



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

**Report to the
Legislature**

January 2005

**As Required by
Minnesota Statutes
2003, Section 127A.51**

COMMISSIONER

ALICE SEAGREN

DEPUTY COMMISSIONER

CHAS ANDERSON

FOR MORE INFORMATION CONTACT:

Tom Melcher, Program Finance Director

Minnesota Department of Education

T: (651) 582-8828

FAX: (651) 582-8878

E-MAIL: tom.melcher@state.mn.us

1500 Highway 36 West

Roseville, MN 55113-4266

TTY: (800) 627-3529 OR (651) 582-8201

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ESTIMATED COST OF PREPARING THIS REPORT

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

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OPTIONS FOR GENERAL EDUCATION FORMULA CHANGES TO LIMIT REVENUE DISPARITIES

Statutory Directive

Minnesota Statutes 2004, Section 127A.51, reads as follows:

Section 127A.51 Statewide average revenue.

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

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

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

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

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

Background

The October 2004 calculations under Minnesota Statutes 2004, Section 127A.51, given in the table below, show an increase in the projected ratio of the 95th percentile to the fifth percentile of adjusted general revenue from 1.208 in FY 2004 to 1.213 in FY 2005. While the 1.213 ratio projected for FY 2005 is lower than in any year between FY 1992, when these calculations were initiated, and FY 2001, it exceeds the ratio computed for FY 2004 and therefore triggers the statutory requirement for the commissioner to “recommend to the legislature options for change in the general education formula that will limit the disparity in adjusted general revenue to no more than the disparity for the previous school year”. Preliminary calculations for FY 2006, based on November 2004 forecast data, (reflecting November 2004 operating referendum results), show a slight increase in the projected ratio of the 95th percentile to the fifth percentile

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

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

	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	
STATE AVERAGES:	3,390	3,398	3,416	3,476	3,541	3,891	4,003	3,980	4,247	4,511	4,688	4,942	5,088	5,181	
PERCENTILES: 1ST	3,050	3,050	3,050	3,150	3,205	3,440	3,550	3,530	3,740	3,964	4,078	4,604	4,611	4,614	
5TH	3,050	3,050	3,050	3,150	3,205	3,469	3,577	3,530	3,740	3,964	4,309	4,604	4,611	4,614	
10TH	3,050	3,050	3,050	3,150	3,205	3,488	3,591	3,530	3,762	4,029	4,418	4,611	4,644	4,692	
20TH	3,050	3,050	3,054	3,150	3,222	3,570	3,717	3,744	4,029	4,302	4,465	4,643	4,715	4,862	
30TH	3,056	3,070	3,154	3,182	3,329	3,727	3,828	3,845	4,101	4,343	4,518	4,715	4,845	4,981	
40TH	3,177	3,174	3,189	3,349	3,453	3,814	3,913	3,879	4,140	4,404	4,569	4,792	4,968	5,114	
50TH	3,244	3,257	3,303	3,428	3,507	3,860	3,953	3,897	4,194	4,487	4,635	4,874	5,051	5,162	
60TH	3,373	3,383	3,377	3,471	3,526	3,893	4,001	3,972	4,271	4,525	4,688	4,971	5,137	5,281	
70TH	3,552	3,561	3,561	3,537	3,583	3,949	4,093	4,060	4,418	4,651	4,825	5,096	5,333	5,384	
80TH	3,611	3,626	3,637	3,628	3,645	4,074	4,217	4,203	4,473	4,719	4,873	5,209	5,434	5,487	
90TH	3,901	3,930	3,972	3,960	4,009	4,326	4,402	4,334	4,579	4,926	5,071	5,356	5,478	5,524	
95TH	4,181	4,124	4,124	4,109	4,162	4,502	4,684	4,611	4,805	5,025	5,191	5,462	5,570	5,595	
99TH	4,839	4,797	4,686	4,676	4,724	5,058	5,131	5,057	5,260	5,471	5,559	5,893	5,977	5,987	
DOLLAR GAPS: 90TH TO 10TH	851	880	922	810	804	838	811	804	817	897	653	745	834	832	
95TH TO 5TH	1,131	1,074	1,074	959	957	1,033	1,108	1,081	1,065	1,061	882	858	959	981	
99TH TO 1ST	1,789	1,747	1,636	1,526	1,519	1,617	1,581	1,527	1,520	1,507	1,481	1,290	1,366	1,373	
RATIOS: 90TH TO 10TH	1.279	1.289	1.302	1.257	1.251	1.240	1.226	1.228	1.217	1.223	1.148	1.162	1.179	1.177	
95TH TO 5TH	1.371	1.352	1.352	1.304	1.299	1.298	1.310	1.306	1.285	1.268	1.205	1.186	1.208	1.213	
99TH TO 1ST	1.587	1.573	1.536	1.484	1.474	1.470	1.445	1.433	1.406	1.380	1.363	1.280	1.296	1.298	

of adjusted general revenue to 1.219. The increases in the ratio of the 95th percentile to the 5th percentile of adjusted general revenue for FY 2005 and FY 2006, while quite small in relation to the decreases in this ratio between FY 1992 and FY 2003, are attributable to annual inflationary increases in referendum allowance limits, which, together with new referendum elections, have increased the high end of the revenue distribution more rapidly than the low end has been increased through changes in the basic formula and the equity revenue formula. Because the projected ratio of the 95th percentile to the 5th percentile of adjusted general revenue is slightly higher in FY 2006 than in FY 2005 and because FY 2005 will be nearly completed before any potential changes could be enacted, the options prepared for this report were analyzed using the funding formulas in effect for FY 2006 and later, and data as of the November 2004 budget forecast.

Current Equity Revenue Formula

The current equity revenue formula for FY 2005 and later has two components: 1) a flat allowance of \$13 per pupil unit for all districts whose referendum revenue per pupil unit falls below the regional (metro or nonmetro) 95th percentile, and 2) a variable amount, ranging up to \$75 per pupil unit on a sliding scale, depending on the gap between the district's referendum revenue per pupil unit and the regional 95th percentile. There are two exceptions: 1) Minneapolis, St Paul and Duluth are ineligible for both categories of equity revenue, and 2) districts without any referendum revenue are ineligible for the variable portion of the equity revenue.

The exclusion of Minneapolis, Saint Paul and Duluth from receiving equity revenue does not contribute to the gap between the 95th and 5th percentiles of adjusted general revenue, because both districts have moderate referendum revenue allowances, falling in between the 95th and 5th percentiles. The exclusion of districts with no referendum revenue from receiving the variable portion of equity revenue directly contributes to the gap between the 95th and 5th percentiles of adjusted general revenue, and has also stimulated several districts to hold referendum elections seeking a \$1 per pupil unit referendum allowance in order to qualify for an additional \$75 per pupil unit of equity revenue. The incentive to pass \$1 per pupil unit referendums has been greatly reduced by the requirement that, effective in FY 2005, districts must levy for a portion of equity revenue.

Options to Limit Revenue Disparities

To limit the disparity in adjusted general revenue for FY 2006 and later to no more than the disparity for FY 2004, three options for modifying the current equity revenue formula were considered:

- 1) Eliminating the current provision excluding districts with no referendum revenue from eligibility for the sliding scale portion of the equity formula, while retaining all other aspects of the current formula,
- 2) Eliminating the current provision excluding districts with no referendum revenue from eligibility for the sliding scale portion of the equity formula, and offsetting the cost of this change by eliminating the \$13 flat rate portion of the formula, and

- 3) Replacing the current equity revenue formula with a uniform statewide formula in which all districts with referendum revenue below 28 percent of the formula allowance would qualify for equity revenue on a sliding scale.

Option # 1: Allow Districts with No Referendum Revenue to Receive the Sliding Scale Portion of Equity Revenue

This option would increase the equity revenue per pupil unit for districts without referendum revenue from \$13 to \$88, thereby reducing the FY 2006 ratio the 95th to the 5th percentiles of adjusted general revenue from 1.219 to 1.199 (assuming all affected districts would levy the amount required to qualify for full equity revenue). Total equity revenue for FY 2006 would increase by \$4,147,000, including \$3,295,000 in state aid and \$852,000 in property tax levy. On an 81.9-19.1% appropriations basis, the appropriation increase required for FY 2006 would be \$2,699,000. Because school districts have already levied for FY 2006, there would need to be a double levy the first year.

Option # 1 would reduce the revenue disparity ratio below the FY 2004 level of 1.208, and it would eliminate the current incentive for districts to hold a referendum election for \$1 per pupil unit to qualify for the variable portion of equity revenue. There would be no “losers”, and 42 districts, representing 6.0 percent of the total pupil units in the state would receive an increase.

Option # 2: Allow Districts with No Referendum Revenue to Receive the Sliding Scale Portion of Equity Revenue, eliminate the \$13 per pupil unit flat rate portion of the formula, and adjust formula rates slightly to maintain state total equity revenue at the current level.

This option would be the same as Option #1, except that the \$13 flat rate would be eliminated, and the sliding scale formula would be increased from \$75 to \$88.91 per pupil unit. The \$13 flat rate is an inefficient method of reducing expenditures disparities between high and low revenue district, since nearly all districts receive the same allowance. For example, Edina, with a referendum allowance of \$1,428 for FY 2006, receives that same \$13 per pupil as a district with a \$1 per pupil unit referendum. In addition, the \$13 flat rate creates a funding cliff between districts just below the regional 95th percentile and districts just above that percentile. Redirecting the flat rate funding to the sliding scale would allocate equity revenue more efficiently to the low revenue districts, enabling the state to provide full equity revenue to districts with no referendum revenue, and reducing the 95th to 5th percentile ratio below the FY 2004 level without increasing the state total equity revenue. Option # 2 would maintain state total equity revenue at the current level, but total aid would increase by \$146,000 and the total levy would decrease by \$146,000 as a slightly higher percentage of the revenue would be targeted to districts with low Adjusted Net Tax Capacity per pupil unit. On an 81.9-19.1% appropriations basis, the increase appropriation required for FY 2006 would be \$120,000. Because school districts have already levied for FY 2006, there would need to be a double levy the first year.

