,355	3,427	3,967	4,185	51	44.2%	10
LAKE BENTON	404	256	3,345	3,488	3,684	3,526	4,177	52	24.9%	58
HILL CITY	2	371	3,408	4,028	3,946	3,751	4,166	53	22.2%	73
BELGRADE-BROOTEN-ELROSA	2364	777	3,646	3,617	3,807	3,951	4,158	54	14.0%	121
GRANADA HUNTLEY-EAST CHAIN	2536	289	3,864	3,353	3,462	3,467	4,146	55	7.3%	152
PARKERS PRAIRIE	547	607	3,428	3,642	3,768	3,992	4,141	56	20.8%	82
ELY	696	700	3,569	3,431	3,535	3,829	4,125	57	15.6%	117
LESTER PRAIRIE	424	492	2,846	3,280	3,304	3,664	4,110	58	44.4%	8
WILLOW RIVER	577	454	2,893	3,079	3,219	3,941	4,106	59	42.0%	14
BERTHA-HEWITT	786	505	3,478	3,807	3,971	4,047	4,096	60	17.7%	104
NICOLLET	507	288	3,364	3,543	3,363	3,487	4,078	61	21.2%	80
UPSALA	487	399	3,128	3,169	3,435	3,607	4,060	62	29.8%	38
MESABI EAST	2711	984	3,613	3,688	3,979	4,105	4,053	63	12.2%	132
BUFFALO LAKE-HECTOR	2159	567	3,324	3,974	3,861	3,627	4,043	64	21.6%	78
NORMAN COUNTY WEST	2527	362	3,378	3,838	4,188	3,844	4,038	65	19.5%	96
OGILVIE	333	703	3,556	3,741	3,697	3,921	3,999	66	12.5%	130
FLOODWOOD	698	443	3,152	3,272	3,159	3,857	3,998	67	26.8%	49
SLEEPY EYE	84	631	3,061	3,337	3,420	3,542	3,996	68	30.6%	36
RED LAKE FALLS	630	405	3,359	3,560	3,400	3,670	3,990	69	18.8%	99
GRAND MEADOW	495	338	2,825	3,136	3,398	3,836	3,978	70	40.8%	15
MENAHGA	821	756	3,030	3,468	3,584	3,947	3,958	71	30.6%	35
FILLMORE CENTRAL	2198	720	3,261	3,540	3,615	3,792	3,958	72	21.4%	79
LYLE	497	269	3,180	3,545	3,644	3,733	3,954	73	24.3%	63
MABEL-CANTON	238	385	3,511	3,706	3,997	4,109	3,953	74	12.6%	129
EAGLE VALLEY	2759	401	2,943	3,192	3,472	3,848	3,948	75	34.2%	24
SPRING GROVE	297	387	3,468	3,666	3,649	3,805	3,947	76	13.8%	122
GLENVILLE-EMMONS	2886	485	3,419	3,638	3,718	3,943	3,946	77	15.4%	118
WALKER-HACKENSACK-AKELEY	113	994	3,263	3,403	3,459	3,688	3,923	78	20.3%	86
LITTLEFORK-BIG FALLS	362	353	4,034	3,805	3,646	3,934	3,921	79	-2.8%	167
LAPORTE	306	319	3,206	2,751	3,211	2,946	3,916	80	22.2%	74
WIN-E-MAC	2609	535	3,725	3,475	3,528	3,726	3,910	81	5.0%	157
CROMWELL-WRIGHT	95	307	2,838	3,098	3,336	3,685	3,904	82	37.6%	19

Table 12
Regular Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Regular Instruction	2000 Regular Instruction	2001 Regular Instruction	2002 Regular Instruction	2003 Regular Instruction	2003 Regular Instruction Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
EAST CENTRAL	2580	959	3,031	3,240	3,421	3,585	3,903	83	28.8%	41
HILLS-BEAVER CREEK	671	322	3,158	3,149	3,665	3,590	3,903	84	23.6%	66
JANESVILLE-WALDORF-PEMBERTON	2835	584	3,252	3,570	3,385	3,611	3,900	85	19.9%	89
CLEARBROOK-GONVICK	2311	508	3,309	3,527	3,593	3,901	3,899	86	17.8%	102
NEVIS	308	547	2,697	3,283	3,587	3,710	3,893	87	44.3%	9
KIMBALL	739	855	2,944	3,238	3,543	3,911	3,889	88	32.1%	31
CARLTON	93	683	3,114	3,315	3,783	3,725	3,861	89	24.0%	65
SWANVILLE	486	380	3,492	3,891	3,774	3,704	3,849	90	10.2%	140
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	3,796	3,848	91	N/A	N/A
KERKHOVEN-MURDOCK-SUNBURG	775	647	3,082	3,332	3,670	3,616	3,836	92	24.5%	62
BLACKDUCK	32	804	3,056	3,553	3,447	3,447	3,834	93	25.4%	55
UNDERWOOD	550	461	3,141	3,336	3,364	3,408	3,834	94	22.1%	75
ALDEN	242	418	2,911	3,041	3,534	3,737	3,828	95	31.5%	34
CANBY	891	674	3,021	3,282	3,623	3,878	3,824	96	26.6%	52
FERTILE-BELTRAMI	599	569	2,954	3,092	3,232	3,565	3,818	97	29.2%	40
PLUMMER	628	217	3,775	3,768	3,839	4,041	3,812	98	1.0%	162
HOUSTON	294	587	3,888	3,419	3,638	3,652	3,798	99	-2.3%	166
LEROY	499	388	3,172	3,206	3,464	3,767	3,778	100	19.1%	98
TRACY	417	759	3,508	3,477	3,667	3,629	3,776	101	7.6%	150
BRECKENRIDGE	846	928	3,613	3,389	3,741	3,632	3,755	102	3.9%	158
HENNING	545	366	3,334	3,572	4,031	3,765	3,754	103	12.6%	128
DAWSON-BOYD	378	603	2,943	3,088	3,312	3,340	3,749	104	27.4%	46
HOWARD LAKE-WAVERLY-WINSTED	2687	971	3,368	3,635	3,800	3,722	3,741	105	11.1%	135
BATTLE LAKE	542	512	2,780	3,076	3,238	3,485	3,737	106	34.4%	23
A.C.G.C.	2396	933	3,120	3,117	3,384	3,545	3,734	107	19.7%	93
KINGSLAND	2137	898	2,954	3,297	3,369	3,411	3,729	108	26.2%	54
EDGERTON	581	294	3,107	3,315	3,176	3,539	3,720	109	19.7%	92
MOUNTAIN LAKE	173	506	3,238	3,283	3,365	3,347	3,695	110	14.1%	120
LAKE OF THE WOODS	390	705	3,080	3,507	3,674	3,384	3,683	111	19.6%	94
COOK COUNTY	166	696	3,721	3,943	3,647	4,021	3,676	112	-1.2%	164
MURRAY COUNTY CENTRAL	2169	819	3,017	2,962	3,094	3,378	3,672	113	21.7%	76
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	3,317	3,416	3,461	3,731	3,665	114	10.5%	138
BRAHAM	314	949	3,167	3,353	3,385	3,380	3,649	115	15.2%	119
N.R.H.E.G.	2168	989	2,749	3,098	3,135	3,407	3,631	116	32.1%	32
ELLSWORTH	514	216	3,850	3,439	3,307	3,561	3,630	117	-5.7%	168
EDEN VALLEY-WATKINS	463	834	3,182	3,258	3,373	3,552	3,610	118	13.5%	124
WEST CENTRAL AREA	2342	864	2,995	3,306	3,294	3,387	3,608	119	20.5%	85
BARNUM	91	661	3,250	3,482	3,753	3,364	3,605	120	10.9%	136
SEBEKA	820	603	3,174	3,202	3,431	3,290	3,601	121	13.5%	125
MARTIN COUNTY WEST	2448	945	3,058	3,224	3,388	3,701	3,600	122	17.7%	105
MINNEOTA	414	502	2,968	3,145	3,104	3,401	3,594	123	21.1%	81

Table 12
Regular Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Regular Instruction	2000 Regular Instruction	2001 Regular Instruction	2002 Regular Instruction	2003 Regular Instruction	2003 Regular Instruction Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	3,231	3,231	3,261	3,593	124	N/A	N/A
BREWSTER	513	225	3,596	2,901	2,854	3,161	3,587	125	-0.3%	163
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	3,403	3,433	3,479	3,463	3,584	126	5.3%	156
MOOSE LAKE	97	789	3,362	3,296	3,248	3,198	3,570	127	6.2%	154
ADA-BORUP	2854	545	3,355	3,341	3,443	3,350	3,567	128	6.3%	153
G.F.W.	2365	932	2,909	2,886	2,940	3,268	3,565	129	22.6%	72
VERNDALE	818	464	3,037	3,312	3,271	3,366	3,562	130	17.3%	107
LEWISTON-ALTURA	857	752	2,621	2,769	2,898	3,211	3,556	131	35.7%	22
ROTHSAY	850	255	3,039	3,242	3,249	3,448	3,555	132	17.0%	108
RUSHFORD-PETERSON	239	692	3,040	3,211	3,119	3,311	3,548	133	16.7%	112
MEDFORD	763	581	2,538	2,733	2,991	3,219	3,534	134	39.3%	16
PILLAGER	116	766	2,769	2,884	3,331	3,463	3,531	135	27.5%	45
LECENTER	392	698	2,744	2,868	2,966	3,037	3,523	136	28.4%	43
CLEVELAND	391	440	3,150	3,137	2,930	2,991	3,523	137	11.8%	133
LAKEVIEW	2167	567	3,023	3,212	3,128	3,447	3,521	138	16.5%	113
WRENSHALL	100	397	2,965	3,119	3,259	2,925	3,518	139	18.6%	101
BLOOMING PRAIRIE	756	786	3,026	3,385	3,427	3,546	3,515	140	16.2%	114
MCLEOD WEST SCHOOLS	2887	486	3,218	3,355	3,560	3,567	3,508	141	9.0%	145
SPRINGFIELD	85	686	2,985	3,204	3,205	3,514	3,505	142	17.4%	106
NEW YORK MILLS	553	738	2,985	3,046	3,184	3,179	3,491	143	17.0%	109
KENYON-WANAMINGO	2172	954	2,970	3,107	3,232	3,440	3,473	144	16.9%	111
ASHBY	261	302	2,741	2,961	3,250	3,238	3,471	145	26.7%	51
CEDAR MOUNTAIN	2754	410	2,988	3,086	3,071	3,139	3,469	146	16.1%	115
SOUTHLAND	500	698	2,863	3,214	3,133	3,094	3,454	147	20.6%	84
ADRIAN	511	663	3,155	3,170	3,371	3,581	3,454	148	9.5%	143
OSAKIS	213	659	2,877	2,804	3,412	3,304	3,445	149	19.8%	91
FULDA	505	543	2,872	2,918	3,289	3,183	3,441	150	19.8%	90
GOODHUE	253	585	2,567	2,849	3,214	3,230	3,431	151	33.6%	26
ISLE	473	551	3,343	3,485	3,068	3,379	3,429	152	2.6%	159
BARNESVILLE	146	763	3,486	3,674	3,540	3,357	3,424	153	-1.8%	165
BROWERVILLE	787	518	2,728	2,918	3,017	3,203	3,400	154	24.6%	61
MAPLE LAKE	881	930	2,841	2,784	2,951	3,085	3,397	155	19.5%	95
ORTONVILLE	62	631	2,603	3,165	3,231	3,350	3,313	156	27.3%	47
ROYALTON	485	738	3,214	3,033	2,962	3,198	3,287	157	2.2%	160
ELGIN-MILLVILLE	806	537	2,898	3,035	3,332	3,206	3,280	158	13.2%	126
ST. CLAIR	75	647	2,640	2,851	3,013	3,007	3,277	159	24.1%	64
HAWLEY	150	942	3,028	3,283	3,292	3,352	3,275	160	8.2%	148
WABASHA-KELLOGG	811	707	2,994	2,859	2,923	3,184	3,271	161	9.3%	144
FISHER	600	294	2,965	3,153	3,341	3,235	3,255	162	9.8%	142
NASHWAUK-KEEWATIN	319	642	2,756	3,065	3,194	3,427	3,247	163	17.8%	103
CALEDONIA	299	958	2,910	3,179	3,291	3,138	3,197	164	9.9%	141

Table 12
Regular Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Regular Instruction	2000 Regular Instruction	2001 Regular Instruction	2002 Regular Instruction	2003 Regular Instruction	2003 Regular Instruction Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
HAYFIELD	203	961	2,941	2,887	2,901	3,143	3,114	165	5.9%	155
RUSH CITY	139	971	2,681	2,759	2,886	2,999	3,104	166	15.8%	116
TYLER	409	400	2,215	2,406	2,350	2,414	2,815	167	27.1%	48
CHATFIELD	227	930	3,066	3,307	3,024	2,758	2,814	168	-8.2%	169
IVANHOE	403	343	2,140	2,266	2,497	2,778	2,740	169	28.0%	44
HENDRICKS	402	315	2,126	2,463	2,672	2,824	2,731	170	28.5%	42
RUTHTON	584	335	2,525	2,636	2,741	2,631	2,727	171	8.0%	149
ROUND LAKE	516	227	1,434	1,929	2,206	2,354	2,436	172	69.9%	1
RUSSELL	418	234	2,103	2,022	2,095	2,254	2,143	173	1.9%	161
Average for schools under 1,000 in enrollment		533	3,209	3,356	3,508	3,641	3,840	N/A	19.7%	N/A
Minimum		58	1,434	1,929	2,095	2,254	2,143	N/A	49.4%	N/A
Maximum		996	6,647	7,490	6,585	8,092	7,149	N/A	7.5%	N/A
Median		529	3,237	3,389	3,476	3,685	3,893	N/A	20.2%	N/A

Regular Instruction - Expenditures for elementary and secondary classroom instruction, not including vocational instruction and exceptional instruction. Includes salaries of teachers, classroom aides, coaches, and expenditures for classroom supplies and textbooks.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 13
Vocational Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Vocational Instruction	Vocational Instruction	Vocational Instruction	Vocational Instruction	Vocational Instruction	Vocational Instruction Ranking	Percent Change	Percent Change Ranking
NORMAN COUNTY EAST	2215	400	482	514	510	795	757	1	56.9%	20
ROTHSAY	850	255	662	650	638	676	749	2	13.0%	69
GRYGLA	447	215	494	502	604	641	701	3	41.9%	29
GOODRIDGE	561	175	476	409	514	525	653	4	37.2%	33
NORMAN COUNTY WEST	2527	362	493	512	529	567	619	5	25.6%	50
CAMPBELL-TINTAH	852	145	557	595	622	825	605	6	8.6%	77
ADA-BORUP	2854	545	711	607	722	632	602	7	-15.4%	108
MOUNTAIN LAKE	173	506	478	422	427	433	579	8	21.2%	58
ORTONVILLE	62	631	452	640	635	629	575	9	27.2%	47
FERTILE-BELTRAMI	599	569	466	519	536	495	517	10	10.9%	71
HERMAN-NORCROSS	264	157	356	386	279	315	445	11	25.0%	52
LEROY	499	388	451	395	423	398	443	12	-1.8%	91
SLEEPY EYE	84	631	334	403	332	423	442	13	32.5%	43
FULDA	505	543	334	385	394	394	402	14	20.4%	61
UPSALA	487	399	410	330	285	298	375	15	-8.7%	97
EAGLE VALLEY	2759	401	308	304	307	329	362	16	17.6%	67
SEBEKA	820	603	325	310	339	343	349	17	7.4%	78
BATTLE LAKE	542	512	255	284	309	321	342	18	34.4%	39
BROWERVILLE	787	518	330	334	323	330	338	19	2.3%	85
LANESBORO	229	356	264	307	305	332	333	20	25.9%	49
BERTHA-HEWITT	786	505	323	302	291	313	328	21	1.3%	87
HERON LAKE-OKABENA	330	339	430	429	475	390	326	22	-24.1%	116
MAHNOMEN	432	779	297	325	312	305	310	23	4.3%	82
RUSHFORD-PETERSON	239	692	152	257	242	265	299	24	96.6%	10
HILLS-BEAVER CREEK	671	322	197	298	329	282	291	25	47.6%	24
FOSSTON	601	660	497	483	502	462	289	26	-41.9%	133
MARTIN COUNTY WEST	2448	945	196	202	257	287	281	27	43.6%	27
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	268	271	290	280	28	N/A	N/A
MOUNTAIN IRON-BUHL	712	567	225	253	204	157	267	29	18.6%	64
BREWSTER	513	225	195	157	250	142	262	30	34.2%	41
KELLIHER	36	276	254	267	279	256	249	31	-2.0%	92
LAKE BENTON	404	256	284	294	337	311	245	32	-13.7%	105
LAPORTE	306	319	115	168	153	181	241	33	109.5%	7
MABEL-CANTON	238	385	212	207	239	296	238	34	12.5%	70
TRACY	417	759	165	149	190	201	236	35	43.4%	28
TYLER	409	400	258	234	265	201	235	36	-9.2%	99
GRAND MEADOW	495	338	121	97	142	210	232	37	91.4%	12
G.F.W.	2365	932	222	228	206	216	232	38	4.6%	81
GOODHUE	253	585	176	207	215	239	231	39	31.4%	44
EVANSVILLE	208	223	133	161	179	203	229	40	72.4%	17
NEW YORK MILLS	553	738	380	337	284	291	229	41	-39.9%	132

Table 13
Vocational Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Vocational Instruction	Vocational Instruction	Vocational Instruction	Vocational Instruction	Vocational Instruction	Vocational Instruction Ranking	Percent Change	Percent Change Ranking
LECENTER	392	698	236	234	228	233	228	42	-3.5%	93
CHATFIELD	227	930	131	193	219	181	227	43	73.2%	16
WAUBUN	435	575	208	205	221	216	226	44	9.0%	74
RED ROCK CENTRAL	2884	530	240	225	182	203	226	45	-5.6%	94
NEVIS	308	547	299	193	114	99	224	46	-25.2%	118
CROMWELL-WRIGHT	95	307	226	184	227	213	223	47	-1.6%	90
CALEDONIA	299	958	140	153	188	200	208	48	48.2%	23
MADELIA	837	621	203	142	225	248	207	49	1.8%	86
DAWSON-BOYD	378	603	206	162	191	203	204	50	-0.8%	88
BELGRADE-BROOTEN-ELROSA	2364	777	161	179	170	188	201	51	24.9%	53
ROYALTON	485	738	236	219	199	212	198	52	-16.0%	109
SWANVILLE	486	380	145	129	114	171	195	53	34.5%	38
IVANHOE	403	343	222	247	230	232	193	54	-13.0%	103
MAPLE LAKE	881	930	184	180	235	196	192	55	4.7%	80
ULEN-HITTERDAL	914	267	270	280	287	314	189	56	-29.9%	123
HAYFIELD	203	961	157	163	197	189	185	57	18.0%	66
NASHWAUK-KEEWATIN	319	642	174	158	161	174	183	58	5.3%	79
PARKERS PRAIRIE	547	607	206	153	204	184	178	59	-13.4%	104
CLIMAX	592	156	173	30	181	184	178	60	2.7%	84
BLACKDUCK	32	804	263	248	200	206	174	61	-34.0%	127
MCLEOD WEST SCHOOLS	2887	486	131	137	183	164	174	62	32.5%	42
MORRIS	769	996	99	64	127	174	173	63	74.7%	15
BUFFALO LAKE-HECTOR	2159	567	73	70	153	148	170	64	131.9%	5
MENAHGA	821	756	129	144	150	151	162	65	25.6%	51
OSAKIS	213	659	181	201	211	153	159	66	-12.0%	102
KINGSLAND	2137	898	101	122	108	107	157	67	55.2%	21
MURRAY COUNTY CENTRAL	2169	819	128	106	87	143	155	68	21.2%	57
WALKER-HACKENSACK-AKELEY	113	994	107	139	183	156	154	69	43.8%	26
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	168	152	70	N/A	N/A
BUTTERFIELD	836	205	36	6	165	143	152	71	322.1%	2
ALDEN	242	418	112	122	139	152	151	72	35.4%	36
BLOOMING PRAIRIE	756	786	113	135	130	143	148	73	31.2%	45
BARNESVILLE	146	763	96	106	109	112	146	74	51.6%	22
TRUMAN	458	413	132	152	152	133	145	75	9.4%	72
OGILVIE	333	703	169	146	122	132	144	76	-14.4%	107
COMFREY	81	178	168	133	189	94	144	77	-14.1%	106
N.R.H.E.G.	2168	989	144	158	132	133	142	78	-1.2%	89
KIMBALL	739	855	126	141	156	137	138	79	8.9%	75
WEST CENTRAL AREA	2342	864	102	112	119	125	137	80	34.8%	37
NORTHLAND COMMUNITY SCHOOLS	118	554	97	97	126	97	134	81	37.8%	31
HOWARD LAKE-WAVERLY-WINSTED	2687	971	141	155	182	134	132	82	-6.1%	95

Table 13
Vocational Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Vocational Instruction	Vocational Instruction	Vocational Instruction	Vocational Instruction	Vocational Instruction	Vocational Instruction Ranking	Percent Change	Percent Change Ranking
CEDAR MOUNTAIN	2754	410	103	123	126	135	132	83	27.8%	46
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	91	98	115	131	131	84	44.5%	25
JANESVILLE-WALDORF-PEMBERTON	2835	584	164	182	123	157	129	85	-21.1%	113
MCGREGOR	4	551	161	26	54	102	128	86	-20.2%	112
LEWISTON-ALTURA	857	752	108	44	102	109	128	87	18.3%	65
SOUTHLAND	500	698	139	149	166	126	126	88	-9.8%	100
ASHBY	261	302	91	88	100	109	125	89	36.6%	35
PILLAGER	116	766	167	139	121	142	125	90	-25.5%	119
OKLEE	627	243	68	84	122	121	122	91	79.8%	13
HENDRICKS	402	315	148	153	138	152	121	92	-18.7%	110
EDGERTON	581	294	75	74	98	136	120	93	59.7%	19
SPRINGFIELD	85	686	173	165	138	139	120	94	-30.7%	125
EAST CENTRAL	2580	959	185	217	178	176	119	95	-35.8%	128
NICOLLET	507	288	185	185	146	145	117	96	-36.6%	129
RENVILLE COUNTY WEST	2890	775	N/A	N/A	88	94	108	97	N/A	N/A
WABASSO	640	424	116	116	123	117	106	98	-8.7%	98
BRAHAM	314	949	118	127	138	101	105	99	-11.5%	101
LAKEVIEW	2167	567	392	151	195	112	103	100	-73.7%	142
ROUND LAKE	516	227	111	208	158	221	102	101	-7.9%	96
HANCOCK	768	219	135	161	199	95	102	102	-24.7%	117
M.A.C.C.R.A.Y.	2180	878	92	98	101	88	100	103	8.8%	76
GLENVILLE-EMMONS	2886	485	130	89	129	98	98	104	-24.0%	115
CANBY	891	674	82	86	88	102	98	105	20.5%	60
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	73	75	74	80	98	106	34.2%	40
HAWLEY	150	942	77	75	80	70	95	107	24.4%	54
CHOKIO-ALBERTA	771	224	69	74	83	89	94	108	37.8%	32
MESABI EAST	2711	984	253	218	152	102	94	109	-62.9%	139
CARLTON	93	683	79	89	67	67	91	110	14.6%	68
A.C.G.C.	2396	933	65	78	75	83	89	111	36.8%	34
GREENBUSH-MIDDLE RIVER	2683	464	64	81	80	77	89	112	39.7%	30
CHISHOLM	695	824	49	53	64	81	87	113	76.7%	14
VERNDALE	818	464	140	145	181	186	87	114	-38.1%	130
SPRING GROVE	297	387	105	121	111	177	84	115	-19.7%	111
HENNING	545	366	288	135	170	128	82	116	-71.6%	141
CLEARBROOK-GONVICK	2311	508	145	129	122	91	80	117	-44.7%	134
RUSH CITY	139	971	111	103	85	89	80	118	-28.1%	121
KENYON-WANAMINGO	2172	954	63	63	62	43	77	119	23.8%	56
WABASHA-KELLOGG	811	707	126	119	142	74	77	120	-38.7%	131
MINNEOTA	414	502	58	60	22	39	74	121	26.4%	48
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	34	44	84	59	69	122	103.8%	8
FILLMORE CENTRAL	2198	720	102	108	111	124	69	123	-32.7%	126

Table 13
Vocational Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Vocational Instruction	2000 Vocational Instruction	2001 Vocational Instruction	2002 Vocational Instruction	2003 Vocational Instruction	2003 Vocational Instruction Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
KERKHOVEN-MURDOCK-SUNBURG	775	647	35	42	43	59	68	124	95.0%	11
HOUSTON	294	587	153	115	112	106	67	125	-56.4%	137
TRI-COUNTY	2358	290	32	46	62	75	64	126	101.4%	9
WILLOW RIVER	577	454	52	58	54	57	62	127	19.1%	63
EDEN VALLEY-WATKINS	463	834	59	54	64	57	62	128	3.9%	83
ELGIN-MILLVILLE	806	537	86	91	94	99	61	129	-29.1%	122
WRENSHALL	100	397	48	141	184	149	59	130	24.1%	55
RED LAKE FALLS	630	405	79	80	86	57	58	131	-26.4%	120
ONAMIA	480	831	45	103	71	52	54	132	21.1%	59
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	143	146	99	75	54	133	-62.3%	138
FLOODWOOD	698	443	78	73	63	12	54	134	-30.7%	124
BARNUM	91	661	32	51	48	48	53	135	68.4%	18
MOOSE LAKE	97	789	0	0	0	0	53	136	N/A	N/A
PLUMMER	628	217	266	241	125	143	53	137	-80.1%	143
LESTER PRAIRIE	424	492	20	28	30	33	48	138	139.4%	4
RUSSELL	418	234	0	0	0	0	43	139	N/A	N/A
BRECKENRIDGE	846	928	34	80	37	53	37	140	9.1%	73
ISLE	473	551	69	69	0	31	37	141	-46.3%	136
WARREN-ALVARADO-OSLO	2176	558	15	18	16	22	33	142	118.8%	6
ADRIAN	511	663	59	32	35	32	32	143	-45.5%	135
MEDFORD	763	581	0	0	62	56	31	144	N/A	N/A
RUTHTON	584	335	0	0	0	0	30	145	N/A	N/A
CLEVELAND	391	440	161	211	212	229	28	146	-82.6%	144
BADGER	676	237	74	83	95	5	27	147	-64.1%	140
FISHER	600	294	0	13	6	7	24	148	N/A	N/A
BRANDON	207	318	24	17	21	22	18	149	-22.7%	114
LITTLEFORK-BIG FALLS	362	353	97	101	46	24	16	150	-83.4%	145
LYLE	497	269	0	7	6	23	14	151	N/A	N/A
SOUTH KOOCHICHING	363	381	3	11	8	5	13	152	402.9%	1
COOK COUNTY	166	696	8	8	9	9	9	153	19.9%	62
WHEATON AREA SCHOOL	803	475	86	50	45	10	7	154	-91.8%	146
KITTSON CENTRAL	2171	433	2	3	4	3	6	155	193.5%	3
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	0	0	0	0	0	N/A	N/A	N/A
UNDERWOOD	550	461	28	30	0	0	0	N/A	-100.0%	149
WIN-E-MAC	2609	535	0	0	2	4	0	N/A	-100.0%	148
GRANADA HUNTLEY-EAST CHAIN	2536	289	0	0	0	0	0	N/A	N/A	N/A
BALATON	411	113	8	6	3	14	0	N/A	-100.0%	147
PINE POINT	25	58	0	0	0	0	0	N/A	N/A	N/A
ST. CLAIR	75	647	0	0	0	0	0	N/A	N/A	N/A
LANCASTER	356	211	0	0	0	0	0	N/A	N/A	N/A
BELLINGHAM	371	122	0	0	0	0	0	N/A	N/A	N/A

Table 13
Vocational Instruction Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Vocational Instruction	2000 Vocational Instruction	2001 Vocational Instruction	2002 Vocational Instruction	2003 Vocational Instruction	2003 Vocational Instruction Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
LAKE OF THE WOODS	390	705	0	0	0	0	0	N/A	N/A	N/A
LYND	415	116	0	0	0	0	0	N/A	N/A	N/A
BROWNS VALLEY	801	194	0	0	0	0	0	N/A	N/A	N/A
ELLSWORTH	514	216	0	0	0	0	0	N/A	N/A	N/A
CYRUS	611	103	0	0	0	0	0	N/A	N/A	N/A
MILROY	635	133	0	0	0	0	0	N/A	N/A	N/A
ELY	696	700	0	0	0	0	0	N/A	N/A	N/A
NETT LAKE	707	99	0	0	0	0	0	N/A	N/A	N/A
HILL CITY	2	371	119	52	52	10	0	N/A	-100.0%	150
Average for schools under 1,000 in enrollment		533	155	154	159	159	161	N/A	3.6%	N/A
Minimum		58	0	0	0	0	0	N/A	N/A	N/A
Maximum		996	711	650	722	825	757	N/A	6.4%	N/A
Median		529	128	133	131	134	128	N/A	-0.4%	N/A

Vocational Instruction - Expenditures in secondary schools for instruction that is related to job skills and career exploration. Includes expenditures for home economics, as well as industrial, business, agriculture, and distributive education.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 14
Special Education Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Special Education	2000 Special Education	2001 Special Education	2002 Special Education	2003 Special Education	2003 Special Education Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
EAST CENTRAL	2580	959	1,954	2,099	2,365	2,857	2,938	1	50.4%	59
PINE POINT	25	58	2,530	3,060	3,403	3,770	2,663	2	5.3%	157
NORTHLAND COMMUNITY SCHOOLS	118	554	1,448	1,640	1,745	2,114	2,195	3	51.6%	56
NETT LAKE	707	99	2,396	2,434	3,077	2,895	2,014	4	-16.0%	165
COMFREY	81	178	1,521	1,769	1,888	1,748	1,904	5	25.2%	127
JANESVILLE-WALDORF-PEMBERTON	2835	584	1,446	1,805	1,776	1,912	1,813	6	25.3%	126
NASHWAUK-KEEWATIN	319	642	1,316	1,446	1,478	1,655	1,802	7	37.0%	94
MAHNOMEN	432	779	1,376	1,609	1,778	1,781	1,791	8	30.1%	117
ONAMIA	480	831	1,088	1,134	1,188	1,412	1,755	9	61.3%	35
WALKER-HACKENSACK-AKELEY	113	994	1,407	1,509	1,590	1,621	1,752	10	24.5%	128
LAPORTE	306	319	878	1,290	1,526	1,475	1,675	11	90.8%	12
SOUTHLAND	500	698	1,027	926	945	1,363	1,611	12	56.9%	43
KINGSLAND	2137	898	985	1,134	1,297	1,444	1,571	13	59.4%	38
ULEN-HITTERDAL	914	267	1,163	1,213	1,408	1,520	1,534	14	31.8%	109
A.C.G.C.	2396	933	1,013	1,161	1,247	1,394	1,507	15	48.7%	63
WARREN-ALVARADO-OSLO	2176	558	1,029	1,113	1,281	1,488	1,493	16	45.1%	74
MESABI EAST	2711	984	977	1,098	1,282	1,361	1,485	17	51.9%	55
BLACKDUCK	32	804	938	1,381	1,464	1,410	1,483	18	58.1%	40
SWANVILLE	486	380	830	959	1,285	1,301	1,456	19	75.4%	19
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	952	1,012	1,162	1,307	1,401	20	47.2%	68
PILLAGER	116	766	900	1,050	1,120	1,207	1,386	21	54.1%	48
LYLE	497	269	1,059	1,082	1,338	1,196	1,381	22	30.4%	116
MCGREGOR	4	551	1,112	1,019	1,279	1,383	1,375	23	23.6%	130
SLEEPY EYE	84	631	897	1,063	1,065	1,181	1,339	24	49.3%	62
M.A.C.C.R.A.Y.	2180	878	1,016	1,076	1,286	1,289	1,333	25	31.1%	112
CLIMAX	592	156	820	859	1,061	1,238	1,322	26	61.2%	36
FERTILE-BELTRAMI	599	569	771	954	1,117	1,161	1,303	27	69.0%	25
GRAND MEADOW	495	338	1,005	939	1,068	1,196	1,296	28	29.0%	120
RUTHTON	584	335	620	719	863	893	1,291	29	108.2%	9
DAWSON-BOYD	378	603	835	925	1,024	1,202	1,285	30	53.8%	49
MOUNTAIN IRON-BUHL	712	567	1,279	1,292	1,362	1,617	1,284	31	0.4%	162
BALATON	411	113	779	987	813	804	1,278	32	63.9%	31
KERKHOVEN-MURDOCK-SUNBURG	775	647	848	1,117	1,214	1,205	1,270	33	49.8%	61
CALEDONIA	299	958	912	1,083	1,294	1,353	1,269	34	39.2%	85
KELLIHER	36	276	954	1,287	1,416	1,223	1,259	35	31.9%	108
WAUBUN	435	575	1,199	1,058	1,082	1,107	1,256	36	4.8%	158
TRI-COUNTY	2358	290	886	907	1,014	1,130	1,245	37	40.6%	83
CYRUS	611	103	484	658	856	951	1,236	38	155.1%	2

Table 14
Special Education Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Special Education	2000 Special Education	2001 Special Education	2002 Special Education	2003 Special Education	2003 Special Education Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
ADA-BORUP	2854	545	814	890	952	1,196	1,231	39	51.2%	57
CAMPBELL-TINTAH	852	145	794	901	1,078	1,146	1,228	40	54.7%	45
N.R.H.E.G.	2168	989	806	977	1,083	1,115	1,225	41	52.0%	54
ELGIN-MILLVILLE	806	537	915	956	1,137	1,137	1,213	42	32.6%	105
GRANADA HUNTLEY-EAST CHAIN	2536	289	559	727	800	1,302	1,210	43	116.3%	6
MORRIS	769	996	630	798	903	990	1,203	44	91.0%	11
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	856	870	873	1,089	1,203	45	40.6%	82
ROYALTON	485	738	665	897	901	955	1,191	46	79.2%	14
BROWERVILLE	787	518	906	1,031	995	1,081	1,190	47	31.4%	111
EAGLE VALLEY	2759	401	672	714	880	920	1,188	48	76.7%	17
NEVIS	308	547	705	825	876	990	1,181	49	67.4%	27
NORMAN COUNTY WEST	2527	362	768	776	1,063	966	1,175	50	53.1%	50
EDEN VALLEY-WATKINS	463	834	868	903	1,067	1,060	1,171	51	34.8%	101
MOUNTAIN LAKE	173	506	1,017	1,187	1,287	1,286	1,171	52	15.1%	146
WILLOW RIVER	577	454	820	892	980	870	1,167	53	42.4%	79
LEROY	499	388	554	539	994	1,042	1,163	54	109.8%	8
WABASSO	640	424	1,121	1,026	1,137	1,251	1,156	55	3.1%	160
BELLINGHAM	371	122	778	1,074	1,418	1,170	1,152	56	48.1%	65
ELY	696	700	873	870	988	1,035	1,150	57	31.7%	110
VERNDALE	818	464	804	920	1,048	1,029	1,148	58	42.8%	77
LECENTER	392	698	763	854	1,055	1,102	1,147	59	50.3%	60
CHOKIO-ALBERTA	771	224	1,008	939	1,085	988	1,146	60	13.7%	150
LYND	415	116	705	1,048	1,179	1,028	1,145	61	62.4%	32
G.F.W.	2365	932	785	927	979	1,115	1,140	62	45.2%	73
RENVILLE COUNTY WEST	2890	775	N/A	N/A	911	1,016	1,136	63	N/A	N/A
ORTONVILLE	62	631	961	1,109	1,308	1,282	1,132	64	17.8%	142
TRUMAN	458	413	731	817	908	1,066	1,129	65	54.4%	47
BRECKENRIDGE	846	928	854	884	1,041	1,027	1,120	66	31.1%	113
HOWARD LAKE-WAVERLY-WINSTED	2687	971	922	1,055	1,031	1,079	1,115	67	21.0%	135
LANCASTER	356	211	427	638	735	955	1,114	68	161.0%	1
CANBY	891	674	805	847	969	1,059	1,113	69	38.2%	92
KIMBALL	739	855	800	941	997	1,073	1,112	70	39.0%	86
MAPLE LAKE	881	930	796	832	853	968	1,106	71	38.9%	87
BUTTERFIELD	836	205	621	764	894	975	1,106	72	78.1%	16
WABASHA-KELLOGG	811	707	1,012	932	1,066	1,233	1,099	73	8.5%	155
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	741	773	984	920	1,098	74	48.1%	64
CEDAR MOUNTAIN	2754	410	909	913	990	1,075	1,091	75	20.1%	139
MADELIA	837	621	765	849	891	1,102	1,089	76	42.4%	78

Table 14
Special Education Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Special Education	2000 Special Education	2001 Special Education	2002 Special Education	2003 Special Education	2003 Special Education Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
CARLTON	93	683	884	849	1,010	978	1,089	77	23.1%	131
FOSSTON	601	660	849	820	964	926	1,087	78	28.1%	122
MARTIN COUNTY WEST	2448	945	634	775	797	944	1,085	79	71.1%	24
HERMAN-NORCROSS	264	157	672	918	1,028	1,359	1,082	80	61.1%	37
CHISHOLM	695	824	845	817	788	986	1,081	81	27.8%	124
BRAHAM	314	949	775	893	904	1,160	1,075	82	38.6%	90
HILLS-BEAVER CREEK	671	322	731	853	913	838	1,062	83	45.2%	72
RUSHFORD-PETERSON	239	692	668	777	840	887	1,056	84	58.1%	41
BARNUM	91	661	614	700	763	811	1,054	85	71.9%	22
LEWISTON-ALTURA	857	752	591	639	679	806	1,054	86	78.2%	15
BUFFALO LAKE-HECTOR	2159	567	607	635	693	1,062	1,052	87	73.4%	20
HENNING	545	366	952	942	1,076	1,133	1,050	88	10.3%	154
PLUMMER	628	217	661	687	946	1,060	1,047	89	58.3%	39
SOUTH KOOCHICHING	363	381	591	693	1,001	1,182	1,039	90	75.6%	18
UPSALA	487	399	736	737	821	1,001	1,039	91	41.1%	81
GLENVILLE-EMMONS	2886	485	685	696	631	839	1,036	92	51.1%	58
GOODRIDGE	561	175	694	905	1,046	965	1,028	93	48.1%	66
ELLSWORTH	514	216	659	530	795	839	1,023	94	55.2%	44
FULDA	505	543	760	849	916	907	1,023	95	34.6%	102
FILLMORE CENTRAL	2198	720	718	766	847	920	1,021	96	42.2%	80
WEST CENTRAL AREA	2342	864	611	704	831	867	1,021	97	66.9%	29
MOOSE LAKE	97	789	694	730	767	917	1,020	98	46.9%	69
HILL CITY	2	371	594	723	861	874	1,019	99	71.5%	23
MURRAY COUNTY CENTRAL	2169	819	816	838	830	924	1,011	100	23.9%	129
ST. CLAIR	75	647	836	767	799	757	1,010	101	20.9%	136
RUSH CITY	139	971	576	592	682	1,286	995	102	72.8%	21
BLOOMING PRAIRIE	756	786	768	896	887	976	994	103	29.4%	118
KENYON-WANAMINGO	2172	954	726	729	770	904	984	104	35.5%	99
TRACY	417	759	767	899	876	978	983	105	28.1%	123
WHEATON AREA SCHOOL	803	475	831	901	978	1,025	982	106	18.2%	141
BELGRADE-BROOTEN-ELROSA	2364	777	808	936	1,040	990	981	107	21.4%	133
BROWNS VALLEY	801	194	1,203	1,190	1,290	1,466	978	108	-18.7%	168
BERTHA-HEWITT	786	505	678	750	703	874	977	109	44.1%	75
RED LAKE FALLS	630	405	584	637	777	841	972	110	66.4%	30
HANCOCK	768	219	387	571	706	798	970	111	150.9%	3
PARKERS PRAIRIE	547	607	626	643	747	899	967	112	54.5%	46
GREENBUSH-MIDDLE RIVER	2683	464	674	711	868	1,116	964	113	43.1%	76
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	1,039	881	1,022	964	114	N/A	N/A

Table 14
Special Education Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Special Education	2000 Special Education	2001 Special Education	2002 Special Education	2003 Special Education	2003 Special Education Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MINNEOTA	414	502	632	702	785	873	963	115	52.3%	52
BADGER	676	237	659	632	913	741	960	116	45.7%	71
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	839	773	871	816	960	117	14.4%	149
CHATFIELD	227	930	815	851	874	928	955	118	17.2%	143
LAKE OF THE WOODS	390	705	568	726	830	817	950	119	67.3%	28
ISLE	473	551	602	625	777	945	949	120	57.8%	42
CLEVELAND	391	440	822	1,048	927	892	943	121	14.8%	147
SEBEKA	820	603	778	770	894	902	938	122	20.5%	138
CLEARBROOK-GONVICK	2311	508	687	781	792	924	933	123	35.8%	98
LANESBORO	229	356	704	689	780	992	933	124	32.5%	106
CROMWELL-WRIGHT	95	307	705	765	823	867	920	125	30.4%	115
FLOODWOOD	698	443	479	616	688	655	917	126	91.2%	10
GRYGLA	447	215	708	822	867	932	913	127	29.0%	119
KITTSOON CENTRAL	2171	433	553	695	792	785	898	128	62.4%	33
RED ROCK CENTRAL	2884	530	657	666	654	865	892	129	35.8%	97
BARNESVILLE	146	763	760	832	887	1,026	863	130	13.6%	151
SPRINGFIELD	85	686	606	696	723	863	841	131	38.7%	88
COOK COUNTY	166	696	659	745	865	837	836	132	26.7%	125
HAWLEY	150	942	625	636	797	762	836	133	33.8%	104
MENAHGA	821	756	546	666	788	859	833	134	52.5%	51
NEW YORK MILLS	553	738	719	752	821	884	833	135	15.8%	144
WIN-E-MAC	2609	535	854	563	654	747	821	136	-3.9%	164
NORMAN COUNTY EAST	2215	400	681	797	770	847	813	137	19.4%	140
MABEL-CANTON	238	385	612	631	693	819	809	138	32.2%	107
OGILVIE	333	703	530	538	713	710	806	139	52.2%	53
EDGERTON	581	294	700	658	714	908	802	140	14.5%	148
BATTLE LAKE	542	512	581	603	680	689	801	141	37.9%	93
OKLEE	627	243	709	783	824	761	800	142	12.9%	152
HAYFIELD	203	961	651	664	735	795	798	143	22.6%	132
LAKEVIEW	2167	567	572	646	703	672	793	144	38.6%	89
HERON LAKE-OKABENA	330	339	525	547	689	709	768	145	46.4%	70
LITTLEFORK-BIG FALLS	362	353	932	784	750	628	759	146	-18.6%	167
MEDFORD	763	581	357	408	551	640	751	147	110.5%	7
OSAKIS	213	659	547	696	736	701	747	148	36.6%	95
HENDRICKS	402	315	615	579	656	687	745	149	21.0%	134
RUSSELL	418	234	524	564	685	539	726	150	38.5%	91
SPRING GROVE	297	387	509	616	713	716	709	151	39.4%	84
IVANHOE	403	343	575	610	706	799	694	152	20.7%	137

Table 14
Special Education Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Special Education	2000 Special Education	2001 Special Education	2002 Special Education	2003 Special Education	2003 Special Education Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
ROTHSAY	850	255	538	621	661	629	693	153	28.6%	121
BREWSTER	513	225	816	780	736	762	675	154	-17.3%	166
GOODHUE	253	585	494	574	644	740	672	155	36.0%	96
MCLEOD WEST SCHOOLS	2887	486	661	746	729	671	669	156	1.2%	161
UNDERWOOD	550	461	639	551	754	633	660	157	3.2%	159
EVANSVILLE	208	223	356	298	361	434	647	158	81.5%	13
HOUSTON	294	587	494	665	569	698	645	159	30.6%	114
FISHER	600	294	580	549	590	627	642	160	10.6%	153
ADRIAN	511	663	475	548	624	581	637	161	34.2%	103
WRENSHALL	100	397	824	813	836	708	637	162	-22.6%	170
BRANDON	207	318	429	482	533	521	633	163	47.3%	67
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	254	310	299	376	616	164	142.4%	4
ALDEN	242	418	362	451	461	567	611	165	68.9%	26
LESTER PRAIRIE	424	492	370	457	439	536	600	166	62.2%	34
ASHBY	261	302	533	460	522	463	579	167	8.5%	156
TYLER	409	400	242	316	327	447	557	168	130.0%	5
LAKE BENTON	404	256	479	524	474	387	555	169	15.8%	145
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	476	532	170	N/A	N/A
ROUND LAKE	516	227	376	549	438	483	508	171	35.3%	100
MILROY	635	133	589	526	514	457	468	172	-20.5%	169
NICOLLET	507	288	443	419	785	589	432	173	-2.7%	163
Average for schools under 1,000 in enrollment		533	795	864	962	1,040	1,105	N/A	39.0%	N/A
Minimum		58	242	298	299	376	432	N/A	78.4%	N/A
Maximum		996	2,530	3,060	3,403	3,770	2,938	N/A	16.1%	N/A
Median		529	739	813	881	966	1,052	N/A	42.5%	N/A

Special Education - Expenditures for instruction of students who, because of atypical characteristics or conditions, are provided educational programs that are different from regular instructional programs. Includes expenditures for special instruction of students who are emotionally or psychologically disabled, or mentally retarded; for students with physical, hearing, speech, and visual impairments; and for students with special learning and behavior problems.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 15
Instructional Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Instructional Support	Instructional Support	Instructional Support	Instructional Support	Instructional Support	Instructional Support Ranking	Percent Change	Percent Change Ranking
PINE POINT	25	58	19	471	128	552	1,613	1	8597.7%	1
WAUBUN	435	575	488	595	864	981	1,030	2	110.8%	8
NETT LAKE	707	99	1,424	1,009	1,133	1,191	946	3	-33.6%	153
NORTHLAND COMMUNITY SCHOOLS	118	554	625	620	745	749	793	4	26.9%	56
KELLIHER	36	276	423	410	436	527	569	5	34.4%	34
ISLE	473	551	473	411	484	508	545	6	15.3%	79
BADGER	676	237	619	753	595	680	529	7	-14.5%	127
MOUNTAIN LAKE	173	506	403	620	496	523	518	8	28.7%	49
ELY	696	700	245	307	327	350	505	9	106.7%	9
WABASHA-KELLOGG	811	707	440	375	465	529	502	10	14.0%	81
CLEARBROOK-GONVICK	2311	508	367	260	194	282	501	11	36.4%	32
MAPLE LAKE	881	930	343	345	392	447	493	12	43.8%	26
GRYGLA	447	215	405	403	457	460	491	13	21.3%	65
ASHBY	261	302	372	369	428	458	486	14	30.4%	42
HANCOCK	768	219	373	405	426	500	472	15	26.4%	57
SOUTH KOOCHICHING	363	381	419	288	353	366	468	16	11.6%	84
GRANADA HUNTLEY-EAST CHAIN	2536	289	301	249	597	494	467	17	54.9%	21
RED LAKE FALLS	630	405	139	160	219	221	466	18	234.9%	4
GREENBUSH-MIDDLE RIVER	2683	464	644	357	324	440	458	19	-28.9%	149
BERTHA-HEWITT	786	505	374	409	499	565	452	20	20.8%	66
BUTTERFIELD	836	205	326	210	466	782	439	21	34.8%	33
COMFREY	81	178	346	489	493	519	434	22	25.5%	59
EVANSVILLE	208	223	146	189	314	302	433	23	196.7%	5
UPSALA	487	399	338	405	374	498	431	24	27.8%	54
EAGLE VALLEY	2759	401	338	324	460	415	406	25	20.0%	71
CAMPBELL-TINTAH	852	145	167	235	286	356	404	26	141.9%	7
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	408	394	27	N/A	N/A
FLOODWOOD	698	443	378	236	324	345	392	28	3.6%	91
WARREN-ALVARADO-OSLO	2176	558	332	258	400	403	384	29	15.6%	77
TRI-COUNTY	2358	290	319	338	407	384	383	30	20.2%	68
MARTIN COUNTY WEST	2448	945	280	245	373	417	383	31	36.6%	31
G.F.W.	2365	932	236	274	307	350	381	32	61.6%	18
GOODHUE	253	585	296	329	362	499	381	33	28.4%	51
SPRING GROVE	297	387	224	231	268	373	375	34	67.4%	14
MCLEOD WEST SCHOOLS	2887	486	466	273	355	397	373	35	-19.9%	135
NICOLLET	507	288	421	265	415	339	373	36	-11.5%	120
MOOSE LAKE	97	789	315	239	377	340	368	37	17.1%	75
MAHNOMEN	432	779	237	245	311	419	364	38	54.0%	22
JANESVILLE-WALDORF-PEMBERTON	2835	584	293	312	241	450	362	39	23.6%	62
WEST CENTRAL AREA	2342	864	254	273	301	351	358	40	40.9%	28
WALKER-HACKENSACK-AKELEY	113	994	250	247	287	304	358	41	42.9%	27

Table 15
Instructional Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Instructional Support	Instructional Support	Instructional Support	Instructional Support	Instructional Support	Instructional Support Ranking	Percent Change	Percent Change Ranking
EDGERTON	581	294	424	520	291	418	358	42	-15.6%	131
ST. CLAIR	75	647	98	236	294	334	355	43	260.2%	3
HILL CITY	2	371	368	362	407	334	354	44	-3.9%	108
A.C.G.C.	2396	933	328	244	337	350	350	45	6.8%	86
SEBEKA	820	603	347	290	300	331	350	46	0.7%	102
KINGSLAND	2137	898	359	252	339	322	346	47	-3.6%	107
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	435	396	386	342	48	N/A	N/A
BRANDON	207	318	257	288	417	449	342	49	32.9%	36
HAYFIELD	203	961	369	319	441	321	341	50	-7.6%	115
CEDAR MOUNTAIN	2754	410	344	343	353	271	340	51	-1.1%	103
LAKEVIEW	2167	567	258	232	280	287	339	52	31.2%	39
HERON LAKE-OKABENA	330	339	574	402	470	403	338	53	-41.0%	159
NORMAN COUNTY WEST	2527	362	368	337	196	430	337	54	-8.5%	116
KITSON CENTRAL	2171	433	294	258	281	367	337	55	14.5%	80
ORTONVILLE	62	631	631	458	544	347	335	56	-47.0%	163
LAPORTE	306	319	350	344	403	336	333	57	-5.0%	113
LAKE OF THE WOODS	390	705	208	350	427	380	332	58	59.7%	19
HERMAN-NORCROSS	264	157	438	604	493	451	332	59	-24.1%	142
RUSH CITY	139	971	318	281	318	329	329	60	3.5%	92
M.A.C.C.R.A.Y.	2180	878	254	207	217	238	328	61	29.3%	46
LITTLEFORK-BIG FALLS	362	353	492	424	436	472	326	62	-33.7%	154
CLIMAX	592	156	181	718	685	372	320	63	77.2%	10
CANBY	891	674	311	299	312	312	320	64	2.8%	96
HENNING	545	366	303	402	317	439	317	65	4.7%	89
BRECKENRIDGE	846	928	264	209	292	255	316	66	19.6%	72
BUFFALO LAKE-HECTOR	2159	567	258	175	302	305	311	67	20.6%	67
BLOOMING PRAIRIE	756	786	353	311	336	289	306	68	-13.3%	124
HILLS-BEAVER CREEK	671	322	351	423	310	242	304	69	-13.3%	123
CALEDONIA	299	958	333	430	475	361	301	70	-9.7%	118
UNDERWOOD	550	461	181	196	426	309	295	71	62.8%	17
NEVIS	308	547	303	226	408	299	293	72	-3.5%	106
CROMWELL-WRIGHT	95	307	377	340	355	290	291	73	-22.8%	139
SLEEPY EYE	84	631	303	268	265	323	291	74	-4.0%	109
MESABI EAST	2711	984	281	238	347	329	290	75	3.2%	94
SOUTHLAND	500	698	351	539	318	304	287	76	-18.5%	133
EAST CENTRAL	2580	959	215	256	369	384	286	77	33.1%	35
OSAKIS	213	659	195	217	275	282	285	78	45.9%	24
PARKERS PRAIRIE	547	607	219	237	235	256	283	79	29.4%	45
SPRINGFIELD	85	686	187	222	201	234	280	80	49.9%	23
WHEATON AREA SCHOOL	803	475	215	222	251	273	280	81	30.0%	44
LECENTER	392	698	193	225	280	265	279	82	44.4%	25

