

Chris Steller

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Sent: Monday, April 29, 2019 1:59 PM
To: Rep.Jim Davnie; Rep.Ron Kresha; Rep.Cheryl Youakim; Rep.Sondra Erickson; sen.carla.nelson@senate.mn; sen.charles.wiger@senate.mn
Cc: Adrian Benjamin; Sarah Burt; Emily Adriaens; Maars Rudquist; Jody Withers; Tim Strom; Cristina Parra Herrera; Greg Marcus; Danna Elling; Ed Cook; annmarie.butler@senate.mn; Bjorn Arneson; Jenna Hofer; Brittney Sunderland; Nicole Abraham; Laura Helgen; Kacie Petersen; Jillian Reynolds; Nancy Livingston; Chris Steller; Cassandra McGuiness
Subject: General Education Revenue Disparity Legislative Report
Attachments: 2019 Gen Ed Rev Disparity Legislative Report.pdf

Chairs and Minority Leads,

On behalf of the Commissioner, I am providing you with the General Education Revenue Disparity legislative report.

Please let me know if you have any questions.

Best,

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Options for General Education Formula Changes to Limit Revenue Disparities, Fiscal Year 2020

Report to the Legislature

As required by Minnesota Statutes, section 127A.51

For more information

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As requested by Minnesota Statutes, section 3.197: This report cost approximately \$5,289.29 to prepare, including staff time, printing and mailing expenses.

Upon request, this material will be made available in an alternative format such as large print, braille or audio recording. Printed on recycled paper.

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Legislative Charge

Options for General Education Formula Changes to Limit Revenue Disparities

Statutory Directive: Minnesota Statutes, section 127A.51, reads as follows:

127A.51 STATEWIDE AVERAGE REVENUE.

By December 1 of each year the commissioner must estimate the statewide average adjusted general revenue per adjusted pupil unit and the disparity in adjusted general revenue among pupils and districts by computing the ratio of the 95th percentile to the 5th 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 5th 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 February 1.

For purposes of this section and section 126C.10, adjusted general revenue means the sum of basic revenue under section 126C.10, subdivision 2; referendum revenue under section 126C.17; local optional revenue under section 126C.10, subdivision 2e; and equity revenue under section 126C.10, subdivisions 24a and 24b.

Introduction

The December 2018 calculations under Minnesota Statutes, section 127A.51, given in the table below, show an increase in the projected ratio of the 95th percentile to the 5th percentile of adjusted general revenue from 1.181 in Fiscal Year (FY) 2019 to 1.219 in FY 2020 (*two shaded cells found in the 95th-5th Ratios row/FY 2019 and FY 2020 columns*). The projected increase in the disparity ratio for FY 2020 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.” FY 2020 data was used to model the options presented in this report; however, since the levies for FY 2020 have already been calculated, the options presented would take effect beginning in FY 2021.

Analysis

Minnesota Department of Education
School Finance Division

General Education Revenue Disparity Report (Minn. Stat. § 127A.51)
11/28/2018

- Estimated General Revenue per Weighted ADM (average daily membership)
- Definition of "General Revenue" varies over time
- Current definition includes Basic Revenue, Referendum Revenue, Local Optional Revenue and Equity Revenue
- Because of changes in pupil weights, revenues for FY 2015 and later are not comparable to revenues for earlier years.