Option # 2 would bring the FY 2006 revenue disparity ratio down to 1.197 by reallocating the current equity revenue. Districts with referendum revenue per pupil unit just below the 95th percentile would lose the full \$13 per pupil unit, while districts with lower referendum revenue would lose proportionately less, due to the higher amounts being allocated through the sliding

scale. There would be 248 “losers”, representing 74.2 percent of the total pupil units in the state, and 71 districts, representing 12.0 percent of the total pupil units in the state, would receive an increase.

Option #3: Replace the current equity revenue formula with a uniform statewide formula in which all districts with referendum revenue below 28 percent of the formula allowance would qualify for equity revenue on a sliding scale.

The current equity formula is very complex due to the use of separate formulas for the metro and nonmetro regions and the use of regional 95th and 5th revenue percentiles in the calculations. As noted above, the flat rate portion of the formula fails to target equity funds to low revenue districts. In addition, the use of separate formulas for the metro and nonmetro districts, the exclusion of Minneapolis, St Paul and Duluth from eligibility, and the partial exclusion of districts with no referendum from eligibility creates funding gaps between districts and regions. For FY 2006, the 95th percentile of referendum revenue per pupil unit is \$1,311, or 28.5% of the formula allowance, in the metro area, and \$1,182, or 25.7% of the formula allowance in the nonmetro area. Therefore, metro districts are allowed to qualify for equity revenue with a significantly higher referendum allowance per pupil unit, and metro districts with any given referendum allowance up to \$1,311 receive more equity revenue per pupil unit than nonmetro districts with the same referendum allowance. And, Minneapolis, St Paul and Duluth receive no equity revenue while other districts with the same referendum revenue per pupil unit receive significant amounts of equity revenue. Finally, the exclusion of districts with no referendum revenue from the sliding scale formula increases the funding gap between the 95th and 5th percentiles and creates an incentive for districts to pass a \$1 per pupil unit referendum to receive an additional \$75 per pupil unit in equity revenue.

Therefore, a third option was developed to provide a simpler, more uniform method of narrowing the gap between high and low referendum revenue districts. Under Option # 3, all districts in the state with referendum revenue per pupil unit below 28 percent of the formula allowance (currently \$1,288) would qualify for equity revenue. Minneapolis, St Paul and Duluth would be eligible for revenue on an equal basis with other districts, as would districts with no referendum revenue. The revenue would be allocated on a sliding scale, ranging up to \$76.06 for a district with no referendum revenue.

Option # 3 would maintain state total equity revenue at the current level, but total aid would decrease by \$203,000, and the total levy would increase by \$203,000, as a higher percentage of the revenue would be targeted to districts with low Adjusted Net Tax Capacity per pupil unit. On an 81.9-19.1% appropriations basis, the decrease appropriation required for FY 2006 would be \$166,000. Because school districts have already levied for FY 2006, there would need to be a double levy the first year.

Option # 3 would bring the FY 2006 revenue disparity ratio down to 1.200 by reallocating the current equity revenue. Districts with referendum revenue per pupil unit just below the 95th percentile would lose the full \$13 per pupil unit, while districts with lower referendum revenue would lose proportionately less, due to the higher amounts being allocated through the sliding scale. The maximum allowance would be slightly lower than under Option #2, due to the

inclusion of Minneapolis, St Paul and Duluth in the formula. There would be 277 “losers”, representing 80.2 percent of the total pupil units in the state, and 50 districts, representing 16.9 percent of the total pupil units in the state, would receive an increase.

Summary Statistics And District By District Impacts

The table below shows the FY 2006 statewide impact of each of the three options discussed above. The appendix provides a district-by-district spreadsheet showing the FY 2006 current law equity revenue per adjusted marginal cost pupil unit (AMCPU), and the change in equity revenue per AMCPU for each district under each of the three options.

**DISPARITY RATIO REDUCTION OPTIONS
SUMMARY**

		OPTION 1	OPTION 2	OPTION 3
REVENUE CHANGES	GAINS	4,147,100	4,241,488	8,295,095
	LOSSES	0	-4,241,512	-8,293,281
	NET CHANGE	4,147,100	-24	1,814
AID CHANGES	GAINS	3,295,312	3,370,411	6,166,538
	LOSSES	0	-3,224,173	-6,368,634
	NET CHANGE	3,295,312	146,238	-202,096
LEVY CHANGES	GAINS	851,788	871,077	2,128,557
	LOSSES	0	-1,017,339	-1,924,648
	NET CHANGE	851,788	-146,262	203,909
# DISTRICTS WITH REVENUE GAINS	42	71	50	
# DISTRICTS WITH REVENUE LOSSES	0	248	277	
DISPARITY RATIO'S 5 TH PERCENTILE		4,689.00	4,689.91	4,677.06
DISPARITY RATIO'S 95 TH PERCENTILE		5,624.31	5,614.69	5,610.57
DISPARITY RATIO		1.199	1.197	1.200