Table 15
Instructional Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Instructional Support	Instructional Support	Instructional Support	Instructional Support	Instructional Support	Instructional Support Ranking	Percent Change	Percent Change Ranking
LEWISTON-ALTURA	857	752	269	231	250	295	278	83	3.4%	93
CHISHOLM	695	824	316	342	396	289	274	84	-13.2%	122
GOODRIDGE	561	175	288	204	289	285	274	85	-4.8%	111
KIMBALL	739	855	358	358	396	333	272	86	-24.1%	141
CARLTON	93	683	286	313	405	365	272	87	-4.9%	112
HOWARD LAKE-WAVERLY-WINSTED	2687	971	268	278	277	294	271	88	1.1%	99
COOK COUNTY	166	696	261	265	324	176	268	89	3.0%	95
EDEN VALLEY-WATKINS	463	834	254	219	311	292	267	90	5.3%	88
BROWERVILLE	787	518	154	218	357	309	267	91	72.8%	13
BREWSTER	513	225	208	233	189	224	266	92	27.9%	53
WABASSO	640	424	262	259	237	274	264	93	0.8%	101
NASHWAUK-KEEWATIN	319	642	207	259	204	231	264	94	27.1%	55
FULDA	505	543	233	193	236	196	262	95	12.5%	83
BATTLE LAKE	542	512	203	185	235	252	261	96	29.0%	48
FOSSTON	601	660	238	188	245	278	260	97	9.4%	85
HENDRICKS	402	315	156	136	139	123	259	98	65.5%	16
ALDEN	242	418	193	211	250	255	256	99	32.5%	37
FERTILE-BELTRAMI	599	569	195	233	285	267	251	100	28.5%	50
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	332	354	287	289	250	101	-24.6%	143
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	208	197	330	355	250	102	20.2%	69
MADELIA	837	621	196	226	228	330	248	103	26.4%	58
ROUND LAKE	516	227	57	227	313	324	248	104	331.0%	2
IVANHOE	403	343	159	115	118	143	247	105	55.8%	20
FISHER	600	294	432	450	301	314	247	106	-42.9%	161
HAWLEY	150	942	309	212	249	225	243	107	-21.5%	138
MOUNTAIN IRON-BUHL	712	567	305	244	262	222	241	108	-21.1%	137
LESTER PRAIRIE	424	492	378	384	413	375	239	109	-36.7%	157
ROYALTON	485	738	282	249	240	263	237	110	-15.7%	132
MABEL-CANTON	238	385	182	248	179	287	234	111	29.0%	47
MORRIS	769	996	322	219	171	217	232	112	-28.0%	146
BARNUM	91	661	265	322	250	237	229	113	-13.6%	125
BROWNS VALLEY	801	194	346	277	421	412	226	114	-34.7%	155
RED ROCK CENTRAL	2884	530	159	177	171	188	223	115	40.8%	29
BARNESVILLE	146	763	184	238	246	246	223	116	21.4%	64
WILLOW RIVER	577	454	182	201	224	135	223	117	22.2%	63
BLACKDUCK	32	804	178	197	254	252	221	118	23.7%	61
CLEVELAND	391	440	189	175	343	232	220	119	16.7%	76
CHATFIELD	227	930	169	172	242	253	220	120	30.1%	43
WIN-E-MAC	2609	535	168	203	230	230	219	121	30.6%	41
MCGREGOR	4	551	240	310	435	518	217	122	-9.4%	117
LEROY	499	388	230	181	200	194	215	123	-6.4%	114

Table 15
Instructional Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Instructional Support	Instructional Support	Instructional Support	Instructional Support	Instructional Support	Instructional Support Ranking	Percent Change	Percent Change Ranking
N.R.H.E.G.	2168	989	178	179	204	211	210	124	17.9%	73
ONAMIA	480	831	201	150	222	224	210	125	4.3%	90
FILLMORE CENTRAL	2198	720	308	284	303	282	210	126	-31.8%	152
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	272	231	254	346	208	127	-23.4%	140
DAWSON-BOYD	378	603	218	181	174	213	208	128	-4.6%	110
OKLEE	627	243	272	143	209	218	204	129	-25.2%	145
GLENVILLE-EMMONS	2886	485	238	291	303	241	203	130	-14.6%	128
BELLINGHAM	371	122	191	254	213	270	202	131	5.7%	87
ULEN-HITTERDAL	914	267	222	245	282	304	201	132	-9.7%	119
BELGRADE-BROOTEN-ELROSA	2364	777	120	129	176	184	199	133	65.9%	15
KERKHOVEN-MURDOCK-SUNBURG	775	647	174	172	228	221	198	134	13.9%	82
ADRIAN	511	663	224	235	223	199	198	135	-11.8%	121
MINNEOTA	414	502	151	186	180	174	194	136	28.1%	52
SWANVILLE	486	380	112	67	172	146	194	137	73.4%	12
NORMAN COUNTY EAST	2215	400	199	104	391	143	194	138	-2.7%	105
TRACY	417	759	241	177	178	189	191	139	-20.6%	136
MURRAY COUNTY CENTRAL	2169	819	263	192	219	164	189	140	-28.4%	147
NEW YORK MILLS	553	738	161	161	193	214	186	141	15.5%	78
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	267	304	195	181	184	142	-31.3%	151
MENAHGA	821	756	138	136	148	149	181	143	31.4%	38
CHOKIO-ALBERTA	771	224	211	236	370	366	180	144	-14.9%	130
PILLAGER	116	766	236	139	206	236	177	145	-25.0%	144
ELLSWORTH	514	216	279	209	217	224	175	146	-37.4%	158
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	290	318	229	250	171	147	-41.2%	160
ROTHSAY	850	255	167	169	203	185	170	148	1.9%	98
LANCASTER	356	211	169	111	148	159	166	149	-1.6%	104
RUSHFORD-PETERSON	239	692	161	217	160	171	166	150	2.8%	97
GRAND MEADOW	495	338	139	144	186	187	164	151	17.7%	74
TYLER	409	400	132	190	202	176	164	152	24.0%	60
WRENSHALL	100	397	292	229	281	217	159	153	-45.5%	162
BRAHAM	314	949	297	210	209	226	156	154	-47.6%	164
CYRUS	611	103	177	215	215	161	151	155	-14.7%	129
LYLE	497	269	398	193	230	193	150	156	-62.2%	168
OGILVIE	333	703	169	185	242	202	145	157	-14.5%	126
VERNDALE	818	464	105	52	36	133	143	158	36.6%	30
KENYON-WANAMINGO	2172	954	200	187	214	155	140	159	-30.2%	150
ADA-BORUP	2854	545	105	305	171	132	138	160	31.0%	40
LYND	415	116	51	179	86	130	135	161	166.5%	6
LANESBORO	229	356	75	79	128	134	132	162	76.4%	11
BALATON	411	113	431	502	162	284	130	163	-69.7%	169
MEDFORD	763	581	181	192	219	256	129	164	-28.5%	148

Table 15
Instructional Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Instructional Support	2000 Instructional Support	2001 Instructional Support	2002 Instructional Support	2003 Instructional Support	2003 Instructional Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
RENVILLE COUNTY WEST	2890	775	N/A	N/A	296	244	124	165	N/A	N/A
PLUMMER	628	217	170	145	294	360	108	166	-36.3%	156
HOUSTON	294	587	129	96	116	170	104	167	-19.6%	134
RUTHTON	584	335	93	115	114	78	94	168	0.9%	100
RUSSELL	418	234	74	106	78	67	89	169	20.1%	70
MILROY	635	133	151	147	207	115	77	170	-49.2%	165
TRUMAN	458	413	145	169	171	131	70	171	-51.9%	166
ELGIN-MILLVILLE	806	537	135	110	87	61	51	172	-62.0%	167
LAKE BENTON	404	256	171	180	103	29	9	173	-94.5%	170
Average for schools under 1,000 in enrollment		533	270	261	298	301	289	N/A	7.1%	N/A
Minimum		58	19	52	36	29	9	N/A	-49.6%	N/A
Maximum		996	1,424	1,009	1,133	1,191	1,613	N/A	13.3%	N/A
Median		529	258	239	286	289	272	N/A	5.3%	N/A

. Instructional Support Services - Expenditures for activities intended to help teachers provide instruction, not including expenditures for principals or superintendents. Includes expenditures for assistant principals, curriculum development, libraries, media centers, audio visual support, staff development, and computer assisted instruction.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 16
Pupil Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

<u>District Name</u>	<u>District Number</u>	<u>2003 Enrollment</u>	<u>1999 Pupil Support</u>	<u>2000 Pupil Support</u>	<u>2001 Pupil Support</u>	<u>2002 Pupil Support</u>	<u>2003 Pupil Support</u>	<u>2003 Pupil Support Ranking</u>	<u>1999 to 2003 Percent Change</u>	<u>1999 to 2003 Percent Change Ranking</u>
CLIMAX	592	156	200	284	416	2,698	1,954	1	878.2%	2
PINE POINT	25	58	420	622	452	2,455	1,570	2	273.8%	12
SOUTH KOOCHICHING	363	381	430	509	519	652	627	3	45.9%	60
NICOLLET	507	288	409	530	514	471	518	4	26.7%	84
LITTLEFORK-BIG FALLS	362	353	93	275	279	277	349	5	277.1%	11
MOOSE LAKE	97	789	245	270	299	326	333	6	35.7%	70
HILL CITY	2	371	196	267	284	273	328	7	67.3%	33
WALKER-HACKENSACK-AKELEY	113	994	313	308	350	385	316	8	0.9%	121
MCLEOD WEST SCHOOLS	2887	486	209	240	257	288	301	9	44.2%	62
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	156	187	275	287	300	10	92.2%	24
DAWSON-BOYD	378	603	132	215	234	341	284	11	115.2%	20
LEROY	499	388	594	362	235	318	275	12	-53.7%	153
WAUBUN	435	575	187	214	269	360	274	13	46.6%	59
ORTONVILLE	62	631	38	55	144	244	242	14	536.2%	4
OSAKIS	213	659	200	220	190	193	239	15	19.5%	99
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	210	254	290	229	16	N/A	N/A
RUSH CITY	139	971	145	192	220	221	229	17	57.5%	43
TRACY	417	759	185	191	187	206	227	18	22.8%	93
TRI-COUNTY	2358	290	149	102	187	210	225	19	51.6%	50
WABASSO	640	424	126	142	163	208	218	20	73.3%	30
GRAND MEADOW	495	338	141	134	156	255	216	21	53.1%	48
MORRIS	769	996	162	156	153	188	216	22	32.9%	73
LAKEVIEW	2167	567	158	151	109	106	207	23	31.2%	76
OGILVIE	333	703	211	219	224	250	207	24	-2.0%	123
HOWARD LAKE-WAVERLY-WINSTED	2687	971	131	137	137	140	206	25	58.1%	42
CEDAR MOUNTAIN	2754	410	148	162	164	205	201	26	35.7%	71
SOUTHLAND	500	698	176	223	330	194	201	27	14.1%	104
HAWLEY	150	942	186	176	198	197	201	28	7.7%	113
FLOODWOOD	698	443	130	177	121	158	200	29	54.4%	46
BERTHA-HEWITT	786	505	118	126	97	105	199	30	68.3%	32
BARNUM	91	661	123	160	202	212	199	31	61.4%	38
NORMAN COUNTY EAST	2215	400	52	80	131	128	197	32	281.3%	10
MCGREGOR	4	551	210	228	139	179	197	33	-6.3%	127
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	83	133	88	132	194	34	135.3%	18

Table 16
Pupil Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Pupil Support	2000 Pupil Support	2001 Pupil Support	2002 Pupil Support	2003 Pupil Support	2003 Pupil Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
KENYON-WANAMINGO	2172	954	97	102	115	140	189	35	95.2%	23
CARLTON	93	683	151	162	191	209	188	36	24.4%	88
BELGRADE-BROOTEN-ELROSA	2364	777	123	118	127	143	183	37	48.5%	56
KIMBALL	739	855	129	133	121	200	181	38	40.5%	64
CLEARBROOK-GONVICK	2311	508	202	246	225	202	180	39	-10.9%	131
MOUNTAIN LAKE	173	506	136	139	114	136	180	40	32.5%	74
MABEL-CANTON	238	385	118	129	148	164	180	41	53.1%	47
WILLOW RIVER	577	454	420	531	472	170	180	42	-57.2%	156
MENAHGA	821	756	109	121	125	182	175	43	60.6%	39
FISHER	600	294	157	159	178	182	174	44	11.3%	108
HERMAN-NORCROSS	264	157	118	115	263	238	174	45	47.2%	58
BRAHAM	314	949	142	138	140	131	172	46	20.8%	97
SPRINGFIELD	85	686	147	167	157	149	171	47	15.8%	101
WABASHA-KELLOGG	811	707	126	149	155	163	169	48	34.1%	72
PARKERS PRAIRIE	547	607	124	126	142	135	169	49	36.2%	67
MADELIA	837	621	238	258	218	278	168	50	-29.6%	139
N.R.H.E.G.	2168	989	107	101	154	167	167	51	56.3%	44
CHATFIELD	227	930	105	139	130	125	167	52	59.2%	41
PILLAGER	116	766	62	178	116	206	166	53	168.8%	16
WHEATON AREA SCHOOL	803	475	133	127	173	194	164	54	23.8%	90
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	152	164	55	N/A	N/A
CROMWELL-WRIGHT	95	307	70	77	70	95	163	56	135.1%	19
CALEDONIA	299	958	158	150	193	211	163	57	3.7%	117
ISLE	473	551	98	150	174	157	163	58	66.4%	34
CANBY	891	674	157	145	160	172	162	59	3.6%	118
ULEN-HITTERDAL	914	267	116	127	109	138	160	60	37.7%	66
WEST CENTRAL AREA	2342	864	198	181	170	174	158	61	-20.3%	134
EDGERTON	581	294	38	84	100	40	158	62	316.7%	9
MOUNTAIN IRON-BUHL	712	567	131	143	142	166	157	63	20.2%	98
WRENSHALL	100	397	285	270	263	167	156	64	-45.4%	149
EAST CENTRAL	2580	959	103	127	132	142	153	65	48.9%	55
SEBEKA	820	603	125	139	134	158	151	66	21.4%	96
JANESVILLE-WALDORF-PEMBERTON	2835	584	106	119	125	136	151	67	42.4%	63
M.A.C.C.R.A.Y.	2180	878	142	173	168	193	150	68	5.9%	115

Table 16
Pupil Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Pupil Support	2000 Pupil Support	2001 Pupil Support	2002 Pupil Support	2003 Pupil Support	2003 Pupil Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
ADRIAN	511	663	90	109	106	98	149	69	65.7%	35
LEWISTON-ALTURA	857	752	133	165	127	168	145	70	8.6%	112
G.F.W.	2365	932	117	126	78	102	143	71	23.0%	92
ST. CLAIR	75	647	45	125	137	162	143	72	214.8%	13
LYND	415	116	13	22	27	29	143	73	1040.5%	1
BARNESVILLE	146	763	115	137	145	148	142	74	24.3%	89
KITTSOON CENTRAL	2171	433	126	151	116	197	141	75	11.7%	107
HAYFIELD	203	961	132	170	210	169	141	76	6.6%	114
EVANSVILLE	208	223	78	71	90	72	141	77	79.5%	27
BLOOMING PRAIRIE	756	786	103	127	116	139	140	78	35.8%	69
FERTILE-BELTRAMI	599	569	80	101	130	150	138	79	74.1%	29
WARREN-ALVARADO-OSLO	2176	558	83	125	211	195	135	80	61.9%	37
GLENVILLE-EMMONS	2886	485	168	192	178	151	133	81	-20.8%	135
GOODHUE	253	585	86	95	85	120	131	82	51.3%	51
SWANVILLE	486	380	103	65	54	58	129	83	25.9%	86
MURRAY COUNTY CENTRAL	2169	819	139	135	129	131	128	84	-7.5%	128
ELGIN-MILLVILLE	806	537	121	116	107	119	128	85	5.7%	116
BATTLE LAKE	542	512	76	87	103	154	126	86	65.7%	36
HENDRICKS	402	315	83	90	102	70	125	87	50.1%	53
BRECKENRIDGE	846	928	130	153	162	165	125	88	-4.6%	126
NORMAN COUNTY WEST	2527	362	198	146	89	225	124	89	-37.3%	142
FOSSTON	601	660	84	86	92	127	124	90	47.9%	57
SLEEPY EYE	84	631	95	110	123	93	123	91	29.8%	79
ELY	696	700	81	113	94	101	122	92	49.3%	54
WIN-E-MAC	2609	535	23	33	40	122	121	93	419.3%	7
RED ROCK CENTRAL	2884	530	130	103	97	105	120	94	-7.7%	129
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	96	153	124	136	117	95	22.0%	95
NORTHLAND COMMUNITY SCHOOLS	118	554	85	95	108	113	116	96	36.0%	68
BLACKDUCK	32	804	73	111	120	129	115	97	56.3%	45
FULDA	505	543	103	112	103	97	112	98	9.4%	110
COOK COUNTY	166	696	181	150	122	116	112	99	-38.4%	144
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	113	90	75	80	112	100	-1.3%	122
ALDEN	242	418	89	90	89	85	111	101	25.1%	87
ONAMIA	480	831	150	149	173	148	111	102	-25.9%	136

Table 16
Pupil Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

<u>District Name</u>	<u>District Number</u>	<u>2003 Enrollment</u>	<u>1999 Pupil Support</u>	<u>2000 Pupil Support</u>	<u>2001 Pupil Support</u>	<u>2002 Pupil Support</u>	<u>2003 Pupil Support</u>	<u>2003 Pupil Support Ranking</u>	<u>1999 to 2003 Percent Change</u>	<u>1999 to 2003 Percent Change Ranking</u>
BROWNS VALLEY	801	194	72	100	113	150	109	103	51.1%	52
RUSHFORD-PETERSON	239	692	85	95	99	114	109	104	28.0%	81
MESABI EAST	2711	984	118	104	117	120	108	105	-8.2%	130
HANCOCK	768	219	88	60	32	102	108	106	22.0%	94
KINGSLAND	2137	898	80	77	81	100	105	107	31.4%	75
VERNDALE	818	464	80	48	176	85	103	108	28.5%	80
BREWSTER	513	225	185	118	18	61	102	109	-44.9%	148
NEW YORK MILLS	553	738	81	138	116	139	102	110	26.3%	85
EDEN VALLEY-WATKINS	463	834	86	80	61	102	102	111	17.9%	100
NASHWAUK-KEEWATIN	319	642	138	96	59	87	100	112	-27.3%	137
ROYALTON	485	738	91	92	100	104	100	113	9.7%	109
TYLER	409	400	18	21	20	79	100	114	463.4%	6
SPRING GROVE	297	387	65	75	68	90	98	115	51.8%	49
MEDFORD	763	581	89	92	97	111	92	116	2.7%	119
ELLSWORTH	514	216	10	10	10	96	89	117	829.1%	3
CHISHOLM	695	824	80	94	114	124	88	118	9.3%	111
LAPORTE	306	319	183	108	91	54	87	119	-52.2%	152
BUTTERFIELD	836	205	68	54	102	219	83	120	23.1%	91
KERKHOVEN-MURDOCK-SUNBURG	775	647	46	68	76	73	83	121	78.4%	28
A.C.G.C.	2396	933	92	107	105	109	80	122	-13.4%	132
MARTIN COUNTY WEST	2448	945	69	75	73	74	79	123	15.3%	102
KELLIHER	36	276	127	116	80	168	79	124	-37.9%	143
HILLS-BEAVER CREEK	671	322	61	53	50	73	78	125	27.2%	83
LECENTER	392	698	59	57	67	76	77	126	30.4%	77
NETT LAKE	707	99	415	307	296	252	76	127	-81.8%	167
COMFREY	81	178	133	138	116	117	66	128	-50.7%	151
FILLMORE CENTRAL	2198	720	44	46	50	52	64	129	44.8%	61
TRUMAN	458	413	88	65	98	77	63	130	-28.8%	138
IVANHOE	403	343	107	121	133	152	62	131	-42.0%	146
MINNEOTA	414	502	31	32	41	106	61	132	97.4%	22
HOUSTON	294	587	19	27	20	72	60	133	210.7%	14
NEVIS	308	547	46	56	58	58	60	134	30.4%	78
BROWERVILLE	787	518	73	77	76	72	59	135	-18.9%	133
LAKE OF THE WOODS	390	705	114	93	100	87	58	136	-48.6%	150

Table 16
Pupil Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Pupil Support	2000 Pupil Support	2001 Pupil Support	2002 Pupil Support	2003 Pupil Support	2003 Pupil Support Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
RENVILLE COUNTY WEST	2890	775	N/A	N/A	66	48	57	137	N/A	N/A
CLEVELAND	391	440	134	141	98	38	57	138	-57.8%	157
CHOKIO-ALBERTA	771	224	35	22	50	43	56	139	59.7%	40
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	138	153	138	147	55	140	-59.8%	159
LESTER PRAIRIE	424	492	84	95	52	64	55	141	-34.4%	140
HENNING	545	366	94	143	159	50	55	142	-41.1%	145
MAPLE LAKE	881	930	133	45	84	87	54	143	-59.2%	158
LYLE	497	269	9	59	75	61	53	144	478.4%	5
UPSALA	487	399	54	43	49	51	52	145	-3.6%	124
ASHBY	261	302	51	59	52	39	49	146	-4.2%	125
BUFFALO LAKE-HECTOR	2159	567	184	172	145	116	45	147	-75.7%	163
ROTHSAY	850	255	9	11	9	60	39	148	349.6%	8
BRANDON	207	318	101	56	56	42	38	149	-62.8%	161
ADA-BORUP	2854	545	20	61	116	114	36	150	82.7%	26
MAHNOMEN	432	779	31	36	43	39	36	151	13.4%	105
RED LAKE FALLS	630	405	33	39	8	27	34	152	2.5%	120
BALATON	411	113	13	51	33	38	34	153	160.6%	17
LANCASTER	356	211	29	26	26	30	33	154	15.0%	103
RUSSELL	418	234	26	24	21	31	33	155	27.9%	82
GRANADA HUNTLEY-EAST CHAIN	2536	289	137	70	132	148	29	156	-78.8%	164
HERON LAKE-OKABENA	330	339	100	108	116	11	29	157	-71.2%	162
MILROY	635	133	62	67	44	65	28	158	-54.6%	154
LAKE BENTON	404	256	9	14	13	17	24	159	181.9%	15
GREENBUSH-MIDDLE RIVER	2683	464	49	99	129	24	22	160	-56.5%	155
RUTHTON	584	335	17	16	16	20	19	161	13.0%	106
EAGLE VALLEY	2759	401	81	82	22	24	17	162	-79.1%	165
GRYGLA	447	215	22	44	18	26	15	163	-34.5%	141
LANESBORO	229	356	61	26	22	24	12	164	-79.8%	166
CAMPBELL-TINTAH	852	145	7	18	17	18	12	165	70.4%	31
ROUND LAKE	516	227	6	35	7	12	12	166	86.2%	25
CYRUS	611	103	0	0	8	8	10	167	N/A	N/A
UNDERWOOD	550	461	86	89	5	9	7	168	-91.6%	168
PLUMMER	628	217	5	7	9	2	7	169	38.8%	65
OKLEE	627	243	3	2	4	11	6	170	98.4%	21

Table 16
Pupil Support Services Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

<u>District Name</u>	<u>District Number</u>	<u>2003 Enrollment</u>	<u>1999 Pupil Support</u>	<u>2000 Pupil Support</u>	<u>2001 Pupil Support</u>	<u>2002 Pupil Support</u>	<u>2003 Pupil Support</u>	<u>2003 Pupil Support Ranking</u>	<u>1999 to 2003 Percent Change</u>	<u>1999 to 2003 Percent Change Ranking</u>
GOODRIDGE	561	175	10	5	7	5	5	171	-44.6%	147
BADGER	676	237	10	10	17	18	4	172	-62.3%	160
BELLINGHAM	371	122	0	0	0	0	0	N/A	N/A	N/A
Average for schools under 1,000 in enrollment		533	120	130	134	149	145	N/A	20.9%	N/A
Minimum		58	0	0	0	0	0	N/A	N/A	N/A
Maximum		996	594	622	519	2,698	1,954	N/A	228.8%	N/A
Median		529	103	115	116	128	125	N/A	20.9%	N/A

Pupil Support Services - Expenditures for all noninstructional services provided to students, not including transportation and food. Includes expenditures for counseling, guidance, health services, psychological services, and attendance and social work services.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 17
Operations and Maintenance Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Operations & Maintenance	2000 Operations & Maintenance	2001 Operations & Maintenance	2002 Operations & Maintenance	2003 Operations & Maintenance	2003 Operations & Maintenance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PINE POINT	25	58	1,974	2,473	2,006	2,687	2,482	1	25.8%	114
NETT LAKE	707	99	1,306	1,870	2,225	1,769	1,897	2	45.3%	46
MESABI EAST	2711	984	983	965	1,315	1,166	1,360	3	38.4%	74
KELLIHER	36	276	922	1,083	1,253	2,883	1,150	4	24.7%	116
CHISHOLM	695	824	876	1,012	1,087	1,030	1,116	5	27.3%	106
LAKE OF THE WOODS	390	705	664	743	878	829	1,067	6	60.7%	23
LAPORTE	306	319	522	428	505	560	1,048	7	100.7%	3
CEDAR MOUNTAIN	2754	410	614	675	802	722	1,044	8	69.9%	14
CAMPBELL-TINTAH	852	145	646	736	776	946	1,039	9	60.9%	22
CLIMAX	592	156	619	817	1,011	1,009	1,036	10	67.4%	17
ELY	696	700	720	783	937	1,004	1,005	11	39.6%	68
CHOKIO-ALBERTA	771	224	711	868	976	917	994	12	39.9%	67
NORMAN COUNTY WEST	2527	362	766	872	717	937	983	13	28.3%	104
GOODRIDGE	561	175	657	657	921	898	947	14	44.1%	51
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	739	762	872	916	935	15	26.5%	109
MCGREGOR	4	551	602	596	632	705	934	16	55.2%	31
NASHWAUK-KEEWATIN	319	642	730	777	828	774	896	17	22.8%	126
MOUNTAIN IRON-BUHL	712	567	688	710	894	753	885	18	28.7%	103
LITTLEFORK-BIG FALLS	362	353	879	842	903	862	884	19	0.5%	160
HERMAN-NORCROSS	264	157	731	837	1,014	795	881	20	20.5%	132
SOUTH KOCHICHING	363	381	734	730	1,113	1,027	878	21	19.6%	135
WARREN-ALVARADO-OSLO	2176	558	611	706	868	781	858	22	40.2%	65
HANCOCK	768	219	467	613	692	660	829	23	77.5%	9
A.C.G.C.	2396	933	665	674	813	899	825	24	24.0%	121
BALATON	411	113	624	750	712	688	823	25	32.0%	92
NORMAN COUNTY EAST	2215	400	582	665	883	731	814	26	39.9%	66
ADA-BORUP	2854	545	463	633	740	709	813	27	75.7%	10
BUFFALO LAKE-HECTOR	2159	567	514	497	684	653	810	28	57.5%	27
NORTHLAND COMMUNITY SCHOOLS	118	554	498	569	668	694	809	29	62.4%	21
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	703	805	30	N/A	N/A
GLENVILLE-EMMONS	2886	485	636	695	757	700	804	31	26.5%	110
GRYGLA	447	215	654	773	733	816	804	32	22.9%	124
WILLOW RIVER	577	454	418	227	686	804	800	33	91.4%	4
LYND	415	116	452	639	722	703	790	34	74.7%	12
HERON LAKE-OKABENA	330	339	650	678	766	956	784	35	20.8%	131
GREENBUSH-MIDDLE RIVER	2683	464	639	916	786	795	777	36	21.7%	128
KENYON-WANAMINGO	2172	954	680	666	818	736	773	37	13.6%	148
BUTTERFIELD	836	205	589	535	668	724	771	38	30.9%	97
UNDERWOOD	550	461	353	415	770	651	770	39	117.8%	2
M.A.C.C.R.A.Y.	2180	878	504	554	664	714	764	40	51.6%	34
FOSSON	601	660	573	613	655	683	759	41	32.5%	89
KITTSON CENTRAL	2171	433	608	679	687	806	756	42	24.3%	119
MOUNTAIN LAKE	173	506	504	666	771	701	753	43	49.3%	38
TRI-COUNTY	2358	290	763	795	942	843	748	44	-1.9%	162
MORRIS	769	996	453	521	579	633	744	45	64.5%	19
OKLEE	627	243	705	732	880	862	740	46	5.0%	157

Table 17
Operations and Maintenance Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Operations & Maintenance	2000 Operations & Maintenance	2001 Operations & Maintenance	2002 Operations & Maintenance	2003 Operations & Maintenance	2003 Operations & Maintenance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	474	565	700	685	738	47	55.9%	30
MAHNOMEN	432	779	551	597	754	712	737	48	33.8%	86
WALKER-HACKENSACK-AKELEY	113	994	421	475	546	557	732	49	74.2%	13
ULEN-HITTERDAL	914	267	579	828	707	682	728	50	25.8%	113
LANCASTER	356	211	891	762	633	802	726	51	-18.5%	168
LEROY	499	388	523	532	676	617	723	52	38.2%	75
DAWSON-BOYD	378	603	518	503	667	659	723	53	39.6%	69
CLEARBROOK-GONVICK	2311	508	649	605	624	750	721	54	11.2%	153
MILROY	635	133	430	489	602	678	720	55	67.4%	16
BERTHA-HEWITT	786	505	492	454	702	602	716	56	45.4%	45
RED LAKE FALLS	630	405	573	657	656	805	712	57	24.4%	118
WHEATON AREA SCHOOL	803	475	633	569	706	689	710	58	12.3%	151
HILL CITY	2	371	483	556	627	674	708	59	46.5%	41
WABASSO	640	424	287	421	590	639	705	60	145.3%	1
GRANADA HUNTLEY-EAST CHAIN	2536	289	619	583	663	633	705	61	13.9%	146
FLOODWOOD	698	443	641	652	556	522	703	62	9.7%	155
TRUMAN	458	413	519	528	685	581	703	63	35.4%	81
MARTIN COUNTY WEST	2448	945	556	553	695	659	701	64	26.1%	111
LEWISTON-ALTURA	857	752	399	473	605	633	700	65	75.3%	11
BARNUM	91	661	454	541	662	628	694	66	53.0%	32
COOK COUNTY	166	696	615	680	668	620	693	67	12.7%	150
CROMWELL-WRIGHT	95	307	519	545	692	681	691	68	33.2%	88
EAGLE VALLEY	2759	401	411	451	576	578	690	69	67.9%	15
RENVILLE COUNTY WEST	2890	775	N/A	N/A	733	632	687	70	N/A	N/A
CARLTON	93	683	506	519	651	648	685	71	35.4%	82
FISHER	600	294	482	522	593	599	684	72	42.0%	57
WEST CENTRAL AREA	2342	864	433	497	526	615	679	73	56.8%	28
NICOLLET	507	288	551	601	602	581	678	74	23.1%	123
HILLS-BEAVER CREEK	671	322	479	509	656	640	678	75	41.4%	60
LECENTER	392	698	469	485	562	592	673	76	43.5%	52
FILLMORE CENTRAL	2198	720	464	529	667	615	669	77	44.2%	50
NEVIS	308	547	454	557	689	681	665	78	46.4%	42
ORTONVILLE	62	631	467	617	703	712	663	79	42.0%	56
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	579	680	625	634	662	80	14.4%	144
ELLSWORTH	514	216	665	569	601	581	662	81	-0.5%	161
FULDA	505	543	509	571	699	586	661	82	29.8%	99
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	594	603	668	661	83	N/A	N/A
WRENSHALL	100	397	579	615	782	621	661	84	14.1%	145
N.R.H.E.G.	2168	989	440	472	531	549	660	85	50.2%	37
CYRUS	611	103	360	466	525	492	658	86	82.8%	7
EDGERTON	581	294	483	572	608	579	655	87	35.6%	80
WIN-E-MAC	2609	535	555	585	560	705	654	88	17.9%	138
EDEN VALLEY-WATKINS	463	834	464	506	596	618	651	89	40.3%	64
CANBY	891	674	481	558	611	611	648	90	34.9%	83
JANESVILLE-WALDORF-PEMBERTON	2835	584	513	605	672	568	639	91	24.5%	117
OGILVIE	333	703	475	530	629	575	639	92	34.5%	84

Table 17
Operations and Maintenance Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Operations & Maintenance	2000 Operations & Maintenance	2001 Operations & Maintenance	2002 Operations & Maintenance	2003 Operations & Maintenance	2003 Operations & Maintenance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
NEW YORK MILLS	553	738	463	511	624	676	638	93	37.8%	76
COMFREY	81	178	2,212	852	750	681	633	94	-71.4%	170
ADRIAN	511	663	468	506	604	599	629	95	34.4%	85
MURRAY COUNTY CENTRAL	2169	819	558	494	585	612	627	96	12.3%	152
LAKEVIEW	2167	567	438	424	567	470	622	97	41.8%	58
BADGER	676	237	550	607	527	503	621	98	12.9%	149
LAKE BENTON	404	256	576	582	588	557	619	99	7.5%	156
TRACY	417	759	467	467	547	551	616	100	31.8%	93
ELGIN-MILLVILLE	806	537	423	410	527	476	614	101	45.3%	47
BLACKDUCK	32	804	403	505	515	572	613	102	52.2%	33
BRECKENRIDGE	846	928	484	528	603	557	613	103	26.6%	108
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	467	534	630	538	612	104	31.0%	96
ONAMIA	480	831	517	526	559	557	609	105	17.8%	139
PARKERS PRAIRIE	547	607	457	495	552	547	609	106	33.2%	87
BELLINGHAM	371	122	468	566	699	601	609	107	30.1%	98
MADELIA	837	621	474	504	549	541	603	108	27.3%	107
G.F.W.	2365	932	416	461	544	493	603	109	45.1%	49
MABEL-CANTON	238	385	631	546	767	578	602	110	-4.7%	163
BROWERVILLE	787	518	524	512	540	545	602	111	14.8%	141
WAUBUN	435	575	419	436	512	514	601	112	43.4%	53
BROWNS VALLEY	801	194	686	689	777	890	598	113	-12.9%	166
RUSHFORD-PETERSON	239	692	470	482	484	559	591	114	25.7%	115
BELGRADE-BROOTEN-ELROSA	2364	777	426	457	579	526	591	115	38.6%	73
ALDEN	242	418	473	491	514	510	588	116	24.3%	120
LYLE	497	269	650	597	613	525	588	117	-9.6%	165
SWANVILLE	486	380	489	426	582	545	585	118	19.7%	134
EAST CENTRAL	2580	959	441	487	549	600	584	119	32.3%	90
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	441	500	551	519	583	120	32.3%	91
ST. CLAIR	75	647	350	376	427	416	583	121	66.5%	18
BATTLE LAKE	542	512	385	523	534	549	580	122	50.8%	35
GRAND MEADOW	495	338	478	497	599	532	579	123	21.1%	130
BREWSTER	513	225	411	352	424	461	579	124	40.6%	63
KERKHOVEN-MURDOCK-SUNBURG	775	647	415	541	695	621	577	125	38.9%	71
FERTILE-BELTRAMI	599	569	420	475	489	524	576	126	37.2%	78
UPSALA	487	399	408	459	488	488	575	127	41.1%	62
BARNESVILLE	146	763	475	546	550	588	575	128	21.2%	129
RED ROCK CENTRAL	2884	530	413	392	564	570	573	129	38.7%	72
SOUTHLAND	500	698	462	487	521	453	570	130	23.3%	122
ROTHSAY	850	255	413	449	493	501	567	131	37.2%	79
BRAHAM	314	949	461	521	529	465	561	132	21.8%	127
SLEEPY EYE	84	631	430	453	497	480	557	133	29.5%	100
KINGSLAND	2137	898	403	390	490	456	553	134	37.2%	77
SEBEKA	820	603	482	534	570	533	552	135	14.5%	143
HENNING	545	366	419	479	528	582	552	136	31.5%	94
MINNEOTA	414	502	378	538	605	693	552	137	45.8%	44
EVANSVILLE	208	223	378	418	513	540	549	138	45.1%	48

Table 17
Operations and Maintenance Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Operations & Maintenance	2000 Operations & Maintenance	2001 Operations & Maintenance	2002 Operations & Maintenance	2003 Operations & Maintenance	2003 Operations & Maintenance Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
LESTER PRAIRIE	424	492	304	323	441	415	547	139	79.9%	8
HOWARD LAKE-WAVERLY-WINSTED	2687	971	452	499	611	502	536	140	18.5%	137
SPRING GROVE	297	387	418	420	610	493	532	141	27.4%	105
MOOSE LAKE	97	789	507	530	522	504	527	142	4.0%	158
HAWLEY	150	942	458	492	531	529	525	143	14.7%	142
CALEDONIA	299	958	407	373	430	385	525	144	28.8%	102
MAPLE LAKE	881	930	404	417	472	439	523	145	29.3%	101
ROUND LAKE	516	227	325	473	472	446	520	146	60.1%	24
MEDFORD	763	581	273	282	514	356	514	147	88.4%	6
CHATFIELD	227	930	427	445	504	443	511	148	19.6%	136
WABASHA-KELLOGG	811	707	327	340	403	474	511	149	55.9%	29
ROYALTON	485	738	459	466	512	454	509	150	11.1%	154
HAYFIELD	203	961	388	439	495	550	509	151	31.1%	95
SPRINGFIELD	85	686	322	360	403	453	508	152	58.0%	26
ASHBY	261	302	356	379	419	386	508	153	42.6%	54
MCLEOD WEST SCHOOLS	2887	486	421	430	507	430	505	154	20.0%	133
OSAKIS	213	659	442	438	536	440	503	155	13.8%	147
GOODHUE	253	585	337	374	484	410	502	156	48.8%	39
TYLER	409	400	264	281	348	420	501	157	90.1%	5
VERNDALE	818	464	311	343	431	385	495	158	58.9%	25
BLOOMING PRAIRIE	756	786	338	402	484	474	494	159	46.3%	43
CLEVELAND	391	440	347	375	408	397	492	160	41.8%	59
IVANHOE	403	343	332	354	463	464	486	161	46.6%	40
HENDRICKS	402	315	339	340	430	504	479	162	41.3%	61
BRANDON	207	318	334	353	454	399	474	163	42.1%	55
LANESBORO	229	356	289	303	400	370	470	164	62.7%	20
ISLE	473	551	541	563	596	459	449	165	-17.1%	167
KIMBALL	739	855	347	372	411	434	437	166	26.1%	112
PLUMMER	628	217	574	621	765	730	417	167	-27.4%	169
MENAHGA	821	756	295	323	397	377	410	168	39.1%	70
RUTHTON	584	335	324	359	370	369	398	169	22.8%	125
HOUSTON	294	587	382	363	465	426	395	170	3.5%	159
PILLAGER	116	766	414	392	375	395	387	171	-6.5%	164
RUSSELL	418	234	257	288	324	300	387	172	50.5%	36
RUSH CITY	139	971	324	351	392	353	378	173	16.7%	140
Average for schools under 1,000 in enrollment		533	499	530	620	610	660	N/A	32.4%	N/A
Minimum		58	257	227	324	300	378	N/A	47.1%	N/A
Maximum		996	2,212	2,473	2,225	2,883	2,482	N/A	12.2%	N/A
Median		529	474	528	605	599	655	N/A	38.2%	N/A

Operations and Maintenance - Expenditures for operation, maintenance, and repair of the district's buildings, grounds, and equipment. Includes expenditures for custodians, fuel, electricity, telephones, and repairs.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 18
Pupil Transportation Expenditures Per Pupil
Sorted by Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Pupil Transport	2000 Pupil Transport	2001 Pupil Transport	2002 Pupil Transport	2003 Pupil Transport	2003 Pupil Transport Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
SOUTH KOOCHICHING	363	381	786	814	903	1,010	1,060	1	34.9%	42
CLEARBROOK-GONVICK	2311	508	765	763	844	928	961	2	25.5%	79
NASHWAUK-KEEWATIN	319	642	813	817	831	889	932	3	14.7%	113
GOODRIDGE	561	175	597	660	770	854	929	4	55.6%	7
EDGERTON	581	294	824	891	886	895	916	5	11.2%	131
GRYGLA	447	215	781	885	963	923	906	6	16.1%	110
CLIMAX	592	156	562	599	662	788	801	7	42.6%	24
WILLOW RIVER	577	454	518	572	496	590	793	8	53.2%	8
MCGREGOR	4	551	682	739	786	777	788	9	15.6%	111
NICOLLET	507	288	560	567	615	623	762	10	36.0%	39
JANESVILLE-WALDORF-PEMBERTON	2835	584	502	570	667	697	751	11	49.7%	11
NORTHLAND COMMUNITY SCHOOLS	118	554	535	618	621	662	741	12	38.5%	32
GREENBUSH-MIDDLE RIVER	2683	464	568	641	776	697	738	13	29.9%	64
TRI-COUNTY	2358	290	477	477	509	636	707	14	48.2%	13
TRUMAN	458	413	596	633	669	664	706	15	18.4%	101
WAUBUN	435	575	563	558	563	627	703	16	24.7%	81
MURRAY COUNTY CENTRAL	2169	819	616	580	619	661	695	17	12.8%	120
SOUTHLAND	500	698	585	662	676	647	692	18	18.2%	103
BELLINGHAM	371	122	794	587	618	672	692	19	-12.9%	161
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	510	599	632	630	688	20	35.0%	41
M.A.C.C.R.A.Y.	2180	878	535	544	563	620	683	21	27.6%	69
GRANADA HUNTLEY-EAST CHAIN	2536	289	428	441	468	554	673	22	57.1%	6
RED LAKE FALLS	630	405	488	578	548	572	673	23	37.8%	33
KENYON-WANAMINGO	2172	954	570	608	598	628	672	24	17.9%	104
LANESBORO	229	356	482	522	619	650	649	25	34.6%	45
EAGLE VALLEY	2759	401	431	471	530	585	647	26	50.2%	9
HILL CITY	2	371	510	582	621	637	646	27	26.6%	76
MOUNTAIN IRON-BUHL	712	567	587	636	579	612	639	28	8.8%	135
BRANDON	207	318	516	521	583	594	638	29	23.7%	88
KERKHOVEN-MURDOCK-SUNBURG	775	647	513	556	596	626	638	30	24.3%	85
A.C.G.C.	2396	933	602	599	617	605	637	31	5.8%	139
PARKERS PRAIRIE	547	607	556	552	555	582	631	32	13.5%	115
ELGIN-MILLVILLE	806	537	472	475	511	522	631	33	33.8%	49
CYRUS	611	103	444	509	545	548	630	34	41.8%	26
WEST CENTRAL AREA	2342	864	473	520	554	591	629	35	32.9%	51
NORMAN COUNTY WEST	2527	362	444	495	526	574	615	36	38.5%	31
WABASHA-KELLOGG	811	707	547	521	553	577	599	37	9.7%	133
KIMBALL	739	855	447	462	486	563	599	38	34.0%	48
NORMAN COUNTY EAST	2215	400	512	512	525	513	597	39	16.8%	109
CEDAR MOUNTAIN	2754	410	416	517	552	546	597	40	43.5%	20
RUSHFORD-PETERSON	239	692	450	507	481	534	597	41	32.6%	52
MAHNOMEN	432	779	513	548	589	572	593	42	15.4%	112

Table 18
Pupil Transportation Expenditures Per Pupil
Sorted by Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Pupil Transport	2000 Pupil Transport	2001 Pupil Transport	2002 Pupil Transport	2003 Pupil Transport	2003 Pupil Transport Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PILLAGER	116	766	461	458	517	559	584	43	26.7%	74
COOK COUNTY	166	696	428	446	624	560	580	44	35.4%	40
LYND	415	116	385	543	457	461	574	45	49.1%	12
LANCASTER	356	211	486	505	562	671	569	46	17.0%	107
ROTHSAY	850	255	414	450	437	439	565	47	36.5%	37
FULDA	505	543	430	484	533	538	562	48	30.6%	62
BERTHA-HEWITT	786	505	478	492	519	563	560	49	17.3%	106
CALEDONIA	299	958	445	460	489	511	553	50	24.4%	82
FILLMORE CENTRAL	2198	720	416	444	465	498	550	51	32.3%	55
KITTSOON CENTRAL	2171	433	465	494	540	590	544	52	16.9%	108
HILLS-BEAVER CREEK	671	322	315	449	476	469	538	53	70.5%	4
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	511	548	515	563	537	54	5.1%	140
KELLIHER	36	276	559	664	528	494	535	55	-4.4%	153
LAPORTE	306	319	487	473	475	459	533	56	9.4%	134
FERTILE-BELTRAMI	599	569	520	513	589	649	529	57	1.7%	147
BLACKDUCK	32	804	400	446	495	473	528	58	31.9%	57
SEBEKA	820	603	428	439	453	533	528	59	23.4%	91
CHOKIO-ALBERTA	771	224	368	384	458	417	525	60	42.6%	25
BROWERVILLE	787	518	427	474	502	485	523	61	22.4%	93
FISHER	600	294	466	470	463	439	517	62	10.9%	132
NEVIS	308	547	352	405	466	451	517	63	47.0%	14
FLOODWOOD	698	443	366	443	469	488	515	64	40.9%	27
G.F.W.	2365	932	393	441	461	486	514	65	30.8%	59
GOODHUE	253	585	419	458	447	457	512	66	22.1%	94
BLOOMING PRAIRIE	756	786	357	410	426	465	511	67	43.2%	22
WALKER-HACKENSACK-AKELEY	113	994	385	421	461	503	510	68	32.6%	53
WRENSHALL	100	397	420	406	439	421	508	69	20.9%	97
BRAHAM	314	949	399	428	447	469	506	70	26.7%	73
LYLE	497	269	263	347	432	446	505	71	91.9%	2
LAKE OF THE WOODS	390	705	406	403	436	508	499	72	22.8%	92
BELGRADE-BROOTEN-ELROSA	2364	777	377	397	449	489	496	73	31.7%	58
ST. CLAIR	75	647	467	474	485	465	495	74	6.0%	138
EDEN VALLEY-WATKINS	463	834	400	427	444	519	495	75	23.7%	89
BREWSTER	513	225	304	400	329	415	489	76	60.9%	5
ADRIAN	511	663	438	447	453	480	487	77	11.2%	130
LITTLEFORK-BIG FALLS	362	353	428	446	464	423	485	78	13.3%	117
ULEN-HITTERDAL	914	267	337	417	435	474	483	79	43.5%	19
SLEEPY EYE	84	631	462	541	561	502	483	80	4.4%	141
RENVILLE COUNTY WEST	2890	775	N/A	N/A	425	449	481	81	N/A	N/A
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	371	395	371	450	476	82	30.7%	61
NETT LAKE	707	99	733	721	911	554	471	83	-35.7%	168
MAPLE LAKE	881	930	372	384	408	422	471	84	26.7%	75

Table 18
Pupil Transportation Expenditures Per Pupil
Sorted by Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Pupil Transport	2000 Pupil Transport	2001 Pupil Transport	2002 Pupil Transport	2003 Pupil Transport	2003 Pupil Transport Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BATTLE LAKE	542	512	361	413	408	417	457	85	26.8%	72
WHEATON AREA SCHOOL	803	475	401	435	434	418	456	86	13.7%	114
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	365	385	414	405	453	87	24.0%	86
PLUMMER	628	217	513	519	654	635	452	88	-11.9%	160
SPRING GROVE	297	387	355	353	401	445	451	89	27.2%	71
LEROY	499	388	299	329	413	467	449	90	50.0%	10
CHATFIELD	227	930	306	352	385	407	447	91	46.0%	15
FOSSTON	601	660	332	373	418	439	446	92	34.5%	46
MADELIA	837	621	429	433	432	463	441	93	2.9%	143
WIN-E-MAC	2609	535	355	320	407	442	440	94	23.9%	87
HAYFIELD	203	961	428	405	444	413	440	95	2.7%	144
BADGER	676	237	390	432	488	496	436	96	11.8%	128
KINGSLAND	2137	898	320	332	379	370	432	97	34.8%	43
ONAMIA	480	831	448	469	380	373	431	98	-3.8%	152
ALDEN	242	418	346	389	396	421	431	99	24.4%	84
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	436	429	100	N/A	N/A
BALATON	411	113	546	671	583	567	429	101	-21.4%	165
CROMWELL-WRIGHT	95	307	342	423	403	418	425	102	24.4%	83
HENNING	545	366	374	372	437	402	422	103	12.8%	121
TYLER	409	400	372	367	403	371	421	104	13.3%	118
BARNUM	91	661	374	409	413	406	420	105	12.3%	125
RED ROCK CENTRAL	2884	530	371	421	421	397	420	106	13.1%	119
ADA-BORUP	2854	545	712	724	555	410	419	107	-41.2%	170
CHISHOLM	695	824	189	227	260	310	419	108	122.0%	1
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	383	402	416	414	109	N/A	N/A
MENAHGA	821	756	300	325	377	378	412	110	37.4%	36
GLENVILLE-EMMONS	2886	485	287	322	378	407	411	111	43.1%	23
BARNESVILLE	146	763	358	381	381	404	401	112	11.9%	126
MESABI EAST	2711	984	308	324	403	379	399	113	29.4%	65
EAST CENTRAL	2580	959	309	332	357	346	398	114	28.8%	66
VERNDALE	818	464	276	311	354	349	396	115	43.7%	18
CARLTON	93	683	395	425	424	407	395	116	0.0%	149
MCLEOD WEST SCHOOLS	2887	486	423	497	560	553	395	117	-6.8%	155
HOWARD LAKE-WAVERLY-WINSTED	2687	971	286	335	370	462	394	118	37.5%	35
OKLEE	627	243	412	418	378	371	394	119	-4.4%	154
HANCOCK	768	219	216	229	266	402	393	120	81.6%	3
ISLE	473	551	332	357	407	377	391	121	17.7%	105
MOOSE LAKE	97	789	311	326	326	332	391	122	25.8%	78
OSAKIS	213	659	311	316	353	330	390	123	25.5%	80
CLEVELAND	391	440	290	300	358	370	390	124	34.7%	44
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	382	402	414	367	389	125	1.8%	146
LESTER PRAIRIE	424	492	314	353	360	430	387	126	23.5%	90