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
State Averages	5,088	5,185	5,411	5,719	5,873	6,012	6,082	6,107	6,170	6,266	6,369	7,080	7,260	7,454	7,605	7,602	7,807
1st Percentile	4,611	4,614	4,819	5,056	5,156	5,207	5,206	5,200	5,256	5,305	5,383	6,265	6,392	6,676	6,836	6,836	7,111
5th Percentile	4,611	4,614	4,856	5,109	5,239	5,306	5,290	5,280	5,332	5,389	5,486	6,275	6,794	6,947	7,071	7,069	7,193
10th Percentile	4,644	4,693	4,931	5,208	5,313	5,366	5,376	5,470	5,566	5,716	5,802	6,487	6,815	6,949	7,071	7,070	7,194
50th Percentile	5,051	5,194	5,420	5,752	5,881	5,960	6,071	6,084	6,139	6,212	6,346	6,939	7,092	7,383	7,512	7,519	7,685
90th Percentile	5,478	5,519	5,741	6,175	6,357	6,601	6,775	6,800	6,841	6,944	7,056	7,765	7,986	8,144	8,266	8,266	8,648
95th Percentile	5,570	5,603	5,838	6,329	6,534	6,717	6,781	6,833	6,947	7,060	7,170	7,856	8,028	8,185	8,364	8,350	8,771
99th Percentile	5,977	5,967	6,138	6,549	6,643	6,855	6,908	6,959	6,999	7,120	7,186	8,200	8,333	8,497	8,677	8,663	8,848
90th-10th Dollar Gaps	834	826	811	967	1,044	1,235	1,399	1,330	1,274	1,228	1,255	1,279	1,172	1,194	1,195	1,196	1,454
95th-5th Dollar Gaps	959	989	982	1,220	1,294	1,411	1,491	1,553	1,615	1,671	1,683	1,581	1,234	1,238	1,293	1,281	1,577
99th-1st Dollar Gaps	1,366	1,353	1,318	1,493	1,487	1,648	1,702	1,759	1,743	1,815	1,803	1,935	1,941	1,821	1,842	1,827	1,737
90th-10th Ratios	1.179	1.176	1.164	1.186	1.197	1.23	1.26	1.243	1.229	1.215	1.216	1.197	1.172	1.172	1.169	1.169	1.202
95th-5th Ratios	1.208	1.214	1.202	1.239	1.247	1.266	1.282	1.294	1.303	1.31	1.307	1.252	1.182	1.178	1.183	1.181	1.219
99th-1st Ratios	1.296	1.293	1.274	1.295	1.288	1.317	1.327	1.338	1.332	1.342	1.335	1.309	1.304	1.273	1.269	1.267	1.244

Options to Limit Revenue Disparities

Four options to limit revenue disparities are offered for consideration. The first two options would increase total equity revenue, which is targeted to low revenue districts, and simplify equity revenue calculations. The other two options simplify equity and referendum revenue calculations, and would limit revenue disparities by rolling a portion of referendum revenue either into basic general education revenue or into local optional revenue (LOR). A detailed description of each option is outlined below. Draft bill language and runs showing the district-by-district impact of each option based on FY 2021 data are included in the [Appendix](#).

Current Equity Revenue Formula

The current equity revenue formula has five components:

1. A flat allowance of \$14 per pupil unit for districts whose referendum revenue per pupil unit falls below the regional (Twin Cities metro or nonmetro) 95th percentile.
2. A variable amount, ranging up to \$80 per pupil unit on a sliding scale, depending on the ratio of (1) the gap between the sum of the district's basic revenue, transition revenue, and referendum revenue per pupil unit and the sum of these revenues per pupil unit for the district at the 95th percentile of school districts in its equity region to (2) the gap between the sum of these revenues per pupil unit for districts at the 95th and 5th percentiles in the equity region.
3. An additional amount for districts with low referendum revenue per pupil unit (below 10 percent of the state average referendum revenue per pupil unit—estimated at \$97 for FY 2020), equal to the amount by which the district's referendum allowance falls below 10 percent of the state average, but not to exceed \$100,000 per district.
4. An additional amount equal to 25 percent of the sum of the first three components for all districts.
5. An additional \$50 per pupil unit for all districts.

Minneapolis, Saint Paul and Duluth are ineligible for the first four components of equity revenue, but are eligible for the fifth component. School districts with no referendum revenue are ineligible for the sliding scale component of equity revenue (item number 2 above), but are eligible for the other four components.

Analysis of Current Equity Revenue Formula

The exclusion of districts with no referendum revenue from receiving the sliding scale component of equity revenue currently has minimal impact on equity revenue calculations, because all but two district receive referendum revenue. All other districts that previously had no voter-approved referendum levies now have board-approved referendum levies.

The low referendum provision (item number 3 above) currently has minimal impact because all but these two districts have referendum allowances exceeding 10 percent of the state average.

The exclusion of Minneapolis, Saint Paul and Duluth from receiving the first four components of equity revenue reduces the equity revenue available to Saint Paul and Duluth. With the passage of a recent referendum, Minneapolis is above the 95th percentile for the Twin Cities metro region. The exclusion of these districts does

not contribute to the gap between the 95th and 5th percentiles of adjusted general revenue, because none of the three districts has referendum revenue allowances falling below the 5th percentile.

Use of the regional 95th and 5th percentiles of basic, referendum and transition revenue per pupil unit in the equity formula creates a potential disparity between Twin Cities metro and nonmetro districts in access to equity revenue. This also makes it difficult for the state and school districts to budget for equity revenue, since the regional 95th and 5th percentiles are a moving target until data for the fiscal year are finalized after year-end.