GENERAL EDUCATION DISPARITY REPORT APPENDIX A
 FY 2006 EQUITY REVENUE; CURRENT LAW VS. THREE OPTIONS

OCT_2004_FOLLOWUP_20050110
 01/12/05

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	AMCPU	CURRENT REVENUE	OPTION 1 REVENUE	OPTION 2 REVENUE	OPTION 3 REVENUE	CURRENT REVENUE /AMCPU = B/A	OPTION 1 REVENUE /AMCPU = C/A	OPTION 2 REVENUE /AMCPU = D/A	OPTION 3 REVENUE /AMCPU = E/A	OPTION 1 CHANGE IN REVENUE = C-B	OPTION 2 CHANGE IN REVENUE = D-B	OPTION 3 CHANGE IN REVENUE = E-B	OPTION 1 CHANGE IN REV/PU = G-F	OPTION 2 CHANGE IN REV/PU = H-F	OPTION 3 CHANGE IN REV/PU = I-F
TOTAL	923,788	39,613,075	43,760,175	39,613,051	39,614,889	42.88	47.37	42.88	42.88	4,147,100	-24	1,814	4.49	0.00	0.00
1 1 AITKIN	1,451	127,723	127,723	129,044	110,393	88.00	88.00	88.91	76.06	0	1,321	-17,330	0.00	0.91	-11.94
1 3 MINNEAPOLIS	42,126	0	0	0	1,765,500	0.00	0.00	0.00	41.91	0	0	1,765,500	0.00	0.00	41.91
2 1 HILL CITY	387	5,031	34,056	34,408	29,435	13.00	88.00	88.91	76.06	29,025	29,377	24,404	75.00	75.91	63.06
4 1 MCGREGOR	613	53,885	53,885	54,437	46,568	87.93	87.93	88.83	75.99	0	552	-7,317	0.00	0.90	-11.94
6 3 SOUTH ST. PAUL	3,648	159,222	159,222	132,557	108,774	43.65	43.65	36.34	29.82	0	-26,665	-50,448	0.00	-7.31	-13.83
11 1 ANOKA-HENNEPIN	46,227	2,187,483	2,187,483	1,880,995	1,546,770	47.32	47.32	40.69	33.46	0	-306,488	-640,712	0.00	-6.63	-13.86
12 1 CENTENNIAL	8,163	718,251	718,251	725,761	602,583	87.99	87.99	88.91	73.82	0	7,510	-115,668	0.00	0.92	-14.17
13 1 COLUMBIA HEIGHTS	3,452	196,299	196,299	179,524	148,182	56.87	56.87	52.01	42.93	0	-16,775	-48,117	0.00	-4.86	-13.94
14 1 FRIDLEY	2,786	128,917	128,917	109,887	90,300	46.27	46.27	39.44	32.41	0	-19,030	-38,617	0.00	-6.83	-13.86
15 1 ST. FRANCIS	6,759	444,070	444,070	422,305	349,443	65.70	65.70	62.48	51.70	0	-21,764	-94,627	0.00	-3.22	-14.00
16 1 SPRING LAKE PARK	5,102	216,232	216,232	177,710	145,668	42.38	42.38	34.83	28.55	0	-38,522	-70,564	0.00	-7.55	-13.83
22 1 DETROIT LAKES	3,107	209,467	209,467	200,457	180,417	67.42	67.42	64.52	58.07	0	-9,010	-29,049	0.00	-2.90	-9.35
23 1 FRAZEE	1,275	16,570	112,169	113,329	96,950	13.00	88.00	88.91	76.06	95,599	96,759	80,379	75.00	75.91	63.06
25 1 PINE POINT	72	937	6,343	6,409	5,482	13.00	88.00	88.91	76.06	5,406	5,472	4,545	75.00	75.91	63.06
31 1 BEMIDJI	5,309	267,024	267,024	234,748	228,802	50.30	50.30	44.22	43.10	0	-32,276	-38,222	0.00	-6.08	-7.20
32 1 BLACKDUCK	853	75,044	75,044	75,812	64,863	87.94	87.94	88.84	76.01	0	768	-10,180	0.00	0.90	-11.93
36 1 KELLIHER	318	27,214	27,214	27,360	23,513	85.59	85.59	86.05	73.95	0	146	-3,701	0.00	0.46	-11.64
38 1 RED LAKE	1,787	44,092	44,092	24,744	36,981	24.68	24.68	13.85	20.70	0	-19,348	-7,110	0.00	-10.83	-3.98
47 1 SAUK RAPIDS	4,179	54,324	367,732	371,534	317,837	13.00	88.00	88.91	76.06	313,408	317,210	263,513	75.00	75.91	63.06
51 1 FOLEY	1,895	24,637	166,772	168,497	144,144	13.00	88.00	88.91	76.06	142,136	143,860	119,508	75.00	75.91	63.06
62 1 ORTONVILLE	553	29,078	29,078	25,947	24,940	52.57	52.57	46.91	45.09	0	-3,131	-4,137	0.00	-5.66	-7.48
75 1 ST. CLAIR	697	53,217	53,217	52,352	45,919	76.35	76.35	75.11	65.88	0	-864	-7,298	0.00	-1.24	-10.47
77 1 MANKATO	8,102	471,782	471,782	434,431	405,345	58.23	58.23	53.62	50.03	0	-37,350	-66,437	0.00	-4.61	-8.20
81 1 COMFREY	177	3,616	3,616	1,560	3,006	20.44	20.44	8.82	16.99	0	-2,056	-610	0.00	-11.62	-3.45
84 1 SLEEPY EYE	677	8,796	59,543	60,159	51,464	13.00	88.00	88.91	76.06	50,747	51,363	42,668	75.00	75.91	63.06
85 1 SPRINGFIELD	742	35,000	35,000	30,057	29,953	47.16	47.16	40.50	40.36	0	-4,943	-5,047	0.00	-6.66	-6.80
88 1 NEW ULM	2,597	150,710	150,710	138,633	129,491	58.03	58.03	53.38	49.86	0	-12,077	-21,218	0.00	-4.65	-8.17
91 1 BARNUM	697	52,184	52,184	51,117	45,010	74.85	74.85	73.32	64.56	0	-1,067	-7,174	0.00	-1.53	-10.29
93 1 CARLTON	715	32,997	32,997	28,096	28,225	46.12	46.12	39.27	39.45	0	-4,901	-4,772	0.00	-6.85	-6.67
94 1 CLOQUET	2,883	236,245	236,245	235,639	204,015	81.95	81.95	81.74	70.77	0	-605	-32,230	0.00	-0.21	-11.18
95 1 CROMWELL	344	4,466	30,228	30,541	26,127	13.00	88.00	88.91	76.06	25,763	26,075	21,661	75.00	75.91	63.06
97 1 MOOSE LAKE	879	63,046	63,046	61,191	54,351	71.71	71.71	69.60	61.82	0	-1,855	-8,695	0.00	-2.11	-9.89
99 1 ESKO	1,293	82,181	82,181	77,514	70,725	63.56	63.56	59.95	54.70	0	-4,668	-11,456	0.00	-3.61	-8.86
100 1 WRENSHALL	428	5,570	37,707	38,097	32,591	13.00	88.00	88.91	76.06	32,137	32,527	27,021	75.00	75.91	63.06
108 1 NORWOOD	1,094	66,963	66,963	62,534	51,685	61.23	61.23	57.18	47.26	0	-4,429	-15,278	0.00	-4.05	-13.97
110 1 WACONIA	2,932	145,234	145,234	126,995	104,564	49.53	49.53	43.31	35.66	0	-18,239	-40,670	0.00	-6.22	-13.87
111 1 WATERTOWN-MAY	1,787	137,443	137,443	135,405	112,278	76.90	76.90	75.76	62.82	0	-2,038	-25,165	0.00	-1.14	-14.08
112 1 CHASKA	10,113	455,285	455,285	383,887	315,321	45.02	45.02	37.96	31.18	0	-71,397	-139,963	0.00	-7.06	-13.84
113 1 WALKER-AKELEY	1,132	14,718	99,631	100,661	86,113	13.00	88.00	88.91	76.06	84,913	85,943	71,395	75.00	75.91	63.06
115 1 CASS LAKE	1,345	17,484	118,354	119,578	102,295	13.00	88.00	88.91	76.06	100,870	102,094	84,811	75.00	75.91	63.06
116 1 PILLAGER	872	11,338	76,753	77,546	66,339	13.00	88.00	88.91	76.06	65,414	66,208	55,000	75.00	75.91	63.06
118 1 REMER	573	34,937	34,937	32,581	30,040	60.93	60.93	56.82	52.39	0	-2,357	-4,897	0.00	-4.11	-8.54
129 1 MONTEVIDEO	1,703	96,015	96,015	87,585	82,459	56.38	56.38	51.43	48.42	0	-8,430	-13,556	0.00	-4.95	-7.96
138 1 NORTH BRANCH	4,680	60,835	411,805	416,063	355,930	13.00	88.00	88.91	76.06	350,970	355,228	295,096	75.00	75.91	63.06
139 1 RUSH CITY	1,207	15,696	106,249	107,348	91,833	13.00	88.00	88.91	76.06	90,554	91,652	76,137	75.00	75.91	63.06
146 1 BARNESVILLE	884	63,420	63,420	61,565	54,672	71.77	71.77	69.67	61.87	0	-1,856	-8,748	0.00	-2.10	-9.90
150 1 HAWLEY	1,040	56,425	56,425	50,859	48,415	54.24	54.24	48.89	46.54	0	-5,566	-8,010	0.00	-5.35	-7.70
152 1 MOORHEAD	6,872	588,534	588,534	591,763	508,473	85.64	85.64	86.11	73.99	0	3,230	-80,061	0.00	0.47	-11.65
162 1 BAGLEY	1,246	16,202	109,676	110,810	94,795	13.00	88.00	88.91	76.06	93,474	94,608	78,593	75.00	75.91	63.06
166 1 COOK COUNTY	718	45,152	45,152	42,460	38,843	62.91	62.91	59.16	54.12	0	-2,691	-6,309	0.00	-3.75	-8.79
173 1 MOUNTAIN LAKE	591	21,243	21,243	16,069	18,056	35.93	35.93	27.18	30.54	0	-5,173	-3,187	0.00	-8.75	-5.39
177 1 WINDOM	1,106	67,747	67,747	63,266	58,255	61.24	61.24	57.19	52.66	0	-4,480	-9,492	0.00	-4.05	-8.58