Table 18
Pupil Transportation Expenditures Per Pupil
Sorted by Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Pupil Transport	2000 Pupil Transport	2001 Pupil Transport	2002 Pupil Transport	2003 Pupil Transport	2003 Pupil Transport Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
DAWSON-BOYD	378	603	277	312	341	354	385	127	38.8%	29
WABASSO	640	424	277	334	371	372	384	128	38.7%	30
ORTONVILLE	62	631	337	361	317	398	379	129	12.7%	123
HERON LAKE-OKABENA	330	339	289	322	326	318	377	130	30.5%	63
COMFREY	81	178	423	336	299	206	366	131	-13.4%	162
ELLSWORTH	514	216	391	367	385	413	362	132	-7.4%	157
MORRIS	769	996	248	258	282	288	361	133	45.7%	16
MILROY	635	133	393	406	507	508	353	134	-10.0%	159
LEWISTON-ALTURA	857	752	267	286	328	338	353	135	32.3%	56
MARTIN COUNTY WEST	2448	945	278	311	354	350	352	136	26.3%	77
GRAND MEADOW	495	338	260	235	263	271	349	137	34.1%	47
UPSALA	487	399	286	298	315	338	347	138	21.6%	96
SWANVILLE	486	380	376	343	328	355	346	139	-7.9%	158
TRACY	417	759	304	306	309	318	345	140	13.4%	116
MABEL-CANTON	238	385	287	295	333	344	343	141	19.3%	100
WARREN-ALVARADO-OSLO	2176	558	243	290	345	308	342	142	40.8%	28
UNDERWOOD	550	461	266	291	310	354	340	143	27.9%	67
RUSSELL	418	234	285	382	363	306	337	144	18.3%	102
NEW YORK MILLS	553	738	301	324	337	327	336	145	11.5%	129
CAMPBELL-TINTAH	852	145	323	309	255	364	335	146	3.7%	142
RUSH CITY	139	971	255	282	316	303	325	147	27.8%	68
OGILVIE	333	703	286	327	319	306	320	148	11.9%	127
SPRINGFIELD	85	686	331	332	343	339	320	149	-3.4%	151
RUTHTON	584	335	266	270	282	289	318	150	19.8%	99
N.R.H.E.G.	2168	989	239	273	307	355	318	151	33.3%	50
BUTTERFIELD	836	205	419	395	306	220	312	152	-25.5%	166
BUFFALO LAKE-HECTOR	2159	567	321	262	288	237	310	153	-3.3%	150
BRECKENRIDGE	846	928	221	263	281	281	304	154	37.5%	34
CANBY	891	674	248	259	277	274	302	155	21.8%	95
HERMAN-NORCROSS	264	157	322	351	534	516	300	156	-6.8%	156
MEDFORD	763	581	223	239	234	286	296	157	32.3%	54
HOUSTON	294	587	347	317	358	376	295	158	-15.1%	163
LAKEVIEW	2167	567	285	282	282	300	289	159	1.3%	148
EVANSVILLE	208	223	268	239	290	296	289	160	8.1%	136
ROYALTON	485	738	252	225	243	265	284	161	12.6%	124
BROWNS VALLEY	801	194	426	422	440	486	279	162	-34.5%	167
ASHBY	261	302	224	234	248	252	270	163	20.4%	98
ELY	696	700	203	239	268	254	266	164	30.7%	60
HAWLEY	150	942	208	219	236	252	265	165	27.5%	70
IVANHOE	403	343	235	223	290	280	265	166	12.7%	122
LECENTER	392	698	241	254	245	254	257	167	6.6%	137
MINNEOTA	414	502	185	205	232	250	253	168	36.3%	38

Table 18
Pupil Transportation Expenditures Per Pupil
Sorted by Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Pupil Transport	2000 Pupil Transport	2001 Pupil Transport	2002 Pupil Transport	2003 Pupil Transport	2003 Pupil Transport Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MOUNTAIN LAKE	173	506	176	223	236	246	253	169	43.9%	17
PINE POINT	25	58	170	214	257	476	244	170	43.3%	21
LAKE BENTON	404	256	288	335	234	236	230	171	-20.1%	164
HENDRICKS	402	315	186	195	201	205	190	172	2.0%	145
ROUND LAKE	516	227	213	17	176	286	129	173	-39.3%	169
Average for schools under 1,000 in enrollment		533	396	416	444	459	482	N/A	21.7%	N/A
Minimum		58	170	17	176	205	129	N/A	-24.0%	N/A
Maximum		996	824	891	963	1,010	1,060	N/A	28.6%	N/A
Median		529	390	417	437	449	453	N/A	15.9%	N/A

Pupil Transportation - Expenditures for transportation of students, including salaries, contracted services, fuel, and other expenditures.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 19
Food Service Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Food Service	2000 Food Service	2001 Food Service	2002 Food Service	2003 Food Service	2003 Food Service Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PINE POINT	25	58	908	1,230	1,161	1,737	1,101	1	21.2%	92
CAMPBELL-TINTAH	852	145	444	452	533	550	579	2	30.5%	44
NETT LAKE	707	99	414	505	558	537	575	3	38.8%	19
GOODRIDGE	561	175	426	495	540	609	565	4	32.5%	40
GRYGLA	447	215	476	563	517	554	558	5	17.2%	117
KELLIHER	36	276	431	506	524	537	546	6	26.8%	59
RED LAKE FALLS	630	405	352	401	422	489	503	7	42.9%	13
BROWERVILLE	787	518	283	342	348	369	491	8	73.2%	2
GRANADA HUNTLEY-EAST CHAIN	2536	289	385	402	405	447	488	9	26.8%	60
OGILVIE	333	703	391	412	413	452	485	10	24.2%	71
NORTHLAND COMMUNITY SCHOOLS	118	554	315	354	377	424	480	11	52.5%	6
CLIMAX	592	156	419	451	510	581	480	12	14.4%	133
NICOLLET	507	288	359	388	420	405	470	13	30.8%	43
GREENBUSH-MIDDLE RIVER	2683	464	362	355	414	476	469	14	29.6%	49
CANBY	891	674	361	381	395	421	469	15	29.8%	48
LANCASTER	356	211	360	420	409	455	466	16	29.3%	50
ST. CLAIR	75	647	344	329	341	339	463	17	34.5%	32
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	370	417	426	450	456	18	23.4%	77
BELGRADE-BROOTEN-ELROSA	2364	777	329	367	371	428	456	19	38.7%	20
PILLAGER	116	766	296	341	384	411	450	20	51.7%	7
LANESBORO	229	356	320	355	368	452	449	21	40.2%	17
DAWSON-BOYD	378	603	397	394	433	429	447	22	12.4%	140
CEDAR MOUNTAIN	2754	410	379	424	414	460	446	23	17.7%	113
MCGREGOR	4	551	376	379	394	437	446	24	18.6%	105
TRI-COUNTY	2358	290	335	393	415	432	445	25	32.9%	37
LAKE OF THE WOODS	390	705	351	398	450	372	444	26	26.5%	63
ROTHSAY	850	255	355	382	428	422	440	27	24.2%	72
EAST CENTRAL	2580	959	302	345	384	399	439	28	45.2%	9
NORMAN COUNTY WEST	2527	362	371	413	431	431	438	29	18.0%	111
NORMAN COUNTY EAST	2215	400	354	399	397	411	433	30	22.4%	87
CLEARBROOK-GONVICK	2311	508	371	384	372	385	432	31	16.4%	121
EAGLE VALLEY	2759	401	305	331	351	388	432	32	41.4%	16
UNDERWOOD	550	461	332	355	405	382	432	33	30.1%	47
WAUBUN	435	575	379	413	418	465	430	34	13.4%	136
CROMWELL-WRIGHT	95	307	315	375	379	400	427	35	35.6%	28
MABEL-CANTON	238	385	334	352	354	395	427	36	27.7%	53
SLEEPY EYE	84	631	311	328	364	447	423	37	36.3%	25
PLUMMER	628	217	416	471	430	407	422	38	1.3%	161
MADELIA	837	621	313	356	372	376	421	39	34.3%	34
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	368	415	447	461	420	40	14.0%	134
WARREN-ALVARADO-OSLO	2176	558	275	329	328	408	420	41	52.8%	5
ORTONVILLE	62	631	312	347	391	450	420	42	34.6%	31

Table 19
Food Service Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Food Service	2000 Food Service	2001 Food Service	2002 Food Service	2003 Food Service	2003 Food Service Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
WILLOW RIVER	577	454	316	315	328	380	419	43	32.8%	38
LAPORTE	306	319	342	309	312	379	419	44	22.4%	85
BERTHA-HEWITT	786	505	318	314	343	369	418	45	31.6%	42
BADGER	676	237	308	309	348	410	418	46	35.7%	27
LYND	415	116	238	323	335	375	417	47	75.1%	1
SPRING GROVE	297	387	336	358	371	391	414	48	23.3%	78
EDEN VALLEY-WATKINS	463	834	314	318	341	368	410	49	30.5%	45
A.C.G.C.	2396	933	348	356	367	387	409	50	17.5%	115
MAHNOMEN	432	779	363	409	449	480	409	51	12.6%	139
LEWISTON-ALTURA	857	752	299	334	349	387	407	52	36.1%	26
MOUNTAIN LAKE	173	506	304	381	368	371	405	53	33.4%	36
ADRIAN	511	663	284	321	334	337	405	54	42.5%	15
HILL CITY	2	371	344	368	395	421	404	55	17.6%	114
EVANSVILLE	208	223	301	328	343	389	403	56	33.7%	35
TRACY	417	759	318	313	327	344	402	57	26.6%	62
ADA-BORUP	2854	545	330	341	369	334	402	58	21.6%	89
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	396	398	59	N/A	N/A
SOUTH KOOCHICHING	363	381	325	335	369	413	397	60	21.9%	88
MURRAY COUNTY CENTRAL	2169	819	281	307	322	352	390	61	38.9%	18
KENYON-WANAMINGO	2172	954	353	345	345	377	389	62	10.3%	145
HAYFIELD	203	961	337	327	401	410	389	63	15.2%	129
TRUMAN	458	413	352	378	409	381	388	64	10.2%	146
GRAND MEADOW	495	338	316	342	334	385	387	65	22.4%	86
CALEDONIA	299	958	361	359	372	403	386	66	7.0%	158
BRAHAM	314	949	282	325	313	381	386	67	36.6%	22
HERON LAKE-OKABENA	330	339	302	288	290	302	385	68	27.6%	54
WABASHA-KELLOGG	811	707	332	368	374	402	385	69	15.7%	123
ULEN-HITTERDAL	914	267	380	413	446	472	385	70	1.2%	162
BATTLE LAKE	542	512	285	296	326	357	385	71	34.8%	30
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	349	409	408	402	382	72	9.6%	149
LAKEVIEW	2167	567	343	357	349	390	382	73	11.5%	142
BARNUM	91	661	350	358	364	374	381	74	9.1%	153
RUSHFORD-PETERSON	239	692	315	345	315	300	381	75	20.8%	94
ONAMIA	480	831	339	363	348	355	380	76	12.0%	141
KERKHOVEN-MURDOCK-SUNBURG	775	647	346	333	318	360	379	77	9.7%	148
WEST CENTRAL AREA	2342	864	321	329	350	369	379	78	18.2%	110
HILLS-BEAVER CREEK	671	322	315	367	329	352	379	79	20.3%	96
ROYALTON	485	738	316	317	332	371	378	80	19.6%	100
FILLMORE CENTRAL	2198	720	307	343	345	365	378	81	23.3%	79
BLOOMING PRAIRIE	756	786	320	332	355	372	378	82	18.2%	109
MARTIN COUNTY WEST	2448	945	308	331	361	382	378	83	22.6%	83
RED ROCK CENTRAL	2884	530	327	401	368	386	378	84	15.6%	126

Table 19
Food Service Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Food Service	2000 Food Service	2001 Food Service	2002 Food Service	2003 Food Service	2003 Food Service Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
SEBEKA	820	603	319	313	337	307	378	85	18.2%	107
BUTTERFIELD	836	205	297	329	327	350	378	86	27.3%	55
WALKER-HACKENSACK-AKELEY	113	994	316	335	358	367	377	87	19.5%	101
MENAHGA	821	756	322	354	367	371	377	88	17.0%	118
CHOKIO-ALBERTA	771	224	333	363	382	386	377	89	13.0%	138
NEW YORK MILLS	553	738	325	337	385	406	375	90	15.6%	125
GLENVILLE-EMMONS	2886	485	295	327	345	353	375	91	27.2%	56
COMFREY	81	178	343	371	373	372	373	92	8.9%	154
KIMBALL	739	855	292	291	301	325	370	93	26.4%	65
WIN-E-MAC	2609	535	315	322	396	440	369	94	17.3%	116
FERTILE-BELTRAMI	599	569	312	333	349	370	369	95	18.2%	108
NEVIS	308	547	307	358	340	349	369	96	20.1%	99
LITTLEFORK-BIG FALLS	362	353	343	357	351	376	368	97	7.3%	157
FISHER	600	294	318	326	359	365	366	98	15.1%	130
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	295	304	310	355	365	99	23.6%	73
HENDRICKS	402	315	333	361	347	353	365	100	9.6%	150
LEROY	499	388	270	304	309	326	364	101	35.0%	29
HERMAN-NORCROSS	264	157	315	345	378	385	364	102	15.4%	127
BROWNS VALLEY	801	194	484	474	472	512	363	103	-25.1%	170
M.A.C.C.R.A.Y.	2180	878	280	294	325	349	360	104	28.5%	51
BARNESVILLE	146	763	353	351	372	373	356	105	1.1%	163
OSAKIS	213	659	265	279	274	286	356	106	34.4%	33
LYLE	497	269	352	385	382	383	356	107	1.0%	164
KINGSLAND	2137	898	314	332	327	330	355	108	13.0%	137
GOODHUE	253	585	287	328	346	338	355	109	23.5%	75
FOSSTON	601	660	286	296	306	330	353	110	23.5%	74
SPRINGFIELD	85	686	291	308	331	369	350	111	20.2%	98
VERNDALE	818	464	296	317	364	332	349	112	17.8%	112
MILROY	635	133	253	250	314	319	348	113	37.7%	21
RENVILLE COUNTY WEST	2890	775	N/A	N/A	300	365	348	114	N/A	N/A
LAKE BENTON	404	256	272	291	283	334	345	115	27.0%	57
NASHWAUK-KEEWATIN	319	642	222	255	282	336	344	116	54.9%	4
ISLE	473	551	391	391	337	294	343	117	-12.1%	167
BRANDON	207	318	296	303	314	325	341	118	15.3%	128
SWANVILLE	486	380	277	276	319	314	340	119	22.6%	82
BALATON	411	113	284	344	257	349	339	120	19.1%	102
SOUTHLAND	500	698	280	274	317	332	337	121	20.2%	97
HENNING	545	366	266	304	330	310	336	122	26.4%	64
ELGIN-MILLVILLE	806	537	304	307	387	341	336	123	10.5%	144
WHEATON AREA SCHOOL	803	475	349	309	296	314	335	124	-3.8%	166
LECENTER	392	698	262	286	293	327	335	125	27.8%	52
CYRUS	611	103	234	253	230	257	335	126	42.9%	14

Table 19
Food Service Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Food Service	2000 Food Service	2001 Food Service	2002 Food Service	2003 Food Service	2003 Food Service Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BLACKDUCK	32	804	229	263	320	343	334	127	45.7%	8
WABASSO	640	424	274	282	297	332	334	128	21.6%	90
OKLEE	627	243	387	375	394	427	334	129	-13.9%	168
RUSH CITY	139	971	293	285	306	311	333	130	13.7%	135
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	288	309	334	331	131	N/A	N/A
FLOODWOOD	698	443	302	296	284	303	331	132	9.5%	151
EDGERTON	581	294	303	324	306	327	330	133	9.1%	152
G.F.W.	2365	932	319	358	354	323	329	134	3.2%	160
CHATFIELD	227	930	228	278	267	279	329	135	44.2%	10
ELLSWORTH	514	216	301	324	337	335	328	136	8.7%	155
JANESVILLE-WALDORF-PEMBERTON	2835	584	280	280	316	324	327	137	16.7%	119
RUTHTON	584	335	238	269	287	314	325	138	36.6%	23
MCLEOD WEST SCHOOLS	2887	486	225	273	303	312	325	139	44.1%	11
KITTSOON CENTRAL	2171	433	272	296	306	353	322	140	18.3%	106
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	275	257	283	309	321	141	16.5%	120
PARKERS PRAIRIE	547	607	274	293	287	303	315	142	14.8%	132
BUFFALO LAKE-HECTOR	2159	567	259	237	273	288	314	143	21.0%	93
MAPLE LAKE	881	930	270	265	276	291	314	144	16.1%	122
BELLINGHAM	371	122	299	238	286	295	313	145	4.7%	159
ELY	696	700	200	196	224	259	312	146	55.8%	3
MINNEOTA	414	502	249	275	281	301	312	147	25.1%	68
HOUSTON	294	587	281	300	341	348	312	148	10.9%	143
ASHBY	261	302	227	282	294	283	310	149	36.5%	24
LESTER PRAIRIE	424	492	244	315	299	307	309	150	27.0%	58
CLEVELAND	391	440	236	274	266	280	308	151	30.2%	46
HANCOCK	768	219	249	273	260	262	306	152	22.9%	81
WRENSHALL	100	397	240	277	275	266	304	153	26.7%	61
MOUNTAIN IRON-BUHL	712	567	241	246	269	326	301	154	24.8%	69
CARLTON	93	683	241	263	281	308	300	155	24.6%	70
FULDA	505	543	237	254	293	293	298	156	25.8%	66
MORRIS	769	996	245	254	262	276	292	157	19.0%	103
UPSALA	487	399	295	271	311	315	290	158	-1.6%	165
BREWSTER	513	225	218	229	242	302	289	159	32.7%	39
MEDFORD	763	581	267	276	279	314	288	160	7.8%	156
N.R.H.E.G.	2168	989	260	272	276	274	286	161	9.8%	147
MOOSE LAKE	97	789	232	267	283	269	285	162	23.0%	80
CHISHOLM	695	824	185	211	216	259	267	163	43.9%	12
RUSSELL	418	234	198	210	225	231	261	164	32.0%	41
ALDEN	242	418	213	225	251	269	261	165	22.5%	84
BRECKENRIDGE	846	928	211	246	255	249	256	166	21.3%	91
HOWARD LAKE-WAVERLY-WINSTED	2687	971	207	205	231	232	255	167	23.4%	76
HAWLEY	150	942	212	264	238	263	252	168	18.7%	104

Table 19
Food Service Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Food Service	2000 Food Service	2001 Food Service	2002 Food Service	2003 Food Service	2003 Food Service Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
ROUND LAKE	516	227	217	294	204	222	250	169	15.6%	124
TYLER	409	400	197	227	225	248	248	170	25.6%	67
MESABI EAST	2711	984	185	202	244	288	223	171	20.7%	95
COOK COUNTY	166	696	192	226	218	192	220	172	14.9%	131
IVANHOE	403	343	248	263	287	247	208	173	-16.0%	169
Average for schools under 1,000 in enrollment		533	301	318	336	356	369	N/A	22.5%	N/A
Minimum		58	185	196	204	192	208	N/A	12.4%	N/A
Maximum		996	908	1,230	1,161	1,737	1,101	N/A	21.2%	N/A
Median		529	311	329	342	365	377	N/A	21.3%	N/A

Food Services - Expenditures for the preparation and serving of meals and snacks to students.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 20
Other Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Other Operating	2000 Other Operating	2001 Other Operating	2002 Other Operating	2003 Other Operating	2003 Other Operating Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
G.F.W.	2365	932	35	38	62	57	821	1	2229.0%	2
GRAND MEADOW	495	338	27	28	33	102	381	2	1296.9%	3
FERTILE-BELTRAMI	599	569	39	49	95	202	273	3	607.2%	4
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	50	50	75	202	268	4	434.3%	6
M.A.C.C.R.A.Y.	2180	878	53	56	61	705	258	5	384.7%	9
NETT LAKE	707	99	169	201	219	213	249	6	47.5%	116
TRI-COUNTY	2358	290	49	46	52	336	228	7	366.0%	10
BUTTERFIELD	836	205	107	114	132	164	207	8	93.2%	70
BRANDON	207	318	146	167	192	251	202	9	38.4%	121
CAMPBELL-TINTAH	852	145	51	49	74	106	179	10	252.5%	16
BRAHAM	314	949	28	29	44	85	173	11	513.5%	5
RENVILLE COUNTY WEST	2890	775	N/A	N/A	171	211	165	12	N/A	N/A
TRUMAN	458	413	44	101	137	164	165	13	271.4%	15
ROUND LAKE	516	227	75	152	113	66	164	14	119.2%	50
HERON LAKE-OKABENA	330	339	112	67	187	199	154	15	37.5%	122
COOK COUNTY	166	696	0	0	56	153	146	16	N/A	N/A
CHOKIO-ALBERTA	771	224	82	85	102	118	142	17	72.3%	86
CLIMAX	592	156	65	55	79	90	135	18	107.5%	53
COMFREY	81	178	101	165	208	98	134	19	32.3%	125
CALEDONIA	299	958	56	82	64	105	133	20	138.7%	41
GRANADA HUNTLEY-EAST CHAIN	2536	289	54	185	189	97	132	21	142.8%	36
BREWSTER	513	225	38	34	38	44	127	22	233.3%	20
MILROY	635	133	104	104	136	161	123	23	18.9%	134
BALATON	411	113	39	50	62	194	119	24	200.8%	22
ELGIN-MILLVILLE	806	537	60	112	146	152	113	25	90.0%	74
BARNESVILLE	146	763	26	48	97	112	113	26	330.4%	13
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	47	88	119	120	113	27	139.5%	40
MCLEOD WEST SCHOOLS	2887	486	91	109	153	130	111	28	21.2%	132
HANCOCK	768	219	44	46	71	85	111	29	150.9%	32
ORTONVILLE	62	631	114	116	132	133	109	30	-4.5%	144
A.C.G.C.	2396	933	141	130	105	97	108	31	-23.3%	151
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	0	39	69	84	108	32	53419.0%	1
MOUNTAIN IRON-BUHL	712	567	35	129	146	136	108	33	206.0%	21
DAWSON-BOYD	378	603	24	46	77	138	108	34	348.2%	11
GRYGLA	447	215	0	160	0	86	106	35	N/A	N/A
JANESVILLE-WALDORF-PEMBERTON	2835	584	40	55	79	82	106	36	162.1%	30
ROTHSAY	850	255	38	43	48	60	106	37	181.2%	26
ULEN-HITTERDAL	914	267	58	40	52	67	105	38	79.8%	80
OGILVIE	333	703	24	27	29	46	104	39	326.0%	14
NORMAN COUNTY WEST	2527	362	45	47	73	95	104	40	130.5%	43
ADA-BORUP	2854	545	66	53	51	76	102	41	55.2%	108
RED ROCK CENTRAL	2884	530	49	83	202	148	101	42	105.3%	57

Table 20
Other Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Other Operating	2000 Other Operating	2001 Other Operating	2002 Other Operating	2003 Other Operating	2003 Other Operating Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
HERMAN-NORCROSS	264	157	52	66	107	84	101	43	92.3%	72
CHISHOLM	695	824	88	93	104	105	99	44	12.9%	136
SOUTH KOOCHICHING	363	381	49	50	58	83	99	45	101.7%	59
LEWISTON-ALTURA	857	752	70	72	85	87	99	46	40.8%	120
RED LAKE FALLS	630	405	149	77	40	135	97	47	-34.8%	156
GOODRIDGE	561	175	0	51	63	88	97	48	N/A	N/A
ST. CLAIR	75	647	72	52	51	68	95	49	30.5%	128
SOUTHLAND	500	698	122	87	113	113	94	50	-22.5%	150
LAKEVIEW	2167	567	38	35	46	52	94	51	148.3%	35
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	58	53	61	74	93	52	60.0%	101
GLENVILLE-EMMONS	2886	485	50	36	50	68	93	53	86.7%	77
NEW YORK MILLS	553	738	61	79	102	109	93	54	51.0%	113
ADRIAN	511	663	18	19	65	55	93	55	402.7%	8
KITTSOON CENTRAL	2171	433	47	55	61	105	92	56	94.9%	66
CYRUS	611	103	33	34	39	17	92	57	174.3%	28
BROWNS VALLEY	801	194	61	42	66	130	91	58	49.5%	114
NORMAN COUNTY EAST	2215	400	53	56	49	80	91	59	70.9%	87
BADGER	676	237	27	35	60	71	91	60	233.8%	19
MABEL-CANTON	238	385	90	54	54	66	90	61	-0.6%	143
PINE POINT	25	58	71	68	245	126	88	62	24.3%	130
RUSHFORD-PETERSON	239	692	61	76	135	172	88	63	42.9%	118
OSAKIS	213	659	33	33	38	40	87	64	165.5%	29
LYLE	497	269	50	56	62	88	87	65	75.1%	83
FILLMORE CENTRAL	2198	720	79	107	110	117	86	66	8.5%	140
LAKE BENTON	404	256	31	42	108	95	85	67	177.1%	27
MAHNOMEN	432	779	43	66	80	83	83	68	93.7%	69
LEROY	499	388	54	75	63	41	83	69	54.6%	110
WILLOW RIVER	577	454	0	35	0	0	83	70	N/A	N/A
WEST CENTRAL AREA	2342	864	43	49	61	73	82	71	89.5%	75
FULDA	505	543	117	100	126	107	81	72	-30.9%	155
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	72	80	73	N/A	N/A
LITTLEFORK-BIG FALLS	362	353	51	52	53	70	80	74	57.1%	107
TRACY	417	759	50	57	67	65	78	75	55.1%	109
LYND	415	116	35	48	47	65	77	76	120.8%	48
ISLE	473	551	38	31	36	41	77	77	101.0%	60
VERNDALE	818	464	38	44	56	60	76	78	98.2%	61
WABASHA-KELLOGG	811	707	34	49	63	41	76	79	125.9%	46
BLOOMING PRAIRIE	756	786	39	25	48	57	76	80	94.2%	68
KIMBALL	739	855	30	31	34	45	75	81	149.2%	33
EDGERTON	581	294	33	49	61	59	74	82	127.1%	45
WHEATON AREA SCHOOL	803	475	43	41	47	54	74	83	73.5%	84
WRENSHALL	100	397	36	58	57	66	74	84	105.7%	56

Table 20
Other Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Other Operating	2000 Other Operating	2001 Other Operating	2002 Other Operating	2003 Other Operating	2003 Other Operating Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	55	48	49	63	73	85	33.8%	124
BARNUM	91	661	16	23	21	57	73	86	344.0%	12
EAGLE VALLEY	2759	401	45	48	54	62	73	87	62.9%	93
CARLTON	93	683	185	80	104	113	72	88	-61.1%	159
NICOLLET	507	288	44	40	44	49	72	89	62.0%	96
LAKE OF THE WOODS	390	705	21	17	25	41	70	90	237.4%	18
BUFFALO LAKE-HECTOR	2159	567	35	35	38	57	69	91	96.6%	63
HAYFIELD	203	961	48	68	92	80	69	92	44.2%	117
BELLINGHAM	371	122	42	40	45	55	68	93	62.1%	95
PARKERS PRAIRIE	547	607	24	25	26	44	68	94	185.0%	23
ELLSWORTH	514	216	91	107	85	54	67	95	-26.4%	154
MCGREGOR	4	551	85	82	95	96	67	96	-20.9%	148
SLEEPY EYE	84	631	30	37	67	61	66	97	119.6%	49
ELY	696	700	27	29	33	43	66	98	142.2%	37
OKLEE	627	243	60	66	100	72	66	99	10.3%	137
FOSSTON	601	660	84	76	96	58	66	100	-21.5%	149
CEDAR MOUNTAIN	2754	410	38	40	46	58	66	101	72.3%	85
ALDEN	242	418	48	50	47	97	65	102	35.9%	123
LECENTER	392	698	38	34	56	77	65	103	70.7%	88
SPRING GROVE	297	387	0	3	0	61	65	104	N/A	N/A
BERTHA-HEWITT	786	505	28	30	40	37	64	105	131.8%	42
LESTER PRAIRIE	424	492	22	21	36	76	62	106	184.3%	24
MESABI EAST	2711	984	75	54	69	70	62	107	-17.0%	146
GOODHUE	253	585	30	48	31	53	62	108	107.2%	54
WARREN-ALVARADO-OSLO	2176	558	35	27	0	51	62	109	76.9%	82
WABASSO	640	424	27	22	35	50	62	110	129.6%	44
HILLS-BEAVER CREEK	671	322	44	43	69	80	61	111	40.8%	119
MURRAY COUNTY CENTRAL	2169	819	38	49	44	53	61	112	59.1%	105
CANBY	891	674	22	24	32	60	61	113	181.6%	25
TYLER	409	400	25	27	33	39	60	114	142.1%	38
MOUNTAIN LAKE	173	506	37	38	40	53	60	115	60.5%	100
GREENBUSH-MIDDLE RIVER	2683	464	80	88	122	104	60	116	-25.5%	153
KERKHOVEN-MURDOCK-SUNBURG	775	647	50	58	62	53	60	117	18.9%	133
LANESBORO	229	356	37	39	38	44	59	118	62.7%	94
MARTIN COUNTY WEST	2448	945	37	38	42	52	59	119	61.1%	99
ASHBY	261	302	64	65	88	74	59	120	-7.7%	145
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	44	44	52	58	121	N/A	N/A
BLACKDUCK	32	804	24	32	37	55	58	122	141.1%	39
RUTHTON	584	335	28	30	34	43	58	123	103.6%	58
UPSALA	487	399	38	33	26	29	58	124	49.5%	115
HILL CITY	2	371	16	21	23	35	58	125	251.8%	17
HENNING	545	366	0	0	51	56	57	126	N/A	N/A

Table 20
Other Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Other Operating	2000 Other Operating	2001 Other Operating	2002 Other Operating	2003 Other Operating	2003 Other Operating Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
CLEVELAND	391	440	11	11	11	47	57	127	418.6%	7
EAST CENTRAL	2580	959	74	49	45	48	56	128	-24.4%	152
NASHWAUK-KEEWATIN	319	642	68	54	67	77	55	129	-18.2%	147
CLEARBROOK-GONVICK	2311	508	32	34	35	18	54	130	69.0%	89
SWANVILLE	486	380	31	30	34	43	54	131	77.7%	81
UNDERWOOD	550	461	26	38	42	57	54	132	110.3%	52
KELLIHER	36	276	28	30	37	48	53	133	90.4%	73
SPRINGFIELD	85	686	32	34	34	54	53	134	65.2%	91
MADELIA	837	621	33	31	33	41	52	135	61.3%	98
FISHER	600	294	44	80	1	56	52	136	18.5%	135
MAPLE LAKE	881	930	48	58	64	58	52	137	8.6%	139
IVANHOE	403	343	33	31	40	52	51	138	53.7%	111
MORRIS	769	996	23	22	31	31	50	139	123.1%	47
WAUBUN	435	575	40	38	51	42	50	140	25.8%	129
NEVIS	308	547	38	24	32	39	50	141	31.6%	126
NORTHLAND COMMUNITY SCHOOLS	118	554	30	27	28	35	49	142	59.9%	104
FLOODWOOD	698	443	46	35	31	44	48	143	6.1%	141
BATTLE LAKE	542	512	23	37	31	42	48	144	106.9%	55
RUSSELL	418	234	23	22	25	33	48	145	110.8%	51
MINNEOTA	414	502	19	20	22	36	47	146	148.9%	34
KENYON-WANAMINGO	2172	954	43	52	33	30	46	147	5.8%	142
MEDFORD	763	581	18	21	23	19	46	148	157.5%	31
BELGRADE-BROOTEN-ELROSA	2364	777	29	30	34	37	45	149	57.8%	106
CHATFIELD	227	930	23	22	24	41	44	150	92.7%	71
HAWLEY	150	942	26	30	44	55	43	151	65.0%	92
EVANSVILLE	208	223	27	27	30	33	43	152	59.9%	102
SEBEKA	820	603	32	34	49	27	42	153	31.2%	127
BRECKENRIDGE	846	928	25	24	30	32	41	154	66.7%	90
MOOSE LAKE	97	789	21	25	64	38	41	155	94.5%	67
HENDRICKS	402	315	21	21	24	33	40	156	96.9%	62
BROWERVILLE	787	518	25	25	16	28	39	157	59.9%	103
PILLAGER	116	766	31	33	24	32	38	158	22.8%	131
HOWARD LAKE-WAVERLY-WINSTED	2687	971	24	34	28	31	38	159	61.6%	97
WIN-E-MAC	2609	535	35	33	42	89	38	160	9.8%	138
ONAMIA	480	831	20	20	22	26	38	161	87.0%	76
ROYALTON	485	738	19	42	80	58	37	162	95.3%	65
WALKER-HACKENSACK-AKELEY	113	994	20	20	22	31	37	163	86.2%	78
KINGSLAND	2137	898	17	17	19	24	31	164	82.1%	79
CROMWELL-WRIGHT	95	307	16	16	20	29	31	165	96.3%	64
N.R.H.E.G.	2168	989	20	19	21	24	30	166	51.2%	112
RUSH CITY	139	971	48	25	19	24	25	167	-48.1%	158
PLUMMER	628	217	42	45	50	57	23	168	-45.3%	157

Table 20
Other Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Other Operating	2000 Other Operating	2001 Other Operating	2002 Other Operating	2003 Other Operating	2003 Other Operating Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
HOUSTON	294	587	129	111	97	36	21	169	-83.5%	160
LAPORTE	306	319	0	0	0	0	1	170	N/A	N/A
LANCASTER	356	211	37	57	0	147	1	171	-97.5%	161
EDEN VALLEY-WATKINS	463	834	31	34	40	47	0	172	-98.6%	162
MENAHGA	821	756	0	0	0	0	0	173	N/A	N/A
Average for schools under 1,000 in enrollment		533	45	48	59	77	87	N/A	94.4%	N/A
Minimum		58	0	0	0	0	0	N/A	N/A	N/A
Maximum		996	185	201	245	705	821	N/A	344.0%	N/A
Median		529	38	42	50	60	73	N/A	90.5%	N/A

Other Operating Programs - Includes property and liability premiums, principal and interest on noncapital obligations, and nonrecurring costs such as judgments and liens.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 21
Total Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Operating	2000 Total Operating	2001 Total Operating	2002 Total Operating	2003 Total Operating	2003 Total Operating Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
PINE POINT	25	58	15,042	19,568	17,123	24,390	19,808	1	31.7%	37
NETT LAKE	707	99	13,532	14,910	17,620	15,538	15,908	2	17.6%	127
CLIMAX	592	156	8,210	9,339	10,686	13,442	12,286	3	49.6%	4
CAMPBELL-TINTAH	852	145	8,243	9,152	10,465	11,444	11,675	4	41.6%	11
SOUTH KOOCHICHING	363	381	8,537	8,905	10,335	11,400	11,291	5	32.3%	34
KELLIHER	36	276	8,468	10,109	10,504	12,460	11,259	6	33.0%	29
GOODRIDGE	561	175	7,553	8,107	9,858	10,250	11,166	7	47.8%	5
NORTHLAND COMMUNITY SCHOOLS	118	554	7,976	8,514	9,137	9,929	11,140	8	39.7%	17
GRYGLA	447	215	7,949	9,425	9,644	10,220	10,599	9	33.3%	27
COMFREY	81	178	10,923	10,321	9,898	9,466	10,378	10	-5.0%	169
WAUBUN	435	575	8,271	8,531	9,475	9,628	10,267	11	24.1%	85
MCGREGOR	4	551	8,085	8,478	9,331	10,231	10,204	12	26.2%	69
BELLINGHAM	371	122	8,413	8,530	9,371	9,481	10,071	13	19.7%	113
HERMAN-NORCROSS	264	157	8,699	10,008	10,955	10,032	9,871	14	13.5%	145
MAHNOMEN	432	779	7,826	8,908	10,234	10,004	9,856	15	25.9%	72
TRI-COUNTY	2358	290	7,636	8,311	8,498	9,525	9,769	16	27.9%	59
LYND	415	116	6,143	7,984	8,316	8,093	9,741	17	58.6%	1
WARREN-ALVARADO-OSLO	2176	558	6,773	7,580	8,312	9,019	9,609	18	41.9%	8
EAST CENTRAL	2580	959	7,232	7,854	8,556	9,277	9,582	19	32.5%	31
BALATON	411	113	7,077	8,573	7,778	7,819	9,435	20	33.3%	28
NORMAN COUNTY EAST	2215	400	7,296	7,826	8,111	8,896	9,386	21	28.6%	55
ULEN-HITTERDAL	914	267	7,441	8,201	8,805	9,459	9,257	22	24.4%	83
CHOKIO-ALBERTA	771	224	7,503	8,099	8,707	8,653	9,232	23	23.0%	94
NORMAN COUNTY WEST	2527	362	7,759	8,423	9,683	8,872	9,224	24	18.9%	122
LAPORTE	306	319	6,779	6,571	7,447	7,175	9,157	25	35.1%	23
MOUNTAIN IRON-BUHL	712	567	8,313	8,327	8,688	8,831	9,141	26	10.0%	154
LANCASTER	356	211	7,040	7,780	7,562	8,913	9,108	27	29.4%	48
CYRUS	611	103	5,901	6,984	7,368	7,713	9,076	28	53.8%	3
KITTSOON CENTRAL	2171	433	7,266	8,019	8,050	9,035	9,074	29	24.9%	79
BUTTERFIELD	836	205	7,096	7,569	8,274	9,221	9,067	30	27.8%	61
WILLOW RIVER	577	454	6,412	6,868	7,610	7,917	9,026	31	40.8%	15
M.A.C.C.R.A.Y.	2180	878	6,371	6,972	7,544	8,965	8,971	32	40.8%	14
MESABI EAST	2711	984	7,505	7,667	8,694	8,805	8,961	33	19.4%	116
JANESVILLE-WALDORF-PEMBERTON	2835	584	7,623	8,621	8,540	8,663	8,891	34	16.6%	131
MADELIA	837	621	6,775	7,647	7,740	8,610	8,873	35	31.0%	41
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	7,009	7,540	7,886	8,226	8,805	36	25.6%	76
WHEATON AREA SCHOOL	803	475	6,740	6,921	7,352	8,225	8,794	37	30.5%	44
GREENBUSH-MIDDLE RIVER	2683	464	7,383	8,185	8,913	8,769	8,793	38	19.1%	120

Table 21
Total Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Operating	2000 Total Operating	2001 Total Operating	2002 Total Operating	2003 Total Operating	2003 Total Operating Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
FOSSTON	601	660	6,671	6,765	7,481	7,941	8,779	39	31.6%	38
WALKER-HACKENSACK-AKELEY	113	994	7,037	7,432	7,849	8,172	8,753	40	24.4%	84
GRANADA HUNTLEY-EAST CHAIN	2536	289	7,281	6,897	7,587	8,082	8,746	41	20.1%	110
NICOLLET	507	288	7,165	7,475	7,790	7,636	8,734	42	21.9%	101
SLEEPY EYE	84	631	6,616	7,347	7,455	7,848	8,727	43	31.9%	35
EAGLE VALLEY	2759	401	6,180	6,654	7,486	8,088	8,710	44	40.9%	13
HILL CITY	2	371	6,828	7,956	8,161	8,081	8,703	45	27.5%	63
ONAMIA	480	831	7,415	7,814	7,679	7,799	8,651	46	16.7%	130
GRAND MEADOW	495	338	6,105	6,445	7,201	8,060	8,648	47	41.6%	10
RED LAKE FALLS	630	405	6,759	7,225	7,164	7,887	8,622	48	27.6%	62
CLEARBROOK-GONVICK	2311	508	7,229	7,377	7,583	8,306	8,616	49	19.2%	119
HANCOCK	768	219	5,878	6,498	7,028	7,567	8,606	50	46.4%	6
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	6,667	7,098	7,851	8,202	8,601	51	29.0%	51
CHISHOLM	695	824	6,557	7,114	7,826	8,200	8,577	52	30.8%	43
FERTILE-BELTRAMI	599	569	6,686	7,167	7,740	8,114	8,549	53	27.9%	60
NASHWAUK-KEEWATIN	319	642	6,908	7,581	7,689	8,331	8,525	54	23.4%	92
TRUMAN	458	413	6,888	7,655	8,258	8,474	8,525	55	23.8%	88
WABASSO	640	424	6,310	6,257	7,200	8,233	8,511	56	34.9%	24
G.F.W.	2365	932	5,995	6,457	6,644	7,138	8,482	57	41.5%	12
A.C.G.C.	2396	933	7,108	7,080	7,683	8,120	8,464	58	19.1%	121
RENVILLE COUNTY WEST	2890	775	N/A	N/A	7,692	7,812	8,440	59	N/A	N/A
BROWNS VALLEY	801	194	10,275	10,166	10,443	12,047	8,408	60	-18.2%	170
EVANSVILLE	208	223	5,412	6,144	6,664	7,344	8,405	61	55.3%	2
BADGER	676	237	7,141	7,469	7,678	7,861	8,377	62	17.3%	129
BERTHA-HEWITT	786	505	6,719	7,142	7,621	8,049	8,373	63	24.6%	82
ELY	696	700	6,500	6,624	7,111	7,567	8,353	64	28.5%	57
MORRIS	769	996	6,150	6,422	6,344	6,953	8,344	65	35.7%	21
LEROY	499	388	6,731	6,604	7,497	7,829	8,314	66	23.5%	90
CROMWELL-WRIGHT	95	307	6,315	6,920	7,363	7,916	8,300	67	31.4%	39
LYLE	497	269	6,796	7,349	7,901	7,894	8,289	68	22.0%	100
OKLEE	627	243	7,483	7,575	8,030	8,320	8,280	69	10.7%	151
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	7,560	7,586	7,753	7,618	8,272	70	9.4%	155
HILLS-BEAVER CREEK	671	322	6,214	6,820	7,597	7,525	8,244	71	32.7%	30
CEDAR MOUNTAIN	2754	410	6,805	7,267	7,513	7,430	8,243	72	21.1%	105
BLACKDUCK	32	804	6,277	7,567	7,645	7,762	8,228	73	31.1%	40
MOUNTAIN LAKE	173	506	6,998	7,693	7,768	7,858	8,219	74	17.4%	128
ORTONVILLE	62	631	6,624	7,712	8,466	8,754	8,213	75	24.0%	86
ROTHSAY	850	255	6,500	7,034	7,227	7,668	8,203	76	26.2%	70

Table 21
Total Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Operating	2000 Total Operating	2001 Total Operating	2002 Total Operating	2003 Total Operating	2003 Total Operating Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
DAWSON-BOYD	378	603	6,150	6,482	7,151	7,616	8,137	77	32.3%	33
FLOODWOOD	698	443	6,510	6,787	6,584	7,371	8,133	78	24.9%	78
SOUTHLAND	500	698	6,678	7,202	7,215	7,305	8,117	79	21.6%	103
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	6,821	7,242	7,607	8,021	8,081	80	18.5%	123
MILROY	635	133	6,327	6,692	7,443	7,567	8,060	81	27.4%	64
UPSALA	487	399	6,194	6,449	6,846	7,358	8,055	82	30.0%	45
HERON LAKE-OKABENA	330	339	6,972	7,181	8,058	8,144	8,017	83	15.0%	139
SWANVILLE	486	380	6,444	6,853	7,427	7,395	7,988	84	24.0%	87
PARKERS PRAIRIE	547	607	6,499	6,768	7,050	7,562	7,982	85	22.8%	95
GLENVILLE-EMMONS	2886	485	6,679	7,144	7,379	7,524	7,979	86	19.5%	115
NEVIS	308	547	5,673	6,473	7,203	7,307	7,977	87	40.6%	16
LITTLEFORK-BIG FALLS	362	353	8,356	7,883	7,657	7,827	7,950	88	-4.9%	168
BELGRADE-BROOTEN-ELROSA	2364	777	6,491	6,717	7,345	7,558	7,940	89	22.3%	97
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	7,551	7,928	90	N/A	N/A
ADA-BORUP	2854	545	7,099	7,732	7,689	7,531	7,891	91	11.1%	150
BUFFALO LAKE-HECTOR	2159	567	6,188	6,640	7,036	7,215	7,882	92	27.4%	65
KINGSLAND	2137	898	6,102	6,432	6,974	7,089	7,869	93	28.9%	53
EDGERTON	581	294	6,634	7,255	6,956	7,608	7,835	94	18.1%	124
CANBY	891	674	6,019	6,536	7,184	7,679	7,819	95	29.9%	46
MURRAY COUNTY CENTRAL	2169	819	6,486	6,421	6,632	7,187	7,814	96	20.5%	107
CARLTON	93	683	6,527	6,782	7,733	7,623	7,813	97	19.7%	114
FILLMORE CENTRAL	2198	720	6,257	6,805	7,228	7,546	7,802	98	24.7%	80
LANESBORO	229	356	6,163	6,564	7,219	7,358	7,793	99	26.4%	68
KIMBALL	739	855	6,041	6,527	7,136	7,677	7,770	100	28.6%	56
RED ROCK CENTRAL	2884	530	6,699	6,859	6,983	7,565	7,763	101	15.9%	134
KERKHOVEN-MURDOCK-SUNBURG	775	647	6,011	6,790	7,495	7,535	7,751	102	29.0%	52
MABEL-CANTON	238	385	6,673	6,996	7,598	7,949	7,695	103	15.3%	138
WEST CENTRAL AREA	2342	864	5,923	6,514	6,807	7,165	7,650	104	29.2%	49
KENYON-WANAMINGO	2172	954	6,290	6,550	6,933	7,275	7,639	105	21.4%	104
LAKE OF THE WOODS	390	705	6,027	6,819	7,516	6,891	7,636	106	26.7%	67
MARTIN COUNTY WEST	2448	945	6,000	6,369	6,984	7,522	7,625	107	27.1%	66
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	7,191	7,147	7,480	7,619	108	N/A	N/A
RUSHFORD-PETERSON	239	692	6,022	6,659	6,621	7,078	7,572	109	25.8%	74
FULDA	505	543	6,276	6,578	7,316	6,982	7,557	110	20.4%	108
EDEN VALLEY-WATKINS	463	834	6,302	6,484	7,064	7,456	7,553	111	19.8%	112
HOWARD LAKE-WAVERLY-WINSTED	2687	971	6,504	7,175	7,509	7,462	7,552	112	16.1%	133
BRANDON	207	318	5,858	6,280	6,926	7,167	7,550	113	28.9%	54
BARNUM	91	661	6,165	6,786	7,237	6,927	7,522	114	22.0%	99

Table 21
Total Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Operating	2000 Total Operating	2001 Total Operating	2002 Total Operating	2003 Total Operating	2003 Total Operating Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
BROWERVILLE	787	518	5,958	6,429	6,714	7,004	7,516	115	26.1%	71
SEBEKA	820	603	6,562	6,602	7,096	7,027	7,509	116	14.4%	142
TRACY	417	759	6,493	6,537	6,889	7,037	7,502	117	15.5%	136
LEWISTON-ALTURA	857	752	5,273	5,575	6,021	6,709	7,480	118	41.8%	9
SPRING GROVE	297	387	6,041	6,498	6,847	7,269	7,473	119	23.7%	89
BATTLE LAKE	542	512	5,454	6,069	6,488	6,906	7,454	120	36.7%	19
OGILVIE	333	703	6,334	6,644	6,928	7,164	7,453	121	17.7%	125
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	6,401	6,757	6,976	6,941	7,438	122	16.2%	132
MAPLE LAKE	881	930	6,019	5,963	6,433	6,802	7,430	123	23.4%	91
WABASHA-KELLOGG	811	707	6,474	6,272	6,662	7,474	7,415	124	14.5%	141
BRAHAM	314	949	6,208	6,719	6,723	6,976	7,411	125	19.4%	117
PILLAGER	116	766	5,890	6,269	6,710	7,168	7,409	126	25.8%	73
CALEDONIA	299	958	6,289	6,826	7,366	7,307	7,393	127	17.6%	126
N.R.H.E.G.	2168	989	5,583	6,242	6,488	6,913	7,355	128	31.7%	36
PLUMMER	628	217	7,390	7,603	8,161	8,416	7,343	129	-0.6%	167
HENNING	545	366	6,488	6,830	7,721	7,570	7,341	130	13.1%	146
COOK COUNTY	166	696	6,825	7,272	7,269	7,453	7,320	131	7.2%	161
ELGIN-MILLVILLE	806	537	5,986	6,200	6,972	6,852	7,305	132	22.0%	98
MENAHGA	821	756	5,394	6,117	6,561	7,065	7,291	133	35.2%	22
ISLE	473	551	6,731	6,868	6,829	7,091	7,289	134	8.3%	160
WIN-E-MAC	2609	535	6,717	6,257	6,659	7,503	7,288	135	8.5%	159
MOOSE LAKE	97	789	6,359	6,407	6,555	6,513	7,286	136	14.6%	140
LECENTER	392	698	5,582	5,914	6,305	6,523	7,251	137	29.9%	47
LAKEVIEW	2167	567	6,339	6,228	6,442	6,733	7,210	138	13.7%	144
MCLEOD WEST SCHOOLS	2887	486	6,611	6,783	7,323	7,296	7,197	139	8.9%	157
UNDERWOOD	550	461	5,729	6,019	6,840	6,565	7,187	140	25.5%	77
BRECKENRIDGE	846	928	6,413	6,309	6,988	6,836	7,174	141	11.9%	149
ST. CLAIR	75	647	5,471	5,905	6,240	6,268	7,159	142	30.8%	42
LAKE BENTON	404	256	6,164	6,544	6,829	6,349	7,109	143	15.3%	137
VERNDALE	818	464	5,671	6,149	6,584	6,586	7,069	144	24.7%	81
BLOOMING PRAIRIE	756	786	5,913	6,590	6,790	6,972	7,047	145	19.2%	118
BREWSTER	513	225	6,903	5,852	5,697	6,298	7,045	146	2.1%	164
LESTER PRAIRIE	424	492	5,234	5,916	5,998	6,507	7,038	147	34.5%	25
ELLSWORTH	514	216	7,052	6,299	6,541	6,905	7,030	148	-0.3%	166
FISHER	600	294	6,645	6,825	6,925	6,962	7,026	149	5.7%	163
WRENSHALL	100	397	6,468	6,836	7,367	6,467	7,021	150	8.6%	158
NEW YORK MILLS	553	738	6,133	6,380	6,797	6,927	7,009	151	14.3%	143
ALDEN	242	418	5,196	5,589	6,278	6,693	6,959	152	33.9%	26

Table 21
Total Operating Expenditures Per Pupil
Sorted by 2003 Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Operating	2000 Total Operating	2001 Total Operating	2002 Total Operating	2003 Total Operating	2003 Total Operating Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
GOODHUE	253	585	5,243	5,877	6,467	6,677	6,943	153	32.4%	32
ROYALTON	485	738	6,282	6,246	6,322	6,486	6,926	154	10.3%	153
BARNESVILLE	146	763	6,448	6,916	6,941	6,943	6,846	155	6.2%	162
OSAKIS	213	659	5,652	5,895	6,561	6,317	6,830	156	20.9%	106
MINNEOTA	414	502	5,262	5,810	6,058	6,587	6,793	157	29.1%	50
SPRINGFIELD	85	686	5,542	6,029	6,062	6,755	6,786	158	22.4%	96
ADRIAN	511	663	5,824	6,030	6,465	6,561	6,738	159	15.7%	135
CLEVELAND	391	440	5,960	6,292	6,180	6,100	6,674	160	12.0%	147
ASHBY	261	302	5,280	5,564	6,135	6,082	6,639	161	25.7%	75
HAYFIELD	203	961	5,895	5,908	6,408	6,617	6,597	162	11.9%	148
HOUSTON	294	587	6,568	6,119	6,502	6,661	6,552	163	-0.2%	165
MEDFORD	763	581	4,719	5,081	5,808	6,076	6,460	164	36.9%	18
RUSH CITY	139	971	5,297	5,394	5,778	6,530	6,456	165	21.9%	102
CHATFIELD	227	930	5,836	6,393	6,254	6,026	6,370	166	9.1%	156
HAWLEY	150	942	5,756	6,006	6,346	6,385	6,367	167	10.6%	152
RUTHTON	584	335	4,411	4,788	5,116	5,031	5,643	168	27.9%	58
HENDRICKS	402	315	4,550	4,867	5,300	5,479	5,613	169	23.4%	93
IVANHOE	403	343	4,602	4,797	5,372	5,726	5,522	170	20.0%	111
TYLER	409	400	4,019	4,413	4,671	4,776	5,488	171	36.6%	20
ROUND LAKE	516	227	3,497	4,537	4,686	5,178	4,964	172	42.0%	7
RUSSELL	418	234	3,846	4,086	4,320	4,243	4,628	173	20.3%	109
Average for schools under 1,000 in enrollment		533	6,445	6,778	7,264	7,554	7,930	N/A	23.1%	N/A
Minimum		58	3,497	4,086	4,320	4,243	4,628	N/A	32.3%	N/A
Maximum		996	15,042	19,568	17,620	24,390	19,808	N/A	31.7%	N/A
Median		529	6,492	6,805	7,293	7,546	7,977	N/A	22.9%	N/A