Simplifying the Equity Revenue Formula

Based on November 2018 forecast data, the 95th percentiles are estimated to be \$8,379 for the Twin Cities nonmetro region and \$8,463 for the metro region, while the 5th percentiles are estimated to be \$6,612 for the nonmetro region and \$6,616 for the metro region. Equity revenue calculations could be simplified and potential future disparities between Twin Cities metro and nonmetro districts eliminated by eliminating the use of the regional 95th and 5th percentiles and calculating the divisor for the equity gap calculation for all districts using 89 percent of the standard referendum allowance limit. This could be accomplished since \$8,379 and \$8,463 are very close, both approximately 410 percent of the standard referendum allowance limit (under Minn. Stat. § 126C.17, subd. 2 (a) (1)). \$6,312 is approximately 320 percent of the referendum allowance limit, a difference of 89 percent of the standard referendum allowance limit. There would essentially be no losers and the average district would receive an increase of \$1 per pupil unit. Total state aid would increase by \$56,000 and levy would increase by \$488,000 statewide. In addition, eliminating the exclusion for districts with no referendum revenue and eliminating the calculation of added revenue for districts with referendum allowances below 10 percent of the state average would simplify calculations and have almost no impact on revenues, since only two districts are minimally affected by these two provisions which largely cancel each other out. These changes are incorporated as the starting point for the options for limiting general revenue disparity outlined below.

Options for Limiting General Revenue Disparity

Four options for limiting general revenue disparities for FY 2021 to the level computed for FY 2019 are:

Option 1 – Equity Sliding Scale Revenue:

Increase the multiplier for the sliding scale portion of the equity revenue formula from \$80 to \$392. This option would proportionately increase the sliding scale portion of equity revenue for all districts eligible to receive the sliding scale revenue. Districts with referendum plus transition revenue per pupil unit at or above 103.4 percent of the standard referendum allowance limit (currently \$2,079.50) would receive no increase. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2019 level. This option would increase state total equity aid entitlements by \$36.1 million and the equity levy by \$170.4 million, for a total increase of \$206.5 million in equity revenue.

Option 2 – Low Referendum Equity Revenue:

Replace the current low referendum component of equity revenue with a new component that would target increases to districts, where the sum of referendum and transition revenue per pupil unit is less than 36 percent of the standard referendum allowance limit (\$748.62 per pupil unit in FY 2021), and leave the multiplier for the sliding scale portion of the equity revenue formula at \$80. The additional equity revenue for these districts would be the difference between 36 percent of the standard referendum allowance limit and the sum of the district's referendum and transition revenue per pupil unit. This option would target the increase to a smaller set of districts at the low end of the revenue scale, accomplishing the reduction in the 95 percent/5 percent disparity ratio to the FY 2019 level for a lower cost. This option would increase state total equity aid entitlements by \$23.8 million and the equity levy by \$95.7 million, for a total increase of \$119.5 million in equity revenue.

Option 3 – Roll-in to Basic Formula Allowance:

Increase the basic formula allowance from \$6,312 to \$7,478 by rolling \$692 per pupil of referendum revenue, \$424 per pupil of LOR, and \$50 per pupil of equity revenue into the basic formula allowance. This option would simplify general education and referendum revenue calculations by eliminating the separate LOR revenue component and making the \$424 LOR subtraction from referendum revenue permanent. The \$692 of referendum revenue rolled into the basic formula allowance includes the \$300 first tier of referendum revenue that is currently available to all districts statewide, by board action without voter approval, and an additional \$392 to reduce revenue disparity. The \$424 is the LOR revenue available to all school districts by board action. The \$50 is the portion of equity revenue currently allocated on a flat per pupil basis to all school districts statewide.

Other formulas linked to the general education formula (e.g., compensatory, transportation sparsity, sparsity, shared time, postsecondary enrollment options, nonpublic pupil, nonpublic transportation, private alternative and early childhood family education), would be adjusted to neutralize the impact of the formula allowance change on those formulas.

The first tier of referendum revenue equalization would be eliminated, and referendum equalization tiers and revenue caps would be adjusted to reflect the lower referendum allowances.

The reduction in the referendum, LOR and equity levies would be neutralized, and a portion of the new revenue would be funded by re-establishing the student achievement levy as the lesser of 0.178 percent of each district's referendum market value (RMV), or 15 percent of the district's basic revenue. However, the aid/levy shift for a number of districts would require a hold harmless aid guarantee of \$21.6 million.

The increase in general education revenue for charter schools from the roll-in of LOR and part of referendum revenue into the basic formula would be partially neutralized by reducing the charter school lease aid formula from the lesser of 90 percent of approved cost, or \$1,314 per pupil unit, to the lesser of 27.6 percent of approved expenditures, or \$406 per pupil unit.