GENERAL EDUCATION DISPARITY REPORT APPENDIX A
 FY 2006 EQUITY REVENUE; CURRENT LAW VS. THREE OPTIONS

OCT_2004_FOLLOWUP_20050110
 01/12/05

		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
		AMCPU	CURRENT REVENUE	OPTION 1 REVENUE	OPTION 2 REVENUE	OPTION 3 REVENUE	CURRENT REVENUE /AMCPU = B/A	OPTION 1 REVENUE /AMCPU = C/A	OPTION 2 REVENUE /AMCPU = D/A	OPTION 3 REVENUE /AMCPU = E/A	OPTION 1 CHANGE IN REVENUE = C-B	OPTION 2 CHANGE IN REVENUE = D-B	OPTION 3 CHANGE IN REVENUE = E-B	OPTION 1 CHANGE IN REV/PU = G-F	OPTION 2 CHANGE IN REV/PU = H-F	OPTION 3 CHANGE IN REV/PU = I-F	
181	1	BRAINERD	8,324	625,941	625,941	613,789	539,958	75.20	75.20	73.74	64.87	0	-12,153	-85,984	0.00	-1.46	-10.33
182	1	CROSBY	1,538	86,576	86,576	78,934	74,336	56.30	56.30	51.33	48.34	0	-7,643	-12,241	0.00	-4.97	-7.96
186	1	PEQUOT LAKES	1,627	143,110	143,110	144,591	123,696	87.94	87.94	88.85	76.01	0	1,481	-19,414	0.00	0.91	-11.93
191	1	BURNSVILLE	12,309	491,629	491,629	393,033	321,639	39.94	39.94	31.93	26.13	0	-98,597	-169,990	0.00	-8.01	-13.81
192	1	FARMINGTON	6,842	544,221	544,221	539,706	447,679	79.54	79.54	78.88	65.43	0	-4,516	-96,542	0.00	-0.66	-14.11
194	1	LAKEVILLE	12,575	509,275	509,275	409,935	335,618	40.50	40.50	32.60	26.69	0	-99,340	-173,656	0.00	-7.90	-13.81
195	1	RANDOLPH	549	32,514	32,514	30,081	24,851	59.19	59.19	54.76	45.24	0	-2,433	-7,663	0.00	-4.43	-13.95
196	1	ROSEMOUNT-APP	31,080	1,644,738	1,644,738	1,471,003	1,212,730	52.92	52.92	47.33	39.02	0	-173,736	-432,008	0.00	-5.59	-13.90
197	1	WEST ST. PAUL	5,687	214,123	214,123	166,237	135,754	37.65	37.65	29.23	23.87	0	-47,886	-78,370	0.00	-8.42	-13.78
199	1	INVER GROVE	4,230	154,725	154,725	118,265	96,439	36.58	36.58	27.96	22.80	0	-36,461	-58,286	0.00	-8.62	-13.78
200	1	HASTINGS	5,843	287,494	287,494	250,797	206,388	49.20	49.20	42.92	35.32	0	-36,696	-81,106	0.00	-6.28	-13.88
203	1	HAYFIELD	1,073	65,690	65,690	61,333	56,482	61.21	61.21	57.15	52.63	0	-4,357	-9,208	0.00	-4.06	-8.58
204	1	KASSON-MANTOR	2,246	29,195	197,626	199,670	170,812	13.00	88.00	88.91	76.06	168,431	170,475	141,617	75.00	75.91	63.06
206	1	ALEXANDRIA	4,736	292,591	292,591	273,883	251,624	61.78	61.78	57.83	53.13	0	-18,707	-40,966	0.00	-3.95	-8.65
207	1	BRANDON	351	20,078	20,078	18,388	17,246	57.14	57.14	52.33	49.08	0	-1,690	-2,832	0.00	-4.81	-8.06
208	1	EVANSVILLE	240	4,754	4,754	1,942	3,946	19.83	19.83	8.10	16.46	0	-2,812	-808	0.00	-11.73	-3.37
213	1	OSAKIS	781	10,158	68,761	69,472	59,431	13.00	88.00	88.91	76.06	58,603	59,314	49,273	75.00	75.91	63.06
227	1	CHATFIELD	1,052	69,137	69,137	65,749	59,531	65.71	65.71	62.49	56.58	0	-3,388	-9,606	0.00	-3.22	-9.13
229	1	LANESBORO	400	29,467	29,467	28,762	25,410	73.58	73.58	71.82	63.45	0	-705	-4,057	0.00	-1.76	-10.13
238	1	MABEL-CANTON	362	18,897	18,897	16,828	16,202	52.23	52.23	46.51	44.78	0	-2,070	-2,695	0.00	-5.72	-7.45
239	1	RUSHFORD-PETEF	713	20,067	20,067	12,798	16,921	28.13	28.13	17.94	23.72	0	-7,269	-3,146	0.00	-10.19	-4.41
241	1	ALBERT LEA	4,124	221,368	221,368	198,893	189,944	53.68	53.68	48.23	46.06	0	-22,475	-31,424	0.00	-5.45	-7.62
242	1	ALDEN	468	31,030	31,030	29,581	26,719	66.37	66.37	63.27	57.15	0	-1,449	-4,311	0.00	-3.10	-9.22
252	1	CANNON FALLS	1,574	85,144	85,144	76,677	73,057	54.10	54.10	48.72	46.42	0	-8,467	-12,087	0.00	-5.38	-7.68
253	1	GOODHUE	705	56,226	56,226	55,796	48,542	79.76	79.76	79.15	68.86	0	-430	-7,684	0.00	-0.61	-10.90
255	1	PINE ISLAND	1,442	86,452	86,452	80,282	74,328	59.97	59.97	55.69	51.56	0	-6,170	-12,124	0.00	-4.28	-8.41
256	1	RED WING	3,307	153,164	153,164	130,608	131,005	46.31	46.31	39.49	39.61	0	-22,556	-22,159	0.00	-6.82	-6.70
261	1	ASHBY	327	4,255	28,802	29,100	24,894	13.00	88.00	88.91	76.06	24,548	24,845	20,640	75.00	75.91	63.06
264	1	HERMAN-NORCRC	136	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
270	1	HOPKINS	9,289	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
271	1	BLOOMINGTON	12,339	465,904	465,904	362,137	295,755	37.76	37.76	29.35	23.97	0	-103,767	-170,149	0.00	-8.41	-13.79
272	1	EDEN PRAIRIE	11,479	434,373	434,373	337,948	276,075	37.84	37.84	29.44	24.05	0	-96,425	-158,298	0.00	-8.40	-13.79
273	1	EDINA	8,726	150,007	150,007	43,370	31,066	17.19	17.19	4.97	3.56	0	-106,637	-118,941	0.00	-12.22	-13.63
276	1	MINNETONKA	8,807	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
277	1	WESTONKA	2,714	84,763	84,763	58,653	47,470	31.23	31.23	21.61	17.49	0	-26,110	-37,292	0.00	-9.62	-13.74
278	1	ORONO	2,873	127,005	127,005	106,288	87,237	44.20	44.20	36.99	30.36	0	-20,717	-39,768	0.00	-7.21	-13.84
279	1	OSSEO	24,787	931,234	931,234	722,035	589,674	37.57	37.57	29.13	23.79	0	-209,199	-341,560	0.00	-8.44	-13.78
280	1	RICHFIELD	4,651	187,297	187,297	150,367	123,113	40.27	40.27	32.33	26.47	0	-36,929	-64,184	0.00	-7.94	-13.80
281	1	ROBBINSDALE	15,607	614,748	614,748	488,334	399,376	39.39	39.39	31.29	25.59	0	-126,414	-215,373	0.00	-8.10	-13.80
282	1	ST. ANTHONY-NEV	1,929	86,456	86,456	72,760	59,759	44.82	44.82	37.72	30.98	0	-13,696	-26,697	0.00	-7.10	-13.84
283	1	ST. LOUIS PARK	4,996	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
284	1	WAYZATA	11,434	447,755	447,755	354,683	289,966	39.16	39.16	31.02	25.36	0	-93,073	-157,789	0.00	-8.14	-13.80
286	1	BROOKLYN CENTE	1,910	114,948	114,948	106,832	88,288	60.19	60.19	55.94	46.23	0	-8,116	-26,660	0.00	-4.25	-13.96
294	1	HOUSTON	842	41,397	41,397	36,098	35,457	49.14	49.14	42.85	42.09	0	-5,299	-5,939	0.00	-6.29	-7.05
297	1	SPRING GROVE	423	13,553	13,553	9,553	11,477	32.05	32.05	22.59	27.14	0	-4,000	-2,076	0.00	-9.46	-4.91
299	1	CALEDONIA	1,044	39,477	39,477	30,709	33,601	37.82	37.82	29.42	32.19	0	-8,768	-5,877	0.00	-8.40	-5.63
300	1	LACRESCENT	1,732	152,332	152,332	153,891	131,649	87.94	87.94	88.84	76.00	0	1,559	-20,683	0.00	0.90	-11.94
306	1	LAPORTE	348	4,526	30,639	30,956	26,482	13.00	88.00	88.91	76.06	26,113	26,430	21,956	75.00	75.91	63.06
308	1	NEVIS	592	49,329	49,329	49,365	42,612	83.35	83.35	83.41	72.00	0	36	-6,717	0.00	0.06	-11.35
309	1	PARK RAPIDS	2,095	27,230	184,323	186,229	159,314	13.00	88.00	88.91	76.06	157,094	159,000	132,084	75.00	75.91	63.06
314	1	BRAHAM	1,046	69,889	69,889	66,731	60,184	66.83	66.83	63.81	57.55	0	-3,158	-9,705	0.00	-3.02	-9.28
316	1	GREENWAY	1,497	36,098	36,098	19,734	30,259	24.11	24.11	13.18	20.21	0	-16,365	-5,839	0.00	-10.93	-3.90
317	1	DEER RIVER	1,169	15,197	102,874	103,938	88,916	13.00	88.00	88.91	76.06	87,677	88,740	73,718	75.00	75.91	63.06
318	1	GRAND RAPIDS	4,359	56,668	383,598	387,565	331,551	13.00	88.00	88.91	76.06	326,930	330,897	274,883	75.00	75.91	63.06