Total PK-12 Operating Expenditures - This figure includes all operating expenditures incurred for the benefit of elementary and secondary education during the school year, except capital expenditures. Construction and Debt Service expenditures are nonoperating expenditures.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 22
Total Capital Expenditures Per Pupil
Sorted by 2003 Capital Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Capital Expenditures	2000 Capital Expenditures	2001 Capital Expenditures	2002 Capital Expenditures	2003 Capital Expenditures	2003 Capital Expenditures Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
NETT LAKE	707	99	448	184	694	1,114	7,554	1	1585.8%	2
BREWSTER	513	225	601	107	171	3,421	5,548	2	823.2%	7
BROWNS VALLEY	801	194	183	570	185	1,613	4,908	3	2579.0%	1
PINE POINT	25	58	1,800	1,167	236	1,917	3,710	4	106.1%	55
CLIMAX	592	156	506	1,067	993	1,546	3,624	5	616.5%	11
TRI-COUNTY	2358	290	730	330	796	1,319	3,042	6	316.6%	23
BUTTERFIELD	836	205	241	659	624	583	2,960	7	1128.8%	4
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	1,162	836	2,316	1,983	2,705	8	132.7%	47
HERMAN-NORCROSS	264	157	552	1,085	477	338	2,650	9	379.7%	20
RED ROCK CENTRAL	2884	530	608	600	636	1,734	2,638	10	334.0%	21
LANESBORO	229	356	287	114	216	297	2,066	11	619.3%	10
LAPORTE	306	319	329	235	205	395	2,011	12	511.7%	15
GREENBUSH-MIDDLE RIVER	2683	464	1,109	1,717	850	514	1,991	13	79.5%	66
GRANADA HUNTLEY-EAST CHAIN	2536	289	325	184	349	493	1,960	14	503.2%	16
FERTILE-BELTRAMI	599	569	467	500	1,104	2,270	1,883	15	303.0%	25
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	264	1,847	16	N/A	N/A
GRAND MEADOW	495	338	261	478	256	973	1,823	17	597.8%	13
HILL CITY	2	371	501	148	105	1,849	1,657	18	230.6%	36
FISHER	600	294	541	1,008	1,908	700	1,624	19	200.4%	41
MARTIN COUNTY WEST	2448	945	740	589	853	1,058	1,608	20	117.4%	53
EVANSVILLE	208	223	383	212	753	400	1,582	21	313.6%	24
MEDFORD	763	581	581	855	1,272	270	1,548	22	166.3%	43
LITTLEFORK-BIG FALLS	362	353	618	1,170	856	712	1,507	23	143.8%	44
OGILVIE	333	703	198	193	30	128	1,498	24	658.1%	9
TRUMAN	458	413	388	345	615	850	1,494	25	284.7%	28
NORTHLAND COMMUNITY SCHOOLS	118	554	640	494	684	792	1,460	26	128.1%	48
RUSH CITY	139	971	414	478	394	394	1,404	27	238.9%	34
OKLEE	627	243	616	220	411	228	1,391	28	126.0%	50
ST. CLAIR	75	647	198	115	108	108	1,298	29	556.3%	14
ALDEN	242	418	386	401	429	346	1,267	30	227.8%	37
GRYGLA	447	215	326	669	877	1,638	1,261	31	287.0%	27
CLEVELAND	391	440	118	85	218	198	1,244	32	958.0%	5
FLOODWOOD	698	443	629	591	859	273	1,202	33	91.3%	60
UNDERWOOD	550	461	167	368	598	301	1,191	34	614.9%	12
KITTSOON CENTRAL	2171	433	642	499	181	1,857	1,189	35	85.3%	63
WRENSHALL	100	397	313	139	84	55	1,147	36	266.0%	29
MADELIA	837	621	605	439	498	884	1,145	37	89.2%	61
MCLEOD WEST SCHOOLS	2887	486	343	543	690	294	1,123	38	227.1%	38
ELY	696	700	308	250	520	343	1,103	39	257.9%	31
NASHWAUK-KEEWATIN	319	642	720	939	732	904	1,084	40	50.7%	75
PLUMMER	628	217	323	507	296	938	1,082	41	234.9%	35
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	330	347	337	1,120	1,057	42	220.8%	40
WHEATON AREA SCHOOL	803	475	539	359	481	646	1,010	43	87.4%	62
FOSSTON	601	660	257	129	225	375	1,010	44	293.7%	26
SLEEPY EYE	84	631	693	529	479	605	973	45	40.3%	80
PILLAGER	116	766	74	768	584	172	963	46	1208.8%	3
KINGSLAND	2137	898	170	275	358	379	958	47	462.6%	17

Table 22
Total Capital Expenditures Per Pupil
Sorted by 2003 Capital Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Capital Expenditures	2000 Capital Expenditures	2001 Capital Expenditures	2002 Capital Expenditures	2003 Capital Expenditures	2003 Capital Expenditures Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
MCGREGOR	4	551	269	901	624	677	867	48	222.2%	39
ROTHSAY	850	255	720	610	152	285	850	49	18.1%	98
ASHBY	261	302	585	571	265	183	830	50	41.7%	79
CANBY	891	674	222	407	380	618	809	51	264.1%	30
OSAKIS	213	659	634	350	343	424	808	52	27.6%	89
ULEN-HITTERDAL	914	267	439	(8)	652	131	780	53	77.7%	67
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	660	541	453	501	777	54	17.7%	99
NORMAN COUNTY WEST	2527	362	2,209	707	1,046	1,216	777	55	-64.9%	163
SOUTH KOOCHICHING	363	381	1,802	460	577	712	760	56	-57.8%	158
MILROY	635	133	274	418	37	90	743	57	171.0%	42
SPRING GROVE	297	387	217	142	511	132	736	58	239.8%	33
BADGER	676	237	666	234	835	467	723	59	8.5%	108
BERTHA-HEWITT	786	505	133	134	312	534	714	60	438.7%	18
LEWISTON-ALTURA	857	752	349	373	387	547	707	61	102.4%	56
MENAHGA	821	756	894	460	388	567	686	62	-23.2%	138
MINNEOTA	414	502	641	241	178	204	684	63	6.7%	109
TRACY	417	759	467	554	291	414	683	64	46.0%	77
HANCOCK	768	219	760	430	217	171	680	65	-10.6%	124
KELLIHER	36	276	612	436	612	826	668	66	9.3%	105
WARREN-ALVARADO-OSLO	2176	558	531	509	703	429	652	67	22.8%	96
MOUNTAIN LAKE	173	506	383	300	264	300	646	68	68.6%	70
FULDA	505	543	292	360	507	395	637	69	117.7%	52
VERNDALE	818	464	180	288	396	449	634	70	251.8%	32
BUFFALO LAKE-HECTOR	2159	567	570	588	897	1,575	624	71	9.6%	104
LANCASTER	356	211	784	484	1,018	963	622	72	-20.7%	135
NEVIS	308	547	634	575	544	377	616	73	-2.9%	115
MESABI EAST	2711	984	481	305	737	322	614	74	27.7%	88
CEDAR MOUNTAIN	2754	410	346	1,087	327	356	608	75	76.0%	68
CHOKIO-ALBERTA	771	224	743	202	857	84	608	76	-18.2%	131
ELGIN-MILLVILLE	806	537	111	222	239	161	597	77	438.6%	19
SEBEKA	820	603	532	322	436	255	596	78	12.1%	103
HENDRICKS	402	315	475	237	795	503	585	79	22.9%	95
G.F.W.	2365	932	1,631	333	394	576	583	80	-64.3%	161
CROMWELL-WRIGHT	95	307	572	638	434	412	581	81	1.5%	112
LYLE	497	269	462	337	265	121	575	82	24.5%	94
EAST CENTRAL	2580	959	502	396	419	452	575	83	14.5%	100
BELGRADE-BROOTEN-ELROSA	2364	777	979	768	603	437	575	84	-41.3%	148
WALKER-HACKENSACK-AKELEY	113	994	759	306	210	461	563	85	-25.8%	141
HOUSTON	294	587	273	354	589	512	545	86	99.6%	58
WABASSO	640	424	231	841	979	712	540	87	133.3%	46
CALEDONIA	299	958	235	199	171	41	524	88	122.8%	51
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	459	443	349	491	89	N/A	N/A
MURRAY COUNTY CENTRAL	2169	819	630	152	446	279	489	90	-22.3%	137
CHISHOLM	695	824	650	432	241	105	488	91	-25.0%	140
BATTLE LAKE	542	512	300	728	962	697	483	92	60.8%	74
FILLMORE CENTRAL	2198	720	268	284	221	380	482	93	79.8%	65
M.A.C.C.R.A.Y.	2180	878	374	391	482	597	474	94	26.6%	90

Table 22
Total Capital Expenditures Per Pupil
Sorted by 2003 Capital Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Capital Expenditures	2000 Capital Expenditures	2001 Capital Expenditures	2002 Capital Expenditures	2003 Capital Expenditures	2003 Capital Expenditures Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
ONAMIA	480	831	572	241	237	1,052	470	95	-17.9%	130
GOODHUE	253	585	335	805	470	621	468	96	39.6%	81
WEST CENTRAL AREA	2342	864	410	215	213	516	461	97	12.4%	102
LECENTER	392	698	1,187	159	131	225	460	98	-61.3%	160
WAUBUN	435	575	405	256	416	496	456	99	12.6%	101
NEW YORK MILLS	553	738	496	484	534	374	456	100	-8.0%	121
BLACKDUCK	32	804	212	386	329	327	453	101	113.2%	54
GLENVILLE-EMMONS	2886	485	793	571	588	622	451	102	-43.1%	150
HENNING	545	366	326	360	482	234	450	103	38.2%	83
ROUND LAKE	516	227	104	253	621	191	439	104	321.7%	22
ADA-BORUP	2854	545	267	170	198	158	438	105	64.0%	72
BARNESVILLE	146	763	530	374	251	405	436	106	-17.6%	129
RUSHFORD-PETERSON	239	692	316	610	297	291	436	107	37.9%	84
KENYON-WANAMINGO	2172	954	215	215	361	548	431	108	101.0%	57
NICOLLET	507	288	721	658	285	393	424	109	-41.2%	147
EDGERTON	581	294	257	336	530	345	420	110	63.5%	73
WIN-E-MAC	2609	535	334	421	219	443	419	111	25.6%	92
RED LAKE FALLS	630	405	175	477	213	83	419	112	139.7%	45
PARKERS PRAIRIE	547	607	310	337	926	872	418	113	35.1%	85
HOWARD LAKE-WAVERLY-WINSTED	2687	971	383	337	424	466	418	114	9.1%	107
CAMPBELL-TINTAH	852	145	847	394	260	569	414	115	-51.1%	153
LEROY	499	388	431	301	462	603	406	116	-5.8%	119
SWANVILLE	486	380	399	313	247	295	399	117	0.0%	114
IVANHOE	403	343	397	359	242	121	399	118	0.6%	113
BLOOMING PRAIRIE	756	786	217	269	186	435	398	119	83.8%	64
MABEL-CANTON	238	385	1,283	231	384	351	397	120	-69.1%	166
DAWSON-BOYD	378	603	416	292	881	592	395	121	-4.9%	117
SOUTHLAND	500	698	315	345	265	343	393	122	24.8%	93
ROYALTON	485	738	400	272	450	691	381	123	-4.8%	116
BROWERVILLE	787	518	535	284	449	515	374	124	-30.0%	143
WILLOW RIVER	577	454	429	707	611	509	371	125	-13.6%	126
HAWLEY	150	942	632	287	227	154	367	126	-41.9%	149
RUSSELL	418	234	35	66	265	50	355	127	908.0%	6
MORRIS	769	996	155	237	228	451	354	128	127.8%	49
TYLER	409	400	276	306	38	247	353	129	27.7%	87
A.C.G.C.	2396	933	442	341	403	477	352	130	-20.5%	134
NORMAN COUNTY EAST	2215	400	710	506	185	359	350	131	-50.8%	152
BRECKENRIDGE	846	928	1,163	341	341	441	343	132	-70.5%	168
BRAHAM	314	949	196	278	140	203	332	133	69.4%	69
SPRINGFIELD	85	686	198	181	161	426	328	134	65.5%	71
LAKE BENTON	404	256	401	175	45	336	326	135	-18.6%	133
ISLE	473	551	393	1,978	492	436	324	136	-17.4%	128
N.R.H.E.G.	2168	989	305	429	313	326	323	137	5.9%	110
WABASHA-KELLOGG	811	707	339	110	234	235	321	138	-5.2%	118
CHATFIELD	227	930	479	270	268	343	321	139	-32.9%	146
KERKHOVEN-MURDOCK-SUNBURG	775	647	302	521	647	314	317	140	4.8%	111
MOOSE LAKE	97	789	219	375	220	189	312	141	42.2%	78

Table 22
Total Capital Expenditures Per Pupil
Sorted by 2003 Capital Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Capital Expenditures	2000 Capital Expenditures	2001 Capital Expenditures	2002 Capital Expenditures	2003 Capital Expenditures	2003 Capital Expenditures Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
ORTONVILLE	62	631	434	147	840	183	312	142	-28.2%	142
LAKEVIEW	2167	567	337	344	277	275	299	143	-11.4%	125
LAKE OF THE WOODS	390	705	848	311	199	141	292	144	-65.6%	164
HERON LAKE-OKABENA	330	339	403	202	345	176	275	145	-31.8%	145
LAKE CRYSTAL-WELCOME MEMORIAL	2071	836	345	208	160	1,291	273	146	-20.7%	136
ADRIAN	511	663	295	358	181	130	268	147	-9.2%	122
CLEARBROOK-GONVICK	2311	508	326	204	113	595	266	148	-18.3%	132
BALATON	411	113	383	166	99	60	264	149	-31.1%	144
RUTHTON	584	335	30	133	103	467	264	150	790.0%	8
COOK COUNTY	166	696	618	949	491	80	263	151	-57.5%	156
CARLTON	93	683	309	343	485	261	260	152	-16.0%	127
HILLS-BEAVER CREEK	671	322	562	562	170	448	250	153	-55.4%	154
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	580	378	224	189	246	154	-57.5%	157
EAGLE VALLEY	2759	401	165	181	311	193	244	155	47.8%	76
COMFREY	81	178	121	74	5	555	241	156	98.1%	59
CYRUS	611	103	216	69	172	132	235	157	9.2%	106
ELLSWORTH	514	216	163	168	115	226	227	158	39.2%	82
EDEN VALLEY-WATKINS	463	834	177	130	301	240	223	159	26.0%	91
HAYFIELD	203	961	697	258	191	159	219	160	-68.6%	165
RENVILLE COUNTY WEST	2890	775	N/A	N/A	147	73	215	161	N/A	N/A
GOODRIDGE	561	175	456	637	554	1,289	203	162	-55.5%	155
MOUNTAIN IRON-BUHL	712	567	213	1,323	438	102	196	163	-7.9%	120
LESTER PRAIRIE	424	492	662	174	230	203	187	164	-71.7%	169
LYND	415	116	228	281	614	221	172	165	-24.2%	139
MAHNOMEN	432	779	403	680	851	564	165	166	-59.1%	159
BRANDON	207	318	533	348	672	168	163	167	-69.4%	167
JANESVILLE-WALDORF-PEMBERTON	2835	584	170	1,344	143	328	153	168	-9.9%	123
KIMBALL	739	855	413	480	322	723	146	169	-64.6%	162
BARNUM	91	661	110	134	73	279	146	170	32.6%	86
BELLINGHAM	371	122	247	330	231	363	123	171	-50.1%	151
MAPLE LAKE	881	930	100	380	80	95	119	172	19.4%	97
UPSALA	487	399	149	281	391	470	(30)	173	-120.4%	170
Average for schools under 1,000 in enrollment		533	465	408	413	477	696	N/A	49.8%	N/A
Minimum		58	30	(8)	5	41	(30)	N/A	-202.5%	N/A
Maximum		996	2,209	1,978	2,316	3,421	7,554	N/A	241.9%	N/A
Median		529	400	348	371	395	540	N/A	34.9%	N/A

Capital Expenditures - all capital expenditures charged to the operating funds.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 23
Total Community Service Expenditures Per Pupil
Sorted by 2003 Community Service Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Community Service	2000 Community Service	2001 Community Service	2002 Community Service	2003 Community Service	2003 Community Service Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
PINE POINT	25	58	670	1,280	1,630	3,952	1,640	1	144.9%	15
CYRUS	611	103	713	715	822	818	986	2	38.2%	91
WARREN-ALVARADO-OSLO	2176	558	166	161	233	249	905	3	445.7%	5
MCGREGOR	4	551	394	452	322	609	795	4	101.7%	36
COMFREY	81	178	195	610	768	712	755	5	286.4%	8
MOUNTAIN LAKE	173	506	519	442	465	614	666	6	28.4%	105
NETT LAKE	707	99	400	473	358	627	653	7	63.5%	55
RUSSELL	418	234	100	110	181	389	615	8	517.4%	2
LANESBORO	229	356	428	489	526	584	612	9	43.1%	82
RED ROCK CENTRAL	2884	530	251	420	399	466	575	10	128.7%	24
PLUMMER	628	217	208	356	448	504	552	11	165.1%	13
TRI-COUNTY	2358	290	96	144	319	302	550	12	473.2%	4
HOWARD LAKE-WAVERLY-WINSTED	2687	971	337	332	407	452	522	13	55.0%	66
BARNUM	91	661	187	252	377	508	515	14	176.2%	12
MILROY	635	133	53	73	161	343	502	15	848.4%	1
SLEEPY EYE	84	631	369	390	433	467	499	16	35.0%	96
NICOLLET	507	288	238	228	334	404	495	17	107.7%	29
MORRIS	769	996	208	316	341	382	485	18	133.4%	20
LYND	415	116	200	274	252	460	475	19	137.6%	19
FULDA	505	543	273	266	301	382	470	20	72.2%	50
RUSH CITY	139	971	502	385	451	394	428	21	-14.9%	159
BRANDON	207	318	131	221	246	347	425	22	223.7%	10
BELLINGHAM	371	122	335	210	236	448	418	23	24.5%	111
LEROY	499	388	303	336	406	402	414	24	36.4%	92
EDGERTON	581	294	316	334	359	428	410	25	29.8%	103
FISHER	600	294	178	380	430	439	372	26	109.4%	28
CROMWELL-WRIGHT	95	307	181	211	171	294	369	27	103.6%	34
COOK COUNTY	166	696	204	236	247	254	361	28	77.3%	48
GOODRIDGE	561	175	60	107	148	312	354	29	488.4%	3
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	237	354	329	303	341	30	44.1%	80
A.C.G.C.	2396	933	237	294	295	298	335	31	41.6%	83
MAPLE LAKE	881	930	209	233	270	292	331	32	58.5%	62
WEST CENTRAL AREA	2342	864	285	252	232	276	328	33	14.8%	127
MOOSE LAKE	97	789	231	243	270	290	325	34	40.6%	86
ISLE	473	551	81	143	210	219	321	35	296.2%	7
BRECKENRIDGE	846	928	226	261	254	249	316	36	39.8%	87
BALATON	411	113	236	212	200	251	311	37	31.9%	101
SPRING GROVE	297	387	151	209	267	173	311	38	106.5%	31
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	148	270	287	317	308	39	107.7%	30
HILLS-BEAVER CREEK	671	322	187	169	204	200	298	40	59.1%	59
MEDFORD	763	581	200	257	187	214	298	41	49.0%	73
CALEDONIA	299	958	218	250	246	333	297	42	36.4%	93
HANCOCK	768	219	179	221	199	258	294	43	64.5%	53
G.F.W.	2365	932	229	238	224	238	294	44	28.3%	106
GRYGLA	447	215	100	82	160	177	291	45	189.9%	11
ADA-BORUP	2854	545	132	130	258	284	290	46	119.0%	27
CLEVELAND	391	440	150	225	211	287	290	47	93.1%	40

Table 23
Total Community Service Expenditures Per Pupil
Sorted by 2003 Community Service Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Community Service	2000 Community Service	2001 Community Service	2002 Community Service	2003 Community Service	2003 Community Service Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
BELGRADE-BROOTEN-ELROSA	2364	777	119	221	271	318	288	48	141.4%	16
CHOKIO-ALBERTA	771	224	369	362	353	321	286	49	-22.5%	163
SOUTH KOOCHICHING	363	381	82	126	147	246	286	50	250.7%	9
KELLIHER	36	276	159	193	287	307	285	51	78.6%	47
WIN-E-MAC	2609	535	122	114	130	158	281	52	129.5%	22
ST. CLAIR	75	647	159	142	155	184	276	53	74.1%	49
MINNEOTA	414	502	171	190	192	267	271	54	58.9%	61
BROWNS VALLEY	801	194	231	252	234	494	271	55	17.4%	123
WALKER-HACKENSACK-AKELEY	113	994	289	216	225	230	270	56	-6.7%	151
WABASSO	640	424	121	89	146	240	268	57	121.0%	26
ELGIN-MILLVILLE	806	537	180	164	181	209	268	58	48.8%	74
CHATFIELD	227	930	250	247	270	317	267	59	6.7%	136
CLIMAX	592	156	134	279	237	285	264	60	97.6%	38
CHISHOLM	695	824	140	135	204	246	261	61	85.6%	44
FERTILE-BELTRAMI	599	569	110	177	239	218	257	62	132.4%	21
BREWSTER	513	225	220	132	153	276	255	63	16.2%	124
HERON LAKE-OKABENA	330	339	220	232	221	275	251	64	13.8%	128
KIMBALL	739	855	159	175	206	267	249	65	56.6%	65
DAWSON-BOYD	378	603	151	146	186	316	246	66	62.2%	57
BARNESVILLE	146	763	187	189	191	197	245	67	31.2%	102
NEVIS	308	547	221	108	152	158	242	68	9.3%	132
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	146	179	218	239	69	N/A	N/A
KENYON-WANAMINGO	2172	954	125	135	212	218	237	70	90.1%	42
RUSHFORD-PETERSON	239	692	119	110	137	163	235	71	97.5%	39
JANESVILLE-WALDORF-PEMBERTON	2835	584	189	228	223	327	234	72	23.6%	114
LANCASTER	356	211	106	188	150	237	234	73	121.2%	25
BLACKDUCK	32	804	151	198	212	238	233	74	54.9%	67
GRANADA HUNTLEY-EAST CHAIN	2536	289	147	163	142	126	233	75	58.0%	63
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	163	232	76	N/A	N/A
WAUBUN	435	575	95	108	134	215	229	77	141.0%	17
HAYFIELD	203	961	95	107	139	175	229	78	140.9%	18
FILLMORE CENTRAL	2198	720	136	192	193	223	227	79	66.5%	52
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	230	235	217	236	226	80	-2.1%	147
HOUSTON	294	587	177	215	205	268	225	81	27.2%	109
TRUMAN	458	413	210	254	251	227	225	82	7.2%	135
NORMAN COUNTY WEST	2527	362	87	146	176	172	224	83	158.3%	14
LESTER PRAIRIE	424	492	133	160	184	196	224	84	68.7%	51
HERMAN-NORCROSS	264	157	268	247	276	380	223	85	-16.9%	160
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	176	105	101	210	220	86	24.8%	110
BUTTERFIELD	836	205	111	126	101	202	220	87	98.7%	37
CAMPBELL-TINTAH	852	145	48	75	39	59	220	88	355.5%	6
RED LAKE FALLS	630	405	209	216	214	234	219	89	5.0%	139
CLEARBROOK-GONVICK	2311	508	198	157	207	226	218	90	10.3%	131
NASHWAUK-KEEWATIN	319	642	119	110	182	205	218	91	82.4%	46
GRAND MEADOW	495	338	145	152	209	250	217	92	50.2%	72
ULEN-HITTERDAL	914	267	116	130	156	170	216	93	86.8%	43
MARTIN COUNTY WEST	2448	945	174	185	198	259	215	94	23.4%	115

Table 23
Total Community Service Expenditures Per Pupil
Sorted by 2003 Community Service Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Community Service	2000 Community Service	2001 Community Service	2002 Community Service	2003 Community Service	2003 Community Service Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
WHEATON AREA SCHOOL	803	475	213	219	169	201	215	95	0.8%	143
UNDERWOOD	550	461	147	169	169	141	214	96	45.1%	79
TYLER	409	400	103	107	160	171	211	97	104.4%	32
LAPORTE	306	319	104	90	107	132	211	98	103.8%	33
CARLTON	93	683	141	141	158	181	208	99	47.7%	76
BUFFALO LAKE-HECTOR	2159	567	134	113	147	182	207	100	54.5%	68
NEW YORK MILLS	553	738	130	135	183	179	207	101	59.0%	60
M.A.C.C.R.A.Y.	2180	878	149	175	212	230	206	102	38.6%	89
HAWLEY	150	942	195	191	161	177	206	103	5.9%	138
MURRAY COUNTY CENTRAL	2169	819	165	173	182	195	206	104	24.4%	112
BADGER	676	237	136	148	181	356	205	105	50.6%	71
EAST CENTRAL	2580	959	153	155	175	154	205	106	33.4%	99
RENVILLE COUNTY WEST	2890	775	N/A	N/A	179	223	202	107	N/A	N/A
WRENSHALL	100	397	142	155	157	192	201	108	41.2%	85
OKLEE	627	243	155	167	172	302	199	109	29.0%	104
LECENTER	392	698	124	182	152	198	196	110	57.6%	64
LEWISTON-ALTURA	857	752	127	135	147	190	193	111	52.3%	70
ROTHSAY	850	255	155	158	100	182	190	112	22.7%	117
CEDAR MOUNTAIN	2754	410	99	105	112	160	190	113	90.5%	41
HILL CITY	2	371	229	200	252	191	186	114	-18.6%	161
BERTHA-HEWITT	786	505	156	156	242	205	185	115	18.3%	121
KITTSOON CENTRAL	2171	433	111	168	247	217	182	116	63.6%	54
MADELIA	837	621	141	164	172	244	180	117	27.2%	108
EVANSVILLE	208	223	151	147	176	232	180	118	19.2%	120
LAKEVIEW	2167	567	169	141	106	127	179	119	6.2%	137
MOUNTAIN IRON-BUHL	712	567	157	166	124	164	179	120	13.6%	129
EDEN VALLEY-WATKINS	463	834	122	145	168	174	179	121	47.0%	77
HENNING	545	366	145	167	137	151	176	122	21.1%	118
SOUTHLAND	500	698	161	152	176	179	176	123	9.1%	133
MCLEOD WEST SCHOOLS	2887	486	193	160	185	209	175	124	-9.5%	152
EAGLE VALLEY	2759	401	151	143	93	146	174	125	15.6%	126
MESABI EAST	2711	984	130	138	169	178	174	126	33.4%	98
KINGSLAND	2137	898	147	157	154	158	174	127	17.9%	122
RUTHTON	584	335	74	90	111	132	170	128	129.0%	23
WABASHA-KELLOGG	811	707	163	151	136	167	170	129	4.4%	141
ELY	696	700	116	117	125	127	169	130	45.3%	78
WILLOW RIVER	577	454	91	137	147	144	167	131	83.4%	45
FOSSTON	601	660	118	247	269	185	167	132	41.5%	84
NORMAN COUNTY EAST	2215	400	102	135	151	162	166	133	62.7%	56
PILLAGER	116	766	188	119	121	123	164	134	-13.0%	155
MAHNOMEN	432	779	147	175	194	271	160	135	9.1%	134
GREENBUSH-MIDDLE RIVER	2683	464	79	93	123	128	160	136	102.2%	35
PARKERS PRAIRIE	547	607	105	104	104	105	156	137	47.9%	75
ROUND LAKE	516	227	95	135	108	254	154	138	61.4%	58
ASHBY	261	302	132	127	249	111	153	139	15.6%	125
BROWERVILLE	787	518	121	120	124	136	150	140	24.0%	113
CANBY	891	674	159	117	128	144	149	141	-6.0%	150

Table 23
Total Community Service Expenditures Per Pupil
Sorted by 2003 Community Service Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Community Service	2000 Community Service	2001 Community Service	2002 Community Service	2003 Community Service	2003 Community Service Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
LAKE CRYSTAL-WELCOME MEMORIAL	2071	836	112	97	100	119	148	142	32.0%	100
BATTLE LAKE	542	512	172	169	145	118	148	143	-13.9%	157
ALDEN	242	418	108	156	135	122	147	144	35.9%	94
NORTHLAND COMMUNITY SCHOOLS	118	554	102	92	74	90	147	145	43.6%	81
ADRIAN	511	663	96	96	94	103	146	146	53.2%	69
ORTONVILLE	62	631	232	199	198	261	146	147	-37.1%	166
UPSALA	487	399	105	106	108	119	145	148	38.9%	88
SEBEKA	820	603	120	106	155	116	145	149	20.5%	119
ONAMIA	480	831	129	98	103	107	143	150	10.8%	130
N.R.H.E.G.	2168	989	111	116	122	125	143	151	28.1%	107
SWANVILLE	486	380	136	101	105	137	142	152	4.6%	140
GOODHUE	253	585	102	106	139	177	142	153	38.3%	90
LYLE	497	269	114	107	214	305	140	154	23.2%	116
BRAHAM	314	949	102	110	124	144	138	155	35.7%	95
BLOOMING PRAIRIE	756	786	101	107	120	144	136	156	34.3%	97
LAKE OF THE WOODS	390	705	177	232	201	157	135	157	-23.8%	164
IVANHOE	403	343	151	197	189	199	134	158	-10.7%	153
GLENVILLE-EMMONS	2886	485	123	129	131	130	128	159	4.1%	142
KERKHOVEN-MURDOCK-SUNBURG	775	647	126	73	101	106	126	160	0.3%	146
OSAKIS	213	659	122	121	112	125	122	161	0.4%	145
MENAHGA	821	756	119	141	124	185	120	162	0.4%	144
SPRINGFIELD	85	686	137	131	124	137	117	163	-14.5%	158
LITTLEFORK-BIG FALLS	362	353	156	128	115	117	116	164	-25.6%	165
TRACY	417	759	184	191	179	173	115	165	-37.2%	167
VERNDALE	818	464	264	278	237	211	114	166	-56.7%	169
OGILVIE	333	703	129	129	124	156	112	167	-13.0%	156
FLOODWOOD	698	443	116	104	99	95	110	168	-5.1%	149
MABEL-CANTON	238	385	134	93	187	208	109	169	-19.0%	162
HENDRICKS	402	315	175	187	146	172	106	170	-39.4%	168
ROYALTON	485	738	110	93	97	122	106	171	-3.8%	148
LAKE BENTON	404	256	95	76	54	81	85	172	-10.7%	154
ELLSWORTH	514	216	176	173	89	96	75	173	-57.1%	170
Average for schools under 1,000 in enrollment		533	171	181	200	230	249	N/A	45.1%	N/A
Minimum		58	48	73	39	59	75	N/A	56.4%	N/A
Maximum		996	713	1,280	1,630	3,952	1,640	N/A	129.9%	N/A
Median		529	151	161	181	211	220	N/A	45.8%	N/A

Community Service is expenditures for recreation, civic activities, adult education, early childhood education, or similar programs.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 24
Total Building Construction Expenditures Per Pupil
Sorted by 2003 Total Building Construction Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Building Construction	2000 Building Construction	2001 Building Construction	2002 Building Construction	2003 Building Construction	2003 Building Construction Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
EAST CENTRAL	2580	959	19	75	234	2,823	16,658	1	88864.3%	2
CLEARBROOK-GONVICK	2311	508	240	29	157	1,309	15,473	2	6348.6%	17
ASHBY	261	302	50	21	293	7,617	13,747	3	27522.4%	8
MEDFORD	763	581	116	116	466	9,129	12,807	4	10904.4%	11
FLOODWOOD	698	443	31	24	44	804	10,946	5	34887.0%	6
FISHER	600	294	21	468	289	924	9,604	6	45206.7%	5
LAKE OF THE WOODS	390	705	1,874	81	77	1,255	8,619	7	360.0%	32
MCGREGOR	4	551	15	74	68	858	8,396	8	56702.0%	3
LAKEVIEW	2167	567	26	23	1,179	12,645	7,950	9	29954.6%	7
LAPORTE	306	319	57	20	2,494	18,683	6,859	10	11845.7%	10
WALKER-HACKENSACK-AKELEY	113	994	63	468	1,131	8,367	6,648	11	10434.0%	13
RUSH CITY	139	971	14	19	96	796	6,539	12	45251.3%	4
GOODHUE	253	585	61	46	88	766	6,469	13	10470.2%	12
WAUBUN	435	575	67	32	72	212	5,788	14	8527.9%	14
GRAND MEADOW	495	338	132	539	4,963	24,046	5,724	15	4249.0%	18
CALEDONIA	299	958	71	76	2,014	17,794	5,552	16	7764.8%	16
ST. CLAIR	75	647	154	124	2,798	10,827	3,487	17	2164.3%	24
MADELIA	837	621	2	63	397	8,108	3,158	18	162004.7%	1
PINE POINT	25	58	233	0	1,123	88,841	3,091	19	1229.2%	28
MAPLE LAKE	881	930	5,932	233	134	705	2,917	20	-50.8%	38
ADRIAN	511	663	478	4,791	2,993	777	2,774	21	480.4%	31
LANESBORO	229	356	27	489	197	2,299	2,305	22	8330.3%	15
UPSALA	487	399	13	39	98	31	2,292	23	17769.8%	9
ROTHSAY	850	255	84	59	575	2,689	2,242	24	2567.0%	22
ULEN-HITTERDAL	914	267	82	129	3,578	22,218	2,123	25	2482.2%	23
KIMBALL	739	855	71	294	3,550	6,237	2,050	26	2804.1%	21
CHISHOLM	695	824	96	17	987	4,879	1,336	27	1286.4%	27
CANBY	891	674	39	44	434	4,624	1,321	28	3251.3%	20
BARNUM	91	661	4,919	1,138	459	301	1,227	29	-75.1%	41
CROMWELL-WRIGHT	95	307	42	121	2,623	1,661	841	30	1897.9%	26
TRACY	417	759	21	41	25	27	783	31	3565.7%	19
MORRIS	769	996	450	475	96	36	571	32	27.0%	34
SOUTH KOOCHICHING	363	381	427	48	580	691	453	33	6.3%	36
EDEN VALLEY-WATKINS	463	834	44	176	1,693	3,265	446	34	921.7%	30
WABASHA-KELLOGG	811	707	19	35	52	84	416	35	2092.2%	25
MINNEOTA	414	502	28	52	124	73	330	36	1077.9%	29
OGILVIE	333	703	827	1,520	332	288	322	37	-61.1%	39
HILLS-BEAVER CREEK	671	322	1,183	25	69	17	187	38	-84.2%	44
KELLIHER	36	276	420	128	227	117	163	39	-61.2%	40
JANESVILLE-WALDORF-PEMBERTON	2835	584	14,291	3,127	39	138	157	40	-98.9%	49
ORTONVILLE	62	631	6,190	1,663	337	133	146	41	-97.6%	47
ELY	696	700	699	24	30	45	142	42	-79.7%	42
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	111	193	117	765	141	43	26.2%	35
PARKERS PRAIRIE	547	607	61	61	52	42	139	44	126.9%	33
WRENSHALL	100	397	2,555	40	75	288	122	45	-95.2%	45
HILL CITY	2	371	5,897	105	270	90	77	46	-98.7%	48
MURRAY COUNTY CENTRAL	2169	819	1,496	322	117	181	66	47	-95.6%	46

Table 24
Total Building Construction Expenditures Per Pupil
Sorted by 2003 Total Building Construction Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Building Construction	2000 Building Construction	2001 Building Construction	2002 Building Construction	2003 Building Construction	2003 Building Construction Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
MABEL-CANTON	238	385	7,657	211	316	514	18	48	-99.8%	50
BLACKDUCK	32	804	85	217	69	80	16	49	-80.8%	43
SPRING GROVE	297	387	13	408	453	395	13	50	-1.5%	37
RED LAKE FALLS	630	405	984	724	1,067	232	1	51	-99.9%	51
MOOSE LAKE	97	789	279	278	74	42	0	N/A	-99.9%	52
WEST CENTRAL AREA	2342	864	82	76	73	63	0	N/A	-100.0%	56
BROWERVILLE	787	518	19	21	22	7	0	N/A	-100.0%	57
BROWNS VALLEY	801	194	266	51	96	147	0	N/A	-100.0%	58
ELGIN-MILLVILLE	806	537	5	41	109	535	0	N/A	-100.0%	54
WHEATON AREA SCHOOL	803	475	298	2,321	199	98	0	N/A	-100.0%	55
RED ROCK CENTRAL	2884	530	43	31	77	107	0	N/A	-100.0%	60
ADA-BORUP	2854	545	17,913	2,580	929	140	0	N/A	-100.0%	62
EAGLE VALLEY	2759	401	741	124	31	85	0	N/A	-100.0%	63
VERNDALE	818	464	64	94	165	79	0	N/A	-100.0%	64
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	86	75	111	332	0	N/A	-100.0%	65
GLENVILLE-EMMONS	2886	485	0	0	41	46	0	N/A	N/A	N/A
BERTHA-HEWITT	786	505	261	3,191	6,151	189	0	N/A	-100.0%	59
KERKHOVEN-MURDOCK-SUNBURG	775	647	85	60	59	18	0	N/A	-100.0%	68
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	21	59	22	0	N/A	N/A	N/A
RENVILLE COUNTY WEST	2890	775	N/A	N/A	80	68	0	N/A	N/A	N/A
NETT LAKE	707	99	23	21	255	517	0	N/A	-100.0%	61
MOUNTAIN IRON-BUHL	712	567	2,195	6,153	935	34	0	N/A	-100.0%	74
MCLEOD WEST SCHOOLS	2887	486	167	280	101	86	0	N/A	-100.0%	67
CHOKIO-ALBERTA	771	224	6	5	196	248	0	N/A	-100.0%	76
BLOOMING PRAIRIE	756	786	12	31	59	83	0	N/A	-100.0%	72
HANCOCK	768	219	10,038	898	1,125	290	0	N/A	-100.0%	73
MENAHGA	821	756	72	43	69	183	0	N/A	-100.0%	69
SEBEKA	820	603	101	51	94	82	0	N/A	-100.0%	70
MESABI EAST	2711	984	2	7	1	16	0	N/A	-100.0%	75
BUTTERFIELD	836	205	17	115	59	64	0	N/A	-100.0%	77
KENYON-WANAMINGO	2172	954	4,166	23	138	256	0	N/A	-100.0%	78
A.C.G.C.	2396	933	109	44	133	35	0	N/A	-100.0%	79
N.R.H.E.G.	2168	989	45	55	16	16	0	N/A	-100.0%	80
KITTSON CENTRAL	2171	433	38	3,031	5,042	112	0	N/A	-100.0%	81
M.A.C.C.R.A.Y.	2180	878	169	28	28	76	0	N/A	-100.0%	66
WARREN-ALVARADO-OSLO	2176	558	48	65	108	67	0	N/A	-100.0%	83
BUFFALO LAKE-HECTOR	2159	567	8	5	50	68	0	N/A	-100.0%	53
G.F.W.	2365	932	667	157	242	228	0	N/A	-100.0%	91
BELGRADE-BROOTEN-ELROSA	2364	777	26	40	143	109	0	N/A	-100.0%	85
NORMAN COUNTY EAST	2215	400	638	1,740	252	210	0	N/A	-100.0%	113
MARTIN COUNTY WEST	2448	945	0	0	0	38	0	N/A	-100.0%	86
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	43	8	55	10	0	N/A	-100.0%	87
KINGSLAND	2137	898	80	23	237	95	0	N/A	-100.0%	112
CEDAR MOUNTAIN	2754	410	1,669	3,902	280	72	0	N/A	-100.0%	88
GREENBUSH-MIDDLE RIVER	2683	464	0	0	0	0	0	N/A	N/A	N/A
TRI-COUNTY	2358	290	438	264	249	396	0	N/A	-100.0%	96
HOWARD LAKE-WAVERLY-WINSTED	2687	971	9	5	6	16	0	N/A	-100.0%	84

Table 24
Total Building Construction Expenditures Per Pupil
Sorted by 2003 Total Building Construction Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Building Construction	2000 Building Construction	2001 Building Construction	2002 Building Construction	2003 Building Construction	2003 Building Construction Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
BRECKENRIDGE	846	928	34	4	7	13	0	N/A	-100.0%	89
LEWISTON-ALTURA	857	752	331	143	159	55	0	N/A	-100.0%	93
CAMPBELL-TINTAH	852	145	151	15	24	33	0	N/A	-100.0%	94
NORMAN COUNTY WEST	2527	362	1,001	251	1,670	873	0	N/A	-100.0%	95
WIN-E-MAC	2609	535	3,565	738	408	2,360	0	N/A	-100.0%	90
GRANADA HUNTLEY-EAST CHAIN	2536	289	75	25	20	646	0	N/A	-100.0%	97
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	4,197	1,014	100	157	0	N/A	-100.0%	98
FILLMORE CENTRAL	2198	720	26	37	19	38	0	N/A	-100.0%	105
UNDERWOOD	550	461	699	13,319	5,219	57	0	N/A	-100.0%	107
BADGER	676	237	26	92	114	37	0	N/A	-100.0%	102
WABASSO	640	424	3,176	6,192	1,400	108	0	N/A	-100.0%	103
LANCASTER	356	211	1,903	0	35	0	0	N/A	-100.0%	104
HOUSTON	294	587	38	53	61	30	0	N/A	-100.0%	100
NEVIS	308	547	8	2	44	7	0	N/A	-100.0%	101
BRAHAM	314	949	84	252	554	52	0	N/A	-100.0%	106
NASHWAUK-KEEWATIN	319	642	58	74	25	21	0	N/A	-100.0%	108
HERON LAKE-OKABENA	330	339	7,795	1,908	94	123	0	N/A	-100.0%	109
BELLINGHAM	371	122	90	71	76	48	0	N/A	-100.0%	110
LITTLEFORK-BIG FALLS	362	353	15	18	21	25	0	N/A	-100.0%	111
ALDEN	242	418	761	277	27	208	0	N/A	-100.0%	99
DAWSON-BOYD	378	603	239	1,264	5,441	3	0	N/A	-100.0%	71
CLEVELAND	391	440	260	199	198	252	0	N/A	-100.0%	161
LECENTER	392	698	3,065	343	320	295	0	N/A	-100.0%	92
HENDRICKS	402	315	58	54	262	356	0	N/A	-100.0%	136
IVANHOE	403	343	58	101	43	37	0	N/A	-100.0%	138
HERMAN-NORCROSS	264	157	39	110	133	535	0	N/A	-100.0%	124
CHATFIELD	227	930	12	13	14	22	0	N/A	-100.0%	120
RUSHFORD-PETERSON	239	692	0	9	44	(6)	0	N/A	-100.0%	131
TYLER	409	400	128	39	72	227	0	N/A	-100.0%	126
NORTHLAND COMMUNITY SCHOOLS	118	554	21	38	63	91	0	N/A	-100.0%	117
COMFREY	81	178	209	241	9,244	483	0	N/A	-100.0%	118
SLEEPY EYE	84	631	44	102	78	28	0	N/A	-100.0%	119
SPRINGFIELD	85	686	6	5	48	1	0	N/A	-100.0%	116
CARLTON	93	683	11	29	79	74	0	N/A	-100.0%	115
PILLAGER	116	766	2,957	215	223	228	0	N/A	-100.0%	123
HAWLEY	150	942	3,612	569	6	24	0	N/A	-100.0%	125
BARNESVILLE	146	763	118	1,824	162	116	0	N/A	-100.0%	122
OSAKIS	213	659	30	28	82	59	0	N/A	-100.0%	128
COOK COUNTY	166	696	849	316	139	92	0	N/A	-100.0%	121
MOUNTAIN LAKE	173	506	27	41	17	92	0	N/A	-100.0%	137
HAYFIELD	203	961	5,190	2,105	152	94	0	N/A	-100.0%	127
BRANDON	207	318	35	37	90	11	0	N/A	-100.0%	133
EVANSVILLE	208	223	21	166	69	135	0	N/A	-100.0%	134
LAKE BENTON	404	256	53	18	53	21	0	N/A	-100.0%	130
BALATON	411	113	87	42	97	98	0	N/A	-100.0%	135
MILROY	635	133	18	24	73	21	0	N/A	-100.0%	139
EDGERTON	581	294	14	87	33	41	0	N/A	-100.0%	140

Table 24
Total Building Construction Expenditures Per Pupil
Sorted by 2003 Total Building Construction Expenditures Per Pupil

District Name	District Number	2003 Enrollment	1999 Building Construction	2000 Building Construction	2001 Building Construction	2002 Building Construction	2003 Building Construction	2003 Building Construction Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
BATTLE LAKE	542	512	10,117	3,788	631	165	0	N/A	-100.0%	141
HENNING	545	366	52	28	92	86	0	N/A	-100.0%	132
NEW YORK MILLS	553	738	1,513	4,030	1,057	0	0	N/A	-100.0%	143
GOODRIDGE	561	175	25	122	169	52	0	N/A	-100.0%	155
WILLOW RIVER	577	454	12	5,221	88	705	0	N/A	-100.0%	146
CLIMAX	592	156	165	220	96	274	0	N/A	-100.0%	147
RUTHTON	584	335	113	128	116	38	0	N/A	-100.0%	148
ELLSWORTH	514	216	21	54	33	16	0	N/A	-100.0%	144
FERTILE-BELTRAMI	599	569	13	13	13	516	0	N/A	-100.0%	145
FOSSTON	601	660	45	67	79	58	0	N/A	-100.0%	151
CYRUS	611	103	99	94	65	24	0	N/A	-100.0%	149
OKLEE	627	243	204	90	140	153	0	N/A	-100.0%	153
PLUMMER	628	217	19	24	70	120	0	N/A	-100.0%	154
ROUND LAKE	516	227	23	17	228	38	0	N/A	-100.0%	129
NICOLLET	507	288	283	9	148	136	0	N/A	-100.0%	114
BREWSTER	513	225	42	15	119	238	0	N/A	-100.0%	152
LYND	415	116	17	30	133	15	0	N/A	-100.0%	157
TRUMAN	458	413	15	33	91	212	0	N/A	-100.0%	156
RUSSELL	418	234	46	104	67	32	0	N/A	-100.0%	165
LESTER PRAIRIE	424	492	87	153	44	57	0	N/A	-100.0%	158
MAHNOMEN	432	779	1	24	9	9	0	N/A	-100.0%	82
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	81	80	248	87	0	N/A	-100.0%	160
GRYGLA	447	215	165	80	127	94	0	N/A	-100.0%	142
ONAMIA	480	831	11	20	86	27	0	N/A	-100.0%	162
ISLE	473	551	2,145	227	72	112	0	N/A	-100.0%	150
FULDA	505	543	196	80	71	35	0	N/A	-100.0%	164
ROYALTON	485	738	391	417	62	115	0	N/A	-100.0%	163
SWANVILLE	486	380	7	7	29	46	0	N/A	-100.0%	166
LYLE	497	269	22	66	83	107	0	N/A	-100.0%	167
LEROY	499	388	529	221	259	132	0	N/A	-100.0%	168
SOUTHLAND	500	698	25	31	27	63	0	N/A	-100.0%	159
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	39	0	N/A	N/A	N/A
Average for schools under 1,000 in enrollment		533	963	537	472	1,210	1,167	N/A	21.2%	N/A
Minimum		58	0	0	0	(6)	0	N/A	N/A	N/A
Maximum		996	17,913	13,319	9,244	88,841	16,658	N/A	-7.0%	N/A
Median		529	78	74	99	98	0	N/A	-100.0%	N/A

Building Construction is all expenditures charged to the district's Building Construction Fund. Expenditures are for major capital projects funded by bond proceeds, state capital loans, state facility grants or down-payment levies.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 25
Total Debt Service Expenditures Per Pupil
Sorted by 2003 Total Debt Service Per Pupil

District Name	District Number	2003 Enrollment	1999 Debt Service	2000 Debt Service	2001 Debt Service	2002 Debt Service	2003 Debt Service	2003 Debt Service Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
OSAKIS	213	659	720	754	765	853	18,925	1	2529.5%	3
CROMWELL-WRIGHT	95	307	1,096	975	1,076	1,115	9,866	2	800.4%	11
SPRINGFIELD	85	686	617	930	869	913	6,428	3	941.4%	5
BLACKDUCK	32	804	596	770	806	835	6,139	4	930.1%	6
N.R.H.E.G.	2168	989	613	632	642	793	5,724	5	833.0%	9
VERNDALE	818	464	584	593	598	571	5,531	6	846.4%	8
MENAHGA	821	756	703	742	771	5,544	5,395	7	667.0%	13
EDEN VALLEY-WATKINS	463	834	500	486	766	2,004	4,549	8	809.4%	10
MAPLE LAKE	881	930	825	992	1,026	1,001	3,843	9	366.0%	22
PILLAGER	116	766	766	768	742	747	3,739	10	387.9%	21
MORRIS	769	996	377	427	779	450	3,614	11	859.9%	7
GOODHUE	253	585	2,807	278	293	410	3,342	12	19.0%	62
SLEEPY EYE	84	631	396	417	431	438	3,188	13	704.9%	12
CHISHOLM	695	824	477	494	518	868	2,603	14	445.7%	18
CLEVELAND	391	440	370	350	346	340	2,501	15	576.0%	14
ULEN-HITTERDAL	914	267	0	0	488	704	2,432	16	N/A	N/A
ST. CLAIR	75	647	322	332	323	1,167	1,930	17	498.6%	17
ASHBY	261	302	304	875	355	907	1,915	18	530.0%	16
KENYON-WANAMINGO	2172	954	1,079	1,132	1,085	1,437	1,799	19	66.7%	35
FLOODWOOD	698	443	1,309	1,335	1,166	1,065	1,726	20	31.8%	47
KIMBALL	739	855	383	370	989	3,706	1,701	21	343.9%	24
GRAND MEADOW	495	338	0	0	0	1,942	1,681	22	N/A	N/A
CLEARBROOK-GONVICK	2311	508	0	0	0	0	1,680	23	N/A	N/A
ORTONVILLE	62	631	1,296	1,556	1,693	1,658	1,650	24	27.3%	51
COOK COUNTY	166	696	1,394	1,545	1,522	1,573	1,615	25	15.9%	65
MURRAY COUNTY CENTRAL	2169	819	321	333	314	340	1,609	26	401.6%	20
LAKEVIEW	2167	567	0	0	0	1,223	1,510	27	N/A	N/A
JANESVILLE-WALDORF-PEMBERTON	2835	584	1,068	1,403	1,467	1,786	1,495	28	39.9%	43
NICOLLET	507	288	7,694	1,006	1,062	1,222	1,455	29	-81.1%	107
MEDFORD	763	581	0	0	0	807	1,411	30	N/A	N/A
WILLOW RIVER	577	454	827	935	1,175	1,331	1,410	31	70.6%	32
ROYALTON	485	738	948	1,388	1,597	1,415	1,407	32	48.4%	39
HAWLEY	150	942	1,094	1,521	1,444	1,427	1,388	33	26.9%	53
BATTLE LAKE	542	512	844	1,841	1,323	1,331	1,329	34	57.5%	37
LAKE OF THE WOODS	390	705	6,097	858	956	882	1,305	35	-78.6%	106
RUSH CITY	139	971	993	873	873	838	1,270	36	27.9%	50
UNDERWOOD	550	461	0	943	1,255	1,211	1,227	37	N/A	N/A
WIN-E-MAC	2609	535	1,211	1,187	1,109	1,087	1,211	38	0.0%	86
LAPORTE	306	319	2,530	269	2,363	887	1,193	39	-52.8%	100
MCGREGOR	4	551	690	541	5,918	531	1,168	40	69.2%	34
RED LAKE FALLS	630	405	1,039	1,100	1,080	1,169	1,161	41	11.7%	72
WALKER-HACKENSACK-AKELEY	113	994	81	76	329	7,993	1,149	42	1323.9%	4
LITTLEFORK-BIG FALLS	362	353	852	1,205	1,113	1,178	1,125	43	32.0%	46
HANCOCK	768	219	695	969	998	1,050	1,119	44	61.0%	36
ISLE	473	551	11,837	1,119	1,110	1,258	1,102	45	-90.7%	112
HENNING	545	366	995	1,337	1,366	10,879	1,013	46	1.8%	84
SOUTH KOOCHICHING	363	381	728	682	872	1,085	1,011	47	38.8%	44

Table 25
Total Debt Service Expenditures Per Pupil
Sorted by 2003 Total Debt Service Per Pupil

District Name	District Number	2003 Enrollment	1999 Debt Service	2000 Debt Service	2001 Debt Service	2002 Debt Service	2003 Debt Service	2003 Debt Service Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
MABEL-CANTON	238	385	596	962	1,004	1,032	1,009	48	69.5%	33
BARNUM	91	661	973	636	680	748	1,003	49	3.1%	81
BELGRADE-BROOTEN-ELROSA	2364	777	869	998	1,047	1,108	994	50	14.4%	68
A.C.G.C.	2396	933	825	869	895	921	950	51	15.2%	67
NORMAN COUNTY EAST	2215	400	763	785	229	829	940	52	23.2%	57
ADRIAN	511	663	209	683	599	919	935	53	346.5%	23
WRENSHALL	100	397	10,694	889	916	892	927	54	-91.3%	113
BERTHA-HEWITT	786	505	339	562	896	2,845	902	55	165.8%	28
FISHER	600	294	0	0	0	0	900	56	N/A	N/A
CALEDONIA	299	958	139	139	437	843	898	57	548.1%	15
KERKHOVEN-MURDOCK-SUNBURG	775	647	871	901	910	883	892	58	2.3%	83
ONAMIA	480	831	736	745	743	879	881	59	19.8%	61
MADELIA	837	621	0	0	0	890	832	60	N/A	N/A
NEW YORK MILLS	553	738	1,022	1,057	1,208	6,206	827	61	-19.1%	93
WABASSO	640	424	247	708	741	791	804	62	226.0%	26
HILL CITY	2	371	736	798	649	797	797	63	8.4%	74
OGILVIE	333	703	321	2,991	627	595	796	64	148.5%	29
EAST CENTRAL	2580	959	188	183	255	444	789	65	318.3%	25
KELLIHER	36	276	545	604	746	802	787	66	44.3%	41
NEVIS	308	547	789	809	818	2,652	776	67	-1.7%	88
LANESBORO	229	356	344	416	715	1,106	764	68	122.3%	30
HERON LAKE-OKABENA	330	339	667	655	706	749	757	69	13.6%	69
FOSSTON	601	660	702	698	730	750	757	70	7.8%	75
MOUNTAIN IRON-BUHL	712	567	1,163	682	702	732	730	71	-37.2%	96
LECENTER	392	698	1,162	1,225	1,270	764	727	72	-37.5%	97
M.A.C.C.R.A.Y.	2180	878	609	624	635	676	705	73	15.8%	66
BRAHAM	314	949	1,171	1,203	8,516	763	696	74	-40.5%	99
ELGIN-MILLVILLE	806	537	4,166	466	483	653	684	75	-83.6%	109
HAYFIELD	203	961	432	617	636	636	650	76	50.3%	38
ALDEN	242	418	481	608	615	662	634	77	31.8%	48
LEROY	499	388	346	597	609	615	609	78	76.2%	31
WEST CENTRAL AREA	2342	864	519	778	750	5,079	555	79	7.0%	77
FERTILE-BELTRAMI	599	569	457	465	493	2,676	553	80	21.2%	60
WABASHA-KELLOGG	811	707	711	706	4,969	550	553	81	-22.3%	94
MOOSE LAKE	97	789	594	613	682	659	546	82	-8.2%	90
BARNESVILLE	146	763	419	586	582	3,047	526	83	25.6%	55
PARKERS PRAIRIE	547	607	479	659	486	511	516	84	7.7%	76
CEDAR MOUNTAIN	2754	410	855	495	510	518	511	85	-40.2%	98
LEWISTON-ALTURA	857	752	349	399	359	376	493	86	41.4%	42
WAUBUN	435	575	0	0	0	0	491	87	N/A	N/A
SOUTHLAND	500	698	512	514	503	491	488	88	-4.7%	89
HILLS-BEAVER CREEK	671	322	421	447	480	492	474	89	12.6%	71
CANBY	891	674	4	4	4	396	457	90	12416.8%	1
FILLMORE CENTRAL	2198	720	380	399	418	3,757	447	91	17.6%	63
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	371	377	391	409	421	92	13.5%	70
G.F.W.	2365	932	338	358	387	400	418	93	23.5%	56
GRYGLA	447	215	515	447	436	441	417	94	-19.0%	92

Table 25
Total Debt Service Expenditures Per Pupil
Sorted by 2003 Total Debt Service Per Pupil

District Name	District Number	2003 Enrollment	1999 Debt Service	2000 Debt Service	2001 Debt Service	2002 Debt Service	2003 Debt Service	2003 Debt Service Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	364	386	390	403	405	95	11.0%	73
KITTSOON CENTRAL	2171	433	75	75	390	404	400	96	432.9%	19
LESTER PRAIRIE	424	492	387	413	2,834	379	393	97	1.5%	85
BRECKENRIDGE	846	928	290	302	307	308	385	98	33.0%	45
MAHNOMEN	432	779	456	3,202	370	351	351	99	-23.0%	95
WHEATON AREA SCHOOL	803	475	0	88	240	332	351	100	N/A	N/A
SPRING GROVE	297	387	233	247	392	1,516	345	101	48.4%	40
DAWSON-BOYD	378	603	4	4	197	321	327	102	7781.5%	2
BLOOMING PRAIRIE	756	786	273	290	298	318	320	103	17.3%	64
NORMAN COUNTY WEST	2527	362	1,365	245	867	244	256	104	-81.3%	108
EAGLE VALLEY	2759	401	195	221	231	258	254	105	29.8%	49
FULDA	505	543	207	217	231	236	253	106	22.0%	58
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	201	198	207	214	209	107	4.1%	78
BADGER	676	237	1,883	215	185	176	193	108	-89.8%	111
SEBEKA	820	603	184	176	175	179	190	109	3.2%	80
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	188	190	202	184	110	N/A	N/A
TYLER	409	400	147	149	153	164	179	111	21.5%	59
NETT LAKE	707	99	50	65	90	78	143	112	184.1%	27
ELY	696	700	282	294	293	111	124	113	-56.1%	101
KINGSLAND	2137	898	131	135	133	105	112	114	-14.7%	91
MESABI EAST	2711	984	95	88	107	108	98	115	3.0%	82
MINNEOTA	414	502	69	80	79	80	87	116	26.0%	54
NORTHLAND COMMUNITY SCHOOLS	118	554	80	76	80	83	83	117	3.8%	79
WARREN-ALVARADO-OSLO	2176	558	64	67	70	79	82	118	27.1%	52
CARLTON	93	683	62	64	58	67	61	119	-0.6%	87
BRANDON	207	318	243	59	132	60	59	120	-75.9%	105
BROWNS VALLEY	801	194	68	66	64	71	19	121	-72.0%	104
CHOKIO-ALBERTA	771	224	38	39	16	16	16	122	-57.4%	102
RUSHFORD-PETERSON	239	692	111	113	117	37	14	123	-87.4%	110
CHATFIELD	227	930	19	19	19	18	7	124	-62.0%	103
SWANVILLE	486	380	1,360	482	501	0	0	N/A	-100.0%	114
COMFREY	81	178	0	0	0	6,919	0	N/A	N/A	N/A
HOWARD LAKE-WAVERLY-WINSTED	2687	971	130	128	128	0	0	N/A	-100.0%	122
RED ROCK CENTRAL	2884	530	0	0	0	0	0	N/A	N/A	N/A
MARTIN COUNTY WEST	2448	945	0	0	0	0	0	N/A	N/A	N/A
GREENBUSH-MIDDLE RIVER	2683	464	0	0	0	0	0	N/A	N/A	N/A
RENVILLE COUNTY WEST	2890	775	N/A	N/A	0	0	0	N/A	N/A	N/A
ADA-BORUP	2854	545	112	114	112	115	0	N/A	-100.0%	121
PINE POINT	25	58	0	0	0	0	0	N/A	N/A	N/A
TRI-COUNTY	2358	290	572	562	0	0	0	N/A	-100.0%	115
GLENVILLE-EMMONS	2886	485	0	0	0	0	0	N/A	N/A	N/A
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	2	2	2	0	0	N/A	-100.0%	120
MCLEOD WEST SCHOOLS	2887	486	0	0	0	0	0	N/A	N/A	N/A
GRANADA HUNTLEY-EAST CHAIN	2536	289	0	0	0	0	0	N/A	N/A	N/A
BROWERVILLE	787	518	393	253	0	0	0	N/A	-100.0%	117
MOUNTAIN LAKE	173	506	9	9	8	5	0	N/A	-100.0%	119
BUFFALO LAKE-HECTOR	2159	567	0	0	0	0	0	N/A	N/A	N/A

Table 25
Total Debt Service Expenditures Per Pupil
Sorted by 2003 Total Debt Service Per Pupil

District Name	District Number	2003 Enrollment	1999 Debt Service	2000 Debt Service	2001 Debt Service	2002 Debt Service	2003 Debt Service	2003 Debt Service Rank	1999 to 2003 Percent Change	1999 to 2003 Percent Change Rank
BREWSTER	513	225	0	0	0	0	0	N/A	N/A	N/A
HENDRICKS	402	315	0	0	0	0	0	N/A	N/A	N/A
IVANHOE	403	343	0	0	0	0	0	N/A	N/A	N/A
LAKE BENTON	404	256	0	0	0	0	0	N/A	N/A	N/A
ROUND LAKE	516	227	0	0	0	0	0	N/A	N/A	N/A
ELLSWORTH	514	216	0	0	0	0	0	N/A	N/A	N/A
LYLE	497	269	0	15	0	0	0	N/A	N/A	N/A
BALATON	411	113	0	0	0	0	0	N/A	N/A	N/A
EDGERTON	581	294	0	0	0	0	0	N/A	N/A	N/A
LYND	415	116	0	0	0	0	0	N/A	N/A	N/A
UPSALA	487	399	0	0	0	0	0	N/A	N/A	N/A
TRACY	417	759	0	0	0	0	0	N/A	N/A	N/A
RUSSELL	418	234	0	0	0	0	0	N/A	N/A	N/A
TRUMAN	458	413	0	0	0	0	0	N/A	N/A	N/A
GOODRIDGE	561	175	0	0	0	0	0	N/A	N/A	N/A
RUTHTON	584	335	0	0	0	0	0	N/A	N/A	N/A
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	0	0	0	0	0	N/A	N/A	N/A
HOUSTON	294	587	0	0	0	0	0	N/A	N/A	N/A
EVANSVILLE	208	223	0	0	0	0	0	N/A	N/A	N/A
CAMPBELL-TINTAH	852	145	0	0	0	0	0	N/A	N/A	N/A
ROTHSAY	850	255	0	0	0	0	0	N/A	N/A	N/A
BUTTERFIELD	836	205	0	0	0	0	0	N/A	N/A	N/A
HERMAN-NORCROSS	264	157	0	0	0	0	0	N/A	N/A	N/A
LANCASTER	356	211	11	0	0	0	0	N/A	-100.0%	118
NASHWAUK-KEEWATIN	319	642	0	0	0	0	0	N/A	N/A	N/A
CLIMAX	592	156	0	0	0	0	0	N/A	N/A	N/A
MILROY	635	133	0	0	0	0	0	N/A	N/A	N/A
BELLINGHAM	371	122	0	0	0	0	0	N/A	N/A	N/A
PLUMMER	628	217	0	0	0	0	0	N/A	N/A	N/A
OKLEE	627	243	139	0	0	0	0	N/A	-100.0%	116
CYRUS	611	103	0	0	0	0	0	N/A	N/A	N/A
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	0	0	N/A	N/A	N/A
Average for schools under 1,000 in enrollment		533	646	505	656	917	1,172	N/A	81.4%	N/A
Minimum		58	0	0	0	0	0	N/A	N/A	N/A
Maximum		996	11,837	3,202	8,516	10,879	18,925	N/A	59.9%	N/A
Median		529	321	302	350	410	491	N/A	53.2%	N/A

Debt Service is the expenditures for repayment of long-term debt including payments of interest on bonds and capital loans.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 26
Levy Revenues Per Pupil
Sorted by 2003 Levy Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Levy Revenue	2000 Levy Revenue	2001 Levy Revenue	2002 Levy Revenue	2003 Levy Revenue	2003 Levy Revenue Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
KITSON CENTRAL	2171	433	6,312	5,964	5,365	5,701	2,743	1	-56.5%	81
CLEARBROOK-GONVICK	2311	508	2,642	2,654	2,244	2,714	2,076	2	-21.4%	28
NICOLLET	507	288	3,007	3,269	2,354	2,219	1,895	3	-37.0%	45
ULEN-HITTERDAL	914	267	2,085	2,187	1,460	2,869	1,889	4	-9.4%	19
BALATON	411	113	2,590	2,516	2,255	2,673	1,803	5	-30.4%	36
BATTLE LAKE	542	512	4,296	4,064	4,166	4,343	1,663	6	-61.3%	96
GRAND MEADOW	495	338	1,487	1,667	1,098	2,687	1,654	7	11.2%	12
FERTILE-BELTRAMI	599	569	808	712	1,065	1,571	1,612	8	99.5%	1
KENYON-WANAMINGO	2172	954	2,147	2,258	2,050	2,572	1,594	9	-25.8%	31
JANESVILLE-WALDORF-PEMBERTON	2835	584	3,699	3,967	3,774	3,156	1,591	10	-57.0%	86
MCGREGOR	4	551	2,933	2,972	2,713	3,019	1,564	11	-46.7%	62
GRANADA HUNTLEY-EAST CHAIN	2536	289	3,387	3,822	3,094	2,748	1,533	12	-54.7%	76
FISHER	600	294	2,838	2,561	2,101	1,904	1,506	13	-46.9%	63
LAKEVIEW	2167	567	1,566	1,478	1,042	2,208	1,481	14	-5.4%	17
MADELIA	837	621	2,185	1,945	1,119	2,315	1,459	15	-33.2%	41
MEDFORD	763	581	1,760	1,804	1,529	1,506	1,407	16	-20.1%	27
MAPLE LAKE	881	930	1,699	1,719	1,698	1,974	1,405	17	-17.3%	26
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	2,522	2,415	1,940	1,576	1,397	18	-44.6%	57
HENNING	545	366	1,994	1,905	2,414	2,692	1,387	19	-30.4%	37
WALKER-HACKENSACK-AKELEY	113	994	3,019	3,028	2,686	4,009	1,385	20	-54.1%	72
ASHBY	261	302	795	734	578	715	1,361	21	71.1%	2
PILLAGER	116	766	3,190	3,086	2,705	2,819	1,332	22	-58.3%	91
LAPORTE	306	319	1,034	1,197	914	1,997	1,296	23	25.2%	7
CLIMAX	592	156	4,110	3,757	2,940	2,221	1,275	24	-69.0%	118
LAKE OF THE WOODS	390	705	1,427	1,402	1,446	1,501	1,271	25	-10.9%	20
WILLOW RIVER	577	454	1,388	1,127	1,317	1,987	1,198	26	-13.7%	23
M.A.C.C.R.A.Y.	2180	878	2,550	2,729	1,949	2,084	1,197	27	-53.1%	71
HILLS-BEAVER CREEK	671	322	3,508	2,497	2,232	2,175	1,172	28	-66.6%	113
HERON LAKE-OKABENA	330	339	2,925	2,566	2,354	2,294	1,165	29	-60.2%	95
MESABI EAST	2711	984	950	857	359	189	1,159	30	22.0%	9
OSAKIS	213	659	1,338	1,439	1,757	1,289	1,144	31	-14.5%	24
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	3,129	3,302	2,529	3,149	1,143	32	-63.5%	103
A.C.G.C.	2396	933	2,570	3,017	2,567	2,202	1,142	33	-55.6%	78
ST. CLAIR	75	647	1,281	1,326	1,051	1,644	1,117	34	-12.8%	21
KIMBALL	739	855	797	815	778	1,303	1,089	35	36.5%	5
NORMAN COUNTY EAST	2215	400	1,267	1,416	1,675	1,375	1,075	36	-15.1%	25
WRENSHALL	100	397	2,040	1,966	1,858	2,258	1,050	37	-48.5%	66

Table 26
Levy Revenues Per Pupil
Sorted by 2003 Levy Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Levy Revenue	2000 Levy Revenue	2001 Levy Revenue	2002 Levy Revenue	2003 Levy Revenue	2003 Levy Revenue Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MABEL-CANTON	238	385	2,316	2,591	1,848	1,967	1,041	38	-55.0%	77
LAKE BENTON	404	256	2,144	1,751	1,984	1,862	971	39	-54.7%	75
NORTHLAND COMMUNITY SCHOOLS	118	554	4,066	4,136	4,047	4,635	970	40	-76.2%	129
MURRAY COUNTY CENTRAL	2169	819	1,794	2,016	1,371	1,790	958	41	-46.6%	61
CROMWELL-WRIGHT	95	307	1,463	1,465	1,382	1,590	956	42	-34.7%	43
ISLE	473	551	2,704	2,552	2,188	1,908	920	43	-66.0%	110
SPRING GROVE	297	387	1,051	1,081	1,248	1,231	912	44	-13.3%	22
WABASSO	640	424	2,354	2,536	1,900	1,982	911	45	-61.3%	97
CEDAR MOUNTAIN	2754	410	2,686	3,423	2,550	2,313	882	46	-67.2%	115
BELGRADE-BROOTEN-ELROSA	2364	777	1,674	1,716	1,544	1,642	879	47	-47.5%	64
TRI-COUNTY	2358	290	2,573	2,771	1,490	1,500	872	48	-66.1%	111
ONAMIA	480	831	1,601	1,644	1,473	1,760	857	49	-46.4%	60
WIN-E-MAC	2609	535	1,708	1,846	1,808	1,619	849	50	-50.3%	68
BARNUM	91	661	915	855	867	1,080	842	51	-8.1%	18
HAYFIELD	203	961	1,360	1,549	1,219	1,302	830	52	-39.0%	47
RUSH CITY	139	971	1,513	1,306	1,380	1,308	828	53	-45.3%	58
WEST CENTRAL AREA	2342	864	1,862	2,002	1,633	1,526	813	54	-56.4%	80
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	2,007	1,944	1,607	1,619	805	55	-59.9%	94
EAST CENTRAL	2580	959	843	857	761	950	802	56	-4.8%	15
CALEDONIA	299	958	1,069	956	731	1,341	801	57	-25.1%	29
CANBY	891	674	1,075	1,188	812	1,288	800	58	-25.6%	30
LANESBORO	229	356	1,061	1,051	1,117	2,014	783	59	-26.2%	32
NORMAN COUNTY WEST	2527	362	2,286	2,457	1,201	1,302	769	60	-66.3%	112
BREWSTER	513	225	2,122	1,810	1,409	1,612	767	61	-63.9%	104
OGILVIE	333	703	616	662	634	660	765	62	24.2%	8
ORTONVILLE	62	631	1,303	1,593	1,175	1,123	751	63	-42.4%	53
UNDERWOOD	550	461	704	1,584	1,449	1,463	745	64	5.8%	14
HILL CITY	2	371	642	714	747	791	736	65	14.6%	11
CLEVELAND	391	440	1,699	1,951	1,801	1,823	730	66	-57.0%	87
G.F.W.	2365	932	2,025	2,136	1,703	1,929	730	67	-64.0%	105
ROYALTON	485	738	1,167	1,282	1,254	1,430	728	68	-37.6%	46
GOODHUE	253	585	1,208	1,217	1,227	793	727	69	-39.9%	48
EDEN VALLEY-WATKINS	463	834	1,060	1,061	1,119	1,283	726	70	-31.5%	38
LECENTER	392	698	1,247	996	1,111	1,226	720	71	-42.2%	52
N.R.H.E.G.	2168	989	1,723	1,972	1,549	1,703	716	72	-58.4%	92
ADRIAN	511	663	1,038	1,630	1,124	1,201	702	73	-32.4%	40
KERKHOVEN-MURDOCK-SUNBURG	775	647	1,960	2,044	1,555	1,627	701	74	-64.2%	107

Table 26
Levy Revenues Per Pupil
Sorted by 2003 Levy Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Levy Revenue	2000 Levy Revenue	2001 Levy Revenue	2002 Levy Revenue	2003 Levy Revenue	2003 Levy Revenue Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BARNESVILLE	146	763	1,604	1,409	1,752	1,210	689	75	-57.1%	88
WABASHA-KELLOGG	811	707	1,515	1,424	1,514	1,545	687	76	-54.7%	74
BRAHAM	314	949	944	998	1,133	1,190	677	77	-28.3%	33
ELY	696	700	1,489	1,180	1,221	1,371	677	78	-54.6%	73
SLEEPY EYE	84	631	2,377	2,328	1,773	1,774	676	79	-71.6%	122
ELGIN-MILLVILLE	806	537	1,025	1,077	822	923	675	80	-34.1%	42
FULDA	505	543	1,820	2,195	1,443	1,313	668	81	-63.3%	102
HANCOCK	768	219	1,650	2,862	2,093	1,515	667	82	-59.5%	93
FOSSTON	601	660	1,146	1,218	839	940	666	83	-41.9%	50
ALDEN	242	418	1,561	1,870	1,433	1,112	654	84	-58.1%	90
FILLMORE CENTRAL	2198	720	1,258	1,227	939	1,212	653	85	-48.1%	65
LITTLEFORK-BIG FALLS	362	353	1,380	1,103	1,085	956	648	86	-53.0%	70
COMFREY	81	178	3,373	3,748	3,360	2,493	645	87	-80.9%	143
FLOODWOOD	698	443	2,481	2,456	1,910	2,258	644	88	-74.1%	125
EVANSVILLE	208	223	922	943	803	892	631	89	-31.5%	39
CARLTON	93	683	1,054	938	916	951	629	90	-40.4%	49
SOUTH KOOCHICHING	363	381	657	741	638	893	622	91	-5.4%	16
WHEATON AREA SCHOOL	803	475	1,966	2,031	1,859	1,747	616	92	-68.7%	117
HERMAN-NORCROSS	264	157	5,213	5,873	4,891	4,029	615	93	-88.2%	160
MARTIN COUNTY WEST	2448	945	2,555	2,702	2,234	2,313	613	94	-76.0%	128
PARKERS PRAIRIE	547	607	849	821	867	1,042	609	95	-28.3%	34
BLOOMING PRAIRIE	756	786	1,377	1,493	1,151	1,111	594	96	-56.9%	84
LANCASTER	356	211	2,500	2,665	1,954	1,937	591	97	-76.4%	130
RUSHFORD-PETERSON	239	692	915	787	473	583	588	98	-35.7%	44
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	2,847	3,081	2,371	2,721	586	99	-79.4%	139
BADGER	676	237	2,126	2,247	1,747	1,644	586	100	-72.4%	123
TRUMAN	458	413	2,300	2,331	2,504	2,345	577	101	-74.9%	127
MORRIS	769	996	1,321	1,411	1,336	1,382	569	102	-56.9%	85
LEROY	499	388	2,528	2,619	1,780	2,271	560	103	-77.9%	135
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	1,487	555	104	N/A	N/A
BROWNS VALLEY	801	194	1,864	2,425	1,489	1,806	535	105	-71.3%	120
LEWISTON-ALTURA	857	752	1,224	1,050	857	870	530	106	-56.7%	82
WARREN-ALVARADO-OSLO	2176	558	3,035	3,252	2,276	1,846	512	107	-83.1%	147
EAGLE VALLEY	2759	401	340	579	303	556	511	108	50.5%	4
BUTTERFIELD	836	205	3,161	3,145	142	2,336	511	109	-83.8%	150
DAWSON-BOYD	378	603	1,361	1,405	1,409	1,315	510	110	-62.6%	100
HAWLEY	150	942	938	992	729	924	506	111	-46.1%	59

Table 26
Levy Revenues Per Pupil
Sorted by 2003 Levy Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Levy Revenue	2000 Levy Revenue	2001 Levy Revenue	2002 Levy Revenue	2003 Levy Revenue	2003 Levy Revenue Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
OKLEE	627	243	1,841	3,221	2,242	2,857	506	112	-72.5%	124
MOOSE LAKE	97	789	1,167	1,178	1,138	1,037	499	113	-57.2%	89
ROTHSAY	850	255	2,313	2,067	1,488	1,337	495	114	-78.6%	138
KELLIHER	36	276	850	924	828	663	489	115	-42.5%	54
GLENVILLE-EMMONS	2886	485	1,663	2,188	1,576	1,445	476	116	-71.4%	121
CHOKIO-ALBERTA	771	224	3,970	4,097	3,034	2,761	473	117	-88.1%	158
SOUTHLAND	500	698	2,068	2,271	1,527	1,268	471	118	-77.2%	132
SPRINGFIELD	85	686	1,594	1,530	1,092	1,320	469	119	-70.6%	119
BLACKDUCK	32	804	661	718	676	724	463	120	-30.0%	35
BERTHA-HEWITT	786	505	390	370	318	407	461	121	18.3%	10
SWANVILLE	486	380	804	731	664	358	457	122	-43.2%	55
GREENBUSH-MIDDLE RIVER	2683	464	1,298	1,402	1,023	938	454	123	-65.0%	109
RED LAKE FALLS	630	405	1,176	1,172	972	870	453	124	-61.5%	98
HENDRICKS	402	315	984	1,316	764	986	434	125	-55.9%	79
NEW YORK MILLS	553	738	873	838	973	1,098	429	126	-50.9%	69
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	2,039	1,830	1,492	1,506	419	127	-79.5%	140
MAHNOMEN	432	779	805	746	587	503	412	128	-48.8%	67
BELLINGHAM	371	122	3,001	2,440	2,225	1,757	405	129	-86.5%	155
MENAHGA	821	756	690	763	667	698	400	130	-42.0%	51
HOUSTON	294	587	924	988	1,336	1,297	399	131	-56.8%	83
COOK COUNTY	166	696	3,373	3,817	3,562	3,285	399	132	-88.2%	159
ROUND LAKE	516	227	1,509	2,440	1,590	1,654	391	133	-74.1%	126
WAUBUN	435	575	694	697	683	861	385	134	-44.5%	56
EDGERTON	581	294	1,915	1,744	1,278	1,421	384	135	-80.0%	142
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	1,797	1,568	2,151	380	136	N/A	N/A
LYLE	497	269	1,676	1,699	1,287	1,368	372	137	-77.8%	134
RENVILLE COUNTY WEST	2890	775	N/A	N/A	1,465	2,016	359	138	N/A	N/A
BRECKENRIDGE	846	928	1,763	1,726	1,116	878	358	139	-79.7%	141
CYRUS	611	103	1,551	2,041	1,141	1,195	356	140	-77.0%	131
NASHWAUK-KEEWATIN	319	642	233	212	174	11	354	141	51.7%	3
MOUNTAIN LAKE	173	506	1,876	1,930	151	1,448	346	142	-81.5%	144
KINGSLAND	2137	898	955	958	710	775	344	143	-64.0%	106
ADA-BORUP	2854	545	1,882	1,819	1,155	1,074	329	144	-82.5%	145
RED ROCK CENTRAL	2884	530	2,389	2,699	2,655	1,876	328	145	-86.3%	154
LESTER PRAIRIE	424	492	863	1,073	1,013	798	321	146	-62.8%	101
CHISHOLM	695	824	238	166	40	74	310	147	30.3%	6
HOWARD LAKE-WAVERLY-WINSTED	2687	971	1,972	1,567	1,468	1,470	308	148	-84.4%	152

Table 26
Levy Revenues Per Pupil
Sorted by 2003 Levy Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Levy Revenue	2000 Levy Revenue	2001 Levy Revenue	2002 Levy Revenue	2003 Levy Revenue	2003 Levy Revenue Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
VERNDALE	818	464	834	951	713	750	295	149	-64.7%	108
LYND	415	116	1,644	2,096	1,603	1,399	280	150	-83.0%	146
ELLSWORTH	514	216	2,296	2,381	1,615	1,333	278	151	-87.9%	157
GRYGLA	447	215	852	1,388	861	795	277	152	-67.5%	116
TRACY	417	759	1,601	1,517	1,276	1,287	265	153	-83.4%	148
CHATFIELD	227	930	1,138	937	756	716	249	154	-78.1%	136
SEBEKA	820	603	748	638	572	466	248	155	-66.9%	114
MILROY	635	133	2,402	2,556	1,679	1,582	240	156	-90.0%	163
GOODRIDGE	561	175	934	809	709	502	208	157	-77.7%	133
MCLEOD WEST SCHOOLS	2887	486	1,618	1,612	935	918	201	158	-87.6%	156
IVANHOE	403	343	1,262	1,334	915	850	190	159	-84.9%	153
NEVIS	308	547	1,904	2,056	2,001	2,165	186	160	-90.2%	165
MINNEOTA	414	502	1,297	1,281	919	803	149	161	-88.5%	161
BROWERVILLE	787	518	386	292	229	275	147	162	-61.9%	99
BRANDON	207	318	887	824	613	689	141	163	-84.2%	151
RUTHTON	584	335	763	701	808	1,048	126	164	-83.5%	149
CAMPBELL-TINTAH	852	145	5,426	5,779	4,288	4,610	120	165	-97.8%	168
BUFFALO LAKE-HECTOR	2159	567	2,519	2,354	1,984	1,580	100	166	-96.0%	167
PLUMMER	628	217	1,871	2,840	1,983	1,682	100	167	-94.7%	166
TYLER	409	400	913	826	706	778	99	168	-89.1%	162
UPSALA	487	399	835	664	500	532	82	169	-90.2%	164
MOUNTAIN IRON-BUHL	712	567	204	103	160	536	44	170	-78.4%	137
NETT LAKE	707	99	11	13	14	13	12	171	7.5%	13
PINE POINT	25	58	0	0	0	0	0	172	N/A	N/A
RUSSELL	418	234	1,246	1,119	974	936	(6)	173	-100.5%	169
Average for schools under 1,000 in enrollment		533	1,657	1,682	1,423	1,527	739	N/A	-55.4%	N/A
Minimum		58	0	0	0	0	(6)	N/A	N/A	N/A
Maximum		996	6,312	5,964	5,365	5,701	2,743	N/A	-56.5%	N/A
Median		529	1,597	1,644	1,376	1,445	645	N/A	-59.6%	N/A

Local levies are the revenues derived from property tax levies.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 27
Total Local Revenues Per Pupil
Sorted by 2003 Total Local Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Local Revenues	2000 Total Local Revenues	2001 Total Local Revenues	2002 Total Local Revenues	2003 Total Local Revenues	2003 Total Local Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MESABI EAST	2711	984	4,032	4,220	4,557	4,644	4,318	1	7.1%	20
PINE POINT	25	58	338	593	1,636	2,252	4,183	2	1137.8%	1
SOUTH KOOCHICING	363	381	2,476	2,909	3,087	3,992	3,520	3	42.2%	4
ULEN-HITTERDAL	914	267	2,485	2,644	2,015	4,100	3,513	4	41.4%	5
COMFREY	81	178	6,104	8,675	6,256	5,357	3,302	5	-45.9%	96
KITTSOON CENTRAL	2171	433	6,901	6,882	5,967	6,160	3,205	6	-53.6%	126
GRAND MEADOW	495	338	1,939	2,128	3,051	4,209	3,071	7	58.4%	3
MCGREGOR	4	551	4,093	3,810	3,726	4,542	2,945	8	-28.0%	60
CLEARBROOK-GONVICK	2311	508	2,929	3,141	2,626	3,331	2,818	9	-3.8%	25
NICOLLET	507	288	3,624	3,890	3,208	3,093	2,731	10	-24.6%	55
KENYON-WANAMINGO	2172	954	2,504	2,525	2,378	3,214	2,684	11	7.2%	19
ORTONVILLE	62	631	3,273	3,664	3,444	3,467	2,636	12	-19.5%	46
EAST CENTRAL	2580	959	2,451	2,580	2,434	3,320	2,635	13	7.5%	18
ASHBY	261	302	1,265	1,229	1,148	1,195	2,520	14	99.1%	2
BALATON	411	113	3,129	2,888	2,687	3,092	2,453	15	-21.6%	50
BROWNS VALLEY	801	194	4,023	4,376	3,378	4,322	2,435	16	-39.5%	81
FERTILE-BELTRAMI	599	569	1,714	1,771	1,986	1,936	2,403	17	40.3%	7
ST. CLAIR	75	647	1,662	1,964	2,622	2,842	2,336	18	40.6%	6
GRANADA HUNTLEY-EAST CHAIN	2536	289	3,692	4,292	3,728	3,225	2,313	19	-37.3%	74
GRYGLA	447	215	2,033	3,347	2,995	3,080	2,282	20	12.2%	12
COOK COUNTY	166	696	5,834	6,297	6,048	5,681	2,253	21	-61.4%	145
LAKE OF THE WOODS	390	705	2,865	2,226	2,295	2,279	2,221	22	-22.5%	51
WALKER-HACKENSACK-AKELEY	113	994	3,909	3,768	3,667	5,634	2,207	23	-43.5%	94
ELY	696	700	3,312	2,982	3,225	2,875	2,126	24	-35.8%	72
BATTLE LAKE	542	512	5,245	5,276	5,217	4,991	2,115	25	-59.7%	141
FISHER	600	294	3,280	3,117	2,963	2,566	2,110	26	-35.7%	71
JANESVILLE-WALDORF-PEMBERTON	2835	584	4,643	4,735	4,464	3,643	2,090	27	-55.0%	130
MADELIA	837	621	2,398	2,421	1,712	3,148	2,086	28	-13.0%	33
HERON LAKE-OKABENA	330	339	3,834	2,980	2,772	2,602	2,065	29	-46.1%	98
LANESBORO	229	356	1,918	2,367	2,738	3,462	2,064	30	7.6%	16
MAPLE LAKE	881	930	2,336	2,203	2,310	2,587	1,999	31	-14.4%	36
LAKEVIEW	2167	567	2,041	1,741	1,741	3,155	1,993	32	-2.3%	24
LITTLEFORK-BIG FALLS	362	353	2,695	2,565	2,567	2,382	1,986	33	-26.3%	58
HENNING	545	366	2,366	2,851	3,306	3,253	1,985	34	-16.1%	38
MORRIS	769	996	2,089	2,273	2,205	2,364	1,925	35	-7.8%	26
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	3,543	3,768	3,291	3,902	1,904	36	-46.3%	100
MOUNTAIN IRON-BUHL	712	567	3,904	3,524	3,675	4,111	1,890	37	-51.6%	122
PILLAGER	116	766	3,610	3,535	3,074	3,428	1,873	38	-48.1%	107

Table 27
Total Local Revenues Per Pupil
Sorted by 2003 Total Local Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Local Revenues	2000 Total Local Revenues	2001 Total Local Revenues	2002 Total Local Revenues	2003 Total Local Revenues	2003 Total Local Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MEDFORD	763	581	2,214	2,179	2,136	2,868	1,853	39	-16.3%	39
ONAMIA	480	831	2,464	2,593	2,365	2,853	1,828	40	-25.8%	57
RUSH CITY	139	971	2,354	1,948	2,102	2,425	1,802	41	-23.4%	53
NORTHLAND COMMUNITY SCHOOLS	118	554	5,035	5,107	5,115	6,014	1,796	42	-64.3%	149
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	2,828	2,777	2,354	1,936	1,769	43	-37.5%	76
CHISHOLM	695	824	1,960	1,737	1,873	2,070	1,756	44	-10.4%	29
SPRING GROVE	297	387	1,385	1,359	2,697	1,630	1,705	45	23.1%	9
BLACKDUCK	32	804	1,520	1,849	1,763	1,788	1,702	46	12.0%	13
NORMAN COUNTY EAST	2215	400	1,846	2,031	2,107	1,892	1,695	47	-8.2%	27
MABEL-CANTON	238	385	2,910	2,892	2,175	2,262	1,668	48	-42.7%	90
LAPORTE	306	319	1,601	1,903	1,935	2,438	1,666	49	4.0%	22
FLOODWOOD	698	443	3,350	3,577	3,121	3,115	1,663	50	-50.4%	117
TRI-COUNTY	2358	290	3,304	3,628	2,156	2,517	1,662	51	-49.7%	115
NETT LAKE	707	99	1,909	2,066	3,164	2,234	1,662	52	-12.9%	32
A.C.G.C.	2396	933	3,035	3,471	3,176	2,615	1,632	53	-46.2%	99
WRENSHALL	100	397	2,796	2,450	2,934	2,855	1,630	54	-41.7%	86
OSAKIS	213	659	1,995	2,045	2,333	1,794	1,604	55	-19.6%	47
HILLS-BEAVER CREEK	671	322	3,756	2,877	2,708	2,689	1,581	56	-57.9%	138
SLEEPY EYE	84	631	2,961	3,024	2,571	2,453	1,580	57	-46.6%	103
CYRUS	611	103	2,205	2,717	1,858	2,099	1,578	58	-28.4%	61
RUTHTON	584	335	2,000	1,916	2,357	2,106	1,574	59	-21.3%	49
M.A.C.C.R.A.Y.	2180	878	3,003	3,257	2,480	2,579	1,524	60	-49.2%	113
WHEATON AREA SCHOOL	803	475	2,569	2,820	2,540	2,425	1,517	61	-41.0%	83
WILLOW RIVER	577	454	1,762	1,876	1,890	2,482	1,515	62	-14.0%	35
MOUNTAIN LAKE	173	506	2,509	2,748	963	2,276	1,476	63	-41.2%	84
ISLE	473	551	3,839	2,929	2,813	2,516	1,466	64	-61.8%	146
KELLIHER	36	276	1,642	1,847	1,823	1,830	1,457	65	-11.3%	30
ROYALTON	485	738	1,350	1,852	1,976	2,264	1,452	66	7.5%	17
NASHWAUK-KEEWATIN	319	642	1,767	1,828	1,767	1,819	1,449	67	-18.0%	42
HILL CITY	2	371	1,378	1,263	1,552	1,500	1,439	68	4.4%	21
LYLE	497	269	1,855	1,898	1,918	1,794	1,436	69	-22.6%	52
LEROY	499	388	3,101	3,594	2,710	3,133	1,420	70	-54.2%	128
NORMAN COUNTY WEST	2527	362	2,810	2,914	1,985	1,825	1,418	71	-49.5%	114
BARNUM	91	661	1,753	1,887	1,587	1,821	1,413	72	-19.4%	45
ELGIN-MILLVILLE	806	537	1,249	1,371	1,145	1,436	1,383	73	10.7%	15
WEST CENTRAL AREA	2342	864	2,265	2,579	2,267	2,187	1,379	74	-39.1%	80
BELGRADE-BROOTEN-ELROSA	2364	777	1,956	2,159	2,105	2,009	1,333	75	-31.9%	65
HOWARD LAKE-WAVERLY-WINSTED	2687	971	2,731	2,401	2,386	2,326	1,329	76	-51.3%	120

Table 27
Total Local Revenues Per Pupil
Sorted by 2003 Total Local Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Local Revenues	2000 Total Local Revenues	2001 Total Local Revenues	2002 Total Local Revenues	2003 Total Local Revenues	2003 Total Local Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
CROMWELL-WRIGHT	95	307	1,898	1,781	2,086	1,830	1,299	77	-31.5%	64
CALEDONIA	299	958	1,308	1,260	1,668	1,853	1,291	78	-1.3%	23
WABASSO	640	424	3,290	3,231	2,663	2,581	1,282	79	-61.0%	144
CANBY	891	674	1,412	1,570	1,324	1,982	1,279	80	-9.4%	28
CEDAR MOUNTAIN	2754	410	3,094	3,906	2,965	2,679	1,279	81	-58.7%	139
HANCOCK	768	219	2,639	3,651	2,979	2,148	1,272	82	-51.8%	123
PLUMMER	628	217	2,352	3,295	2,927	2,401	1,269	83	-46.1%	97
N.R.H.E.G.	2168	989	2,195	2,485	2,112	2,250	1,268	84	-42.2%	87
MOOSE LAKE	97	789	1,819	1,867	2,116	1,781	1,260	85	-30.7%	63
WAUBUN	435	575	1,029	1,022	1,380	1,523	1,253	86	21.7%	10
RED ROCK CENTRAL	2884	530	3,068	3,430	3,493	2,700	1,250	87	-59.2%	140
TRACY	417	759	2,331	2,328	2,196	2,192	1,244	88	-46.6%	104
GOODHUE	253	585	1,428	1,505	1,725	1,315	1,239	89	-13.2%	34
UNDERWOOD	550	461	1,545	2,666	2,004	1,886	1,230	90	-20.4%	48
HAWLEY	150	942	1,477	1,751	1,437	1,597	1,225	91	-17.1%	40
LECENTER	392	698	1,428	1,634	1,811	1,669	1,212	92	-15.1%	37
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	1,888	1,207	93	N/A	N/A
PARKERS PRAIRIE	547	607	1,456	1,444	1,487	1,708	1,205	94	-17.2%	41
CLIMAX	592	156	4,989	4,629	3,654	2,845	1,199	95	-76.0%	163
CLEVELAND	391	440	1,951	2,240	2,217	2,274	1,193	96	-38.9%	79
FULDA	505	543	2,324	2,552	1,865	1,780	1,191	97	-48.7%	110
GREENBUSH-MIDDLE RIVER	2683	464	1,814	1,953	1,640	1,623	1,191	98	-34.3%	66
LAKE BENTON	404	256	2,323	1,879	2,280	2,273	1,185	99	-49.0%	111
FOSSTON	601	660	1,567	1,684	1,354	1,467	1,176	100	-24.9%	56
ADA-BORUP	2854	545	2,619	2,728	2,120	1,824	1,173	101	-55.2%	131
MARTIN COUNTY WEST	2448	945	2,967	3,189	2,729	2,697	1,170	102	-60.6%	142
HERMAN-NORCROSS	264	157	5,573	6,238	5,430	4,802	1,165	103	-79.1%	165
NEVIS	308	547	2,551	2,680	2,952	2,996	1,163	104	-54.4%	129
WIN-E-MAC	2609	535	2,611	2,504	2,331	1,967	1,154	105	-55.8%	135
MURRAY COUNTY CENTRAL	2169	819	2,017	2,196	1,594	2,015	1,147	106	-43.1%	91
BREWSTER	513	225	2,232	2,090	1,701	1,945	1,147	107	-48.6%	109
DAWSON-BOYD	378	603	1,768	1,981	2,335	1,998	1,139	108	-35.6%	70
G.F.W.	2365	932	2,308	2,362	2,025	2,237	1,131	109	-51.0%	119
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	2,535	2,298	1,937	1,899	1,126	110	-55.6%	134
CARLTON	93	683	1,704	1,538	1,523	1,455	1,115	111	-34.5%	68
HAYFIELD	203	961	1,913	1,787	1,532	1,574	1,102	112	-42.4%	88
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	3,291	3,562	2,819	3,315	1,075	113	-67.3%	150
WABASHA-KELLOGG	811	707	2,038	2,042	1,988	1,946	1,072	114	-47.4%	106

Table 27
Total Local Revenues Per Pupil
Sorted by 2003 Total Local Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Local Revenues	2000 Total Local Revenues	2001 Total Local Revenues	2002 Total Local Revenues	2003 Total Local Revenues	2003 Total Local Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
OGILVIE	333	703	884	1,015	986	1,009	1,065	115	20.4%	11
FILLMORE CENTRAL	2198	720	1,619	1,675	1,384	1,614	1,058	116	-34.6%	69
KERKHOVEN-MURDOCK-SUNBURG	775	647	2,226	2,350	1,941	1,964	1,050	117	-52.8%	125
HENDRICKS	402	315	1,735	1,689	1,224	1,515	1,040	118	-40.1%	82
ADRIAN	511	663	1,359	2,211	1,459	1,554	1,034	119	-23.9%	54
BARNESVILLE	146	763	1,915	1,763	2,178	1,634	1,027	120	-46.3%	101
CHOKIO-ALBERTA	771	224	4,479	4,582	3,570	3,386	997	121	-77.7%	164
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	2,303	2,080	1,828	2,033	992	122	-56.9%	137
TRUMAN	458	413	2,522	2,632	2,839	2,687	986	123	-60.9%	143
BERTHA-HEWITT	786	505	880	1,263	1,080	835	983	124	11.7%	14
BUTTERFIELD	836	205	3,515	3,412	593	2,610	978	125	-72.2%	159
SWANVILLE	486	380	1,118	1,025	983	670	977	126	-12.7%	31
EVANSVILLE	208	223	1,198	1,181	1,142	1,141	969	127	-19.1%	44
WARREN-ALVARADO-OSLO	2176	558	3,509	3,743	2,920	2,253	965	128	-72.5%	160
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	2,409	1,961	2,512	958	129	N/A	N/A
SPRINGFIELD	85	686	1,974	2,115	1,613	1,860	957	130	-51.5%	121
BRAHAM	314	949	1,622	1,575	1,497	1,382	950	131	-41.4%	85
SOUTHLAND	500	698	2,468	2,763	2,091	1,808	927	132	-62.4%	148
EDEN VALLEY-WATKINS	463	834	1,325	1,409	1,703	1,664	924	133	-30.3%	62
RUSHFORD-PETERSON	239	692	1,136	1,045	742	921	922	134	-18.9%	43
LEWISTON-ALTURA	857	752	1,435	1,306	1,169	1,065	899	135	-37.4%	75
LANCASTER	356	211	3,010	2,879	2,234	2,204	896	136	-70.2%	154
GOODRIDGE	561	175	1,348	1,127	1,555	1,028	884	137	-34.5%	67
BLOOMING PRAIRIE	756	786	1,534	1,666	1,378	1,351	880	138	-42.6%	89
OKLEE	627	243	2,276	3,782	2,919	3,343	868	139	-61.9%	147
MENAUGA	821	756	1,357	1,577	1,531	1,370	867	140	-36.1%	73
ALDEN	242	418	1,822	2,119	1,774	1,365	860	141	-52.8%	124
BRECKENRIDGE	846	928	2,606	2,336	1,758	1,334	845	142	-67.6%	151
KIMBALL	739	855	1,149	1,884	1,695	1,636	843	143	-26.6%	59
ROUND LAKE	516	227	1,678	2,738	1,732	1,894	830	144	-50.5%	118
HOUSTON	294	587	1,338	1,648	2,493	2,222	827	145	-38.2%	78
LYND	415	116	1,856	2,530	2,052	1,851	806	146	-56.6%	136
ROTHSAY	850	255	2,647	2,393	1,994	1,637	785	147	-70.4%	155
EAGLE VALLEY	2759	401	568	902	614	909	767	148	35.2%	8
RED LAKE FALLS	630	405	1,686	1,606	1,292	1,265	749	149	-55.6%	133
BADGER	676	237	2,657	2,758	2,572	2,234	745	150	-72.0%	157
BRANDON	207	318	1,379	1,694	1,526	1,498	737	151	-46.6%	102
NEW YORK MILLS	553	738	1,639	1,632	1,729	1,631	733	152	-55.3%	132

Table 27
Total Local Revenues Per Pupil
Sorted by 2003 Total Local Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Local Revenues	2000 Total Local Revenues	2001 Total Local Revenues	2002 Total Local Revenues	2003 Total Local Revenues	2003 Total Local Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
RENVILLE COUNTY WEST	2890	775	N/A	N/A	2,004	2,430	728	153	N/A	N/A
MAHNOMEN	432	779	1,245	1,195	1,116	920	693	154	-44.3%	95
CHATFIELD	227	930	1,462	1,269	1,163	1,242	673	155	-54.0%	127
TYLER	409	400	1,176	1,114	1,154	1,401	669	156	-43.1%	92
LESTER PRAIRIE	424	492	1,171	1,515	1,581	1,282	664	157	-43.3%	93
EDGERTON	581	294	2,279	2,029	1,556	1,641	638	158	-72.0%	158
KINGSLAND	2137	898	1,216	1,188	1,000	1,000	629	159	-48.2%	108
ELLSWORTH	514	216	2,502	2,624	1,818	1,892	627	160	-74.9%	162
CAMPBELL-TINTAH	852	145	5,884	6,354	5,075	5,159	602	161	-89.8%	170
UPSALA	487	399	1,114	985	860	841	594	162	-46.7%	105
MCLEOD WEST SCHOOLS	2887	486	2,117	2,003	1,549	1,331	581	163	-72.5%	161
VERNDALE	818	464	1,152	1,513	1,399	1,103	574	164	-50.2%	116
GLENVILLE-EMMONS	2886	485	1,896	2,466	1,848	1,671	555	165	-70.7%	156
SEBEKA	820	603	1,053	1,108	950	646	537	166	-49.0%	112
BELLINGHAM	371	122	3,261	2,772	2,512	2,544	528	167	-83.8%	168
MINNEOTA	414	502	1,605	1,663	1,312	1,160	511	168	-68.2%	152
BROWERVILLE	787	518	801	812	768	647	500	169	-37.5%	77
MILROY	635	133	2,604	2,780	2,012	1,799	500	170	-80.8%	167
IVANHOE	403	343	1,552	1,738	1,301	1,187	473	171	-69.5%	153
BUFFALO LAKE-HECTOR	2159	567	2,822	2,605	2,415	1,941	411	172	-85.4%	169
RUSSELL	418	234	1,352	1,256	961	1,082	276	173	-79.6%	166
Average for schools under 1,000 in enrollment		533	2,298	2,364	2,194	2,266	1,422	N/A	-38.1%	N/A
Minimum		58	338	593	593	646	276	N/A	-18.2%	N/A
Maximum		996	6,901	8,675	6,256	6,160	4,318	N/A	-37.4%	N/A
Median		529	2,210	2,298	2,089	2,099	1,250	N/A	-43.4%	N/A

Total local levies include property taxes, tuition from other districts and states, tuition and fees, rentals, interest earnings, gifts, and other sources.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 28
State Aid Revenues Per Pupil
Sorted by 2003 State Aid Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Total State Aids	Total State Aids	Total State Aids	Total State Aids	Total State Aids	Total State Aids		
KELLIHER	36	276	6,188	8,298	8,452	8,143	10,203	1	64.9%	66
SOUTH KOOCHICHING	363	381	7,762	7,736	8,497	8,528	9,613	2	23.8%	169
GRYGLA	447	215	6,583	7,235	7,902	8,024	9,332	3	41.7%	140
GOODRIDGE	561	175	6,250	7,806	8,259	8,022	9,022	4	44.4%	129
CAMPBELL-TINTAH	852	145	1,498	2,291	4,091	4,913	8,944	5	496.9%	1
NETT LAKE	707	99	6,050	6,880	6,884	7,432	8,862	6	46.5%	125
HERMAN-NORCROSS	264	157	3,351	2,747	4,828	4,711	8,738	7	160.8%	8
TRI-COUNTY	2358	290	5,013	5,666	6,499	6,758	8,689	8	73.3%	49
GREENBUSH-MIDDLE RIVER	2683	464	5,409	6,393	6,689	6,665	8,367	9	54.7%	97
CLIMAX	592	156	3,242	4,019	5,849	5,919	8,198	10	152.9%	9
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	3,688	4,163	4,992	5,089	7,939	11	115.3%	19
MCGREGOR	4	551	4,145	4,807	5,208	5,140	7,880	12	90.1%	32
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	3,482	3,964	5,107	5,615	7,781	13	123.5%	14
LITTLEFORK-BIG FALLS	362	353	5,382	5,620	6,150	6,372	7,671	14	42.5%	137
LANCASTER	356	211	4,462	5,028	6,032	6,447	7,651	15	71.5%	53
WAUBUN	435	575	4,865	5,609	6,089	6,130	7,618	16	56.6%	91
BADGER	676	237	4,460	5,543	5,809	5,734	7,512	17	68.5%	57
WARREN-ALVARADO-OSLO	2176	558	3,373	3,974	5,145	5,724	7,462	18	121.3%	15
KITTSOON CENTRAL	2171	433	1,854	1,974	3,158	3,289	7,443	19	301.5%	2
CROMWELL-WRIGHT	95	307	5,017	5,563	5,760	6,081	7,419	20	47.9%	121
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	3,677	4,887	5,633	5,765	7,406	21	101.4%	25
HILL CITY	2	371	5,484	6,358	6,560	6,675	7,351	22	34.0%	156
HERON LAKE-OKABENA	330	339	3,510	3,910	4,690	5,677	7,346	23	109.3%	22
ULEN-HITTERDAL	914	267	4,124	4,455	5,160	5,375	7,306	24	77.2%	44
NORMAN COUNTY WEST	2527	362	4,190	4,631	6,503	5,883	7,264	25	73.4%	48
GRANADA HUNTLEY-EAST CHAIN	2536	289	2,689	2,543	4,039	4,360	7,246	26	169.5%	7
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	5,220	7,241	27	N/A	N/A
NORTHLAND COMMUNITY SCHOOLS	118	554	2,275	2,373	2,764	2,723	7,174	28	215.3%	4
MAHNOMEN	432	779	5,367	5,464	6,119	5,958	7,153	29	33.3%	157
PINE POINT	25	58	4,151	8,449	5,754	8,908	7,134	30	71.9%	52
ELLSWORTH	514	216	3,796	3,705	4,799	5,297	7,122	31	87.6%	33
OKLEE	627	243	4,376	5,054	5,460	5,447	7,113	32	62.5%	74
FERTILE-BELTRAMI	599	569	4,433	4,563	5,485	5,821	7,107	33	60.3%	81