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OCT_2004_FOLLOWUP_20050110
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	AMCPU	CURRENT REVENUE	OPTION 1 REVENUE	OPTION 2 REVENUE	OPTION 3 REVENUE	CURRENT REVENUE /AMCPU = B/A	OPTION 1 REVENUE /AMCPU = C/A	OPTION 2 REVENUE /AMCPU = D/A	OPTION 3 REVENUE /AMCPU = E/A	OPTION 1 CHANGE IN REVENUE = C-B	OPTION 2 CHANGE IN REVENUE = D-B	OPTION 3 CHANGE IN REVENUE = E-B	OPTION 1 CHANGE IN REV/PU = G-F	OPTION 2 CHANGE IN REV/PU = H-F	OPTION 3 CHANGE IN REV/PU = I-F
319 1 NASHWAUK-KEEW	776	62,081	62,081	61,638	53,596	79.97	79.97	79.40	69.04	0	-442	-8,485	0.00	-0.57	-10.93
323 2 FRANCONIA	34	0	0	0	169	0.00	0.00	0.00	5.03	0	0	169	0.00	0.00	5.03
330 1 HERON LAKE-OKA	357	0	0	0	567	0.00	0.00	0.00	1.59	0	0	567	0.00	0.00	1.59
332 1 MORA	2,088	167,230	167,230	166,082	144,384	80.08	80.08	79.53	69.14	0	-1,149	-22,846	0.00	-0.55	-10.94
333 1 OGILVIE	829	10,777	72,953	73,707	63,055	13.00	88.00	88.91	76.06	62,176	62,930	52,277	75.00	75.91	63.06
345 1 NEW LONDON-SPI	1,907	122,733	122,733	116,115	105,627	64.36	64.36	60.89	55.39	0	-6,617	-17,106	0.00	-3.47	-8.97
347 1 WILLMAR	4,658	255,293	255,293	230,886	219,102	54.81	54.81	49.57	47.04	0	-24,407	-36,191	0.00	-5.24	-7.77
356 1 LANCASTER	243	0	0	0	151	0.00	0.00	0.00	0.62	0	0	151	0.00	0.00	0.62
361 1 INTERNATIONAL F	1,636	81,126	81,126	70,965	69,492	49.58	49.58	43.37	42.47	0	-10,161	-11,634	0.00	-6.21	-7.11
362 1 LITTLEFORK-BIG F	392	34,437	34,437	34,789	29,762	87.95	87.95	88.85	76.01	0	352	-4,675	0.00	0.90	-11.94
363 1 SOUTH KOOCHICH	419	36,834	36,834	37,215	31,835	87.97	87.97	88.88	76.03	0	381	-4,999	0.00	0.91	-11.94
371 1 BELLINGHAM	136	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
378 1 DAWSON	655	24,136	24,136	18,526	20,529	36.87	36.87	28.30	31.36	0	-5,610	-3,607	0.00	-8.57	-5.51
381 1 LAKE SUPERIOR	1,780	23,135	156,604	158,223	135,356	13.00	88.00	88.91	76.06	133,469	135,089	112,221	75.00	75.91	63.06
390 1 LAKE OF THE WOC	770	61,159	61,159	60,643	52,792	79.46	79.46	78.79	68.59	0	-516	-8,366	0.00	-0.67	-10.87
391 1 CLEVELAND	456	29,134	29,134	27,510	25,074	63.86	63.86	60.30	54.96	0	-1,624	-4,060	0.00	-3.56	-8.90
392 1 LECENTR	782	54,650	54,650	52,742	47,090	69.90	69.90	67.46	60.23	0	-1,908	-7,560	0.00	-2.44	-9.67
394 1 MONTGOMERY	1,292	16,790	113,652	114,827	98,231	13.00	88.00	88.91	76.06	96,863	98,038	81,442	75.00	75.91	63.06
402 1 HENDRICKS	176	5,346	5,346	3,620	4,519	30.32	30.32	20.53	25.63	0	-1,726	-827	0.00	-9.79	-4.69
403 1 IVANHOE	234	14,013	14,013	13,004	12,044	59.86	59.86	55.55	51.45	0	-1,009	-1,969	0.00	-4.31	-8.41
404 1 LAKE BENTON	271	12,594	12,594	10,775	10,774	46.50	46.50	39.71	39.78	0	-1,839	-1,820	0.00	-6.79	-6.72
409 1 TYLER	334	29,362	29,362	29,663	25,380	87.90	87.90	88.80	75.98	0	301	-3,982	0.00	0.90	-11.92
411 1 BALATON	170	4,166	4,166	2,313	3,492	24.44	24.44	13.57	20.49	0	-1,853	-673	0.00	-10.87	-3.95
413 1 MARSHALL	2,512	188,624	188,624	184,906	162,725	75.09	75.09	73.61	64.78	0	-3,718	-25,898	0.00	-1.48	-10.31
414 1 MINNEOTA	537	42,049	42,049	41,571	36,291	78.28	78.28	77.39	67.56	0	-478	-5,758	0.00	-0.89	-10.72
415 1 LYNDA	158	3,664	3,664	1,911	3,065	23.20	23.20	12.10	19.41	0	-1,753	-598	0.00	-11.10	-3.79
417 1 TRACY	877	53,849	53,849	50,313	46,312	61.37	61.37	57.34	52.78	0	-3,536	-7,537	0.00	-4.03	-8.59
418 1 RUSSELL	157	7,115	7,115	6,021	6,084	45.44	45.44	38.45	38.85	0	-1,095	-1,032	0.00	-6.99	-6.59
423 1 HUTCHINSON	3,389	120,271	120,271	90,347	102,174	35.49	35.49	26.66	30.15	0	-29,924	-18,097	0.00	-8.83	-5.34
424 1 LESTER PRAIRIE	557	30,978	30,978	28,141	26,597	55.58	55.58	50.49	47.72	0	-2,837	-4,381	0.00	-5.09	-7.86
432 1 MAHNOMEN	854	11,103	75,160	75,937	64,962	13.00	88.00	88.91	76.06	64,057	64,834	53,859	75.00	75.91	63.06
435 1 WAUBUN	702	9,125	61,768	62,407	53,387	13.00	88.00	88.91	76.06	52,643	53,282	44,262	75.00	75.91	63.06
441 1 NEWFOLDEN	412	15,969	15,969	12,582	13,600	38.75	38.75	30.53	33.00	0	-3,388	-2,370	0.00	-8.22	-5.75
447 1 GRYGLA	227	18,125	18,125	17,987	15,647	79.79	79.79	79.18	68.88	0	-139	-2,478	0.00	-0.61	-10.91
458 1 TRUMAN	460	14,818	14,818	10,484	12,552	32.24	32.24	22.81	27.31	0	-4,334	-2,266	0.00	-9.43	-4.93
463 1 EDEN VALLEY	942	68,929	68,929	67,215	59,438	73.21	73.21	71.39	63.13	0	-1,714	-9,491	0.00	-1.82	-10.08
465 1 LITCHFIELD	2,300	154,604	154,604	147,842	133,145	67.22	67.22	64.28	57.89	0	-6,762	-21,459	0.00	-2.94	-9.33
466 1 DASSEL-COKATO	2,493	199,693	199,693	198,347	172,423	80.11	80.11	79.57	69.17	0	-1,346	-27,271	0.00	-0.54	-10.94
473 1 ISLE	656	8,527	57,723	58,320	49,891	13.00	88.00	88.91	76.06	49,196	49,792	41,364	75.00	75.91	63.06
477 1 PRINCETON	4,036	52,472	355,193	358,866	306,999	13.00	88.00	88.91	76.06	302,721	306,394	254,528	75.00	75.91	63.06
480 1 ONAMIA	834	73,343	73,343	74,094	63,384	87.93	87.93	88.83	75.99	0	751	-9,959	0.00	0.90	-11.94
482 1 LITTLE FALLS	3,023	91,337	91,337	61,677	77,187	30.21	30.21	20.40	25.53	0	-29,659	-14,149	0.00	-9.81	-4.68
484 1 PIERZ	1,121	66,525	66,525	61,579	57,172	59.32	59.32	54.91	50.98	0	-4,946	-9,353	0.00	-4.41	-8.34
485 1 ROYALTON	804	70,696	70,696	71,419	61,104	87.93	87.93	88.83	76.00	0	724	-9,592	0.00	0.90	-11.93
486 1 SWANVILLE	353	11,907	11,907	8,673	10,099	33.72	33.72	24.56	28.60	0	-3,235	-1,808	0.00	-9.16	-5.12
487 1 UPSALA	448	35,833	35,833	35,578	30,935	79.97	79.97	79.40	69.04	0	-255	-4,898	0.00	-0.57	-10.93
492 1 AUSTIN	4,533	174,760	174,760	137,315	148,784	38.55	38.55	30.29	32.82	0	-37,445	-25,976	0.00	-8.26	-5.73
495 1 GRAND MEADOW	406	12,794	12,794	8,916	10,830	31.54	31.54	21.98	26.70	0	-3,878	-1,963	0.00	-9.56	-4.84
497 1 LYLE	294	10,790	10,790	8,262	9,176	36.71	36.71	28.11	31.22	0	-2,528	-1,614	0.00	-8.60	-5.49
499 1 LEROY	423	10,107	10,107	5,456	8,465	23.88	23.88	12.89	20.00	0	-4,652	-1,642	0.00	-10.99	-3.88
500 1 SOUTHLAND	708	53,816	53,816	52,888	46,427	75.97	75.97	74.66	65.54	0	-928	-7,388	0.00	-1.31	-10.43
505 1 Fulda	530	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
507 1 NICOLLET	338	9,595	9,595	6,161	8,093	28.36	28.36	18.21	23.92	0	-3,434	-1,502	0.00	-10.15	-4.44
508 1 ST. PETER	2,039	126,590	126,590	118,658	108,890	62.08	62.08	58.19	53.40	0	-7,932	-17,700	0.00	-3.89	-8.68