Table 28
State Aid Revenues Per Pupil
Sorted by 2003 State Aid Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Total State Aids	Total State Aids	Total State Aids	Total State Aids	Total State Aids	Total State Aids		
NORMAN COUNTY EAST	2215	400	5,655	5,570	5,277	6,400	7,106	34	25.6%	168
FULDA	505	543	3,696	4,340	4,881	5,263	7,063	35	91.1%	30
WILLOW RIVER	577	454	4,435	6,563	4,928	5,180	7,062	36	59.2%	83
NICOLLET	507	288	4,238	4,245	5,247	5,341	6,979	37	64.7%	67
BALATON	411	113	3,161	3,461	4,514	4,320	6,978	38	120.8%	16
CHOKIO-ALBERTA	771	224	2,972	3,287	4,448	4,604	6,963	39	134.3%	12
MOUNTAIN LAKE	173	506	4,127	4,427	1,017	5,182	6,959	40	68.6%	56
LAPORTE	306	319	4,294	4,968	5,403	5,412	6,954	41	62.0%	76
ADA-BORUP	2854	545	3,473	3,981	4,987	5,249	6,930	42	99.5%	26
EVANSVILLE	208	223	4,092	4,374	4,948	4,908	6,922	43	69.2%	55
WHEATON AREA SCHOOL	803	475	4,180	4,177	5,137	5,267	6,918	44	65.5%	62
FLOODWOOD	698	443	4,490	4,780	5,505	5,416	6,909	45	53.9%	99
EDGERTON	581	294	3,629	4,079	4,943	5,180	6,903	46	90.2%	31
COMFREY	81	178	2,766	2,693	4,170	4,449	6,878	47	148.6%	10
BELGRADE-BROOTEN-ELROSA	2364	777	4,796	4,908	5,542	5,778	6,875	48	43.3%	134
RED LAKE FALLS	630	405	4,978	5,142	5,920	6,198	6,870	49	38.0%	146
CLEARBROOK-GONVICK	2311	508	3,458	3,461	3,912	4,095	6,860	50	98.4%	27
SPRING GROVE	297	387	4,211	4,732	5,401	5,377	6,841	51	62.5%	75
ROTHSAY	850	255	4,317	4,587	5,442	5,503	6,831	52	58.2%	86
EAGLE VALLEY	2759	401	5,139	5,787	6,075	6,258	6,825	53	32.8%	159
BUTTERFIELD	836	205	3,139	3,390	1,327	4,871	6,820	54	117.3%	18
BERTHA-HEWITT	786	505	5,290	5,904	6,183	6,289	6,796	55	28.5%	166
RENVILLE COUNTY WEST	2890	775	N/A	N/A	4,184	4,882	6,779	56	N/A	N/A
COOK COUNTY	166	696	1,687	2,118	2,243	2,718	6,766	57	301.0%	3
HENNING	545	366	4,481	4,131	5,051	4,821	6,766	58	51.0%	109
LAKE OF THE WOODS	390	705	4,198	4,470	5,057	5,219	6,765	59	61.2%	79
CEDAR MOUNTAIN	2754	410	3,207	3,208	4,436	4,762	6,755	60	110.6%	21
SWANVILLE	486	380	4,998	5,422	5,810	5,706	6,750	61	35.1%	154
RUSHFORD-PETERSON	239	692	4,596	4,993	5,365	5,486	6,743	62	46.7%	124
NASHWAUK-KEEWATIN	319	642	4,505	5,132	5,570	6,161	6,695	63	48.6%	119
PARKERS PRAIRIE	547	607	4,794	5,413	5,410	5,569	6,684	64	39.4%	143
FISHER	600	294	3,198	3,428	4,680	4,707	6,672	65	108.6%	23
M.A.C.C.R.A.Y.	2180	878	3,722	4,019	4,753	5,046	6,665	66	79.1%	42

Table 28
State Aid Revenues Per Pupil
Sorted by 2003 State Aid Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total State Aids	2000 Total State Aids	2001 Total State Aids	2002 Total State Aids	2003 Total State Aids	2003 Total State Aids Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
LYLE	497	269	4,064	4,955	4,701	5,265	6,663	67	63.9%	70
LANESBORO	229	356	4,369	4,969	5,600	5,252	6,649	68	52.2%	103
MADELIA	837	621	4,008	4,483	5,064	5,508	6,624	69	65.2%	64
NEVIS	308	547	3,842	4,488	4,861	4,697	6,623	70	72.4%	50
MURRAY COUNTY CENTRAL	2169	819	3,971	4,144	4,849	5,063	6,604	71	66.3%	61
OGILVIE	333	703	4,978	5,455	5,799	6,128	6,596	72	32.5%	160
BUFFALO LAKE-HECTOR	2159	567	3,082	3,510	4,465	4,797	6,591	73	113.9%	20
CANBY	891	674	4,468	4,491	5,486	5,644	6,588	74	47.4%	122
LAKE BENTON	404	256	3,737	3,924	4,389	4,960	6,583	75	76.2%	46
FOSSTON	601	660	4,987	5,220	5,911	5,932	6,580	76	31.9%	163
LEROY	499	388	3,941	4,154	4,952	5,102	6,568	77	66.6%	59
MESABI EAST	2711	984	4,071	4,316	4,963	5,496	6,567	78	61.3%	78
BROWERVILLE	787	518	4,936	5,305	5,969	6,013	6,558	79	32.9%	158
WEST CENTRAL AREA	2342	864	3,585	4,098	4,779	4,989	6,509	80	81.5%	40
CHISHOLM	695	824	4,749	5,272	5,690	5,714	6,508	81	37.0%	147
SLEEPY EYE	84	631	3,294	3,844	4,798	5,308	6,508	82	97.6%	28
TRUMAN	458	413	3,517	3,720	4,392	5,301	6,503	83	84.9%	37
DAWSON-BOYD	378	603	3,971	4,175	4,943	5,062	6,499	84	63.7%	71
LYND	415	116	3,509	4,440	5,016	5,476	6,494	85	85.1%	36
HANCOCK	768	219	4,213	4,673	4,532	5,304	6,472	86	53.6%	100
CYRUS	611	103	3,913	4,210	5,075	5,020	6,464	87	65.2%	65
VERNDALE	818	464	4,093	5,589	5,810	5,924	6,459	88	57.8%	88
TRACY	417	759	3,457	3,863	4,361	4,702	6,441	89	86.3%	34
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	3,474	3,842	4,766	5,078	6,434	90	85.2%	35
SEBEKA	820	603	4,952	5,403	5,794	5,840	6,431	91	29.9%	164
KERKHOVEN-MURDOCK-SUNBURG	775	647	4,295	4,731	5,398	5,470	6,422	92	49.5%	115
G.F.W.	2365	932	3,511	3,715	4,677	4,868	6,409	93	82.5%	38
A.C.G.C.	2396	933	3,902	4,129	4,812	4,983	6,408	94	64.2%	69
ADRIAN	511	663	4,054	4,216	4,905	5,372	6,405	95	58.0%	87
MARTIN COUNTY WEST	2448	945	3,109	3,312	4,100	4,326	6,394	96	105.6%	24
RED ROCK CENTRAL	2884	530	2,900	3,501	4,641	4,825	6,388	97	120.3%	17
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	3,836	4,079	4,938	5,048	6,385	98	66.5%	60
MENAHGA	821	756	4,449	5,012	5,341	5,406	6,381	99	43.4%	133

Table 28
State Aid Revenues Per Pupil
Sorted by 2003 State Aid Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Total State Aids	Total State Aids	Total State Aids	Total State Aids	Total State Aids	Total State Aids		
MOUNTAIN IRON-BUHL	712	567	3,804	4,256	4,684	4,949	6,375	100	67.6%	58
FILLMORE CENTRAL	2198	720	4,187	4,612	5,101	5,174	6,371	101	52.1%	104
GRAND MEADOW	495	338	3,899	4,148	4,869	5,006	6,369	102	63.3%	72
WALKER-HACKENSACK-AKELEY	113	994	2,318	2,278	2,968	2,943	6,369	103	174.7%	5
PILLAGER	116	766	2,718	3,019	3,690	3,824	6,367	104	134.2%	13
EAST CENTRAL	2580	959	4,669	4,933	5,318	5,493	6,366	105	36.3%	150
ISLE	473	551	4,258	4,488	4,667	4,779	6,358	106	49.3%	116
NEW YORK MILLS	553	738	4,899	5,234	5,512	5,482	6,351	107	29.6%	165
MORRIS	769	996	3,914	4,215	4,669	4,935	6,332	108	61.8%	77
LEWISTON-ALTURA	857	752	4,087	4,379	4,907	4,873	6,323	109	54.7%	96
BARNESVILLE	146	763	4,079	4,403	4,991	5,201	6,322	110	55.0%	94
EDEN VALLEY-WATKINS	463	834	4,666	4,902	5,355	5,336	6,317	111	35.4%	153
BROWNS VALLEY	801	194	5,304	5,563	6,153	6,294	6,317	112	19.1%	170
UPSALA	487	399	4,779	5,043	5,542	5,603	6,311	113	32.0%	162
KINGSLAND	2137	898	4,428	4,664	5,218	5,301	6,290	114	42.1%	139
BRAHAM	314	949	4,641	5,001	5,352	5,540	6,287	115	35.5%	152
JANESVILLE-WALDORF-PEMBERTON	2835	584	3,593	3,714	4,587	4,930	6,284	116	74.9%	47
BATTLE LAKE	542	512	2,316	2,639	3,136	2,707	6,274	117	170.9%	6
BELLINGHAM	371	122	4,101	3,951	6,524	3,968	6,270	118	52.9%	102
WABASHA-KELLOGG	811	707	3,925	4,120	4,594	4,988	6,269	119	59.7%	82
GLENVILLE-EMMONS	2886	485	4,028	4,089	4,783	5,097	6,267	120	55.6%	93
MILROY	635	133	3,505	3,587	4,736	4,998	6,266	121	78.7%	43
BLACKDUCK	32	804	4,372	4,724	5,070	5,128	6,260	122	43.2%	135
BRANDON	207	318	4,470	4,562	4,996	4,991	6,256	123	40.0%	142
LECENTER	392	698	4,107	4,506	5,019	4,989	6,246	124	52.1%	105
BARNUM	91	661	4,591	5,117	5,355	5,324	6,245	125	36.0%	151
ASHBY	261	302	4,286	4,516	5,072	5,075	6,219	126	45.1%	127
CLEVELAND	391	440	3,433	3,750	4,315	4,526	6,210	127	80.9%	41
UNDERWOOD	550	461	4,540	4,792	5,135	5,253	6,210	128	36.8%	149
WIN-E-MAC	2609	535	4,109	4,292	4,980	5,270	6,208	129	51.1%	108
ROYALTON	485	738	4,284	4,528	5,165	5,509	6,208	130	44.9%	128
ST. CLAIR	75	647	4,302	4,572	5,127	5,143	6,201	131	44.2%	130
ELGIN-MILLVILLE	806	537	4,021	4,740	5,074	5,270	6,192	132	54.0%	98

Table 28
State Aid Revenues Per Pupil
Sorted by 2003 State Aid Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Total State Aids	Total State Aids	Total State Aids	Total State Aids	Total State Aids	Total State Aids		
HILLS-BEAVER CREEK	671	322	3,743	4,092	4,554	4,860	6,190	133	65.4%	63
BLOOMING PRAIRIE	756	786	4,292	4,332	4,922	5,131	6,165	134	43.6%	131
MCLEOD WEST SCHOOLS	2887	486	3,381	3,878	4,732	4,935	6,156	135	82.1%	39
CALEDONIA	299	958	4,378	4,490	5,109	5,319	6,155	136	40.6%	141
MINNEOTA	414	502	3,951	4,304	4,958	5,214	6,154	137	55.8%	92
KENYON-WANAMINGO	2172	954	3,902	4,374	4,839	4,991	6,146	138	57.5%	89
ONAMIA	480	831	4,005	4,148	4,588	4,583	6,141	139	53.3%	101
WABASSO	640	424	3,567	3,780	4,660	4,962	6,133	140	71.9%	51
ALDEN	242	418	4,051	4,360	4,990	5,251	6,105	141	50.7%	111
MOOSE LAKE	97	789	4,446	4,705	4,958	5,083	6,091	142	37.0%	148
LAKEVIEW	2167	567	3,600	3,981	4,708	4,890	6,091	143	69.2%	54
OSAKIS	213	659	4,386	5,044	5,157	5,285	6,082	144	38.7%	145
ORTONVILLE	62	631	4,525	4,755	5,306	5,574	6,074	145	34.2%	155
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	3,921	4,355	4,266	6,073	146	N/A	N/A
MAPLE LAKE	881	930	4,068	4,313	4,813	4,803	6,067	147	49.1%	117
MABEL-CANTON	238	385	4,151	4,388	5,193	5,208	6,061	148	46.0%	126
N.R.H.E.G.	2168	989	4,115	3,904	4,741	4,822	6,060	149	47.3%	123
CARLTON	93	683	4,028	4,535	4,785	4,840	6,035	150	49.8%	113
WRENSHALL	100	397	4,216	4,480	4,573	4,722	6,027	151	42.9%	136
HOUSTON	294	587	4,187	4,446	4,978	5,118	6,013	152	43.6%	132
MEDFORD	763	581	3,646	3,810	4,616	4,689	6,004	153	64.7%	68
KIMBALL	739	855	4,681	4,947	5,268	5,392	6,000	154	28.2%	167
SOUTHLAND	500	698	3,941	4,036	4,947	5,354	5,987	155	51.9%	106
SPRINGFIELD	85	686	3,799	4,118	4,717	4,796	5,958	156	56.8%	90
BRECKENRIDGE	846	928	3,650	3,882	4,631	4,838	5,944	157	62.8%	73
CHATFIELD	227	930	3,969	4,330	4,869	5,027	5,942	158	49.7%	114
HAYFIELD	203	961	3,827	4,130	4,654	4,830	5,925	159	54.8%	95
GOODHUE	253	585	3,920	4,657	4,960	5,205	5,904	160	50.6%	112
LESTER PRAIRIE	424	492	3,971	4,197	5,266	5,199	5,892	161	48.4%	120
HOWARD LAKE-WAVERLY-WINSTED	2687	971	3,873	4,217	4,503	5,077	5,843	162	50.9%	110
RUSH CITY	139	971	3,680	4,226	622	4,629	5,834	163	58.5%	84
ELY	696	700	3,289	3,599	3,964	3,964	5,822	164	77.0%	45
HAWLEY	150	942	4,376	4,872	5,304	5,452	5,782	165	32.1%	161

Table 28
State Aid Revenues Per Pupil
Sorted by 2003 State Aid Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total State Aids	2000 Total State Aids	2001 Total State Aids	2002 Total State Aids	2003 Total State Aids	2003 Total State Aids Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PLUMMER	628	217	4,051	4,572	5,386	4,892	5,772	166	42.5%	138
BREWSTER	513	225	3,480	3,704	3,663	3,720	5,507	167	58.3%	85
IVANHOE	403	343	3,248	3,434	3,637	3,802	4,913	168	51.2%	107
TYLER	409	400	3,043	2,998	3,812	4,137	4,525	169	48.7%	118
ROUND LAKE	516	227	1,816	1,221	3,269	3,320	4,256	170	134.4%	11
RUSSELL	418	234	2,071	2,165	3,020	2,970	4,091	171	97.6%	29
HENDRICKS	402	315	2,745	3,081	3,050	3,072	3,813	172	38.9%	144
RUTHTON	584	335	1,739	1,628	2,161	2,024	2,799	173	61.0%	80
Average for schools under 1,000 in enrollment		533	4,032	4,333	4,885	5,128	6,488	N/A	60.9%	N/A
Minimum		58	1,498	1,221	622	2,024	2,799	N/A	86.8%	N/A
Maximum		996	7,762	8,449	8,497	8,908	10,203	N/A	31.4%	N/A
Median		529	4,066	4,374	4,971	5,182	6,464	N/A	59.0%	N/A

Total state aid is the revenue for General Education.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 29
State Grant Revenues Per Pupil
Sorted by 2003 State Grant Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 State Grants	2000 State Grants	2001 State Grants	2002 State Grants	2003 State Grants	2003 State Grants Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BROWNS VALLEY	801	194	545	490	481	1,090	4,443	1	714.7%	4
PINE POINT	25	58	3,120	2,609	2,190	3,885	2,468	2	-20.9%	100
NETT LAKE	707	99	1,933	2,589	2,299	2,206	1,517	3	-21.5%	103
ASHBY	261	302	112	217	276	193	1,195	4	963.4%	2
ST. CLAIR	75	647	93	112	209	761	1,154	5	1143.4%	1
RED LAKE FALLS	630	405	1,191	1,005	1,114	1,013	1,078	6	-9.6%	88
BERTHA-HEWITT	786	505	471	269	1,005	986	892	7	89.4%	32
ORTONVILLE	62	631	1,161	993	969	783	818	8	-29.5%	114
HAWLEY	150	942	722	858	878	730	769	9	6.5%	73
FERTILE-BELTRAMI	599	569	235	150	322	325	724	10	208.0%	12
UNDERWOOD	550	461	103	136	659	558	654	11	532.9%	5
WILLOW RIVER	577	454	423	398	510	527	634	12	50.0%	45
LANESBORO	229	356	210	405	332	473	626	13	198.8%	14
SOUTH KOOCHICHING	363	381	601	612	871	827	565	14	-6.0%	84
KELLIHER	36	276	1,064	896	977	853	561	15	-47.3%	131
LAKEVIEW	2167	567	64	114	182	108	553	16	763.4%	3
SLEEPY EYE	84	631	420	512	684	636	553	17	31.4%	54
ROYALTON	485	738	626	661	684	421	551	18	-11.9%	91
WIN-E-MAC	2609	535	590	646	502	464	549	19	-6.9%	86
GRAND MEADOW	495	338	149	183	201	133	531	20	257.2%	10
MEDFORD	763	581	115	106	103	103	524	21	355.3%	6
HILL CITY	2	371	418	629	830	747	518	22	24.1%	57
NORMAN COUNTY EAST	2215	400	449	499	336	706	503	23	12.1%	69
EDGERTON	581	294	802	674	908	691	492	24	-38.6%	123
VERNDALE	818	464	233	303	627	458	474	25	103.5%	29
MAHNOMEN	432	779	416	326	556	348	459	26	10.2%	71
BARNUM	91	661	375	427	449	417	458	27	22.0%	58
HANCOCK	768	219	221	1,379	296	470	452	28	104.3%	28
CALEDONIA	299	958	208	302	425	433	438	29	110.6%	26
CROMWELL-WRIGHT	95	307	462	424	504	390	404	30	-12.5%	92
MABEL-CANTON	238	385	374	725	667	475	403	31	8.0%	72
LAKE OF THE WOODS	390	705	328	316	369	328	371	32	13.1%	68
WAUBUN	435	575	371	415	430	432	371	33	-0.1%	77
EAST CENTRAL	2580	959	261	213	320	377	368	34	40.9%	49
LITTLEFORK-BIG FALLS	362	353	429	394	660	602	350	35	-18.5%	98
NORTHLAND COMMUNITY SCHOOLS	118	554	116	190	207	284	349	36	200.0%	13
NICOLLET	507	288	232	184	611	486	342	37	47.1%	46

Table 29
State Grant Revenues Per Pupil
Sorted by 2003 State Grant Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 State Grants	2000 State Grants	2001 State Grants	2002 State Grants	2003 State Grants	2003 State Grants Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
ULEN-HITTERDAL	914	267	(2)	174	185	470	337	38	-14829.7%	170
NASHWAUK-KEEWATIN	319	642	324	348	543	354	317	39	-2.2%	80
NEW YORK MILLS	553	738	422	850	786	610	317	40	-24.8%	107
KIMBALL	739	855	237	200	260	673	315	41	33.4%	52
BELGRADE-BROOTEN-ELROSA	2364	777	483	529	609	489	314	42	-34.9%	118
BLACKDUCK	32	804	399	399	505	476	306	43	-23.3%	106
RUSSELL	418	234	70	145	167	279	305	44	338.1%	7
CHISHOLM	695	824	193	242	229	177	302	45	56.7%	42
MADELIA	837	621	261	205	406	498	301	46	15.2%	65
EDEN VALLEY-WATKINS	463	834	292	245	299	388	291	47	-0.4%	78
TRUMAN	458	413	180	122	431	230	290	48	61.4%	40
MOUNTAIN LAKE	173	506	254	282	415	328	288	49	13.7%	67
LAPORTE	306	319	107	205	309	14	287	50	169.6%	18
BROWERVILLE	787	518	311	163	470	322	281	51	-9.6%	89
OSAKIS	213	659	235	320	434	303	281	52	19.5%	61
OGILVIE	333	703	213	268	458	424	279	53	31.3%	55
RUSHFORD-PETERSON	239	692	143	92	240	403	272	54	90.1%	31
RUSH CITY	139	971	574	435	367	299	261	55	-54.6%	143
GRYGLA	447	215	544	635	467	477	251	56	-53.9%	142
ADA-BORUP	2854	545	3,724	1,118	961	246	250	57	-93.3%	168
MAPLE LAKE	881	930	214	363	462	236	246	58	15.4%	64
FOSSTON	601	660	705	862	695	493	244	59	-65.4%	156
COOK COUNTY	166	696	84	92	220	184	240	60	186.7%	15
SWANVILLE	486	380	481	483	638	524	239	61	-50.4%	134
SOUTHLAND	500	698	207	100	335	226	237	62	14.2%	66
HOWARD LAKE-WAVERLY-WINSTED	2687	971	272	234	386	354	236	63	-13.0%	93
HERMAN-NORCROSS	264	157	112	304	334	149	235	64	110.0%	27
GREENBUSH-MIDDLE RIVER	2683	464	99	143	343	520	232	65	133.8%	25
FLOODWOOD	698	443	93	191	254	308	226	66	144.0%	23
WRENSHALL	100	397	137	134	343	140	225	67	63.9%	38
NEVIS	308	547	235	264	283	272	220	68	-6.4%	85
ADRIAN	511	663	81	114	345	175	214	69	165.6%	21
CYRUS	611	103	135	308	410	339	208	70	53.8%	43
BALATON	411	113	247	149	334	348	207	71	-16.0%	95
JANESVILLE-WALDORF-PEMBERTON	2835	584	161	488	172	329	206	72	27.8%	56
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	86	256	164	231	206	73	139.9%	24
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	57	207	273	162	205	74	260.5%	9

Table 29
State Grant Revenues Per Pupil
Sorted by 2003 State Grant Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 State Grants	2000 State Grants	2001 State Grants	2002 State Grants	2003 State Grants	2003 State Grants Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BELLINGHAM	371	122	397	338	414	451	203	75	-49.0%	133
LYND	415	116	469	375	485	316	203	76	-56.9%	146
TRI-COUNTY	2358	290	71	135	205	244	196	77	174.3%	17
OKLEE	627	243	374	444	542	385	196	78	-47.7%	132
BADGER	676	237	161	216	371	317	194	79	20.4%	59
MENAHGA	821	756	234	338	360	289	188	80	-19.8%	99
FISHER	600	294	52	131	210	203	186	81	261.0%	8
KENYON-WANAMINGO	2172	954	391	259	337	317	184	82	-53.0%	139
WABASSO	640	424	108	322	354	197	181	83	67.6%	37
HENDRICKS	402	315	179	152	176	184	180	84	0.9%	76
LEWISTON-ALTURA	857	752	233	183	304	171	180	85	-22.9%	105
CAMPBELL-TINTAH	852	145	69	223	263	235	178	86	156.2%	22
BREWSTER	513	225	148	157	208	201	176	87	18.6%	62
HERON LAKE-OKABENA	330	339	121	203	296	108	172	88	41.3%	48
CARLTON	93	683	119	197	250	248	170	89	43.2%	47
A.C.G.C.	2396	933	252	242	239	162	170	90	-32.7%	116
FULDA	505	543	145	120	252	154	168	91	15.8%	63
CHOKIO-ALBERTA	771	224	126	162	292	158	168	92	33.9%	51
LANCASTER	356	211	2,052	156	356	307	164	93	-92.0%	166
GOODRIDGE	561	175	201	230	387	577	159	94	-21.0%	101
CLIMAX	592	156	119	223	366	289	158	95	32.9%	53
WABASHA-KELLOGG	811	707	160	186	331	250	157	96	-1.6%	79
ALDEN	242	418	279	166	395	296	153	97	-45.1%	127
EAGLE VALLEY	2759	401	195	329	399	328	152	98	-21.9%	104
RED ROCK CENTRAL	2884	530	56	98	236	217	151	99	167.5%	19
SPRINGFIELD	85	686	159	179	381	320	150	100	-5.5%	82
BUTTERFIELD	836	205	85	65	294	290	145	101	69.9%	36
CANBY	891	674	188	230	250	263	141	102	-25.2%	108
BRAHAM	314	949	501	467	703	484	140	103	-72.1%	158
GRANADA HUNTLEY-EAST CHAIN	2536	289	43	22	287	168	138	104	223.0%	11
SPRING GROVE	297	387	85	141	298	360	138	105	62.3%	39
G.F.W.	2365	932	186	176	244	209	136	106	-26.9%	111
HENNING	545	366	273	248	340	196	135	107	-50.8%	136
PLUMMER	628	217	154	306	358	244	132	108	-14.2%	94
CEDAR MOUNTAIN	2754	410	70	117	163	116	132	109	87.4%	33
MURRAY COUNTY CENTRAL	2169	819	93	193	258	107	130	110	39.1%	50
MORRIS	769	996	125	150	273	168	129	111	3.6%	74

Table 29
State Grant Revenues Per Pupil
Sorted by 2003 State Grant Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 State Grants	2000 State Grants	2001 State Grants	2002 State Grants	2003 State Grants	2003 State Grants Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
DAWSON-BOYD	378	603	135	154	344	225	127	112	-5.9%	83
MINNEOTA	414	502	141	120	296	121	125	113	-10.8%	90
SEBEKA	820	603	228	193	262	112	122	114	-46.4%	129
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	66	240	188	132	121	115	84.7%	34
LESTER PRAIRIE	424	492	306	267	374	190	121	116	-60.6%	154
WALKER-HACKENSACK-AKELEY	113	994	304	381	170	147	118	117	-61.3%	155
LEROY	499	388	294	292	282	147	118	118	-60.0%	153
PILLAGER	116	766	41	87	212	123	116	119	182.5%	16
LYLE	497	269	95	164	178	138	114	120	19.6%	60
RENVILLE COUNTY WEST	2890	775	N/A	N/A	171	108	113	121	N/A	N/A
LECENTER	392	698	779	417	487	255	109	122	-86.0%	162
MOUNTAIN IRON-BUHL	712	567	150	164	377	153	107	123	-28.3%	112
EVANSVILLE	208	223	127	209	279	209	107	124	-16.2%	96
ELGIN-MILLVILLE	806	537	117	178	255	357	106	125	-9.0%	87
MCGREGOR	4	551	186	240	395	231	105	126	-43.5%	125
ROUND LAKE	516	227	69	165	239	167	104	127	51.1%	44
ONAMIA	480	831	232	168	161	128	104	128	-55.2%	144
COMFREY	81	178	229	206	358	208	101	129	-55.8%	145
UPSALA	487	399	180	158	305	290	97	130	-46.0%	128
HOUSTON	294	587	182	281	439	216	97	131	-46.7%	130
M.A.C.C.R.A.Y.	2180	878	155	102	178	145	96	132	-37.6%	121
PARKERS PRAIRIE	547	607	225	199	386	258	94	133	-58.1%	151
CLEARBROOK-GONVICK	2311	508	50	143	134	89	91	134	81.1%	35
CLEVELAND	391	440	126	113	262	150	90	135	-28.5%	113
WARREN-ALVARADO-OSLO	2176	558	87	99	132	83	89	136	1.7%	75
RUTHTON	584	335	78	168	178	122	86	137	10.5%	70
BRECKENRIDGE	846	928	117	138	145	110	86	138	-26.2%	110
TRACY	417	759	169	137	193	100	83	139	-51.1%	137
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	113	135	73	77	140	N/A	N/A
GLENVILLE-EMMONS	2886	485	114	221	184	92	76	141	-33.4%	117
MOOSE LAKE	97	789	223	219	292	165	76	142	-65.9%	157
MESABI EAST	2711	984	177	66	331	83	76	143	-57.4%	149
ROTHSAY	850	255	161	197	170	181	75	144	-53.6%	140
GOODHUE	253	585	83	181	332	303	69	145	-16.7%	97
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	71	81	164	74	69	146	-2.9%	81
KINGSLAND	2137	898	103	141	257	190	65	147	-36.9%	119
BARNESVILLE	146	763	138	113	363	181	64	148	-53.8%	141

Table 29
State Grant Revenues Per Pupil
Sorted by 2003 State Grant Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 State Grants	2000 State Grants	2001 State Grants	2002 State Grants	2003 State Grants	2003 State Grants Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BRANDON	207	318	131	223	164	160	63	149	-51.8%	138
WEST CENTRAL AREA	2342	864	92	142	174	109	62	150	-32.5%	115
ISLE	473	551	147	173	153	203	60	151	-59.1%	152
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	120	172	241	153	59	152	-50.7%	135
MARTIN COUNTY WEST	2448	945	75	70	212	122	58	153	-21.5%	102
FILLMORE CENTRAL	2198	720	29	157	210	220	58	154	102.0%	30
ELLSWORTH	514	216	91	127	218	197	56	155	-37.7%	122
KITTSOON CENTRAL	2171	433	21	25	150	104	55	156	166.3%	20
MCLEOD WEST SCHOOLS	2887	486	665	131	217	150	55	157	-91.7%	164
CHATFIELD	227	930	86	91	204	89	54	158	-37.0%	120
BLOOMING PRAIRIE	756	786	95	109	154	151	54	159	-43.4%	124
HAYFIELD	203	961	124	286	323	238	53	160	-57.5%	150
BATTLE LAKE	542	512	107	70	114	35	46	161	-57.4%	148
NORMAN COUNTY WEST	2527	362	208	302	808	79	39	162	-81.0%	160
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	99	39	163	N/A	N/A
WHEATON AREA SCHOOL	803	475	82	98	177	115	35	164	-57.4%	147
MILROY	635	133	62	179	183	185	35	165	-43.7%	126
BUFFALO LAKE-HECTOR	2159	567	46	159	153	125	34	166	-25.7%	109
ELY	696	700	19	76	106	115	30	167	59.2%	41
KERKHOVEN-MURDOCK-SUNBURG	775	647	420	250	325	343	30	168	-92.9%	167
HILLS-BEAVER CREEK	671	322	365	213	196	148	30	169	-91.9%	165
IVANHOE	403	343	127	159	225	64	28	170	-77.6%	159
TYLER	409	400	151	153	252	136	28	171	-81.8%	161
LAKE BENTON	404	256	171	236	267	93	20	172	-88.2%	163
N.R.H.E.G.	2168	989	164	81	135	145	2	173	-98.8%	169
Average for schools under 1,000 in enrollment		533	265	264	350	286	243	N/A	-8.2%	N/A
Minimum		58	(2)	22	103	14	2	N/A	-185.2%	N/A
Maximum		996	3,724	2,609	2,299	3,885	4,443	N/A	19.3%	N/A
Median		529	178	205	307	236	176	N/A	-1.3%	N/A

Total State Grants are the total of state revenues for specific programs or activities

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 30
State Special Education Revenues Per Pupil
Sorted by 2003 State Special Education Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Special Education Revenues	2000 Special Education Revenues	2001 Special Education Revenues	2002 Special Education Revenues	2003 Special Education Revenues	2003 Special Education Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
NETT LAKE	707	99	3,128	2,571	1,449	2,385	2,392	1	-23.5%	165
NORTHLAND COMMUNITY SCHOOLS	118	554	741	1,007	1,023	1,157	1,458	2	96.7%	43
NASHWAUK-KEEWATIN	319	642	1,017	971	919	1,068	1,350	3	32.8%	119
MAHNOMEN	432	779	760	925	1,162	1,173	1,333	4	75.3%	71
WALKER-HACKENSACK-AKELEY	113	994	740	997	1,309	1,236	1,317	5	78.0%	67
JANESVILLE-WALDORF-PEMBERTON	2835	584	682	843	1,155	1,155	1,311	6	92.4%	51
LYLE	497	269	311	428	644	1,216	1,221	7	292.9%	3
WAUBUN	435	575	509	730	861	867	1,151	8	126.3%	22
GRANADA HUNTLEY-EAST CHAIN	2536	289	355	322	284	710	1,096	9	208.8%	5
M.A.C.C.R.A.Y.	2180	878	489	633	651	849	1,084	10	121.8%	25
LAPORTE	306	319	256	523	761	1,283	1,017	11	297.7%	2
CALEDONIA	299	958	432	492	614	927	985	12	128.0%	21
WARREN-ALVARADO-OSLO	2176	558	394	463	682	780	950	13	141.1%	14
CLIMAX	592	156	461	320	687	587	909	14	97.1%	42
ORTONVILLE	62	631	453	489	566	814	887	15	95.9%	45
ULEN-HITTERDAL	914	267	564	586	812	945	881	16	56.3%	87
BLACKDUCK	32	804	496	577	818	1,263	869	17	75.4%	70
WABASSO	640	424	409	513	625	727	852	18	108.1%	34
COMFREY	81	178	873	534	601	587	843	19	-3.4%	147
HANCOCK	768	219	236	267	325	472	837	20	254.6%	4
MESABI EAST	2711	984	443	485	614	739	826	21	86.6%	55
TRI-COUNTY	2358	290	342	476	594	536	814	22	137.8%	15
GREENBUSH-MIDDLE RIVER	2683	464	329	352	586	692	809	23	146.2%	12
A.C.G.C.	2396	933	573	608	714	816	803	24	40.1%	110
WABASHA-KELLOGG	811	707	496	673	842	542	801	25	61.5%	81
MOUNTAIN IRON-BUHL	712	567	729	828	863	891	796	26	9.3%	144
ONAMIA	480	831	592	710	749	876	795	27	34.2%	117
PILLAGER	116	766	504	538	609	718	786	28	56.1%	88
HERMAN-NORCROSS	264	157	314	361	348	512	781	29	148.6%	10
SLEEPY EYE	84	631	395	548	558	759	766	30	93.9%	49
CHOKIO-ALBERTA	771	224	321	496	501	387	757	31	135.8%	16
KINGSLAND	2137	898	442	547	820	982	756	32	71.3%	73
TRUMAN	458	413	507	398	751	758	748	33	47.5%	102
ELGIN-MILLVILLE	806	537	484	486	620	546	746	34	54.2%	94
KELLIHER	36	276	353	486	683	872	745	35	110.9%	32
KERKHOVEN-MURDOCK-SUNBURG	775	647	280	534	633	779	742	36	165.5%	8
CLEARBROOK-GONVICK	2311	508	306	399	442	542	741	37	142.1%	13
BRECKENRIDGE	846	928	341	482	680	651	737	38	116.2%	28

Table 30
State Special Education Revenues Per Pupil
Sorted by 2003 State Special Education Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Special Education Revenues	2000 Special Education Revenues	2001 Special Education Revenues	2002 Special Education Revenues	2003 Special Education Revenues	2003 Special Education Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
G.F.W.	2365	932	313	500	795	855	719	39	129.8%	19
BROWNS VALLEY	801	194	758	672	646	942	718	40	-5.3%	149
CHISHOLM	695	824	358	464	467	460	716	41	99.9%	37
ADA-BORUP	2854	545	407	446	547	627	714	42	75.4%	69
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	356	338	629	769	703	43	97.4%	40
CEDAR MOUNTAIN	2754	410	593	609	696	775	695	44	17.2%	136
MADELIA	837	621	448	480	550	786	694	45	54.9%	91
LEROY	499	388	325	557	630	538	691	46	112.4%	31
EAST CENTRAL	2580	959	407	407	469	947	690	47	69.7%	75
DAWSON-BOYD	378	603	375	441	497	538	684	48	82.2%	60
FOSSTON	601	660	335	432	767	829	666	49	98.6%	39
KIMBALL	739	855	347	472	550	602	664	50	91.3%	52
PARKERS PRAIRIE	547	607	299	385	421	460	662	51	121.1%	26
EAGLE VALLEY	2759	401	304	438	468	625	655	52	115.3%	29
FERTILE-BELTRAMI	599	569	386	326	406	639	643	53	66.4%	77
BRAHAM	314	949	354	421	468	684	642	54	81.2%	62
HENNING	545	366	357	393	527	497	640	55	79.2%	63
EDEN VALLEY-WATKINS	463	834	390	453	536	635	635	56	62.9%	80
WEST CENTRAL AREA	2342	864	255	315	408	583	634	57	148.3%	11
CHATFIELD	227	930	322	480	498	548	634	58	96.6%	44
HILLS-BEAVER CREEK	671	322	381	440	674	763	622	59	63.4%	79
CANBY	891	674	307	399	495	442	622	60	102.4%	36
GRAND MEADOW	495	338	494	582	726	538	619	61	25.3%	126
NORMAN COUNTY EAST	2215	400	346	401	500	379	617	62	78.5%	65
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	293	500	513	338	607	63	107.0%	35
WILLOW RIVER	577	454	280	601	421	266	605	64	116.3%	27
PINE POINT	25	58	903	2,067	1,766	4,499	603	65	-33.3%	169
LECENTER	392	698	302	355	483	552	600	66	99.0%	38
NICOLLET	507	288	322	389	423	503	599	67	86.3%	56
BROWERVILLE	787	518	371	395	622	756	592	68	59.5%	82
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	305	419	537	430	590	69	93.6%	50
GOODRIDGE	561	175	374	337	417	505	588	70	57.2%	85
ELY	696	700	300	413	471	573	584	71	94.4%	48
NORMAN COUNTY WEST	2527	362	382	389	479	755	584	72	52.7%	95
MENAHGA	821	756	312	294	324	422	576	73	84.4%	57
LYND	415	116	597	580	461	899	575	74	-3.8%	148
MOUNTAIN LAKE	173	506	84	417	607	1,053	571	75	580.9%	1
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	355	423	407	545	563	76	58.6%	83

Table 30
State Special Education Revenues Per Pupil
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District Name	District Number	2003 Enrollment	1999 Special Education Revenues	2000 Special Education Revenues	2001 Special Education Revenues	2002 Special Education Revenues	2003 Special Education Revenues	2003 Special Education Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MORRIS	769	996	309	353	464	573	563	77	81.9%	61
MURRAY COUNTY CENTRAL	2169	819	423	549	474	513	560	78	32.5%	120
CARLTON	93	683	387	426	458	473	560	79	44.7%	106
BARNESVILLE	146	763	326	437	529	596	556	80	70.8%	74
ISLE	473	551	261	351	354	709	555	81	112.6%	30
EDGERTON	581	294	351	428	348	378	553	82	57.6%	84
WHEATON AREA SCHOOL	803	475	367	418	607	671	552	83	50.4%	100
WRENSHALL	100	397	235	328	455	599	548	84	133.6%	17
HOWARD LAKE-WAVERLY-WINSTED	2687	971	465	624	466	610	546	85	17.6%	134
ST. CLAIR	75	647	418	598	496	346	545	86	30.4%	121
LANCASTER	356	211	205	224	386	487	543	87	165.1%	9
RED LAKE FALLS	630	405	417	332	359	470	535	88	28.5%	124
SOUTHLAND	500	698	546	585	458	526	534	89	-2.3%	146
BUFFALO LAKE-HECTOR	2159	567	238	420	404	394	533	90	123.8%	24
SOUTH KOOCHICHING	363	381	228	343	470	467	532	91	133.0%	18
BLOOMING PRAIRIE	756	786	347	391	512	572	525	92	51.3%	98
HILL CITY	2	371	269	282	390	548	524	93	94.6%	46
FILLMORE CENTRAL	2198	720	449	447	491	563	522	94	16.4%	137
LAKE OF THE WOODS	390	705	308	323	358	525	521	95	69.0%	76
LEWISTON-ALTURA	857	752	346	338	333	484	511	96	47.8%	101
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	400	601	546	511	97	N/A	N/A
GRYGLA	447	215	286	372	516	638	507	98	77.6%	68
ELLSWORTH	514	216	343	309	349	396	501	99	46.1%	104
TRACY	417	759	328	402	526	602	498	100	52.0%	96
BARNUM	91	661	322	299	263	295	497	101	54.2%	93
CAMPBELL-TINTAH	852	145	283	364	469	662	494	102	74.3%	72
RED ROCK CENTRAL	2884	530	163	356	483	550	489	103	199.4%	6
COOK COUNTY	166	696	233	259	419	496	489	104	109.7%	33
N.R.H.E.G.	2168	989	331	478	543	726	488	105	47.4%	103
RENVILLE COUNTY WEST	2890	775	N/A	N/A	439	571	488	106	N/A	N/A
CYRUS	611	103	249	224	225	577	485	107	94.5%	47
MINNEOTA	414	502	357	324	338	513	483	108	35.6%	116
FULDA	505	543	264	383	490	503	483	109	83.0%	58
HAYFIELD	203	961	393	385	463	359	476	110	21.2%	131
UPSALA	487	399	333	385	585	443	469	111	40.8%	108
VERNDALE	818	464	299	374	354	335	465	112	55.4%	90
MARTIN COUNTY WEST	2448	945	261	343	406	439	464	113	78.0%	66
IVANHOE	403	343	362	341	218	444	463	114	27.9%	125

Table 30
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District Name	District Number	2003 Enrollment	1999 Special Education Revenues	2000 Special Education Revenues	2001 Special Education Revenues	2002 Special Education Revenues	2003 Special Education Revenues	2003 Special Education Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
MCGREGOR	4	551	400	497	538	966	460	115	15.0%	138
SEBEKA	820	603	418	428	439	419	459	116	9.9%	142
GOODHUE	253	585	387	353	443	360	455	117	17.3%	135
MAPLE LAKE	881	930	318	386	437	418	454	118	42.7%	107
ROYALTON	485	738	324	344	450	496	452	119	39.3%	112
CROMWELL-WRIGHT	95	307	548	445	368	459	450	120	-17.9%	157
NEVIS	308	547	359	362	294	389	449	121	25.1%	128
HENDRICKS	402	315	250	322	319	225	448	122	79.0%	64
SPRINGFIELD	85	686	235	288	332	364	448	123	91.0%	53
RUSHFORD-PETERSON	239	692	376	346	365	494	442	124	17.6%	133
MABEL-CANTON	238	385	224	345	415	293	442	125	97.3%	41
BATTLE LAKE	542	512	291	377	352	373	440	126	51.5%	97
SPRING GROVE	297	387	191	259	355	393	437	127	128.9%	20
HAWLEY	150	942	287	337	359	412	433	128	50.8%	99
OSAKIS	213	659	529	415	300	372	422	129	-20.2%	161
RUSH CITY	139	971	270	291	279	573	420	130	55.8%	89
WIN-E-MAC	2609	535	375	353	410	292	420	131	12.0%	140
NEW YORK MILLS	553	738	301	280	556	557	419	132	39.2%	113
LANESBORO	229	356	255	383	397	255	418	133	63.6%	78
GLENVILLE-EMMONS	2886	485	516	490	382	373	415	134	-19.5%	159
BELGRADE-BROOTEN-ELROSA	2364	777	338	414	580	614	400	135	18.3%	132
RUSSELL	418	234	176	271	601	642	399	136	126.3%	23
MOOSE LAKE	97	789	345	378	412	445	389	137	12.7%	139
OGILVIE	333	703	309	274	299	346	387	138	25.3%	127
RUTHTON	584	335	264	442	414	652	385	139	45.8%	105
BUTTERFIELD	836	205	344	371	451	343	383	140	11.5%	141
PLUMMER	628	217	271	621	667	260	382	141	40.8%	109
FISHER	600	294	243	310	362	325	381	142	57.0%	86
FLOODWOOD	698	443	287	299	273	328	370	143	28.8%	123
BERTHA-HEWITT	786	505	300	355	360	363	365	144	21.9%	130
BADGER	676	237	198	276	367	329	362	145	82.3%	59
OKLEE	627	243	263	339	447	380	361	146	36.9%	114
HOUSTON	294	587	375	346	252	324	353	147	-5.9%	150
LITTLEFORK-BIG FALLS	362	353	432	471	404	326	350	148	-19.0%	158
ADRIAN	511	663	251	261	284	334	343	149	36.6%	115
KENYON-WANAMINGO	2172	954	395	461	712	896	335	150	-15.2%	154
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	245	185	215	307	327	151	33.6%	118
KITTSOON CENTRAL	2171	433	252	314	345	337	327	152	29.4%	122

Table 30
State Special Education Revenues Per Pupil
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District Name	District Number	2003 Enrollment	1999 Special Education Revenues	2000 Special Education Revenues	2001 Special Education Revenues	2002 Special Education Revenues	2003 Special Education Revenues	2003 Special Education Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BRANDON	207	318	393	400	301	246	315	153	-19.8%	160
HERON LAKE-OKABENA	330	339	396	182	405	213	307	154	-22.4%	164
UNDERWOOD	550	461	329	210	346	323	305	155	-7.4%	151
BELLINGHAM	371	122	340	312	480	702	303	156	-10.6%	152
CLEVELAND	391	440	365	394	718	752	302	157	-17.3%	156
ROTHSAY	850	255	274	329	274	338	300	158	9.5%	143
MCLEOD WEST SCHOOLS	2887	486	416	369	458	448	285	159	-31.5%	166
ALDEN	242	418	194	171	296	372	272	160	39.9%	111
BREWSTER	513	225	341	298	600	817	269	161	-20.9%	162
MEDFORD	763	581	99	108	244	283	269	162	172.1%	7
EVANSVILLE	208	223	142	196	219	230	266	163	86.9%	54
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	368	264	164	N/A	N/A
LESTER PRAIRIE	424	492	168	215	164	260	259	165	54.3%	92
LAKEVIEW	2167	567	199	332	372	232	246	166	23.2%	129
BALATON	411	113	365	510	855	538	243	167	-33.2%	168
ASHBY	261	302	251	315	345	228	222	168	-11.4%	153
LAKE BENTON	404	256	262	286	364	227	222	169	-15.4%	155
SWANVILLE	486	380	321	409	430	416	218	170	-32.1%	167
MILROY	635	133	280	275	226	136	218	171	-22.4%	163
TYLER	409	400	183	205	186	236	190	172	3.9%	145
ROUND LAKE	516	227	267	365	311	538	103	173	-61.4%	170
Average for schools under 1,000 in enrollment		533	374	436	520	597	599	N/A	60.0%	N/A
Minimum		58	84	108	164	136	103	N/A	23.0%	N/A
Maximum		996	3,128	2,571	1,766	4,499	2,392	N/A	-23.5%	N/A
Median		529	342	398	468	538	543	N/A	58.8%	N/A

State special education revenue represents state revenue for special education programs and activities.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 31
Total State Revenues Per Pupil
Sorted by 2003 Total State Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total State Revenues	2000 Total State Revenues	2001 Total State Revenues	2002 Total State Revenues	2003 Total State Revenues	2003 Total State Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PINE POINT	25	58	9,398	15,807	10,949	105,588	13,532	1	44.0%	109
NETT LAKE	707	99	11,998	12,851	10,632	12,113	13,122	2	9.4%	168
KELLIHER	36	276	7,645	9,726	10,165	11,637	11,562	3	51.2%	89
BROWNS VALLEY	801	194	6,680	6,767	7,303	8,329	11,477	4	71.8%	47
GRAND MEADOW	495	338	4,564	4,943	5,814	10,957	11,072	5	142.6%	8
SOUTH KOOCHICHING	363	381	8,931	8,727	9,846	9,823	10,710	6	19.9%	167
GRYGLA	447	215	7,464	8,271	8,883	9,140	10,090	7	35.2%	140
HERMAN-NORCROSS	264	157	3,786	3,414	5,511	5,374	9,911	8	161.8%	6
GOODRIDGE	561	175	6,871	8,409	9,066	9,104	9,769	9	42.2%	117
TRI-COUNTY	2358	290	5,714	6,279	7,298	7,537	9,700	10	69.7%	49
CAMPBELL-TINTAH	852	145	1,846	2,879	4,823	5,816	9,615	11	420.9%	1
GREENBUSH-MIDDLE RIVER	2683	464	6,216	6,915	7,633	7,878	9,408	12	51.4%	88
CLIMAX	592	156	3,857	4,563	6,903	6,825	9,314	13	141.4%	9
WAUBUN	435	575	5,777	6,775	7,380	7,429	9,140	14	58.2%	75
ASHBY	261	302	4,722	5,067	5,687	5,497	9,125	15	93.2%	26
NORTHLAND COMMUNITY SCHOOLS	118	554	3,216	3,566	3,994	4,166	8,981	16	179.3%	4
MAHNOMEN	432	779	6,596	6,877	7,854	7,483	8,945	17	35.6%	139
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	4,071	4,867	5,893	5,832	8,843	18	117.2%	13
MCGREGOR	4	551	5,026	5,815	6,349	6,525	8,604	19	71.2%	48
RED LAKE FALLS	630	405	6,716	6,644	7,428	7,702	8,533	20	27.1%	158
ULEN-HITTERDAL	914	267	4,730	5,222	6,159	6,790	8,524	21	80.2%	33
LAPORTE	306	319	4,736	5,721	6,543	6,892	8,485	22	79.2%	36
GRANADA HUNTLEY-EAST CHAIN	2536	289	3,236	2,929	4,609	5,239	8,480	23	162.1%	5
WARREN-ALVARADO-OSLO	2176	558	3,951	4,976	6,354	6,879	8,476	24	114.5%	14
FERTILE-BELTRAMI	599	569	5,404	5,325	6,760	6,983	8,464	25	56.6%	77
HILL CITY	2	371	6,274	7,301	7,776	7,970	8,393	26	33.8%	145
LITTLEFORK-BIG FALLS	362	353	6,344	6,582	7,207	7,297	8,371	27	32.0%	150
NASHWAUK-KEEWATIN	319	642	5,910	6,484	7,031	7,584	8,363	28	41.5%	122
CROMWELL-WRIGHT	95	307	6,130	6,466	6,632	6,980	8,358	29	36.3%	136
LANCASTER	356	211	6,723	5,415	6,774	7,241	8,358	30	24.3%	163
WILLOW RIVER	577	454	5,161	7,591	5,859	6,463	8,327	31	61.3%	65
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	4,064	4,888	5,945	6,172	8,240	32	102.8%	19
NORMAN COUNTY EAST	2215	400	6,436	6,502	6,148	7,489	8,227	33	27.8%	156
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	4,571	5,709	6,389	6,262	8,072	34	76.6%	40
BADGER	676	237	4,872	6,107	6,547	6,380	8,069	35	65.6%	56
BERTHA-HEWITT	786	505	6,088	6,581	7,562	8,448	8,057	36	32.3%	149
LYLE	497	269	4,500	5,561	5,527	6,619	7,999	37	77.7%	38
MOUNTAIN LAKE	173	506	4,631	5,175	2,122	6,563	7,974	38	72.2%	45