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 FY 2006 EQUITY REVENUE; CURRENT LAW VS. THREE OPTIONS

OCT_2004_FOLLOWUP_20050110
 01/12/05

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	AMCPU	CURRENT REVENUE	OPTION 1 REVENUE	OPTION 2 REVENUE	OPTION 3 REVENUE	CURRENT REVENUE /AMCPU = B/A	OPTION 1 REVENUE /AMCPU = C/A	OPTION 2 REVENUE /AMCPU = D/A	OPTION 3 REVENUE /AMCPU = E/A	OPTION 1 CHANGE IN REVENUE = C-B	OPTION 2 CHANGE IN REVENUE = D-B	OPTION 3 CHANGE IN REVENUE = E-B	OPTION 1 CHANGE IN REV/PU = G-F	OPTION 2 CHANGE IN REV/PU = H-F	OPTION 3 CHANGE IN REV/PU = I-F
511 1 ADRIAN	725	46,187	46,187	43,577	39,742	63.71	63.71	60.11	54.82	0	-2,610	-6,445	0.00	-3.60	-8.89
513 1 BREWSTER	219	6,592	6,592	4,439	5,569	30.10	30.10	20.27	25.43	0	-2,153	-1,023	0.00	-9.83	-4.67
514 1 ELLSWORTH	203	11,572	11,572	10,590	9,940	56.99	56.99	52.15	48.95	0	-983	-1,633	0.00	-4.84	-8.04
516 1 ROUND LAKE	150	4,632	4,632	3,181	3,917	30.91	30.91	21.23	26.14	0	-1,451	-715	0.00	-9.68	-4.77
518 1 WORTHINGTON	2,551	150,401	150,401	138,997	129,251	58.95	58.95	54.48	50.66	0	-11,404	-21,151	0.00	-4.47	-8.29
531 1 BYRON	1,782	142,986	142,986	142,059	123,453	80.23	80.23	79.71	69.27	0	-927	-19,533	0.00	-0.52	-10.96
533 1 DOVER-EYOTA	1,421	118,132	118,132	118,146	102,031	83.13	83.13	83.14	71.80	0	14	-16,101	0.00	0.01	-11.33
534 1 STEWARTVILLE	1,950	63,580	63,580	45,325	53,887	32.60	32.60	23.24	27.63	0	-18,255	-9,693	0.00	-9.36	-4.97
535 1 ROCHESTER	18,630	1,059,849	1,059,849	969,308	910,252	56.89	56.89	52.03	48.86	0	-90,541	-149,597	0.00	-4.86	-8.03
542 1 BATTLE LAKE	608	7,899	53,471	54,024	46,216	13.00	88.00	88.91	76.06	45,572	46,125	38,317	75.00	75.91	63.06
544 1 FERGUS FALLS	3,011	178,563	178,563	165,286	153,454	59.31	59.31	54.90	50.97	0	-13,277	-25,109	0.00	-4.41	-8.34
545 1 HENNING	401	0	0	0	2,504	0.00	0.00	0.00	6.25	0	0	2,504	0.00	0.00	6.25
547 1 PARKERS PRAIRIE	654	41,664	41,664	39,324	35,853	63.74	63.74	60.16	54.85	0	-2,340	-5,811	0.00	-3.58	-8.89
548 1 PELICAN RAPIDS	1,268	16,489	111,616	112,770	96,471	13.00	88.00	88.91	76.06	95,127	96,281	79,983	75.00	75.91	63.06
549 1 PIRHAM	1,781	153,508	153,508	154,523	132,650	86.18	86.18	86.75	74.47	0	1,015	-20,858	0.00	0.57	-11.71
550 1 UNDERWOOD	538	6,989	47,312	47,802	40,893	13.00	88.00	88.91	76.06	40,323	40,812	33,904	75.00	75.91	63.06
553 1 NEW YORK MILLS	851	64,540	64,540	63,399	55,680	75.83	75.83	74.49	65.42	0	-1,140	-8,860	0.00	-1.34	-10.41
561 1 GOODRIDGE	195	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
564 1 THIEF RIVER FALL	2,401	87,100	87,100	66,262	74,040	36.28	36.28	27.60	30.84	0	-20,839	-13,060	0.00	-8.68	-5.44
577 1 WILLOW RIVER	536	42,855	42,855	42,539	36,998	79.89	79.89	79.30	68.97	0	-316	-5,858	0.00	-0.59	-10.92
578 1 PINE CITY	1,963	61,580	61,580	42,755	52,118	31.37	31.37	21.78	26.55	0	-18,825	-9,462	0.00	-9.59	-4.82
581 1 EDGERTON	343	20,172	20,172	18,634	17,335	58.87	58.87	54.38	50.59	0	-1,539	-2,837	0.00	-4.49	-8.28
584 1 RUTHTON	138	4,495	4,495	3,209	3,809	32.69	32.69	23.34	27.70	0	-1,286	-686	0.00	-9.35	-4.99
592 1 CLIMAX	188	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
593 1 CROOKSTON	1,593	71,273	71,273	59,928	60,916	44.73	44.73	37.61	38.23	0	-11,345	-10,357	0.00	-7.12	-6.50
595 1 EAST GRAND FOR	1,976	158,283	158,283	157,196	136,650	80.12	80.12	79.57	69.17	0	-1,087	-21,632	0.00	-0.55	-10.95
599 1 FERTILE-BELTRAM	612	11,466	11,466	4,171	9,491	18.75	18.75	6.82	15.52	0	-7,295	-1,975	0.00	-11.93	-3.23
600 1 FISHER	346	18,050	18,050	16,068	15,480	52.18	52.18	46.45	44.75	0	-1,982	-2,570	0.00	-5.73	-7.43
601 1 FOSSTON	815	65,241	65,241	64,793	56,328	80.08	80.08	79.53	69.14	0	-448	-8,913	0.00	-0.55	-10.94
611 1 CYRUS	123	3,436	3,436	2,184	2,898	28.01	28.01	17.80	23.62	0	-1,253	-539	0.00	-10.21	-4.39
621 1 MOUNDS VIEW	11,474	452,653	452,653	359,713	294,310	39.45	39.45	31.35	25.65	0	-92,940	-158,342	0.00	-8.10	-13.80
622 1 NORTH ST. PAUL-I	12,996	535,969	535,969	434,988	356,360	41.24	41.24	33.47	27.42	0	-100,982	-179,610	0.00	-7.77	-13.82
623 1 ROSEVILLE	7,246	177,597	177,597	98,907	78,401	24.51	24.51	13.65	10.82	0	-78,690	-99,196	0.00	-10.86	-13.69
624 1 WHITE BEAVER LAKE	10,125	449,672	449,672	377,072	309,535	44.41	44.41	37.24	30.57	0	-72,600	-140,136	0.00	-7.17	-13.84
625 1 ST. PAUL	45,456	0	0	0	2,425,544	0.00	0.00	0.00	53.36	0	0	2,425,544	0.00	0.00	53.36
627 1 OKLEE	231	13,860	13,860	12,872	11,914	60.04	60.04	55.76	51.61	0	-988	-1,946	0.00	-4.28	-8.43
628 1 PLUMMER	173	6,257	6,257	4,753	5,318	36.19	36.19	27.49	30.76	0	-1,504	-939	0.00	-8.70	-5.43
630 1 RED LAKE FALLS	457	9,880	9,880	4,673	8,236	21.63	21.63	10.23	18.03	0	-5,207	-1,644	0.00	-11.40	-3.60
635 1 MILROY	150	4,683	4,683	3,240	3,963	31.21	31.21	21.59	26.41	0	-1,444	-720	0.00	-9.62	-4.80
640 1 WABASSO	460	23,866	23,866	21,208	20,463	51.91	51.91	46.13	44.51	0	-2,657	-3,402	0.00	-5.78	-7.40
656 1 FARIBAULT	4,703	404,159	404,159	406,652	349,231	85.94	85.94	86.47	74.26	0	2,492	-54,929	0.00	0.53	-11.68
659 1 NORTHFIELD	4,443	221,478	221,478	194,065	159,810	49.85	49.85	43.68	35.97	0	-27,413	-61,667	0.00	-6.17	-13.88
671 1 HILLS-BEAVER CR	347	10,470	10,470	7,070	8,848	30.21	30.21	20.40	25.53	0	-3,400	-1,622	0.00	-9.81	-4.68
676 1 BADGER	237	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
682 1 ROSEAU	1,630	129,569	129,569	128,477	111,849	79.48	79.48	78.81	68.61	0	-1,092	-17,720	0.00	-0.67	-10.87
690 1 WARROAD	1,398	111,072	111,072	110,135	95,888	79.44	79.44	78.77	68.58	0	-937	-15,184	0.00	-0.67	-10.86
695 1 CHISHOLM	850	23,092	23,092	14,281	19,447	27.18	27.18	16.81	22.89	0	-8,810	-3,645	0.00	-10.37	-4.29
696 1 ELY	634	47,075	47,075	46,043	40,601	74.31	74.31	72.68	64.09	0	-1,033	-6,474	0.00	-1.63	-10.22
698 1 FLOODWOOD	477	6,204	41,999	42,433	36,300	13.00	88.00	88.91	76.06	35,795	36,229	30,096	75.00	75.91	63.06
700 1 HERMANTOWN	2,266	199,239	199,239	201,278	172,210	87.94	87.94	88.84	76.01	0	2,039	-27,029	0.00	0.90	-11.93
701 1 HIBBING	2,889	141,823	141,823	123,594	121,456	49.09	49.09	42.78	42.04	0	-18,230	-20,368	0.00	-6.31	-7.05
704 1 PROCTOR	2,087	183,533	183,533	185,411	158,632	87.93	87.93	88.83	76.00	0	1,879	-24,901	0.00	0.90	-11.93
706 1 VIRGINIA	1,814	153,156	153,156	153,592	132,308	84.41	84.41	84.65	72.92	0	435	-20,848	0.00	0.24	-11.49
707 1 NETT LAKE	139	4,774	4,774	3,514	4,051	34.28	34.28	25.23	29.09	0	-1,260	-723	0.00	-9.05	-5.19