Table 31
Total State Revenues Per Pupil
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District Name	District Number	2003 Enrollment	1999 Total State Revenues	2000 Total State Revenues	2001 Total State Revenues	2002 Total State Revenues	2003 Total State Revenues	2003 Total State Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
EDGERTON	581	294	4,783	5,183	6,200	6,248	7,948	39	66.2%	54
KITTSOON CENTRAL	2171	433	2,344	2,765	4,096	4,095	7,929	40	238.3%	3
NICOLLET	507	288	4,853	4,792	6,281	6,330	7,920	41	63.2%	62
NORMAN COUNTY WEST	2527	362	4,995	5,401	7,984	6,745	7,905	42	58.3%	74
ST. CLAIR	75	647	4,821	5,290	5,829	6,262	7,903	43	63.9%	61
CHOKIO-ALBERTA	771	224	3,411	4,039	5,242	5,247	7,888	44	131.2%	10
ADA-BORUP	2854	545	7,944	6,121	6,693	6,215	7,888	45	-0.7%	169
M.A.C.C.R.A.Y.	2180	878	4,394	4,749	5,637	6,062	7,846	46	78.5%	37
SLEEPY EYE	84	631	4,154	4,941	6,056	6,716	7,837	47	88.6%	27
COMFREY	81	178	9,130	11,175	5,356	5,244	7,829	48	-14.2%	170
HERON LAKE-OKABENA	330	339	4,269	4,303	5,447	6,000	7,823	49	83.3%	30
WALKER-HACKENSACK-AKELEY	113	994	3,376	3,656	4,448	4,346	7,804	50	131.2%	11
JANESVILLE-WALDORF-PEMBERTON	2835	584	4,541	5,286	5,998	6,413	7,802	51	71.8%	46
ORTONVILLE	62	631	6,166	6,298	6,839	7,171	7,778	52	26.2%	159
HANCOCK	768	219	4,728	6,342	5,145	6,249	7,761	53	64.1%	59
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	6,049	7,742	54	N/A	N/A
FULDA	505	543	4,146	4,879	5,641	5,957	7,737	55	86.6%	28
CALEDONIA	299	958	5,101	5,341	6,163	6,824	7,722	56	51.4%	87
CEDAR MOUNTAIN	2754	410	3,935	4,093	5,388	5,699	7,708	57	95.9%	24
MESABI EAST	2711	984	4,777	4,896	5,915	6,355	7,706	58	61.3%	66
LANESBORO	229	356	4,827	5,769	6,324	5,980	7,694	59	59.4%	70
CLEARBROOK-GONVICK	2311	508	3,891	4,004	4,488	4,753	7,691	60	97.7%	22
MADELIA	837	621	4,737	5,261	6,020	6,796	7,685	61	62.2%	64
ELLSWORTH	514	216	4,232	4,216	5,366	5,895	7,682	62	81.5%	31
OKLEE	627	243	5,241	5,840	6,448	6,211	7,669	63	46.3%	104
EAGLE VALLEY	2759	401	5,701	6,622	6,951	7,212	7,666	64	34.5%	143
LAKE OF THE WOODS	390	705	4,866	5,155	5,785	6,073	7,658	65	57.4%	76
BELGRADE-BROOTEN-ELROSA	2364	777	5,713	5,895	6,785	6,884	7,600	66	33.0%	146
CHISHOLM	695	824	5,308	5,969	6,408	6,381	7,559	67	42.4%	116
COOK COUNTY	166	696	2,039	2,519	2,948	3,471	7,542	68	270.0%	2
TRUMAN	458	413	4,206	4,244	5,580	6,293	7,542	69	79.3%	35
HENNING	545	366	5,121	4,767	5,917	5,514	7,540	70	47.2%	101
FLOODWOOD	698	443	4,874	5,270	6,032	6,052	7,505	71	54.0%	81
WHEATON AREA SCHOOL	803	475	4,691	4,793	5,921	6,053	7,504	72	60.0%	68
FOSTON	601	660	6,132	6,546	7,378	7,257	7,489	73	22.1%	166
RUSHFORD-PETERSON	239	692	5,112	5,445	6,001	6,382	7,456	74	45.9%	105
LEROY	499	388	4,657	5,012	5,882	5,787	7,449	75	59.9%	69
PARKERS PRAIRIE	547	607	5,367	6,049	6,239	6,292	7,446	76	38.7%	133

Table 31
Total State Revenues Per Pupil
Sorted by 2003 Total State Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total State Revenues	2000 Total State Revenues	2001 Total State Revenues	2002 Total State Revenues	2003 Total State Revenues	2003 Total State Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
RENVILLE COUNTY WEST	2890	775	N/A	N/A	5,076	5,721	7,439	77	N/A	N/A
BLACKDUCK	32	804	5,335	5,784	6,512	6,903	7,437	78	39.4%	131
BALATON	411	113	3,804	4,125	5,706	5,206	7,435	79	95.5%	25
BROWERVILLE	787	518	5,662	5,898	7,058	7,091	7,431	80	31.2%	152
EAST CENTRAL	2580	959	5,478	5,581	6,107	6,818	7,431	81	35.6%	138
SPRING GROVE	297	387	4,504	5,147	6,055	6,130	7,416	82	64.7%	58
VERNDALE	818	464	4,659	6,306	6,793	6,719	7,415	83	59.1%	72
A.C.G.C.	2396	933	4,728	4,979	5,766	5,962	7,381	84	56.1%	78
CANBY	891	674	5,096	5,227	6,348	6,430	7,351	85	44.2%	108
BUTTERFIELD	836	205	3,655	3,838	2,086	5,531	7,349	86	101.1%	21
DAWSON-BOYD	378	603	4,583	5,480	6,690	5,849	7,340	87	60.2%	67
EVANSVILLE	208	223	4,395	4,816	5,496	5,354	7,322	88	66.6%	53
EDEN VALLEY-WATKINS	463	834	5,392	5,688	6,256	6,408	7,321	89	35.8%	137
MCLEOD WEST SCHOOLS	2887	486	4,822	4,527	5,417	5,610	7,321	90	51.8%	85
MURRAY COUNTY CENTRAL	2169	819	4,490	4,888	5,589	5,684	7,298	91	62.5%	63
NEVIS	308	547	4,449	5,121	5,439	5,368	7,296	92	64.0%	60
OGILVIE	333	703	5,546	6,058	6,557	6,899	7,294	93	31.5%	151
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	4,340	4,737	5,732	6,049	7,294	94	68.1%	51
MOUNTAIN IRON-BUHL	712	567	4,698	5,277	5,924	5,998	7,292	95	55.2%	80
G.F.W.	2365	932	4,045	4,449	5,765	5,940	7,283	96	80.0%	34
LYND	415	116	4,856	5,392	5,962	6,691	7,276	97	49.8%	94
PILLAGER	116	766	3,290	4,103	4,510	4,665	7,269	98	120.9%	12
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	3,954	4,579	5,487	5,797	7,255	99	83.5%	29
FISHER	600	294	3,668	3,877	5,252	5,239	7,240	100	97.4%	23
WABASHA-KELLOGG	811	707	4,630	4,977	5,768	5,780	7,226	101	56.1%	79
WIN-E-MAC	2609	535	5,157	5,358	6,185	6,203	7,223	102	40.1%	129
ROYALTON	485	738	5,335	5,562	6,298	6,426	7,211	103	35.2%	141
ROTHSAY	850	255	4,810	5,117	5,890	6,025	7,209	104	49.9%	93
WEST CENTRAL AREA	2342	864	4,134	4,629	5,387	5,688	7,208	105	74.4%	43
SWANVILLE	486	380	5,867	6,343	6,883	6,645	7,207	106	22.8%	164
BARNUM	91	661	5,365	5,935	6,138	6,107	7,200	107	34.2%	144
KERKHOVEN-MURDOCK-SUNBURG	775	647	4,998	5,521	6,356	6,592	7,194	108	43.9%	110
CYRUS	611	103	4,333	4,749	5,758	5,972	7,191	109	66.0%	55
UNDERWOOD	550	461	4,995	5,177	6,140	6,168	7,169	110	43.5%	112
WABASSO	640	424	4,149	4,647	5,638	5,886	7,166	111	72.7%	44
BUFFALO LAKE-HECTOR	2159	567	3,367	4,092	5,115	5,318	7,161	112	112.7%	15
MENAHGA	821	756	5,043	5,892	6,241	6,117	7,144	113	41.7%	120
KINGSLAND	2137	898	5,007	5,380	6,297	6,474	7,112	114	42.0%	118

Table 31
Total State Revenues Per Pupil
Sorted by 2003 Total State Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total State Revenues	2000 Total State Revenues	2001 Total State Revenues	2002 Total State Revenues	2003 Total State Revenues	2003 Total State Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
NEW YORK MILLS	553	738	5,668	6,404	6,854	6,649	7,086	115	25.0%	162
BRAHAM	314	949	5,552	5,946	6,570	6,725	7,072	116	27.4%	157
RED ROCK CENTRAL	2884	530	3,374	3,971	5,360	5,598	7,045	117	108.8%	16
ELGIN-MILLVILLE	806	537	4,683	5,484	6,000	6,225	7,045	118	50.4%	91
ONAMIA	480	831	4,857	5,039	5,499	5,586	7,039	119	44.9%	107
MORRIS	769	996	4,409	4,722	5,406	5,676	7,024	120	59.3%	71
LEWISTON-ALTURA	857	752	4,729	4,912	5,568	5,513	7,023	121	48.5%	98
TRACY	417	759	3,979	4,419	5,104	5,405	7,022	122	76.5%	41
SEBEKA	820	603	5,584	6,024	6,493	6,371	7,013	123	25.6%	161
ISLE	473	551	4,956	6,321	5,155	5,656	6,989	124	41.0%	124
HILLS-BEAVER CREEK	671	322	4,560	4,811	5,456	5,794	6,988	125	53.2%	84
HAWLEY	150	942	5,421	6,123	6,543	6,594	6,984	126	28.8%	154
KIMBALL	739	855	5,265	5,652	6,078	6,666	6,980	127	32.6%	148
BARNESVILLE	146	763	4,552	4,964	5,879	5,978	6,976	128	53.3%	83
ADRIAN	511	663	4,391	4,594	5,531	5,881	6,963	129	58.6%	73
LECENTER	392	698	5,240	5,385	5,940	5,796	6,955	130	32.7%	147
FILLMORE CENTRAL	2198	720	4,684	5,216	5,825	5,958	6,955	131	48.5%	99
MARTIN COUNTY WEST	2448	945	3,444	3,727	4,718	4,887	6,939	132	101.5%	20
MABEL-CANTON	238	385	5,010	5,477	6,295	5,982	6,906	133	37.9%	134
LAKEVIEW	2167	567	3,883	4,440	5,262	5,230	6,890	134	77.5%	39
UPSALA	487	399	5,343	5,643	6,432	6,342	6,879	135	28.8%	155
WRENSHALL	100	397	4,601	4,983	5,449	5,499	6,842	136	48.7%	96
LAKE BENTON	404	256	4,135	4,446	5,020	5,280	6,825	137	65.1%	57
MEDFORD	763	581	3,905	4,049	4,985	5,100	6,810	138	74.4%	42
OSAKIS	213	659	5,186	5,798	5,890	5,961	6,785	139	30.8%	153
BRECKENRIDGE	846	928	4,616	4,771	5,821	5,787	6,785	140	47.0%	102
BELLINGHAM	371	122	4,798	4,596	7,420	5,122	6,776	141	41.2%	123
MAPLE LAKE	881	930	4,619	5,070	5,715	5,457	6,768	142	46.5%	103
BLOOMING PRAIRIE	756	786	4,779	4,852	5,596	5,875	6,767	143	41.6%	121
CARLTON	93	683	4,574	5,178	5,497	5,561	6,765	144	47.9%	100
MINNEOTA	414	502	4,461	4,748	5,592	5,849	6,763	145	51.6%	86
GLENVILLE-EMMONS	2886	485	4,922	4,997	5,490	5,579	6,762	146	37.4%	135
BATTLE LAKE	542	512	2,711	3,087	3,601	3,116	6,760	147	149.3%	7
SOUTHLAND	500	698	4,720	4,711	5,740	6,105	6,758	148	43.2%	113
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	4,652	5,464	5,089	6,734	149	N/A	N/A
KENYON-WANAMINGO	2172	954	4,717	5,083	5,897	6,211	6,717	150	42.4%	115
BRANDON	207	318	5,263	5,221	5,460	5,408	6,635	151	26.1%	160
CHATFIELD	227	930	4,420	4,938	5,629	5,663	6,630	152	50.0%	92

Table 31
Total State Revenues Per Pupil
Sorted by 2003 Total State Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total State Revenues	2000 Total State Revenues	2001 Total State Revenues	2002 Total State Revenues	2003 Total State Revenues	2003 Total State Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
HOWARD LAKE-WAVERLY-WINSTED	2687	971	4,709	5,079	5,355	6,042	6,626	153	40.7%	125
CLEVELAND	391	440	3,935	4,258	5,294	5,428	6,602	154	67.8%	52
SPRINGFIELD	85	686	4,261	4,591	5,442	5,480	6,556	155	53.9%	82
MOOSE LAKE	97	789	5,359	5,302	5,662	5,699	6,556	156	22.3%	165
N.R.H.E.G.	2168	989	4,613	4,463	5,420	5,693	6,550	157	42.0%	119
ALDEN	242	418	4,563	4,711	5,683	5,919	6,530	158	43.1%	114
RUSH CITY	139	971	4,644	5,075	1,287	5,536	6,521	159	40.4%	127
MILROY	635	133	3,847	4,042	5,144	5,320	6,518	160	69.4%	50
ELY	696	700	3,608	4,118	4,547	4,762	6,509	161	80.4%	32
HOUSTON	294	587	4,802	5,115	5,672	5,659	6,463	162	34.6%	142
HAYFIELD	203	961	4,345	4,807	5,442	5,427	6,454	163	48.5%	97
GOODHUE	253	585	4,430	5,208	5,754	5,869	6,437	164	45.3%	106
PLUMMER	628	217	4,478	5,506	6,411	5,418	6,297	165	40.6%	126
LESTER PRAIRIE	424	492	4,473	4,744	5,822	5,650	6,272	166	40.2%	128
BREWSTER	513	225	4,100	4,279	4,472	4,739	6,103	167	48.8%	95
IVANHOE	403	343	3,777	3,940	4,129	4,351	5,432	168	43.8%	111
RUSSELL	418	234	2,328	2,580	3,788	3,891	4,794	169	106.0%	18
TYLER	409	400	3,395	3,373	4,249	4,509	4,743	170	39.7%	130
ROUND LAKE	516	227	2,162	1,751	3,819	4,049	4,497	171	108.0%	17
HENDRICKS	402	315	3,197	3,567	3,545	3,480	4,446	172	39.0%	132
RUTHTON	584	335	2,165	2,242	2,744	2,798	3,270	173	51.0%	90
Average for schools under 1,000 in enrollment		533	4,759	5,118	5,803	6,111	7,375	N/A	55.0%	N/A
Minimum		58	1,846	1,751	1,287	2,798	3,270	N/A	77.1%	N/A
Maximum		996	11,998	15,807	10,949	105,588	13,532	N/A	12.8%	N/A
Median		529	4,718	5,117	5,844	6,000	7,340	N/A	55.6%	N/A

Total State Revenues represents the total of state aids, grants, special education, and other state revenues.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 32
Total Federal Revenues Per Pupil
Sorted by 2003 Total Federal Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Federal Revenues	2000 Total Federal Revenues	2001 Total Federal Revenues	2002 Total Federal Revenues	2003 Total Federal Revenues	2003 Total Federal Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
NETT LAKE	707	99	4,279	6,047	5,792	5,442	11,391	1	166.2%	23
PINE POINT	25	58	7,417	2,420	6,938	15,111	9,095	2	22.6%	149
CLIMAX	592	156	599	1,912	1,180	4,060	6,485	3	982.2%	2
BREWSTER	513	225	505	427	400	818	3,667	4	626.6%	3
BUTTERFIELD	836	205	290	385	336	863	3,379	5	1066.8%	1
MAHNOMEN	432	779	1,570	1,724	2,308	2,397	2,397	6	52.7%	99
WAUBUN	435	575	1,308	1,273	1,655	2,003	2,296	7	75.6%	61
HILL CITY	2	371	642	654	691	1,940	1,995	8	211.0%	16
LAPORTE	306	319	469	481	476	1,760	1,902	9	305.4%	10
TRI-COUNTY	2358	290	411	466	491	1,015	1,714	10	316.7%	8
NORTHLAND COMMUNITY SCHOOLS	118	554	1,246	1,030	1,177	1,341	1,668	11	33.9%	133
LITTLEFORK-BIG FALLS	362	353	379	555	618	595	1,514	12	300.0%	11
KELLIHER	36	276	896	916	1,075	1,640	1,492	13	66.5%	73
FERTILE-BELTRAMI	599	569	318	801	1,719	2,739	1,400	14	340.3%	5
EVANSVILLE	208	223	338	445	363	524	1,293	15	282.9%	12
OKLEE	627	243	379	453	459	439	1,286	16	239.0%	15
MCGREGOR	4	551	579	1,100	1,043	1,245	1,285	17	122.1%	37
UNDERWOOD	550	461	335	497	658	427	1,253	18	274.1%	13
PLUMMER	628	217	495	443	598	979	1,215	19	145.4%	26
HERMAN-NORCROSS	264	157	500	585	666	661	1,187	20	137.3%	30
ONAMIA	480	831	1,033	717	709	868	1,182	21	14.4%	157
FLOODWOOD	698	443	266	265	239	242	1,132	22	325.4%	6
WARREN-ALVARADO-OSLO	2176	558	272	302	358	591	1,107	23	306.4%	9
FOSSTON	601	660	398	475	470	782	1,089	24	173.7%	20
CAMPBELL-TINTAH	852	145	776	854	1,080	946	1,072	25	38.1%	125
WRENSHALL	100	397	227	315	342	412	1,062	26	368.9%	4
ALDEN	242	418	359	284	285	426	1,030	27	186.4%	18
GRYGLA	447	215	532	518	491	681	980	28	84.1%	58
ULEN-HITTERDAL	914	267	373	488	478	864	914	29	144.8%	27
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	494	908	30	N/A	N/A
BROWNS VALLEY	801	194	826	1,471	1,084	1,107	885	31	7.1%	162
BERTHA-HEWITT	786	505	585	657	685	830	872	32	49.0%	107
RUTHTON	584	335	569	588	599	1,007	869	33	52.5%	100
ROTHSAY	850	255	238	328	246	343	864	34	262.6%	14
MADIELIA	837	621	385	453	583	713	859	35	123.3%	36
HENDRICKS	402	315	579	463	557	547	852	36	47.3%	110
RENVILLE COUNTY WEST	2890	775	N/A	N/A	572	608	852	37	N/A	N/A
JANESVILLE-WALDORF-PEMBERTON	2835	584	491	411	407	702	820	38	66.8%	72

Table 32
Total Federal Revenues Per Pupil
Sorted by 2003 Total Federal Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Federal Revenues	2000 Total Federal Revenues	2001 Total Federal Revenues	2002 Total Federal Revenues	2003 Total Federal Revenues	2003 Total Federal Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
RED LAKE FALLS	630	405	325	325	341	540	813	39	150.1%	25
EAGLE VALLEY	2759	401	494	562	624	703	809	40	63.9%	79
BELLINGHAM	371	122	529	519	655	639	801	41	51.5%	103
ISLE	473	551	361	430	404	656	779	42	115.7%	39
BALATON	411	113	354	382	430	540	766	43	116.6%	38
CARLTON	93	683	446	482	656	622	753	44	68.9%	68
COOK COUNTY	166	696	468	546	546	588	752	45	60.6%	83
MOUNTAIN IRON-BUHL	712	567	457	467	579	537	751	46	64.4%	78
WHEATON AREA SCHOOL	803	475	258	262	300	745	737	47	185.3%	19
EAST CENTRAL	2580	959	400	488	526	644	736	48	83.9%	59
MABEL-CANTON	238	385	568	561	595	687	727	49	28.1%	141
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	559	485	597	560	722	50	29.0%	140
LYND	415	116	333	413	461	541	710	51	113.6%	40
CLEVELAND	391	440	270	213	277	311	708	52	162.1%	24
WALKER-HACKENSACK-AKELEY	113	994	580	673	684	730	701	53	20.7%	153
CROMWELL-WRIGHT	95	307	370	477	432	579	692	54	87.1%	53
SPRING GROVE	297	387	222	294	256	321	688	55	209.4%	17
NORMAN COUNTY WEST	2527	362	553	661	630	707	683	56	23.7%	148
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	462	481	576	597	680	57	47.1%	111
HENNING	545	366	436	474	469	553	677	58	55.2%	93
WIN-E-MAC	2609	535	439	391	535	544	675	59	53.7%	97
SLEEPY EYE	84	631	284	340	335	601	670	60	136.0%	32
LAKE BENTON	404	256	276	320	291	401	666	61	141.6%	28
CYRUS	611	103	334	406	352	422	663	62	98.6%	48
VERNDALE	818	464	544	490	572	585	660	63	21.3%	151
SEBEKA	820	603	524	524	538	520	657	64	25.5%	144
BARNUM	91	661	320	364	343	612	649	65	102.7%	44
BATTLE LAKE	542	512	432	619	459	573	647	66	49.9%	106
OGILVIE	333	703	502	444	473	598	637	67	26.9%	142
EDGERTON	581	294	431	451	458	576	636	68	47.4%	109
GREENBUSH-MIDDLE RIVER	2683	464	397	415	460	559	624	69	57.1%	89
GOODRIDGE	561	175	563	562	602	725	618	70	9.8%	161
CHOKIO-ALBERTA	771	224	320	321	1,166	532	614	71	92.0%	52
WILLOW RIVER	577	454	296	335	406	394	608	72	105.5%	43
COMFREY	81	178	16,207	15,709	1,233	569	606	73	-96.3%	169
LANESBORO	229	356	461	425	486	527	600	74	30.3%	138
BELGRADE-BROOTEN-ELROSA	2364	777	384	410	445	497	591	75	53.6%	98
A.C.G.C.	2396	933	425	388	389	530	580	76	36.5%	129

Table 32
Total Federal Revenues Per Pupil
Sorted by 2003 Total Federal Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Federal Revenues	2000 Total Federal Revenues	2001 Total Federal Revenues	2002 Total Federal Revenues	2003 Total Federal Revenues	2003 Total Federal Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
BROWERVILLE	787	518	461	523	541	503	579	77	25.5%	143
CANBY	891	674	394	437	439	490	573	78	45.5%	114
SOUTHLAND	500	698	367	633	560	587	572	79	55.8%	92
MENAHGA	821	756	486	508	492	543	567	80	16.7%	156
MOUNTAIN LAKE	173	506	494	409	400	480	561	81	13.7%	158
CLEARBROOK-GONVICK	2311	508	337	391	389	393	557	82	65.3%	75
NORMAN COUNTY EAST	2215	400	370	368	597	403	555	83	50.1%	105
BRECKENRIDGE	846	928	944	382	409	445	551	84	-41.6%	168
MESABI EAST	2711	984	233	289	332	466	550	85	135.8%	33
BADGER	676	237	491	399	420	370	542	86	10.5%	159
G.F.W.	2365	932	316	340	368	445	535	87	69.3%	67
ELGIN-MILLVILLE	806	537	196	195	229	257	534	88	172.3%	21
DAWSON-BOYD	378	603	387	380	699	478	534	89	38.0%	126
UPSALA	487	399	272	319	343	321	529	90	95.0%	49
BLACKDUCK	32	804	402	452	453	479	528	91	31.2%	137
GLENVILLE-EMMONS	2886	485	223	318	307	401	528	92	136.1%	31
SWANVILLE	486	380	357	326	363	370	520	93	45.7%	112
RED ROCK CENTRAL	2884	530	331	293	462	563	519	94	57.0%	90
BRAHAM	314	949	232	234	233	364	519	95	123.9%	35
CHISHOLM	695	824	254	286	409	511	514	96	102.6%	45
LYLE	497	269	278	415	445	663	512	97	84.6%	57
WABASSO	640	424	323	350	343	423	511	98	58.3%	87
GRANADA HUNTLEY-EAST CHAIN	2536	289	308	360	399	420	510	99	65.5%	74
HERON LAKE-OKABENA	330	339	264	232	255	371	510	100	93.3%	50
OSAKIS	213	659	353	397	422	426	505	101	43.2%	116
ELY	696	700	299	330	365	378	504	102	68.6%	69
HANCOCK	768	219	294	324	350	340	501	103	70.3%	63
LANCASTER	356	211	269	285	284	361	499	104	85.4%	55
FILLMORE CENTRAL	2198	720	350	403	422	451	497	105	42.0%	118
FISHER	600	294	207	220	211	313	497	106	140.0%	29
MURRAY COUNTY CENTRAL	2169	819	347	397	387	455	490	107	41.2%	119
BLOOMING PRAIRIE	756	786	300	310	314	391	489	108	63.1%	81
PILLAGER	116	766	317	703	384	436	481	109	51.7%	102
NASHWAUK-KEEWATIN	319	642	357	406	405	475	480	110	34.5%	132
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	334	497	470	518	475	111	42.2%	117
LEWISTON-ALTURA	857	752	236	207	271	322	474	112	100.5%	46
SOUTH KOOCHICHING	363	381	426	414	284	407	470	113	10.3%	160
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	385	445	471	469	114	N/A	N/A

Table 32
Total Federal Revenues Per Pupil
Sorted by 2003 Total Federal Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Federal Revenues	2000 Total Federal Revenues	2001 Total Federal Revenues	2002 Total Federal Revenues	2003 Total Federal Revenues	2003 Total Federal Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
ORTONVILLE	62	631	294	301	326	425	469	115	59.7%	84
LEROY	499	388	274	302	309	434	466	116	70.1%	64
WEST CENTRAL AREA	2342	864	333	374	350	597	461	117	38.2%	124
MILROY	635	133	293	259	280	347	460	118	56.9%	91
TRUMAN	458	413	314	348	339	334	457	119	45.6%	113
ROYALTON	485	738	370	400	392	407	454	120	22.6%	150
PARKERS PRAIRIE	547	607	287	288	272	376	453	121	57.9%	88
HILLS-BEAVER CREEK	671	322	243	283	268	341	452	122	85.8%	54
MOOSE LAKE	97	789	269	281	225	315	451	123	67.4%	71
LAKE OF THE WOODS	390	705	253	325	266	209	449	124	77.4%	60
MARTIN COUNTY WEST	2448	945	267	318	335	367	437	125	63.6%	80
NEVIS	308	547	291	326	321	333	437	126	50.4%	104
MINNEOTA	414	502	260	254	300	353	428	127	64.6%	77
FULDA	505	543	243	284	325	367	423	128	74.0%	62
ADA-BORUP	2854	545	14,473	1,740	271	289	419	129	-97.1%	170
BRANDON	207	318	247	274	302	311	418	130	69.6%	65
KERKHOVEN-MURDOCK-SUNBURG	775	647	300	365	324	410	412	131	37.6%	127
GRAND MEADOW	495	338	205	207	191	253	411	132	100.2%	47
ADRIAN	511	663	267	284	297	373	407	133	52.3%	101
TRACY	417	759	295	593	311	348	404	134	37.0%	128
MCLEOD WEST SCHOOLS	2887	486	255	277	268	342	404	135	58.3%	86
EDEN VALLEY-WATKINS	463	834	332	295	329	426	402	136	21.2%	152
HOUSTON	294	587	249	326	330	364	395	137	58.9%	85
LESTER PRAIRIE	424	492	147	168	207	257	394	138	167.6%	22
CEDAR MOUNTAIN	2754	410	263	306	272	338	390	139	48.2%	108
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	310	413	359	422	389	140	25.3%	145
ASHBY	261	302	232	234	316	204	388	141	67.6%	70
KIMBALL	739	855	329	326	350	476	387	142	17.5%	154
BUFFALO LAKE-HECTOR	2159	567	228	230	688	385	386	143	69.4%	66
NEW YORK MILLS	553	738	272	299	309	365	383	144	40.4%	120
NICOLLET	507	288	232	260	282	267	382	145	64.9%	76
M.A.C.C.R.A.Y.	2180	878	275	277	308	354	375	146	36.4%	130
KINGSLAND	2137	898	310	318	354	339	362	147	16.7%	155
KITTSON CENTRAL	2171	433	187	224	218	262	360	148	93.0%	51
LAKEVIEW	2167	567	255	254	257	317	355	149	39.2%	121
WABASHA-KELLOGG	811	707	250	253	269	310	345	150	38.3%	123
LECENTER	392	698	257	269	299	277	337	151	31.4%	136
ELLSWORTH	514	216	335	307	253	241	337	152	0.4%	164

Table 32
Total Federal Revenues Per Pupil
Sorted by 2003 Total Federal Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Federal Revenues	2000 Total Federal Revenues	2001 Total Federal Revenues	2002 Total Federal Revenues	2003 Total Federal Revenues	2003 Total Federal Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
HOWARD LAKE-WAVERLY-WINSTED	2687	971	228	239	248	312	331	153	45.3%	115
RUSHFORD-PETERSON	239	692	264	309	286	294	330	154	25.3%	146
HAYFIELD	203	961	208	215	218	261	321	155	54.5%	95
TYLER	409	400	75	66	61	102	315	156	321.8%	7
BARNESVILLE	146	763	238	267	310	302	315	157	32.4%	134
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	231	246	237	272	311	158	34.9%	131
RUSH CITY	139	971	220	223	232	293	306	159	38.8%	122
CALEDONIA	299	958	237	277	266	274	295	160	24.7%	147
MORRIS	769	996	225	274	250	254	291	161	29.6%	139
IVANHOE	403	343	126	128	164	139	286	162	126.1%	34
GOODHUE	253	585	177	196	191	195	273	163	54.1%	96
MEDFORD	763	581	146	168	132	181	271	164	85.3%	56
N.R.H.E.G.	2168	989	283	230	219	247	270	165	-4.3%	165
MAPLE LAKE	881	930	163	160	153	184	252	166	54.7%	94
ROUND LAKE	516	227	111	147	126	118	229	167	106.8%	42
KENYON-WANAMINGO	2172	954	157	201	164	197	206	168	31.4%	135
ST. CLAIR	75	647	215	255	213	199	200	169	-6.9%	166
SPRINGFIELD	85	686	230	233	284	293	196	170	-14.9%	167
HAWLEY	150	942	114	140	199	199	185	171	61.8%	82
RUSSELL	418	234	82	76	87	94	173	172	109.7%	41
CHATFIELD	227	930	144	142	127	139	153	173	5.9%	163
Average for schools under 1,000 in enrollment		533	475	429	430	519	637	N/A	34.1%	N/A
Minimum		58	75	66	61	94	153	N/A	104.1%	N/A
Maximum		996	16,207	15,709	6,938	15,111	11,391	N/A	-29.7%	N/A
Median		529	324	365	364	436	535	N/A	65.3%	N/A

Total Federal Revenues is the total amount federal of direct, pass-through, and child nutrition revenues.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 33
Total Other Revenues Per Pupil
Sorted by 2003 Total Other Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
			Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues Ranking		
RUSH CITY	139	971	208	224	246	242	881	1	324.4%	2
ROTHSAY	850	255	471	933	470	674	702	2	49.0%	30
CEDAR MOUNTAIN	2754	410	242	214	280	304	397	3	64.0%	20
SLEEPY EYE	84	631	159	174	194	340	347	4	117.7%	5
GOODHUE	253	585	222	244	241	248	339	5	53.1%	29
GREENBUSH-MIDDLE RIVER	2683	464	161	148	169	171	321	6	98.7%	6
KENYON-WANAMINGO	2172	954	258	273	276	300	317	7	22.8%	81
GRAND MEADOW	495	338	208	214	223	250	304	8	46.4%	31
EDEN VALLEY-WATKINS	463	834	167	173	179	221	291	9	74.3%	9
MABEL-CANTON	238	385	199	221	222	243	279	10	40.0%	42
LANESBORO	229	356	275	328	280	293	279	11	1.3%	143
BARNESVILLE	146	763	195	251	246	255	279	12	42.8%	38
ST. CLAIR	75	647	235	260	245	266	279	13	18.6%	102
NICOLLET	507	288	221	236	260	284	274	14	24.1%	78
LESTER PRAIRIE	424	492	159	220	229	238	268	15	68.6%	14
CALEDONIA	299	958	212	228	242	260	268	16	26.5%	77
LAKEVIEW	2167	567	223	227	231	268	267	17	20.1%	95
HILLS-BEAVER CREEK	671	322	161	217	245	229	267	18	65.5%	18
WABASHA-KELLOGG	811	707	232	251	233	264	266	19	14.3%	119
HAYFIELD	203	961	192	203	232	262	266	20	38.3%	45
SOUTHLAND	500	698	191	203	211	223	264	21	38.5%	44
ORTONVILLE	62	631	154	242	294	4,929	263	22	70.6%	11
CHATFIELD	227	930	180	202	196	248	260	23	44.9%	32
FILLMORE CENTRAL	2198	720	196	337	226	242	260	24	33.0%	55
RED LAKE FALLS	630	405	161	248	231	247	257	25	59.3%	24
ELGIN-MILLVILLE	806	537	208	213	211	230	255	26	22.6%	82
SPRING GROVE	297	387	192	236	243	254	252	27	31.3%	60
BLOOMING PRAIRIE	756	786	209	216	226	228	249	28	19.0%	101
BELGRADE-BROOTEN-ELROSA	2364	777	190	190	203	208	249	29	30.8%	62
GRANADA HUNTLEY-EAST CHAIN	2536	289	185	203	192	239	246	30	33.1%	53
M.A.C.C.R.A.Y.	2180	878	193	627	216	230	245	31	27.2%	75
ADRIAN	511	663	150	144	185	193	244	32	62.9%	21
MOOSE LAKE	97	789	107	116	130	174	241	33	125.9%	4
NORMAN COUNTY WEST	2527	362	202	207	210	244	239	34	17.9%	106
ADA-BORUP	2854	545	141	152	176	148	238	35	69.2%	12
KIMBALL	739	855	169	174	179	196	233	36	38.0%	46
UNDERWOOD	550	461	197	185	240	205	232	37	17.7%	107

Table 33
Total Other Revenues Per Pupil
Sorted by 2003 Total Other Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues Ranking	Percent Change	Percent Change Ranking
KINGSLAND	2137	898	205	212	224	230	231	38	12.8%	123
LEWISTON-ALTURA	857	752	181	191	205	221	231	39	27.2%	74
MCLEOD WEST SCHOOLS	2887	486	136	150	172	202	229	40	68.5%	15
FOSSTON	601	660	133	130	135	131	229	41	72.8%	10
HOUSTON	294	587	194	217	213	219	229	42	18.1%	104
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	174	168	173	161	228	43	31.2%	61
WHEATON AREA SCHOOL	803	475	171	189	177	195	227	44	32.7%	56
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	177	184	216	211	226	45	27.7%	72
CLEVELAND	391	440	139	139	149	180	226	46	62.9%	22
MAPLE LAKE	881	930	187	198	197	222	225	47	20.1%	94
SPRINGFIELD	85	686	163	169	169	180	224	48	37.5%	47
DAWSON-BOYD	378	603	202	216	225	231	224	49	10.7%	126
LECENTER	392	698	171	195	197	198	223	50	30.5%	64
WEST CENTRAL AREA	2342	864	200	249	201	231	221	51	10.6%	127
FERTILE-BELTRAMI	599	569	153	152	151	180	220	52	44.1%	34
GRYGLA	447	215	160	184	188	203	219	53	36.9%	48
COMFREY	81	178	219	216	198	222	215	54	-1.7%	148
ELLSWORTH	514	216	243	192	190	239	214	55	-12.1%	162
OGLIVIE	333	703	167	180	159	208	214	56	28.3%	69
TRI-COUNTY	2358	290	165	164	152	188	214	57	29.4%	68
TRACY	417	759	188	172	178	200	213	58	13.0%	122
WALKER-HACKENSACK-AKELEY	113	994	147	169	177	178	212	59	44.5%	33
A.C.G.C.	2396	933	192	197	203	203	212	60	10.5%	128
EAST CENTRAL	2580	959	158	159	158	184	210	61	33.2%	52
TRUMAN	458	413	174	185	196	206	210	62	20.7%	90
WABASSO	640	424	162	149	181	205	208	63	28.2%	71
ULEN-HITTERDAL	914	267	145	149	180	248	208	64	43.0%	37
JANESVILLE-WALDORF-PEMBERTON	2835	584	174	185	194	197	207	65	19.3%	99
MARTIN COUNTY WEST	2448	945	176	174	181	182	206	66	17.0%	111
HAWLEY	150	942	125	174	195	196	206	67	65.2%	19
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	171	181	200	222	206	68	20.3%	93
RUSHFORD-PETERSON	239	692	234	185	199	202	205	69	-12.1%	161
ELY	696	700	115	127	164	178	205	70	78.2%	8
RENVILLE COUNTY WEST	2890	775	N/A	N/A	175	198	205	71	N/A	N/A
WARREN-ALVARADO-OSLO	2176	558	143	160	210	218	205	72	42.8%	39
CHOKIO-ALBERTA	771	224	169	175	196	205	204	73	21.2%	86
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	191	202	74	N/A	N/A

Table 33
Total Other Revenues Per Pupil
Sorted by 2003 Total Other Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues Ranking	Percent Change	Percent Change Ranking
CANBY	891	674	173	183	349	194	202	75	17.0%	112
RED ROCK CENTRAL	2884	530	255	201	201	193	202	76	-20.7%	165
NORMAN COUNTY EAST	2215	400	141	164	230	204	202	77	43.2%	35
ROYALTON	485	738	155	169	182	198	201	78	30.0%	66
BRAHAM	314	949	172	213	196	195	201	79	17.2%	108
UPSALA	487	399	147	225	157	171	197	80	34.1%	51
FISHER	600	294	188	175	187	211	197	81	4.9%	139
BRANDON	207	318	126	127	143	163	197	82	56.7%	25
BUFFALO LAKE-HECTOR	2159	567	123	143	153	163	196	83	60.4%	23
GLENVILLE-EMMONS	2886	485	182	190	174	188	196	84	7.7%	135
CLEARBROOK-GONVICK	2311	508	147	141	213	198	195	85	32.2%	57
LAPORTE	306	319	115	121	132	113	195	86	68.7%	13
MURRAY COUNTY CENTRAL	2169	819	198	191	189	199	193	87	-2.3%	149
LEROY	499	388	151	161	186	181	193	88	27.5%	73
MEDFORD	763	581	178	176	185	365	193	89	8.4%	134
LITTLEFORK-BIG FALLS	362	353	168	173	175	209	193	90	14.5%	118
TYLER	409	400	160	158	167	165	193	91	20.7%	91
EDGERTON	581	294	116	129	152	176	192	92	66.3%	16
KERKHOVEN-MURDOCK-SUNBURG	775	647	161	166	172	195	192	93	19.4%	98
ASHBY	261	302	120	130	154	149	187	94	56.0%	26
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	155	157	161	168	186	95	20.5%	92
OKLEE	627	243	160	142	239	222	185	96	15.7%	115
LYLE	497	269	203	224	203	193	182	97	-10.2%	159
LAKE BENTON	404	256	179	175	170	180	181	98	1.3%	142
ISLE	473	551	183	180	184	192	181	99	-1.2%	147
MILROY	635	133	109	105	132	152	180	100	66.1%	17
MADELIA	837	621	156	177	158	200	180	101	15.5%	116
MINNEOTA	414	502	128	139	164	164	179	102	40.1%	41
EVANSVILLE	208	223	116	132	168	161	178	103	54.2%	28
WIN-E-MAC	2609	535	186	171	164	171	178	104	-4.1%	153
CROMWELL-WRIGHT	95	307	160	153	171	162	175	105	9.4%	132
BUTTERFIELD	836	205	129	127	151	136	174	106	35.3%	50
G.F.W.	2365	932	178	173	177	172	174	107	-2.5%	150
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	158	135	170	191	173	108	9.8%	129
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	138	155	161	172	109	N/A	N/A
FULDA	505	543	143	138	149	159	171	110	19.5%	97
BADGER	676	237	174	161	165	166	169	111	-3.0%	151

Table 33
Total Other Revenues Per Pupil
Sorted by 2003 Total Other Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues Ranking	Percent Change	Percent Change Ranking
HERON LAKE-OKABENA	330	339	165	298	170	169	168	112	2.0%	141
HANCOCK	768	219	150	142	138	138	164	113	9.4%	131
ONAMIA	480	831	132	132	132	148	163	114	23.6%	80
HOWARD LAKE-WAVERLY-WINSTED	2687	971	115	157	135	147	163	115	41.6%	40
NEW YORK MILLS	553	738	127	148	146	167	163	116	28.3%	70
WILLOW RIVER	577	454	163	174	156	158	162	117	-0.2%	145
MORRIS	769	996	151	174	160	170	160	118	6.3%	138
LAKE OF THE WOODS	390	705	161	209	104	150	160	119	-0.6%	146
PARKERS PRAIRIE	547	607	123	142	166	162	160	120	29.6%	67
BATTLE LAKE	542	512	117	137	129	148	159	121	35.7%	49
FLOODWOOD	698	443	138	132	187	139	159	122	15.0%	117
CYRUS	611	103	129	141	131	129	158	123	22.6%	83
BARNUM	91	661	169	182	183	182	158	124	-6.4%	156
RUSSELL	418	234	127	137	143	146	157	125	24.0%	79
MENAHGA	821	756	101	105	113	127	156	126	54.3%	27
BLACKDUCK	32	804	81	101	113	121	155	127	90.4%	7
WRENSHALL	100	397	129	145	155	150	153	128	18.0%	105
BERTHA-HEWITT	786	505	137	145	151	160	151	129	10.9%	125
PILLAGER	116	766	139	120	142	147	151	130	8.7%	133
N.R.H.E.G.	2168	989	129	132	141	147	151	131	16.8%	113
OSAKIS	213	659	133	140	146	144	151	132	13.4%	121
MCGREGOR	4	551	202	148	173	151	150	133	-25.8%	166
HERMAN-NORCROSS	264	157	157	176	172	155	147	134	-6.0%	155
LANCASTER	356	211	160	174	171	158	147	135	-8.2%	158
PINE POINT	25	58	41	104	111	148	146	136	259.1%	3
KITTSOON CENTRAL	2171	433	158	148	192	163	146	137	-7.6%	157
ALDEN	242	418	153	157	143	136	145	138	-4.8%	154
CARLTON	93	683	124	145	144	152	145	139	17.0%	110
HILL CITY	2	371	110	135	122	135	145	140	31.6%	59
NORTHLAND COMMUNITY SCHOOLS	118	554	120	120	119	132	145	141	21.2%	87
COOK COUNTY	166	696	119	132	131	132	143	142	20.8%	89
GOODRIDGE	561	175	99	105	109	124	142	143	43.0%	36
IVANHOE	403	343	131	125	155	165	141	144	7.7%	136
HENNING	545	366	119	135	142	139	139	145	16.7%	114
SEBEKA	820	603	106	116	143	145	139	146	30.6%	63
KELLIHER	36	276	159	126	98	104	138	147	-13.6%	164
NEVIS	308	547	121	115	128	132	137	148	13.7%	120

Table 33
Total Other Revenues Per Pupil
Sorted by 2003 Total Other Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999	2000	2001	2002	2003	2003	1999 to 2003	1999 to 2003
			Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues	Total Other Revenues Ranking	Percent Change	Percent Change Ranking
ROUND LAKE	516	227	120	142	115	120	135	149	12.4%	124
SWANVILLE	486	380	106	123	132	135	135	150	26.7%	76
BROWERVILLE	787	518	126	113	108	116	134	151	6.7%	137
CAMPBELL-TINTAH	852	145	360	283	180	158	134	152	-62.9%	170
CLIMAX	592	156	138	140	146	139	133	153	-3.7%	152
NASHWAUK-KEEWATIN	319	642	96	90	113	118	128	154	33.1%	54
MOUNTAIN IRON-BUHL	712	567	116	103	122	129	127	155	9.5%	130
WAUBUN	435	575	97	102	90	102	126	156	30.5%	65
EAGLE VALLEY	2759	401	141	296	129	123	124	157	-12.5%	163
MOUNTAIN LAKE	173	506	100	115	108	121	123	158	22.0%	84
SOUTH KOCHICHING	363	381	101	98	152	119	122	159	21.1%	88
BRECKENRIDGE	846	928	133	132	134	122	118	160	-11.1%	160
BREWSTER	513	225	89	127	140	105	117	161	32.0%	58
RUTHTON	584	335	96	94	94	94	115	162	19.2%	100
HENDRICKS	402	315	82	93	92	111	114	163	40.0%	43
CHISHOLM	695	824	88	94	106	100	105	164	19.5%	96
MAHNOMEN	432	779	85	81	101	100	104	165	21.6%	85
BALATON	411	113	147	162	135	126	103	166	-30.3%	168
MESABI EAST	2711	984	102	106	126	102	102	167	0.1%	144
BELLINGHAM	371	122	98	70	67	85	101	168	2.1%	140
LYND	415	116	82	85	97	86	96	169	17.1%	109
VERNDALE	818	464	81	89	90	73	96	170	18.1%	103
PLUMMER	628	217	125	133	127	117	88	171	-29.7%	167
BROWNS VALLEY	801	194	91	90	94	104	60	172	-33.6%	169
NETT LAKE	707	99	0	10	0	2	13	173	17280.9%	1
Average for schools under 1,000 in enrollment		533	160	175	178	218	207	N/A	29.6%	N/A
Minimum		58	0	0	0	2	13	N/A	N/A	N/A
Maximum		996	471	933	470	4,929	881	N/A	87.0%	N/A
Median		529	158	164	172	180	193	N/A	22.3%	N/A

Total Other Revenues is the total of food sales, other sales, and recoveries.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 34
Total Revenues Per Pupil
Sorted by 2003 Total Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Revenues	2000 Total Revenues	2001 Total Revenues	2002 Total Revenues	2003 Total Revenues	2003 Total Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
PINE POINT	25	58	17,193	18,925	19,634	123,098	26,957	1	56.8%	10
NETT LAKE	707	99	18,186	20,973	19,588	19,792	26,187	2	44.0%	20
CLIMAX	592	156	9,584	11,243	11,882	13,870	17,130	3	78.7%	3
GRAND MEADOW	495	338	6,916	7,491	9,278	15,670	14,858	4	114.8%	1
BROWNS VALLEY	801	194	11,620	12,704	11,859	13,862	14,857	5	27.9%	83
SOUTH KOOCHICHING	363	381	11,933	12,148	13,370	14,341	14,822	6	24.2%	103
KELLIHER	36	276	10,342	12,615	13,162	15,211	14,648	7	41.6%	25
GRYGLA	447	215	10,189	12,320	12,557	13,104	13,570	8	33.2%	50
TRI-COUNTY	2358	290	9,594	10,537	10,097	11,257	13,289	9	38.5%	35
ULEN-HITTERDAL	914	267	7,733	8,503	8,832	12,002	13,159	10	70.2%	5
MCGREGOR	4	551	9,899	10,873	11,291	12,462	12,984	11	31.2%	57
WAUBUN	435	575	8,210	9,172	10,506	11,058	12,816	12	56.1%	12
MESABI EAST	2711	984	9,144	9,512	10,930	11,567	12,676	13	38.6%	34
NORTHLAND COMMUNITY SCHOOLS	118	554	9,617	9,823	10,405	11,653	12,590	14	30.9%	60
FERTILE-BELTRAMI	599	569	7,589	8,049	10,616	11,837	12,488	15	64.6%	6
HERMAN-NORCROSS	264	157	10,016	10,413	11,780	10,993	12,410	16	23.9%	106
LAPORTE	306	319	6,921	8,225	9,086	11,202	12,247	17	76.9%	4
ASHBY	261	302	6,339	6,661	7,305	7,044	12,220	18	92.8%	2
MAHNOMEN	432	779	9,495	9,876	11,379	10,899	12,139	19	27.8%	84
LITTLEFORK-BIG FALLS	362	353	9,586	9,875	10,567	10,483	12,063	20	25.9%	93
HILL CITY	2	371	8,404	9,353	10,141	11,545	11,973	21	42.5%	22
COMFREY	81	178	31,659	35,775	13,043	11,392	11,952	22	-62.2%	170
BUTTERFIELD	836	205	7,589	7,762	3,166	9,140	11,881	23	56.6%	11
KITTSOON CENTRAL	2171	433	9,590	10,019	10,474	10,680	11,641	24	21.4%	122
GRANADA HUNTLEY-EAST CHAIN	2536	289	7,421	7,784	8,928	9,122	11,549	25	55.6%	13
GREENBUSH-MIDDLE RIVER	2683	464	8,589	9,431	9,901	10,230	11,544	26	34.4%	45
CAMPBELL-TINTAH	852	145	8,866	10,371	11,158	12,080	11,424	27	28.8%	71
GOODRIDGE	561	175	8,881	10,203	11,333	10,980	11,413	28	28.5%	75
NICOLLET	507	288	8,929	9,178	10,032	9,974	11,308	29	26.6%	90
CLEARBROOK-GONVICK	2311	508	7,304	7,676	7,716	8,675	11,261	30	54.2%	15
ORTONVILLE	62	631	9,886	10,505	10,903	15,992	11,146	31	12.7%	153
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	401	8,344	9,324	10,049	10,845	11,092	32	32.9%	52
BREWSTER	513	225	6,926	6,922	6,712	7,607	11,034	33	59.3%	9
EAST CENTRAL	2580	959	8,488	8,808	9,226	10,965	11,012	34	29.7%	68
WALKER-HACKENSACK-AKELEY	113	994	8,012	8,266	8,976	10,888	10,924	35	36.3%	41
JANESVILLE-WALDORF-PEMBERTON	2835	584	9,849	10,617	11,064	10,955	10,920	36	10.9%	157
MADELIA	837	621	7,677	8,312	8,474	10,857	10,810	37	40.8%	26
BALATON	411	113	7,433	7,557	8,958	8,963	10,756	38	44.7%	19
WARREN-ALVARADO-OSLO	2176	558	7,875	9,181	9,842	9,942	10,752	39	36.5%	40

Table 34
Total Revenues Per Pupil
Sorted by 2003 Total Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Revenues	2000 Total Revenues	2001 Total Revenues	2002 Total Revenues	2003 Total Revenues	2003 Total Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
ST. CLAIR	75	647	6,933	7,769	8,909	9,570	10,718	40	54.6%	14
CLINTON-GRACEVILLE-BEARDSLEY	2888	509	8,018	9,102	9,489	8,986	10,694	41	33.4%	48
COOK COUNTY	166	696	8,460	9,494	9,673	9,872	10,690	42	26.4%	92
NORMAN COUNTY EAST	2215	400	8,793	9,065	9,082	9,988	10,678	43	21.4%	121
LANESBORO	229	356	7,481	8,889	9,829	10,262	10,637	44	42.2%	23
MARSHALL COUNTY CENTRAL SCHOOLS	441	366	7,869	9,094	9,355	9,826	10,621	45	35.0%	44
WILLOW RIVER	577	454	7,381	9,976	8,312	9,497	10,613	46	43.8%	21
HERON LAKE-OKABENA	330	339	8,531	7,814	8,644	9,141	10,566	47	23.9%	108
CROMWELL-WRIGHT	95	307	8,558	8,877	9,323	9,551	10,525	48	23.0%	114
LAKE OF THE WOODS	390	705	8,145	7,915	8,451	8,711	10,488	49	28.8%	73
FLOODWOOD	698	443	8,629	9,244	9,578	9,547	10,458	50	21.2%	124
SLEEPY EYE	84	631	7,558	8,479	9,156	10,109	10,434	51	38.0%	36
NASHWAUK-KEEWATIN	319	642	8,131	8,808	9,317	9,996	10,419	52	28.2%	78
RED LAKE FALLS	630	405	8,888	8,823	9,292	9,756	10,351	53	16.5%	139
HENNING	545	366	8,043	8,227	9,834	9,458	10,342	54	28.6%	74
NORMAN COUNTY WEST	2527	362	8,559	9,184	10,809	9,521	10,245	55	19.7%	131
ONAMIA	480	831	8,487	8,481	8,705	9,454	10,213	56	20.3%	128
MOUNTAIN LAKE	173	506	7,734	8,446	3,592	9,441	10,134	57	31.0%	59
LYLE	497	269	6,835	8,098	8,092	9,269	10,129	58	48.2%	17
BERTHA-HEWITT	786	505	7,689	8,645	9,478	10,273	10,063	59	30.9%	61
SPRING GROVE	297	387	6,303	7,035	9,250	8,335	10,061	60	59.6%	8
MOUNTAIN IRON-BUHL	712	567	9,176	9,371	10,300	10,775	10,060	61	9.6%	161
WESTBROOK-WALNUT GROVE SCHOOLS	2898	529	N/A	N/A	N/A	8,622	10,059	62	N/A	N/A
FISHER	600	294	7,343	7,388	8,614	8,328	10,044	63	36.8%	38
OKLEE	627	243	8,057	10,216	10,065	10,215	10,008	64	24.2%	102
M.A.C.C.R.A.Y.	2180	878	7,865	8,910	8,641	9,225	9,990	65	27.0%	89
WHEATON AREA SCHOOL	803	475	7,689	8,064	8,938	9,418	9,985	66	29.9%	65
FOSTON	601	660	8,230	8,835	9,336	9,638	9,983	67	21.3%	123
CHISHOLM	695	824	7,610	8,086	8,795	9,062	9,934	68	30.5%	63
KENYON-WANAMINGO	2172	954	7,635	8,081	8,716	9,922	9,924	69	30.0%	64
LANCASTER	356	211	10,162	8,753	9,463	9,965	9,900	70	-2.6%	167
UNDERWOOD	550	461	7,072	8,525	9,042	8,686	9,884	71	39.8%	29
BLACKDUCK	32	804	7,339	8,186	8,840	9,291	9,821	72	33.8%	46
A.C.G.C.	2396	933	8,380	9,034	9,534	9,310	9,805	73	17.0%	138
CEDAR MOUNTAIN	2754	410	7,533	8,520	8,905	9,020	9,774	74	29.7%	67
PILLAGER	116	766	7,356	8,461	8,111	8,676	9,773	75	32.9%	54
BELGRADE-BROOTEN-ELROSA	2364	777	8,244	8,654	9,538	9,598	9,773	76	18.5%	135
EVANSVILLE	208	223	6,046	6,575	7,169	7,180	9,763	77	61.5%	7
ADA-BORUP	2854	545	25,177	10,741	9,261	8,476	9,718	78	-61.4%	169