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		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
		AMCPU	CURRENT REVENUE	OPTION 1 REVENUE	OPTION 2 REVENUE	OPTION 3 REVENUE	CURRENT REVENUE /AMCPU = B/A	OPTION 1 REVENUE /AMCPU = C/A	OPTION 2 REVENUE /AMCPU = D/A	OPTION 3 REVENUE /AMCPU = E/A	OPTION 1 CHANGE IN REVENUE = C-B	OPTION 2 CHANGE IN REVENUE = D-B	OPTION 3 CHANGE IN REVENUE = E-B	OPTION 1 CHANGE IN REV/PU = G-F	OPTION 2 CHANGE IN REV/PU = H-F	OPTION 3 CHANGE IN REV/PU = I-F	
709	1	DULUTH	12,219	0	0	0	610,569	0.00	0.00	0.00	49.97	0	0	610,569	0.00	0.00	49.97
712	1	MOUNTAIN IRON-E	642	25,581	25,581	20,440	21,801	39.86	39.86	31.85	33.97	0	-5,141	-3,780	0.00	-8.01	-5.89
716	1	BELLE PLAINE	1,745	22,685	153,560	159,807	132,725	13.00	88.00	91.58	76.06	130,875	137,122	110,040	75.00	78.58	63.06
717	1	JORDAN	1,854	167,152	167,152	169,599	140,869	90.18	90.18	91.50	76.00	0	2,447	-26,283	0.00	1.32	-14.18
719	1	PRIOR LAKE	7,352	286,066	286,066	225,853	184,608	38.91	38.91	30.72	25.11	0	-60,213	-101,457	0.00	-8.19	-13.80
720	1	SHAKOPEE	6,141	353,184	353,184	324,013	267,575	57.51	57.51	52.76	43.57	0	-29,171	-85,609	0.00	-4.75	-13.94
721	1	NEW PRAGUE	3,729	238,311	238,311	225,034	186,136	63.90	63.90	60.34	49.91	0	-13,277	-52,175	0.00	-3.56	-13.99
726	1	BECKER	3,024	115,382	115,382	90,158	98,233	38.15	38.15	29.81	32.48	0	-25,224	-17,148	0.00	-8.34	-5.67
727	1	BIG LAKE	3,801	332,554	332,554	335,709	287,441	87.50	87.50	88.33	75.63	0	3,155	-45,113	0.00	0.83	-11.87
728	1	ELK RIVER	13,041	528,533	528,533	425,644	450,681	40.53	40.53	32.64	34.56	0	-102,890	-77,852	0.00	-7.89	-5.97
738	1	HOLDINGFORD	1,232	86,151	86,151	83,158	74,241	69.95	69.95	67.52	60.28	0	-2,993	-11,910	0.00	-2.43	-9.67
739	1	KIMBALL	926	12,036	81,474	82,316	70,419	13.00	88.00	88.91	76.06	69,438	70,281	58,383	75.00	75.91	63.06
740	1	MELROSE	1,758	102,035	102,035	93,878	87,672	58.04	58.04	53.40	49.87	0	-8,157	-14,363	0.00	-4.64	-8.17
741	1	PAYNESVILLE	1,244	75,259	75,259	70,047	64,699	60.51	60.51	56.32	52.02	0	-5,211	-10,559	0.00	-4.19	-8.49
742	1	ST. CLOUD	10,897	553,345	553,345	488,073	474,234	50.78	50.78	44.79	43.52	0	-65,272	-79,112	0.00	-5.99	-7.26
743	1	SAUK CENTRE	1,307	57,651	57,651	48,202	49,247	44.11	44.11	36.88	37.68	0	-9,450	-8,404	0.00	-7.23	-6.43
745	1	ALBANY	1,831	111,045	111,045	103,429	95,482	60.65	60.65	56.49	52.15	0	-7,617	-15,563	0.00	-4.16	-8.50
748	1	SARTELL	3,335	226,794	226,794	217,457	195,348	68.01	68.01	65.21	58.58	0	-9,337	-31,446	0.00	-2.80	-9.43
750	1	COLD SPRING	2,799	223,950	223,950	222,354	193,332	80.02	80.02	79.45	69.08	0	-1,595	-30,617	0.00	-0.57	-10.94
756	1	BLOOMING PRAIRI	845	53,319	53,319	50,194	45,877	63.12	63.12	59.42	54.31	0	-3,126	-7,442	0.00	-3.70	-8.81
761	1	OWATONNA	5,641	233,086	233,086	189,368	198,788	41.32	41.32	33.57	35.24	0	-43,718	-34,297	0.00	-7.75	-6.08
763	1	MEDFORD	887	67,685	67,685	66,576	58,401	76.33	76.33	75.08	65.86	0	-1,108	-9,284	0.00	-1.25	-10.47
768	1	HANCOCK	253	8,141	8,141	5,762	6,896	32.24	32.24	22.82	27.31	0	-2,379	-1,245	0.00	-9.42	-4.93
769	1	MORRIS	1,097	76,360	76,360	73,618	65,796	69.61	69.61	67.11	59.98	0	-2,742	-10,564	0.00	-2.50	-9.63
771	1	CHOKIO-ALBERTA	235	5,624	5,624	3,050	4,711	23.97	23.97	13.00	20.08	0	-2,574	-913	0.00	-10.97	-3.89
775	1	KERKHOVEN-MUR	709	40,084	40,084	36,588	34,417	56.52	56.52	51.59	48.53	0	-3,496	-5,667	0.00	-4.93	-7.99
777	1	BENSON	1,186	79,029	79,029	75,398	68,054	66.61	66.61	63.55	57.36	0	-3,631	-10,975	0.00	-3.06	-9.25
786	1	BERTHA-HEWITT	508	40,773	40,773	40,509	35,200	80.26	80.26	79.74	69.29	0	-264	-5,573	0.00	-0.52	-10.97
787	1	BROWERVILLE	563	45,016	45,016	44,683	38,863	79.90	79.90	79.31	68.98	0	-332	-6,152	0.00	-0.59	-10.92
801	1	BROWNS VALLEY	140	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
803	1	WHEATON	507	19,884	19,884	15,762	16,938	39.22	39.22	31.09	33.41	0	-4,122	-2,946	0.00	-8.13	-5.81
806	1	ELGIN-MILLVILLE	588	31,646	31,646	28,461	27,151	53.86	53.86	48.44	46.21	0	-3,185	-4,495	0.00	-5.42	-7.65
810	1	PLAINVIEW	1,265	101,335	101,335	100,639	87,487	80.13	80.13	79.58	69.18	0	-696	-13,848	0.00	-0.55	-10.95
811	1	WABASHA	804	63,059	63,059	62,359	54,428	78.39	78.39	77.52	67.66	0	-700	-8,632	0.00	-0.87	-10.73
813	1	LAKE CITY	1,629	77,182	77,182	66,384	66,042	47.39	47.39	40.76	40.55	0	-10,798	-11,140	0.00	-6.63	-6.84
815	2	PRINSBURG	0	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
818	1	VERNDALE	517	6,715	45,455	45,925	39,287	13.00	88.00	88.91	76.06	38,740	39,210	32,572	75.00	75.91	63.06
820	1	SEBEKA	655	22,000	22,000	15,986	18,659	33.58	33.58	24.40	28.48	0	-6,014	-3,341	0.00	-9.18	-5.10
821	1	MENAHGA	876	11,388	77,087	77,884	66,628	13.00	88.00	88.91	76.06	65,699	66,496	55,240	75.00	75.91	63.06
829	1	WASECA	2,394	116,745	116,745	101,517	99,985	48.76	48.76	42.40	41.76	0	-15,228	-16,760	0.00	-6.36	-7.00
831	1	FOREST LAKE	8,701	423,226	423,226	367,625	302,453	48.64	48.64	42.25	34.76	0	-55,601	-120,773	0.00	-6.39	-13.88
832	1	MAHTOMEDI	3,538	136,123	136,123	106,860	87,328	38.47	38.47	30.20	24.68	0	-29,263	-48,795	0.00	-8.27	-13.79
833	1	SOUTH WASHINGT	18,749	691,097	691,097	530,416	432,732	36.86	36.86	28.29	23.08	0	-160,681	-258,365	0.00	-8.57	-13.78
834	1	STILLWATER	11,128	479,052	479,052	396,484	325,155	43.05	43.05	35.63	29.22	0	-82,568	-153,898	0.00	-7.42	-13.83
836	1	BUTTERFIELD	227	7,357	7,357	5,228	6,235	32.45	32.45	23.06	27.50	0	-2,129	-1,122	0.00	-9.39	-4.95
837	1	MADELIA	685	54,334	54,334	53,854	46,905	79.28	79.28	78.58	68.44	0	-480	-7,429	0.00	-0.70	-10.84
840	1	ST. JAMES	1,451	71,893	71,893	62,884	61,579	49.56	49.56	43.35	42.45	0	-9,008	-10,314	0.00	-6.21	-7.11
846	1	BRECKENRIDGE	1,029	13,375	90,541	91,477	78,256	13.00	88.00	88.91	76.06	77,165	78,102	64,881	75.00	75.91	63.06
850	1	ROTHSAY	257	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
852	1	CAMPBELL-TINTA	152	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
857	1	LEWISTON	849	50,800	50,800	47,139	43,666	59.81	59.81	55.50	51.41	0	-3,661	-7,135	0.00	-4.31	-8.40
858	1	ST. CHARLES	1,203	15,642	105,882	106,977	91,515	13.00	88.00	88.91	76.06	90,240	91,335	75,874	75.00	75.91	63.06
861	1	WINONA	4,266	218,230	218,230	192,978	187,048	51.16	51.16	45.24	43.85	0	-25,253	-31,182	0.00	-5.92	-7.31
876	1	ANNANDALE	2,040	116,488	116,488	106,653	100,062	57.09	57.09	52.27	49.04	0	-9,835	-16,425	0.00	-4.82	-8.05