Table 34
Total Revenues Per Pupil
Sorted by 2003 Total Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Revenues	2000 Total Revenues	2001 Total Revenues	2002 Total Revenues	2003 Total Revenues	2003 Total Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
CHOKIO-ALBERTA	771	224	8,378	9,118	10,174	9,370	9,704	79	15.8%	143
HANCOCK	768	219	7,811	10,460	8,613	8,876	9,698	80	24.2%	105
WRENSHALL	100	397	7,752	7,893	8,879	8,917	9,687	81	25.0%	96
BATTLE LAKE	542	512	8,505	9,118	9,406	8,828	9,681	82	13.8%	151
CYRUS	611	103	7,001	8,013	8,099	8,622	9,590	83	37.0%	37
MABEL-CANTON	238	385	8,687	9,151	9,287	9,174	9,581	84	10.3%	158
CALEDONIA	299	958	6,858	7,106	8,339	9,211	9,576	85	39.6%	30
ROTHSAY	850	255	8,166	8,771	8,599	8,678	9,560	86	17.1%	137
LEROY	499	388	8,183	9,068	9,088	9,534	9,528	87	16.4%	141
BADGER	676	237	8,194	9,426	9,704	9,149	9,525	88	16.2%	142
FULDA	505	543	6,856	7,854	7,979	8,263	9,522	89	38.9%	31
RUSH CITY	139	971	7,426	7,471	3,868	8,496	9,510	90	28.1%	81
LAKEVIEW	2167	567	6,402	6,662	7,492	8,970	9,506	91	48.5%	16
BARNUM	91	661	7,607	8,368	8,252	8,722	9,421	92	23.8%	109
EDGERTON	581	294	7,609	7,793	8,365	8,641	9,414	93	23.7%	110
ISLE	473	551	9,339	9,860	8,556	9,020	9,414	94	0.8%	165
CANBY	891	674	7,074	7,417	8,459	9,097	9,404	95	32.9%	53
MORRIS	769	996	6,873	7,443	8,022	8,463	9,401	96	36.8%	39
EAGLE VALLEY	2759	401	6,904	8,382	8,317	8,946	9,366	97	35.7%	43
ELY	696	700	7,333	7,556	8,301	8,194	9,343	98	27.4%	88
ROYALTON	485	738	7,210	7,982	8,847	9,294	9,317	99	29.2%	70
HILLS-BEAVER CREEK	671	322	8,721	8,188	8,678	9,053	9,288	100	6.5%	164
WEST CENTRAL AREA	2342	864	6,933	7,831	8,206	8,704	9,269	101	33.7%	47
PARKERS PRAIRIE	547	607	7,233	7,922	8,163	8,538	9,264	102	28.1%	80
MAPLE LAKE	881	930	7,305	7,631	8,375	8,450	9,244	103	26.5%	91
DAWSON-BOYD	378	603	6,939	8,058	9,949	8,556	9,237	104	33.1%	51
WIN-E-MAC	2609	535	8,393	8,424	9,214	8,885	9,231	105	10.0%	160
RENVILLE COUNTY WEST	2890	775	N/A	N/A	7,827	8,958	9,223	106	N/A	N/A
ELGIN-MILLVILLE	806	537	6,337	7,263	7,584	8,148	9,217	107	45.5%	18
OGILVIE	333	703	7,098	7,698	8,175	8,714	9,209	108	29.7%	66
TRUMAN	458	413	7,216	7,409	8,954	9,520	9,196	109	27.4%	87
WABASSO	640	424	7,924	8,377	8,825	9,095	9,167	110	15.7%	144
MURRAY COUNTY CENTRAL	2169	819	7,052	7,671	7,760	8,353	9,128	111	29.4%	69
MEDFORD	763	581	6,443	6,572	7,439	8,514	9,127	112	41.6%	24
G.F.W.	2365	932	6,847	7,325	8,334	8,795	9,123	113	33.2%	49
OSAKIS	213	659	7,666	8,379	8,791	8,324	9,045	114	18.0%	136
NEVIS	308	547	7,411	8,242	8,840	8,828	9,033	115	21.9%	120
RED ROCK CENTRAL	2884	530	7,027	7,894	9,516	9,053	9,017	116	28.3%	76
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	961	6,954	7,447	7,944	8,286	8,956	117	28.8%	72

Table 34
Total Revenues Per Pupil
Sorted by 2003 Total Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Revenues	2000 Total Revenues	2001 Total Revenues	2002 Total Revenues	2003 Total Revenues	2003 Total Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
EDEN VALLEY-WATKINS	463	834	7,215	7,565	8,467	8,719	8,938	118	23.9%	107
RUSHFORD-PETERSON	239	692	6,746	6,984	7,227	7,799	8,914	119	32.1%	56
WABASHA-KELLOGG	811	707	7,150	7,522	8,258	8,299	8,910	120	24.6%	99
LYND	415	116	7,127	8,419	8,572	9,169	8,889	121	24.7%	97
TRACY	417	759	6,794	7,512	7,789	8,145	8,883	122	30.7%	62
PLUMMER	628	217	7,450	9,377	10,064	8,915	8,869	123	19.0%	133
ELLSWORTH	514	216	7,313	7,339	7,626	8,266	8,860	124	21.2%	125
LAKE BENTON	404	256	6,913	6,821	7,760	8,133	8,857	125	28.1%	79
KERKHOVEN-MURDOCK-SUNBURG	775	647	7,684	8,401	8,793	9,162	8,848	126	15.2%	147
SWANVILLE	486	380	7,449	7,817	8,361	7,820	8,839	127	18.7%	134
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	836	7,045	7,244	7,997	8,576	8,803	128	25.0%	95
CARLTON	93	683	6,849	7,342	7,820	7,790	8,779	129	28.2%	77
FILLMORE CENTRAL	2198	720	6,849	7,631	7,857	8,264	8,771	130	28.1%	82
MARTIN COUNTY WEST	2448	945	6,855	7,409	7,964	8,133	8,753	131	27.7%	86
VERNDALE	818	464	6,437	8,397	8,854	8,481	8,745	132	35.9%	42
BRAHAM	314	949	7,578	7,968	8,496	8,666	8,742	133	15.4%	146
MENAHGA	821	756	6,987	8,082	8,377	8,157	8,734	134	25.0%	94
CLEVELAND	391	440	6,295	6,850	7,937	8,193	8,729	135	38.7%	33
LECENTER	392	698	7,095	7,483	8,247	7,941	8,727	136	23.0%	113
ADRIAN	511	663	6,167	7,232	7,472	8,000	8,648	137	40.2%	27
BROWERVILLE	787	518	7,050	7,345	8,475	8,358	8,644	138	22.6%	116
LEWISTON-ALTURA	857	752	6,582	6,617	7,213	7,121	8,626	139	31.1%	58
HAWLEY	150	942	7,138	8,189	8,374	8,586	8,601	140	20.5%	127
BARNESVILLE	146	763	6,899	7,246	8,613	8,168	8,597	141	24.6%	100
ALDEN	242	418	6,897	7,270	7,885	7,846	8,565	142	24.2%	104
MCLEOD WEST SCHOOLS	2887	486	7,331	6,956	7,406	7,485	8,536	143	16.4%	140
SOUTHLAND	500	698	7,746	8,310	8,602	8,724	8,522	144	10.0%	159
MOOSE LAKE	97	789	7,554	7,566	8,133	7,969	8,507	145	12.6%	154
HOWARD LAKE-WAVERLY-WINSTED	2687	971	7,783	7,875	8,124	8,827	8,449	146	8.6%	162
KIMBALL	739	855	6,912	8,035	8,303	8,974	8,444	147	22.2%	118
BLOOMING PRAIRIE	756	786	6,822	7,044	7,514	7,845	8,385	148	22.9%	115
NEW YORK MILLS	553	738	7,707	8,483	9,037	8,812	8,365	149	8.5%	163
SEBEKA	820	603	7,267	7,771	8,124	7,681	8,346	150	14.8%	148
KINGSLAND	2137	898	6,738	7,099	7,875	8,043	8,334	151	23.7%	111
LAKE PARK AUDUBON DISTRICT	2889	686	N/A	7,584	8,025	8,233	8,332	152	N/A	N/A
BRECKENRIDGE	846	928	8,298	7,621	8,122	7,688	8,299	153	0.0%	166
GOODHUE	253	585	6,256	7,152	7,911	7,628	8,288	154	32.5%	55
N.R.H.E.G.	2168	989	7,219	7,310	7,891	8,337	8,239	155	14.1%	149
BELLINGHAM	371	122	8,687	7,957	10,653	8,390	8,205	156	-5.5%	168

Table 34
Total Revenues Per Pupil
Sorted by 2003 Total Revenues Per Pupil

District Name	District Number	2003 Enrollment	1999 Total Revenues	2000 Total Revenues	2001 Total Revenues	2002 Total Revenues	2003 Total Revenues	2003 Total Revenues Ranking	1999 to 2003 Percent Change	1999 to 2003 Percent Change Ranking
UPSALA	487	399	6,875	7,173	7,792	7,675	8,199	157	19.3%	132
BUFFALO LAKE-HECTOR	2159	567	6,539	7,070	8,372	7,806	8,155	158	24.7%	98
HAYFIELD	203	961	6,658	7,012	7,424	7,525	8,143	159	22.3%	117
GLENVILLE-EMMONS	2886	485	7,224	7,972	7,820	7,839	8,041	160	11.3%	156
BRANDON	207	318	7,014	7,317	7,432	7,380	7,986	161	13.9%	150
SPRINGFIELD	85	686	6,628	7,108	7,509	7,812	7,934	162	19.7%	130
HOUSTON	294	587	6,582	7,305	8,709	8,464	7,914	163	20.2%	129
MINNEOTA	414	502	6,454	6,803	7,368	7,525	7,881	164	22.1%	119
CHATFIELD	227	930	6,206	6,551	7,116	7,292	7,716	165	24.3%	101
MILROY	635	133	6,853	7,185	7,568	7,618	7,658	166	11.8%	155
LESTER PRAIRIE	424	492	5,950	6,648	7,839	7,427	7,598	167	27.7%	85
HENDRICKS	402	315	5,593	5,812	5,419	5,654	6,453	168	15.4%	145
IVANHOE	403	343	5,587	5,932	5,749	5,841	6,331	169	13.3%	152
TYLER	409	400	4,805	4,711	5,631	6,176	5,919	170	23.2%	112
RUTHTON	584	335	4,831	4,839	5,794	6,005	5,827	171	20.6%	126
ROUND LAKE	516	227	4,071	4,778	5,792	6,180	5,691	172	39.8%	28
RUSSELL	418	234	3,889	4,049	4,979	5,213	5,400	173	38.9%	32
Average for schools under 1,000 in enrollment		533	7,693	8,087	8,605	9,114	9,642	N/A	25.3%	N/A
Minimum		58	3,889	4,049	3,166	5,213	5,400	N/A	38.9%	N/A
Maximum		996	31,659	35,775	19,634	123,098	26,957	N/A	-14.9%	N/A
Median		529	7,450	8,064	8,627	8,915	9,528	N/A	27.9%	N/A

Total Revenues is the total of all school district revenue.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 35
Short Term Debt Ratio
Sorted by 2002 Short Term Debt Ratio

District Name	ISD Number	2002				1999			
		Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking	Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking
HAYFIELD	203	281,265	1,050,000	3.73	1	948,867	570,000	0.60	13
RENVILLE COUNTY WEST	2890	1,275,279	3,110,000	2.44	2	-----	-----	-----	-----
ELGIN-MILLVILLE	806	438,535	900,861	2.05	3	459,361	395,000	0.86	6
HERON LAKE-OKABENA	330	432,843	817,509	1.89	4	1,131,934	560,763	0.50	25
NORMAN COUNTY WEST	2527	251,078	444,230	1.77	5	782,119	-----	-----	-----
TRUMAN	458	702,939	1,040,466	1.48	6	726,704	-----	-----	-----
LEWISTON-ALTURA	857	490,689	660,000	1.35	7	1,289,998	715,000	0.55	17
CALEDONIA	299	1,553,183	1,925,000	1.24	8	522,418	500,000	0.96	5
COOK COUNTY	166	448,539	515,000	1.15	9	1,681,594	-----	-----	-----
HENNING	545	513,599	545,006	1.06	10	840,753	400,000	0.48	26
RUSHFORD-PETERSON	239	2,269,119	2,400,000	1.06	11	715,059	575,000	0.80	7
BARNESVILLE	146	1,012,049	1,055,330	1.04	12	440,769	-----	-----	-----
ADRIAN	511	383,268	397,512	1.04	13	392,388	-----	-----	-----
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	2,090,485	2,140,000	1.02	14	1,649,392	1,000,000	0.61	12
DAWSON-BOYD	378	1,290,314	1,316,758	1.02	15	1,162,350	165,000	0.14	45
BUTTERFIELD	836	418,803	408,755	0.98	16	1,038,145	300,000	0.29	39
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	1,899,032	1,785,000	0.94	17	1,726,461	650,000	0.38	32
FULDA	505	1,329,712	1,210,000	0.91	18	2,020,864	1,350,000	0.67	8
MOUNTAIN IRON-BUHL	712	1,567,231	1,406,199	0.90	19	(187,759)	-----	-----	-----
FERTILE-BELTRAMI	599	1,237,829	1,109,058	0.90	20	131,152	-----	-----	-----
BLOOMING PRAIRIE	756	620,765	548,964	0.88	21	909,528	310,000	0.34	35
NEW YORK MILLS	553	1,219,220	1,015,000	0.83	22	826,343	905,000	1.10	3
FILLMORE CENTRAL	2198	1,481,433	1,101,108	0.74	23	2,403,102	1,305,000	0.54	19
MCLEOD WEST SCHOOLS	2887	1,023,157	745,335	0.73	24	2,518,329	1,000,000	0.40	31
SOUTHLAND	500	1,647,392	1,176,635	0.71	25	1,570,502	1,000,000	0.64	9
MCGREGOR	4	977,859	685,000	0.70	26	1,269,902	685,000	0.54	20
JANESVILLE-WALDORF-PEMBERTON	2835	561,306	390,000	0.69	27	1,369,332	-----	-----	-----
CARLTON	93	1,677,808	1,157,754	0.69	28	2,503,229	1,250,000	0.50	24
RED ROCK CENTRAL	2884	1,442,075	993,780	0.69	29	500,625	-----	-----	-----
PARKERS PRAIRIE	547	473,848	311,381	0.66	30	180,308	-----	-----	-----
BRANDON	207	1,469,485	901,513	0.61	31	1,727,433	1,035,000	0.60	14
LAKE OF THE WOODS	390	1,258,128	725,000	0.58	32	1,183,827	-----	-----	-----
BROWNS VALLEY	801	475,739	249,732	0.52	33	421,351	184,815	0.44	30
ROYALTON	485	1,107,122	575,000	0.52	34	282,519	-----	-----	-----
MAPLE LAKE	881	1,323,590	677,492	0.51	35	593,670	735,000	1.24	2
A.C.G.C.	2396	2,400,902	1,220,000	0.51	36	3,826,664	1,800,000	0.47	28
BRAHAM	314	1,587,202	770,000	0.49	37	702,754	-----	-----	-----
HAWLEY	150	634,635	297,772	0.47	38	80,085	-----	-----	-----

Table 35
Short Term Debt Ratio
Sorted by 2002 Short Term Debt Ratio

District Name	ISD Number	2002				1999			
		Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking	Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking
CHISHOLM	695	1,448,463	675,770	0.47	39	1,530,175	700,000	0.46	29
ORTONVILLE	62	1,863,340	800,000	0.43	40	1,759,625	900,000	0.51	22
TRACY	417	1,102,057	448,791	0.41	41	1,271,709	695,000	0.55	18
WEST CENTRAL AREA	2342	1,178,452	451,168	0.38	42	1,438,000	467,692	0.33	37
ROUND LAKE	516	937,679	343,255	0.37	43	625,181	385,000	0.62	10
HOUSTON	294	962,300	351,798	0.37	44	889,906	965,000	1.08	4
GREENBUSH-MIDDLE RIVER	2683	1,398,908	500,000	0.36	45	1,486,183	500,000	0.34	36
OGILVIE	333	2,963,307	1,005,000	0.34	46	1,459,320	----	----	----
LAKE BENTON	404	839,990	271,998	0.32	47	203,253	----	----	----
MILROY	635	312,635	93,444	0.30	48	600,917	150,000	0.25	42
MESABI EAST	2711	2,530,381	676,764	0.27	49	3,492,630	1,985,980	0.57	16
ASHBY	261	1,234,084	315,669	0.26	50	926,896	270,000	0.29	38
WRENSHALL	100	888,868	198,756	0.22	51	575,590	----	----	----
CLEVELAND	391	871,855	189,605	0.22	52	317,767	----	----	----
LECENTER	392	588,926	117,820	0.20	53	214,584	----	----	----
ALDEN	242	884,849	169,340	0.19	54	825,510	155,000	0.19	44
NASHWAUK-KEEWATIN	319	2,772,195	496,890	0.18	55	2,343,073	665,000	0.28	40
SLEEPY EYE	84	2,108,913	282,035	0.13	56	1,555,066	----	----	----
FOSSTON	601	1,486,621	100,000	0.07	57	1,054,588	500,000	0.47	27
PINE POINT	25	253,066	----	----	----	409,807	----	----	----
HERMAN-NORCROSS	264	279,964	----	----	----	864,163	----	----	----
BARNUM	91	929,512	----	----	----	1,314,088	----	----	----
ISLE	473	1,393,996	----	----	----	2,123,803	----	----	----
BLACKDUCK	32	489,565	----	----	----	1,154,552	----	----	----
OSAKIS	213	3,779,356	----	----	----	2,263,933	----	----	----
SPRINGFIELD	85	1,035,665	----	----	----	1,641,017	----	----	----
RUSSELL	418	326,672	----	----	----	477,744	----	----	----
MEDFORD	763	2,128,973	----	----	----	1,976,749	----	----	----
PILLAGER	116	1,366,978	----	----	----	1,634,439	----	----	----
WALKER-HACKENSACK-AKELEY	113	1,568,383	----	----	----	2,652,455	----	----	----
MOOSE LAKE	97	1,189,212	----	----	----	650,989	----	----	----
CROMWELL-WRIGHT	95	465,874	----	----	----	606,744	----	----	----
HILLS-BEAVER CREEK	671	923,461	----	----	----	1,258,025	----	----	----
TYLER	409	1,149,125	----	----	----	991,002	----	----	----
SOUTH KOOCHICHING	363	3,194,376	----	----	----	1,713,207	----	----	----
LANCASTER	356	361,071	----	----	----	474,328	----	----	----
GRYGLA	447	1,430,157	----	----	----	886,143	----	----	----
BALATON	411	572,276	----	----	----	670,465	----	----	----

Table 35
Short Term Debt Ratio
Sorted by 2002 Short Term Debt Ratio

District Name	ISD Number	2002				1999			
		Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking	Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking
MOUNTAIN LAKE	173	1,075,459	----	----	----	1,047,177	----	----	----
NEVIS	308	811,622	----	----	----	1,062,032	----	----	----
KELLIHER	36	1,059,998	----	----	----	449,151	----	----	----
GOODHUE	253	838,244	----	----	----	1,255,351	----	----	----
LANESBORO	229	1,758,678	----	----	----	1,211,368	----	----	----
NORTHLAND COMMUNITY SCHOOLS	118	2,797,797	----	----	----	2,560,224	----	----	----
ADA-BORUP	2854	941,698	----	----	----	995,005	6,000,000	6.03	1
BREWSTER	513	574,755	----	----	----	604,832	----	----	----
UPSALA	487	668,494	----	----	----	740,902	----	----	----
CHATFIELD	227	621,477	----	----	----	1,388,861	----	----	----
MARSHALL COUNTY CENTRAL SCHOOLS	441	812,383	----	----	----	1,262,362	----	----	----
EDEN VALLEY-WATKINS	463	1,159,689	----	----	----	1,472,464	----	----	----
NICOLLET	507	621,616	----	----	----	658,467	----	----	----
ONAMIA	480	1,709,710	----	----	----	1,835,025	----	----	----
BADGER	676	1,176,722	----	----	----	760,366	----	----	----
SWANVILLE	486	518,653	----	----	----	738,303	----	----	----
GRAND MEADOW	495	610,747	----	----	----	942,645	----	----	----
LYND	415	327,125	----	----	----	386,674	----	----	----
ELY	696	2,038,839	----	----	----	1,882,872	----	----	----
MINNEOTA	414	1,779,720	----	----	----	1,361,862	----	----	----
EDGERTON	581	759,499	----	----	----	855,391	----	----	----
WAUBUN	435	2,355,046	----	----	----	1,408,512	----	----	----
MAHNOMEN	432	1,189,147	----	----	----	1,898,094	----	----	----
WILLOW RIVER	577	178,290	----	----	----	771,890	----	----	----
BATTLE LAKE	542	1,591,156	----	----	----	2,449,751	----	----	----
RUTHTON	584	675,430	----	----	----	611,723	----	----	----
WABASSO	640	1,002,569	----	----	----	2,029,426	----	----	----
CYRUS	611	204,512	----	----	----	300,979	----	----	----
FISHER	600	455,149	----	----	----	767,794	----	----	----
OKLEE	627	1,197,948	----	----	----	755,780	----	----	----
PLUMMER	628	250,294	----	----	----	466,864	----	----	----
CLIMAX	592	318,901	----	----	----	575,954	----	----	----
LAPORTE	306	681,437	----	----	----	629,462	----	----	----
LAKE PARK AUDUBON DISTRICT	2889	633,529	----	----	----	-----	----	----	----
UNDERWOOD	550	886,028	----	----	----	699,162	----	----	----
HILL CITY	2	1,358,153	----	----	----	1,153,003	----	----	----
GOODRIDGE	561	926,014	----	----	----	858,475	----	----	----
EVANSVILLE	208	418,984	----	----	----	789,391	----	----	----

Table 35
Short Term Debt Ratio
Sorted by 2002 Short Term Debt Ratio

District Name	ISD Number	2002				1999			
		Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking	Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking
EAGLE VALLEY	2759	1,107,925	----	----	----	602,707	----	----	----
SPRING GROVE	297	252,869	----	----	----	342,665	----	----	----
IVANHOE	403	956,665	----	----	----	933,191	----	----	----
KERKHOVEN-MURDOCK-SUNBURG	775	155,268	----	----	----	235,117	----	----	----
VERNDALE	818	1,227,112	----	----	----	469,673	----	----	----
HANCOCK	768	955,961	----	----	----	903,262	----	----	----
WABASHA-KELLOGG	811	577,172	----	----	----	529,290	----	----	----
BERTHA-HEWITT	786	1,837,086	----	----	----	1,452,867	----	----	----
WHEATON AREA SCHOOL	803	1,235,956	----	----	----	1,455,971	----	----	----
MORRIS	769	1,436,420	----	----	----	782,163	----	----	----
HOWARD LAKE-WAVERLY-WINSTED	2687	2,013,879	----	----	----	3,085,458	----	----	----
KINGSLAND	2137	1,332,401	----	----	----	1,131,423	----	----	----
ROTHSAY	850	467,942	----	----	----	762,504	----	----	----
WIN-E-MAC	2609	847,139	----	----	----	826,750	----	----	----
KIMBALL	739	(448,233)	----	----	----	1,633,057	----	----	----
SEBEKA	820	1,404,431	----	----	----	1,058,477	----	----	----
NETT LAKE	707	1,590,697	----	----	----	912,266	----	----	----
BRECKENRIDGE	846	2,220,425	----	----	----	1,686,307	----	----	----
RUSH CITY	139	2,267,432	----	----	----	1,754,135	645,000	0.37	33
EAST CENTRAL	2580	484,136	----	----	----	1,219,103	750,000	0.62	11
LEROY	499	561,960	----	----	----	807,343	480,000	0.59	15
RED LAKE FALLS	630	294,699	----	----	----	958,000	500,000	0.52	21
MABEL-CANTON	238	142,687	----	----	----	657,874	330,000	0.50	23
LESTER PRAIRIE	424	777,231	----	----	----	1,028,248	360,000	0.35	34
CHOKIO-ALBERTA	771	714,496	----	----	----	1,081,093	----	----	----
ELLSWORTH	514	633,762	----	----	----	409,998	115,000	0.28	41
ST. CLAIR	75	2,883,716	----	----	----	1,846,346	400,000	0.22	43
COMFREY	81	(103,938)	----	----	----	(321,334)	200,000	-0.62	46
FLOODWOOD	698	1,332,357	----	----	----	1,159,057	----	----	----
M.A.C.C.R.A.Y.	2180	1,752,775	----	----	----	2,555,312	----	----	----
CEDAR MOUNTAIN	2754	1,457,111	----	----	----	1,977,030	----	----	----
HENDRICKS	402	443,261	----	----	----	1,077,930	----	----	----
WARREN-ALVARADO-OSLO	2176	2,521,308	----	----	----	2,755,179	----	----	----
G.F.W.	2365	853,309	----	----	----	1,160,144	----	----	----
MURRAY COUNTY CENTRAL	2169	982,964	----	----	----	297,803	----	----	----
KITTSOEN CENTRAL	2171	2,107,760	----	----	----	2,025,568	----	----	----
KENYON-WANAMINGO	2172	798,795	----	----	----	1,617,560	----	----	----
TRI-COUNTY	2358	1,386,157	----	----	----	1,119,349	----	----	----

2002

Table 35
Short Term Debt Ratio
Sorted by 2002 Short Term Debt Ratio

District Name	ISD Number	2002				1999			
		Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking	Cash & Investments	Orders of Indebtedness	Short Term Debt Ratio	Ranking
BUFFALO LAKE-HECTOR	2159	650,441	----	----	----	1,664,573	----	----	----
MENAHGA	821	2,127,977	----	----	----	1,858,281	----	----	----
LYLE	497	622,910	----	----	----	860,374	----	----	----
LITTLEFORK-BIG FALLS	362	1,051,920	----	----	----	567,316	----	----	----
BELLINGHAM	371	281,360	----	----	----	514,553	----	----	----
NORMAN COUNTY EAST	2215	399,863	----	----	----	1,727,365	----	----	----
ULEN-HITTERDAL	914	765,540	----	----	----	1,332,587	----	----	----
N.R.H.E.G.	2168	4,015,154	----	----	----	4,193,192	----	----	----
MARTIN COUNTY WEST	2448	2,023,303	----	----	----	3,632,335	----	----	----
CLINTON-GRACEVILLE-BEARDSLEY	2888	1,249,797	----	----	----	1,208,947	----	----	----
GRANADA HUNTLEY-EAST CHAIN	2536	574,620	----	----	----	734,396	----	----	----
BELGRADE-BROOTEN-ELROSA	2364	721,076	----	----	----	1,382,116	----	----	----
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	1,451,209	----	----	----	2,031,631	----	----	----
GLENVILLE-EMMONS	2886	656,597	----	----	----	1,484,548	----	----	----
BROWERVILLE	787	2,710,390	----	----	----	1,458,182	----	----	----
CANBY	891	2,152,310	----	----	----	1,930,061	----	----	----
MADELIA	837	1,285,581	----	----	----	2,151,445	----	----	----
LAKEVIEW	2167	709,030	----	----	----	1,051,465	----	----	----
CLEARBROOK-GONVICK	2311	498,096	----	----	----	2,159,189	----	----	----
CAMPBELL-TINTAH	852	935,496	----	----	----	1,463,790	----	----	----
WESTBROOK-WALNUT GROVE SCHOOLS	2898	668,023	----	----	----	----	----	----	----
Total for schools above 1,000 in enrollment		194,478,260	45,266,253	0.23	---	200,085,544	35,509,250	0.18	---
Minimum		(448,233)	----	----		(321,334)	----	(0.62)	
Maximum		4,015,154	3,110,000	3.73		4,193,192	6,000,000	6.03	
Median		977,859	----	----		1,049,321	----	----	

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

District Name	ISD Number	2002			1999				
		Cash & Investments	Current Payables*	Quick Ratio	Rank	Cash & Investments	Current Payables*	Quick Ratio	Rank
OKLEE	627	1,197,948	4,928	243.07	1	755,780	9,182	82.31	4
MARSHALL COUNTY CENTRAL SCHOOLS	441	812,383	4,461	182.10	2	1,262,362	41,461	30.45	20
RED LAKE FALLS	630	294,699	1,842	159.98	3	958,000	504,590	1.90	129
FLOODWOOD	698	1,332,357	16,164	82.43	4	1,159,057	29,152	39.76	15
GRYGLA	447	1,430,157	18,565	77.04	5	886,143	---	---	---
PLUMMER	628	250,294	3,600	69.53	6	466,864	25,000	18.67	30
STEPHEN-ARGYLE CENTRAL SCHOOLS	2856	1,451,209	26,070	55.67	7	2,031,631	34,798	58.38	10
LANCASTER	356	361,071	6,580	54.88	8	474,328	12,077	39.28	16
HILLS-BEAVER CREEK	671	923,461	22,487	41.07	9	1,258,025	104,376	12.05	42
WARREN-ALVARADO-OSLO	2176	2,521,308	66,805	37.74	10	2,755,179	66,984	41.13	14
LANESBORO	229	1,758,678	49,596	35.46	11	1,211,368	44,270	27.36	22
OSAKIS	213	3,779,356	112,997	33.45	12	2,263,933	146,512	15.45	37
BERTHA-HEWITT	786	1,837,086	56,835	32.32	13	1,452,867	59,676	24.35	23
FISHER	600	455,149	14,392	31.63	14	767,794	1,700	451.64	2
WIN-E-MAC	2609	847,139	31,000	27.33	15	826,750	51,529	16.04	34
ST. CLAIR	75	2,883,716	117,005	24.65	16	1,846,346	461,373	4.00	99
WHEATON AREA SCHOOL	803	1,235,956	50,865	24.30	17	1,455,971	45,182	32.22	19
N.R.H.E.G.	2168	4,015,154	195,467	20.54	18	4,193,192	127,020	33.01	18
WABASHA-KELLOGG	811	577,172	28,768	20.06	19	529,290	76,513	6.92	74
WABASSO	640	1,002,569	51,371	19.52	20	2,029,426	127,492	15.92	35
MEDFORD	763	2,128,973	109,256	19.49	21	1,976,749	109,902	17.99	31
LESTER PRAIRIE	424	777,231	40,633	19.13	22	1,028,248	689,949	1.49	140
BADGER	676	1,176,722	63,949	18.40	23	760,366	36,421	20.88	28
CHATFIELD	227	621,477	37,658	16.50	24	1,388,861	312,965	4.44	93
GOODRIDGE	561	926,014	58,927	15.71	25	858,475	29,206	29.39	21
KINGSLAND	2137	1,332,401	85,184	15.64	26	1,131,423	23,869	47.40	12
KELLIHER	36	1,059,998	76,924	13.78	27	449,151	60,848	7.38	68
CROMWELL-WRIGHT	95	465,874	34,345	13.56	28	606,744	59,487	10.20	51
SOUTH KOOCHICHING	363	3,194,376	235,831	13.55	29	1,713,207	26,478	64.70	9
TYLER	409	1,149,125	85,999	13.36	30	991,002	11,526	85.98	3
CAMPBELL-TINTAH	852	935,496	75,958	12.32	31	1,463,790	26,054	56.18	11
LYLE	497	622,910	56,212	11.08	32	860,374	135,393	6.35	78
TRI-COUNTY	2358	1,386,157	126,818	10.93	33	1,119,349	30,536	36.66	17

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

District Name	ISD Number	2002			1999			Rank	Rank
		Cash & Investments	Current Payables*	Quick Ratio	Cash & Investments	Current Payables*	Quick Ratio		
MOUNTAIN LAKE	173	1,075,459	98,471	10.92	34	1,047,177	146,805	7.13	71
FOSSTON	601	1,486,621	137,246	10.83	35	1,054,588	579,398	1.82	131
BRECKENRIDGE	846	2,220,425	215,868	10.29	36	1,686,307	151,087	11.16	46
LAPORTE	306	681,437	69,322	9.83	37	629,462	210,646	2.99	112
MINNEOTA	414	1,779,720	194,386	9.16	38	1,361,862	184,173	7.39	67
CLEARBROOK-GONVICK	2311	498,096	57,047	8.73	39	2,159,189	48,375	44.63	13
EDGERTON	581	759,499	93,105	8.16	40	855,391	97,536	8.77	56
BATTLE LAKE	542	1,591,156	201,153	7.91	41	2,449,751	154,940	15.81	36
RUSH CITY	139	2,267,432	299,015	7.58	42	1,754,135	738,857	2.37	122
KITSON CENTRAL	2171	2,107,760	284,666	7.40	43	2,025,568	27,113	74.71	5
WAUBUN	435	2,355,046	320,458	7.35	44	1,408,512	365,395	3.85	102
CEDAR MOUNTAIN	2754	1,457,111	199,549	7.30	45	1,977,030	194,969	10.14	52
NETT LAKE	707	1,590,697	223,105	7.13	46	912,266	165,266	5.52	85
ELY	696	2,038,839	288,042	7.08	47	1,882,872	107,934	17.44	32
GRAND MEADOW	495	610,747	89,311	6.84	48	942,645	81,607	11.55	44
WILLOW RIVER	577	178,290	26,110	6.83	49	771,890	104,710	7.37	69
MADELIA	837	1,285,581	192,225	6.69	50	2,151,445	94,953	22.66	24
GLENVILLE-EMMONS	2886	656,597	98,745	6.65	51	1,484,548	66,112	22.46	25
SEBEKA	820	1,404,431	216,993	6.47	52	1,058,477	185,874	5.69	83
NEVIS	308	811,622	125,849	6.45	53	1,062,032	101,488	10.46	50
BROWERVILLE	787	2,710,390	427,372	6.34	54	1,458,182	399,049	3.65	104
BALATON	411	572,276	94,644	6.05	55	670,465	50,992	13.15	40
LYND	415	327,125	54,142	6.04	56	386,674	88,908	4.35	96
MARTIN COUNTY WEST	2448	2,023,303	336,421	6.01	57	3,632,335	167,160	21.73	26
NORTHLAND COMMUNITY SCHOOLS	118	2,797,797	466,952	5.99	58	2,560,224	131,853	19.42	29
G.F.W.	2365	853,309	142,971	5.97	59	1,160,144	55,016	21.09	27
CANBY	891	2,152,310	361,709	5.95	60	1,930,061	320,498	6.02	82
GOODHUE	253	838,244	140,920	5.95	61	1,255,351	118,529	10.59	49
ELLSWORTH	514	633,762	114,163	5.55	62	409,998	203,867	2.01	127
WESTBROOK-WALNUT GROVE SCHOOLS	2898	668,023	121,300	5.51	63	---	---	---	N/A
VERNDALE	818	1,227,112	223,324	5.49	64	469,673	154,090	3.05	110
MORRIS	769	1,436,420	263,272	5.46	65	782,163	87,764	8.91	55
M.A.C.C.R.A.Y.	2180	1,752,775	322,925	5.43	66	2,555,312	277,907	9.19	53

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

District Name	ISD Number	2002				1999			
		Cash & Investments	Current Payables*	Quick Ratio	Rank	Cash & Investments	Current Payables*	Quick Ratio	Rank
BARNUM	91	929,512	171,373	5.42	67	1,314,088	188,313	6.98	73
HOWARD LAKE-WAVERLY-WINSTED	2687	2,013,879	382,798	5.26	68	3,085,458	285,469	10.81	47
CHOKIO-ALBERTA	771	714,496	136,386	5.24	69	1,081,093	77,486	13.95	39
MENAHGA	821	2,127,977	415,491	5.12	70	1,858,281	352,451	5.27	87
RUTHTON	584	675,430	134,781	5.01	71	611,723	57,567	10.63	48
HILL CITY	2	1,358,153	273,039	4.97	72	1,153,003	324,341	3.55	105
IVANHOE	403	956,665	194,002	4.93	73	933,191	127,964	7.29	70
ISLE	473	1,393,996	286,768	4.86	74	2,123,803	247,939	8.57	57
ADA-BORUP	2854	941,698	199,925	4.71	75	995,005	6,005,565	0.17	166
CLINTON-GRACEVILLE-BEARDSLEY	2888	1,249,797	269,451	4.64	76	1,208,947	257,692	4.69	89
NICOLLET	507	621,616	138,586	4.49	77	658,467	39,965	16.48	33
HANCOCK	768	955,961	219,581	4.35	78	903,262	149,812	6.03	80
HENDRICKS	402	443,261	103,508	4.28	79	1,077,930	125,877	8.56	58
LITTLEFORK-BIG FALLS	362	1,051,920	246,656	4.26	80	567,316	189,396	3.00	111
LAKEVIEW	2167	709,030	167,254	4.24	81	1,051,465	114,998	9.14	54
ROTHSAY	850	467,942	110,805	4.22	82	762,504	64,306	11.86	43
MAHNOMEN	432	1,189,147	286,894	4.14	83	1,898,094	293,980	6.46	77
EVANSVILLE	208	418,984	107,391	3.90	84	789,391	93,571	8.44	61
EAGLE VALLEY	2759	1,107,925	295,458	3.75	85	602,707	267,332	2.25	123
ULEN-HITTERDAL	914	765,540	211,161	3.63	86	1,332,587	187,441	7.11	72
ONAMIA	480	1,709,710	520,311	3.29	87	1,835,025	290,644	6.31	79
SPRING GROVE	297	252,869	77,380	3.27	88	342,665	82,238	4.17	97
PILLAGER	116	1,366,978	422,185	3.24	89	1,634,439	398,032	4.11	98
ALDEN	242	884,849	275,379	3.21	90	825,510	234,653	3.52	106
SPRINGFIELD	85	1,035,665	329,212	3.15	91	1,641,017	247,352	6.63	76
HERMAN-NORCROSS	264	279,964	90,534	3.09	92	864,163	12,916	66.91	8
MURRAY COUNTY CENTRAL	2169	982,964	318,332	3.09	93	297,803	88,540	3.36	107
EDEN VALLEY-WATKINS	463	1,159,689	380,736	3.05	94	1,472,464	185,031	7.96	65
SLEEPY EYE	84	2,108,913	694,774	3.04	95	1,555,066	346,881	4.48	92
GRANADA HUNTLEY-EAST CHAIN	2536	574,620	193,319	2.97	96	734,396	63,833	11.50	45
UNDERWOOD	550	886,028	305,545	2.90	97	699,162	159,865	4.37	95
WRENSHALL	100	888,868	308,147	2.88	98	575,590	216,760	2.66	117
MOOSE LAKE	97	1,189,212	436,855	2.72	99	650,989	176,404	3.69	103

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

District Name	ISD Number	2002			1999			Rank	Rank
		Cash & Investments	Current Payables*	Quick Ratio	Cash & Investments	Current Payables*	Quick Ratio		
ASHBY	261	1,234,084	453,966	2.72	100	926,896	389,787	2.38	121
BUFFALO LAKE-HECTOR	2159	650,441	247,364	2.63	101	1,664,573	22,988	72.41	6
CLEVELAND	391	871,855	341,807	2.55	102	317,767	72,477	4.38	94
CLIMAX	592	318,901	130,646	2.44	103	575,954	8,272	69.63	7
OGILVIE	333	2,963,307	1,218,040	2.43	104	1,459,320	178,334	8.18	64
NASHWAUK-KEEWATIN	319	2,772,195	1,149,616	2.41	105	2,343,073	1,483,967	1.58	137
RUSSELL	418	326,672	135,890	2.40	106	477,744	119,436	4.00	100
BLACKDUCK	32	489,565	204,444	2.39	107	1,154,552	136,232	8.47	60
WALKER-HACKENSACK-AKELEY	113	1,568,383	679,841	2.31	108	2,652,455	522,573	5.08	88
SWANVILLE	486	518,653	229,342	2.26	109	738,303	131,534	5.61	84
BELGRADE-BROOTEN-ELROSA	2364	721,076	320,631	2.25	110	1,382,116	302,123	4.57	91
LAKE PARK AUDUBON DISTRICT	2889	633,529	285,165	2.22	111	---	---	---	N/A
HOUSTON	294	962,300	445,859	2.16	112	889,906	986,303	0.90	159
GREENBUSH-MIDDLE RIVER	2683	1,398,908	650,102	2.15	113	1,486,183	593,151	2.51	118
MESABI EAST	2711	2,530,381	1,222,811	2.07	114	3,492,630	2,416,286	1.45	142
LAKE BENTON	404	839,990	415,232	2.02	115	203,253	70,786	2.87	113
NORMAN COUNTY EAST	2215	399,863	207,124	1.93	116	1,727,365	319,458	5.41	86
UPSALA	487	668,494	355,464	1.88	117	740,902	304,038	2.44	120
TRACY	417	1,102,057	604,850	1.82	118	1,271,709	812,346	1.57	138
BROWNS VALLEY	801	475,739	261,141	1.82	119	421,351	213,790	1.97	128
MILROY	635	312,635	173,584	1.80	120	600,917	244,868	2.45	119
KENYON-WANAMINGO	2172	798,795	452,670	1.76	121	1,617,560	413,231	3.91	101
ORTONVILLE	62	1,863,340	1,120,403	1.66	122	1,759,625	1,225,642	1.44	144
A.C.G.C.	2396	2,400,902	1,526,623	1.57	123	3,826,664	2,168,388	1.76	132
CYRUS	611	204,512	133,960	1.53	124	300,979	---	---	N/A
WEST CENTRAL AREA	2342	1,178,452	782,160	1.51	125	1,438,000	713,368	2.02	126
BRANDON	207	1,469,485	1,038,629	1.41	126	1,727,433	1,195,578	1.44	143
LERROY	499	561,960	399,334	1.41	127	807,343	631,731	1.28	153
BRAHAM	314	1,587,202	1,180,498	1.34	128	702,754	213,033	3.30	109
BREWSTER	513	574,755	434,158	1.32	129	604,832	505,725	1.20	154
BELLINGHAM	371	281,360	216,637	1.30	130	514,553	275,862	1.87	130
ROYALTON	485	1,107,122	859,164	1.29	131	282,519	188,262	1.50	139
PINE POINT	25	253,066	199,257	1.27	132	409,807	49,352	8.30	62

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

District Name	ISD Number	2002			1999			Rank	Rank
		Cash & Investments	Current Payables*	Quick Ratio	Cash & Investments	Current Payables*	Quick Ratio		
HAWLEY	150	634,635	505,389	1.26	133	80,085	117,295	0.68	163
LECENTER	392	588,926	479,003	1.23	134	214,584	143,989	1.49	141
RED ROCK CENTRAL	2884	1,442,075	1,177,765	1.22	135	500,625	74,038	6.76	75
LAKE OF THE WOODS	390	1,258,128	1,065,559	1.18	136	1,183,827	352,825	3.36	108
MAPLE LAKE	881	1,323,590	1,146,143	1.15	137	593,670	893,961	0.66	165
SOUTHLAND	500	1,647,392	1,428,885	1.15	138	1,570,502	1,188,418	1.32	150
ROUND LAKE	516	937,679	819,069	1.14	139	625,181	762,463	0.82	161
FILLMORE CENTRAL	2198	1,481,433	1,296,001	1.14	140	2,403,102	1,406,617	1.71	133
MCLEOD WEST SCHOOLS	2887	1,023,157	923,840	1.11	141	2,518,329	1,145,120	2.20	124
MCGREGOR	4	977,859	894,775	1.09	142	1,269,902	986,626	1.29	152
LAKE CRYSTAL-WELLCOME MEMORIAL	2071	1,899,032	1,905,175	1.00	143	1,726,461	828,484	2.08	125
NEW YORK MILLS	553	1,219,220	1,258,416	0.97	144	826,343	1,128,673	0.73	162
FULDA	505	1,329,712	1,379,384	0.96	145	2,020,864	1,512,345	1.34	148
FERTILE-BELTRAMI	599	1,237,829	1,310,723	0.94	146	131,152	165	794.86	1
CHISHOLM	695	1,448,463	1,564,499	0.93	147	1,530,175	923,193	1.66	136
RUSHFORD-PETERSON	239	2,269,119	2,503,648	0.91	148	715,059	606,429	1.18	155
MABEL-CANTON	238	142,687	157,443	0.91	149	657,874	484,717	1.36	147
CARLTON	93	1,677,808	1,879,541	0.89	150	2,503,229	1,770,479	1.41	145
DAWSON-BOYD	378	1,290,314	1,457,941	0.89	151	1,162,350	248,989	4.67	90
ADRIAN	511	383,268	442,611	0.87	152	392,388	50,021	7.84	66
PARKERS PRAIRIE	547	473,848	548,054	0.86	153	180,308	130,696	1.38	146
BLOOMING PRAIRIE	756	620,765	725,010	0.86	154	909,528	336,634	2.70	115
MOUNTAIN IRON-BUHL	712	1,567,231	1,891,957	0.83	155	(187,759)	260,882	-0.72	167
BUTTERFIELD	836	418,803	511,250	0.82	156	1,038,145	390,430	2.66	116
BARNESVILLE	146	1,012,049	1,267,141	0.80	157	440,769	161,442	2.73	114
BIRD ISLAND-OLIVIA-LAKE LILLIAN	2534	2,090,485	2,653,246	0.79	158	1,649,392	1,442,385	1.14	156
KERKHOVEN-MURDOCK-SUNBURG	775	155,268	211,031	0.74	159	235,117	140,538	1.67	135
CALEDONIA	299	1,553,183	2,176,230	0.71	160	522,418	566,162	0.92	158
EAST CENTRAL	2580	484,136	703,872	0.69	161	1,219,103	1,407,045	0.87	160
HENNING	545	513,599	777,895	0.66	162	840,753	632,444	1.33	149
TRUMAN	458	702,939	1,169,004	0.60	163	726,704	50,603	14.36	38
JANESVILLE-WALDORF-PEMBERTON	2835	561,306	936,921	0.60	164	1,369,332	227,358	6.02	81
LEWISTON-ALTURA	857	490,689	821,678	0.60	165	1,289,998	764,235	1.69	134

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

District Name	ISD Number	2002				1999			
		Cash & Investments	Current Payables*	Quick Ratio	Rank	Cash & Investments	Current Payables*	Quick Ratio	Rank
COOK COUNTY	166	448,539	814,460	0.55	166	1,681,594	205,203	8.19	63
NORMAN COUNTY WEST	2527	251,078	519,155	0.48	167	782,119	61,172	12.79	41
ELGIN-MILLVILLE	806	438,535	1,065,652	0.41	168	459,361	688,104	0.67	164
HERON LAKE-OKABENA	330	432,843	1,115,201	0.39	169	1,131,934	1,032,907	1.10	157
RENVILLE COUNTY WEST	2890	1,275,279	3,462,253	0.37	170	---	---	---	N/A
HAYFIELD	203	281,265	1,194,408	0.24	171	948,867	730,408	1.30	151
KIMBALL	739	(448,233)	295,030	-1.52	172	1,633,057	190,907	8.55	59
COMFREY	81	(103,938)	48,291	-2.15	173	(321,334)	277,460	-1.16	168
Total for schools above 1,000 in enrollment		194,478,260	81,752,248	2.38		203,708,523	62,569,789	3.26	
Minimum		(448,233)	1,842	(2.15)		(321,334)	---	(1.16)	
Maximum		4,015,154	3,462,253	243.07		4,193,192	6,005,565	794.86	
Median		977,859	263,272	3.29		1,056,532	181,254	5.57	

Note: * Current payables include short-term debt.

Source: Office of the State Auditor analysis of Minnesota Department of Education data.

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Glossary

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GLOSSARY

Average Daily Membership (ADM): The sum for all pupils of the number of days in the district's school year each pupil is enrolled, divided by the number of days the schools are in session.

Adjusted Marginal Cost Pupil Units (AMCPU): The counts of pupils used for most school funding formulas. The count is adjusted (meaning students served), marginal (the greater of the current year's count, or 77 percent of current year's count and 23 percent of the previous year's count), and weighted by grade level (pupil units).

Adjusted Net Tax Capacity (ANTC): The property value used for assessing most school taxes. ANTC is determined by equalizing differences in tax capacities by property type in different counties. This equalization process compares market values to actual sales and is intended to neutralize the effect of differing assessment practices. Also, the ANTC reflects the application of the classification rates to the market value of the property.

District and School Administration: Expenditures for the school board and for the office of the superintendent, principals, and any other line administrators who supervise staff.

District Support Services: Expenditures for central office administration and central office operations not included in district and school administration. Includes expenditures for business services, data processing, legal services, personnel office, printing, and the school census.

Food Service: Expenditures for the preparation and serving of meals and snacks to students.

Instructional Support Services: Expenditures for activities intended to help teachers provide instruction, not including expenditures for principals or superintendents. Includes expenditures for assistant principals, curriculum development, libraries, media centers, audiovisual support, staff development, and computer-assisted instruction.

Operations and Maintenance: Expenditures for operation, maintenance, and repair of the district's buildings, grounds, and equipment. Includes expenditures for custodians, fuel for buildings, electricity, telephones, and repairs.

Other Operating Programs: Expenditures for general fund operating programs necessary to a district's operations but not assignable to other programs. These can include federally funded community education services for students, property and liability premiums, principal and interest on noncapital obligations, and nonrecurring costs such as judgments and liens.

Pupil Support Services: Expenditures for all non-instructional services provided to students, not including transportation and food. Includes expenditures for counseling, guidance, health services, psychological services, and attendance and social work services.

Pupil Transportation: Expenditures for transportation of students, including salaries, contracted services, fuel for buses, and other expenditures.

Regular Instruction: Expenditures for elementary and secondary classroom instruction, not including vocational instruction and exceptional instruction. Includes salaries of teachers, classroom aides, coaches, and expenditures for classroom supplies and textbooks.

Special Education: Expenditures for instruction of students who, because of atypical characteristics or conditions, are provided educational programs that are different from regular instructional programs. Includes expenditures for special instruction of students who are emotionally or psychologically disabled, or mentally retarded; for students with physical, hearing speech, and visual impairments; and for students with special learning and behavior problems.

Vocational Instruction: Expenditures in secondary schools for instruction that is related to job skills and career exploration. Includes expenditures for home economics, as well as industrial, business, agriculture, and distributive education.

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