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		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
		AMCPU	CURRENT REVENUE	OPTION 1 REVENUE	OPTION 2 REVENUE	OPTION 3 REVENUE	CURRENT REVENUE /AMCPU = B/A	OPTION 1 REVENUE /AMCPU = C/A	OPTION 2 REVENUE /AMCPU = D/A	OPTION 3 REVENUE /AMCPU = E/A	OPTION 1 CHANGE IN REVENUE = C-B	OPTION 2 CHANGE IN REVENUE = D-B	OPTION 3 CHANGE IN REVENUE = E-B	OPTION 1 CHANGE IN REV/PU = G-F	OPTION 2 CHANGE IN REV/PU = H-F	OPTION 3 CHANGE IN REV/PU = I-F	
877	1	BUFFALO	6,372	343,306	343,306	308,771	294,562	53.88	53.88	48.46	46.23	0	-34,534	-48,743	0.00	-5.42	-7.65
879	1	DELANO	2,276	134,860	134,860	124,802	115,903	59.26	59.26	54.84	50.93	0	-10,059	-18,957	0.00	-4.42	-8.33
881	1	MAPLE LAKE	1,042	49,351	49,351	42,451	42,232	47.35	47.35	40.73	40.52	0	-6,900	-7,119	0.00	-6.62	-6.83
882	1	MONTICELLO	4,646	345,720	345,720	338,240	298,149	74.42	74.42	72.81	64.18	0	-7,479	-47,570	0.00	-1.61	-10.24
883	1	ROCKFORD	2,022	176,114	176,114	177,630	152,197	87.11	87.11	87.86	75.28	0	1,516	-23,917	0.00	0.75	-11.83
885	1	ST. MICHAEL-ALBE	4,704	250,350	250,350	224,337	214,787	53.22	53.22	47.69	45.66	0	-26,013	-35,563	0.00	-5.53	-7.56
891	1	CANBY	708	37,896	37,896	34,007	32,512	53.50	53.50	48.01	45.90	0	-3,889	-5,383	0.00	-5.49	-7.60
911	1	CAMBRIDGE-ISAN'	6,110	496,340	496,340	494,263	428,585	81.24	81.24	80.90	70.15	0	-2,077	-67,755	0.00	-0.34	-11.09
912	1	MILACA	2,135	187,712	187,712	189,633	162,244	87.93	87.93	88.83	76.00	0	1,921	-25,468	0.00	0.90	-11.93
914	1	ULEN-HITTERDAL	329	9,198	9,198	5,828	7,752	27.92	27.92	17.69	23.53	0	-3,370	-1,446	0.00	-10.23	-4.39
2071	1	LAKE CRYSTAL-WI	936	33,570	33,570	25,381	28,526	35.87	35.87	27.12	30.48	0	-8,189	-5,044	0.00	-8.75	-5.39
2125	1	TRITON	1,304	75,885	75,885	69,876	65,196	58.21	58.21	53.60	50.01	0	-6,010	-10,690	0.00	-4.61	-8.20
2134	1	UNITED SOUTH CE	1,128	44,509	44,509	35,386	37,924	39.47	39.47	31.38	33.63	0	-9,123	-6,586	0.00	-8.09	-5.84
2135	1	MAPLE RIVER	1,442	46,042	46,042	32,362	38,993	31.94	31.94	22.45	27.05	0	-13,680	-7,049	0.00	-9.49	-4.89
2137	1	KINGSLAND	977	64,199	64,199	61,055	55,264	65.74	65.74	62.52	56.59	0	-3,145	-8,936	0.00	-3.22	-9.15
2142	1	ST. LOUIS COUNT'	2,632	204,749	204,749	202,170	176,695	77.80	77.80	76.82	67.14	0	-2,579	-28,054	0.00	-0.98	-10.66
2143	1	WATERVILLE-ELY	1,150	63,864	63,864	57,987	54,824	55.53	55.53	50.42	47.67	0	-5,877	-9,040	0.00	-5.11	-7.86
2144	1	CHISAGO LAKES A	4,076	247,032	247,032	230,036	212,388	60.61	60.61	56.44	52.11	0	-16,996	-34,644	0.00	-4.17	-8.50
2149	1	MINNEWASKA	1,560	137,261	137,261	138,681	118,647	87.97	87.97	88.88	76.04	0	1,420	-18,615	0.00	0.91	-11.93
2154	1	EVELETH-GILBERT	1,563	99,535	99,535	93,907	85,653	63.67	63.67	60.07	54.79	0	-5,628	-13,882	0.00	-3.60	-8.88
2155	1	WADENA-DEER CF	1,390	112,468	112,468	111,912	97,110	80.92	80.92	80.52	69.87	0	-556	-15,358	0.00	-0.40	-11.05
2159	1	BUFFALO LAKE-HE	634	16,777	16,777	10,122	14,109	26.47	26.47	15.97	22.26	0	-6,655	-2,668	0.00	-10.50	-4.21
2164	1	DILWORTH-GLYNC	1,541	20,033	135,611	137,013	117,211	13.00	88.00	88.91	76.06	115,577	116,980	97,177	75.00	75.91	63.06
2165	1	HINCKLEY-FINLAY	1,181	93,348	93,348	92,463	80,575	79.07	79.07	78.32	68.25	0	-885	-12,774	0.00	-0.75	-10.82
2167	1	LAKEVIEW	632	35,586	35,586	32,443	30,559	56.27	56.27	51.30	48.32	0	-3,143	-5,028	0.00	-4.97	-7.95
2168	1	NRHEG	1,112	14,455	97,852	98,863	84,575	13.00	88.00	88.91	76.06	83,396	84,408	70,120	75.00	75.91	63.06
2169	1	MURRAY COUNTY	849	25,084	25,084	16,652	21,187	29.54	29.54	19.61	24.95	0	-8,432	-3,898	0.00	-9.93	-4.59
2170	1	STAPLES-MOTLEY	1,665	138,599	138,599	138,665	119,717	83.24	83.24	83.28	71.90	0	67	-18,882	0.00	0.04	-11.34
2171	1	KITTSON CENTRAI	425	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
2172	1	KENYON-WANAMII	1,046	63,446	63,446	59,097	54,548	60.68	60.68	56.52	52.17	0	-4,350	-8,898	0.00	-4.16	-8.51
2174	1	PINE RIVER-BACKI	1,179	103,699	103,699	104,761	89,628	87.92	87.92	88.82	75.99	0	1,062	-14,071	0.00	0.90	-11.93
2176	1	WARREN-ALVARAI	574	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
2180	1	MACCRAY	921	34,963	34,963	27,265	29,761	37.97	37.97	29.61	32.32	0	-7,698	-5,203	0.00	-8.36	-5.65
2184	1	LUVERNE	1,458	92,588	92,588	87,295	79,669	63.50	63.50	59.87	54.64	0	-5,293	-12,919	0.00	-3.63	-8.86
2190	1	YELLOW MEDICINI	1,231	68,007	68,007	61,641	58,378	55.23	55.23	50.06	47.41	0	-6,366	-9,629	0.00	-5.17	-7.82
2198	1	FILMORE CENTRA	762	43,673	43,673	40,041	37,512	57.35	57.35	52.58	49.26	0	-3,632	-6,161	0.00	-4.77	-8.09
2215	1	NORMAN COUNTY	442	20,676	20,676	17,702	17,688	46.78	46.78	40.05	40.02	0	-2,975	-2,988	0.00	-6.73	-6.76
2310	1	SIBLEY EAST	1,454	108,301	108,301	106,004	93,415	74.50	74.50	72.92	64.26	0	-2,297	-14,886	0.00	-1.58	-10.24
2311	1	CLEARBROOK-GO	620	51,154	51,154	51,092	44,179	82.51	82.51	82.41	71.26	0	-62	-6,975	0.00	-0.10	-11.25
2342	1	WEST CENTRAL AI	949	56,138	56,138	51,923	48,250	59.14	59.14	54.70	50.83	0	-4,215	-7,888	0.00	-4.44	-8.31
2358	1	KARLSTAD-STRAN	306	0	0	0	3,210	0.00	0.00	0.00	10.48	0	0	3,210	0.00	0.00	10.48
2364	1	BELGRADE-BROO'	862	24,567	24,567	15,840	20,721	28.49	28.49	18.37	24.03	0	-8,726	-3,846	0.00	-10.12	-4.46
2365	1	G.F.W.	1,000	53,284	53,284	47,752	45,712	53.27	53.27	47.74	45.70	0	-5,531	-7,572	0.00	-5.53	-7.57
2396	1	A.C.G.C.	1,000	33,725	33,725	24,574	28,614	33.72	33.72	24.57	28.61	0	-9,151	-5,111	0.00	-9.15	-5.11
2397	1	LESUEUR-HENDEF	1,530	101,497	101,497	96,753	87,404	66.33	66.33	63.23	57.12	0	-4,744	-14,093	0.00	-3.10	-9.21
2448	1	MARTIN COUNTY	1,008	67,291	67,291	64,236	57,944	66.74	66.74	63.71	57.47	0	-3,055	-9,346	0.00	-3.03	-9.27
2527	1	HALSTAD-HENDRL	369	9,821	9,821	5,952	8,259	26.60	26.60	16.12	22.37	0	-3,869	-1,562	0.00	-10.48	-4.23
2534	1	OLIVIA-BIRD ISLA	986	59,996	59,996	55,934	51,586	60.85	60.85	56.73	52.32	0	-4,062	-8,410	0.00	-4.12	-8.53
2536	1	GRANADA HUNTLE	339	10,199	10,199	6,866	8,619	30.08	30.08	20.25	25.42	0	-3,333	-1,580	0.00	-9.83	-4.66
2580	1	SANDSTONE-ASKC	1,054	90,059	90,059	90,522	77,813	85.46	85.46	85.90	73.84	0	464	-12,245	0.00	0.44	-11.62
2609	1	WIN-E-MAC	592	7,694	52,080	52,619	45,014	13.00	88.00	88.91	76.06	44,387	44,925	37,320	75.00	75.91	63.06
2683	1	GREENBUSH-MIDI	530	16,154	16,154	10,985	13,659	30.50	30.50	20.74	25.79	0	-5,169	-2,495	0.00	-9.76	-4.71
2687	1	HOWARD LAKE-W/	1,183	94,086	94,086	93,317	81,225	79.52	79.52	78.87	68.65	0	-769	-12,861	0.00	-0.65	-10.87
2689	1	PIPESTONE-JASPE	1,445	86,236	86,236	79,963	74,138	59.66	59.66	55.32	51.29	0	-6,273	-12,099	0.00	-4.34	-8.37

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	AMCPU	CURRENT REVENUE	OPTION 1 REVENUE	OPTION 2 REVENUE	OPTION 3 REVENUE	CURRENT REVENUE /AMCPU = B/A	OPTION 1 REVENUE /AMCPU = C/A	OPTION 2 REVENUE /AMCPU = D/A	OPTION 3 REVENUE /AMCPU = E/A	OPTION 1 CHANGE IN REVENUE = C-B	OPTION 2 CHANGE IN REVENUE = D-B	OPTION 3 CHANGE IN REVENUE = E-B	OPTION 1 CHANGE IN REV/PU = G-F	OPTION 2 CHANGE IN REV/PU = H-F	OPTION 3 CHANGE IN REV/PU = I-F
2711 1 MESABI EAST	1,037	80,946	80,946	79,982	69,858	78.04	78.04	77.11	67.35	0	-965	-11,088	0.00	-0.93	-10.69
2752 1 FAIRMONT AREA S	2,045	109,029	109,029	97,739	93,526	53.31	53.31	47.79	45.73	0	-11,289	-15,502	0.00	-5.52	-7.58
2753 1 LONG PRAIRIE-GR	1,274	76,019	76,019	70,489	65,354	59.66	59.66	55.32	51.29	0	-5,530	-10,665	0.00	-4.34	-8.37
2754 1 CEDAR MOUNTAIN	457	23,912	23,912	21,306	20,505	52.29	52.29	46.59	44.84	0	-2,607	-3,407	0.00	-5.70	-7.45
2759 1 EAGLE BEND-CLAF	412	7,793	7,793	2,894	6,451	18.93	18.93	7.03	15.67	0	-4,899	-1,342	0.00	-11.90	-3.26
2805 1 ZUMBROTA-MAZEI	1,359	100,411	100,411	98,086	86,587	73.87	73.87	72.16	63.70	0	-2,324	-13,824	0.00	-1.71	-10.17
2835 1 JANESVILLE-WALC	656	40,569	40,569	37,977	34,892	61.82	61.82	57.87	53.17	0	-2,592	-5,676	0.00	-3.95	-8.65
2853 1 MADISON-MARIET	1,245	63,017	63,017	55,520	54,001	50.60	50.60	44.58	43.36	0	-7,497	-9,017	0.00	-6.02	-7.24
2854 1 ADA-BORUP	608	38,821	38,821	36,643	33,407	63.81	63.81	60.23	54.91	0	-2,178	-5,415	0.00	-3.58	-8.90
2856 1 STEPHEN-ARGYLE	420	0	0	0	0	0.00	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
2859 1 GLENCOE-SILVER	1,945	77,170	77,170	61,515	65,774	39.68	39.68	31.63	33.82	0	-15,656	-11,397	0.00	-8.05	-5.86
2860 1 BLUE EARTH-DEL/	1,488	64,560	64,560	53,606	55,139	43.38	43.38	36.02	37.05	0	-10,953	-9,421	0.00	-7.36	-6.33
2884 1 RED ROCK CENTR	556	13,514	13,514	7,452	11,328	24.30	24.30	13.40	20.37	0	-6,062	-2,186	0.00	-10.90	-3.93
2886 1 GLENVILLE-EMMO	491	10,115	10,115	4,421	8,411	20.59	20.59	9.00	17.12	0	-5,694	-1,705	0.00	-11.59	-3.47
2887 1 MCLEOD WEST SC	564	24,987	24,987	20,934	21,351	44.32	44.32	37.13	37.87	0	-4,054	-3,636	0.00	-7.19	-6.45
2888 1 CLINTON-GRACEV	564	44,518	44,518	44,078	38,423	78.88	78.88	78.10	68.08	0	-440	-6,095	0.00	-0.78	-10.80
2889 1 LAKE PARK-AUDUI	734	39,365	39,365	35,358	33,774	53.65	53.65	48.19	46.03	0	-4,006	-5,591	0.00	-5.46	-7.62
2890 1 DRSH	769	20,554	20,554	12,521	17,295	26.74	26.74	16.29	22.50	0	-8,033	-3,259	0.00	-10.45	-4.24
2895 1 JACKSON COUNTY	1,389	117,432	117,432	117,808	101,442	84.53	84.53	84.80	73.02	0	375	-15,990	0.00	0.27	-11.51
2897 1 REDWOOD AREA S	1,651	21,465	145,299	146,801	125,584	13.00	88.00	88.91	76.06	123,834	125,337	104,120	75.00	75.91	63.06
2898 1 WESTBROOK-WAL	607	40,575	40,575	38,755	34,945	66.88	66.88	63.88	57.60	0	-1,820	-5,630	0.00	-3.00	-9.28