Under this option, school districts with more than \$692 per pupil of referendum revenue would receive no increase. All districts with less than \$692 per pupil of referendum revenue would receive additional revenue. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2019 level. This option would increase state total general education aid entitlements by \$44.5

million and the total net referendum, LOR and equity levy by \$143.0 million, for a total increase of \$195.9 million in net revenue.

Option 4 – Referendum Roll-in to Local Optional Revenue (LOR):

Increase the local optional revenue (LOR) allowance from \$424 to \$1,166 by rolling \$692 per pupil of referendum revenue and \$50 per pupil of equity revenue into LOR. This option would simplify referendum revenue calculations by making the \$424 LOR subtraction from referendum revenue permanent and provide additional revenue for districts with less than \$692 per pupil of referendum revenue. The \$300 is the first tier of referendum revenue currently available to all districts statewide, by board action without voter approval. The \$392 is the additional portion of referendum revenue to reduce revenue disparity. The \$50 is the portion of equity revenue currently allocated on a flat per pupil basis to all school districts statewide. The first tier of referendum revenue equalization would move to LOR, and the additional LOR revenue would be equalized at the current tier 2 equalizing factor of \$510,000 based on referendum market value. The referendum equalization tiers and revenue caps would be adjusted to reflect the lower referendum allowances.

Charter schools would receive \$242 per pupil of LOR revenue. Of that amount, \$50 replaces the amount transferred from equity revenue to LOR: \$192 is the statewide average increase for school districts and helps offset the loss of referendum aid for some charter schools.

Under this option, school districts with more than \$692 per pupil of referendum revenue would receive no increase. All districts with less than \$692 per pupil of referendum revenue would receive additional revenue. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2019 level. This option would increase state total net referendum, LOR and equity aid entitlements by \$40.8 million, and the total net referendum, LOR and equity levy by \$143.9 million, for a total increase of \$184.7 million in net revenue.

Appendix: Equity and Disparity Revenue Options

The [Equity and Disparity Revenue Options spreadsheet](#) is on the Minnesota Department of Education website. From the homepage, select Data Center > Data and Analytics. Scroll down to School Finance Spreadsheets and click **General Education**. Choose Category: **General Education**; Subcategory: **Revenue Disparities** and Year: **2018**.

Equity and Disparity Revenue Options Summary							Minnesota Department of Education (MDE) Division of School Finance				Total Allowance Change				Total Revenue Change			
Name	Adjusted Pupil Units	FY 2021 Current Law					Disparity Revenue Options				Total Allowance Change				Total Revenue Change			
		Basic Allow	Refer Allow	LOR Allow	Current Equity Allow	Disparity Revenue per Pupil	Disparity Rev/APU Option 1	Disparity Rev/APU Option 2	Disparity Rev/APU Option 3	Disparity Rev/APU Option 4	Allow Diff: Option 1	Allow Diff: Option 2	Allow Diff: Option 3	Allow Diff: Option 4	Total Diff: Option 1	Total Diff: Option 2	Total Diff: Option 3	Total Diff: Option 4
School District Total	885,891	6,312	1,079	416	120	7,927	8,140	8,050	8,126	8,124	214	124	199	197	189,258,476	109,499,926	176,317,620	174,665,583
Minneapolis and St. Paul	76,467	6,312	1,708	424	50	8,494	8,494	8,494	8,494	-	-	-	(0)	-	-	-	(2,255)	
Other Metro, Inner	96,948	6,312	1,688	374	90	8,463	8,561	8,476	8,592	8,595	98	13	129	131	9,454,306	1,263,300	12,497,047	12,742,820
Other Metro, Outer	305,098	6,312	1,353	424	110	8,199	8,364	8,239	8,316	8,316	165	40	117	117	50,398,336	12,257,933	35,650,246	35,574,689
Nonmetro >=2K	209,607	6,312	609	424	146	7,490	7,803	7,712	7,772	7,772	312	221	281	281	65,426,720	46,425,828	58,971,274	58,971,267
Nonmetro 1K-2K	102,251	6,312	484	417	156	7,368	7,716	7,664	7,711	7,709	348	296	342	340	35,584,184	30,250,638	35,007,122	34,791,532
Nonmetro <1K	95,519	6,312	753	407	142	7,614	7,911	7,816	7,972	7,955	297	202	358	341	28,394,931	19,302,228	34,191,932	32,587,531
MDE District Estimated Fudge	9,481	6,312	1,079	416	120	7,927	-	-	-	-	214	124	615	197	2,025,417	1,171,852	5,827,599	1,869,246
Charter Schools	71,306	6,312	-	-	120	6,432	-	-	-	-	214	124	193	115	15,233,588	8,813,752	13,742,499	8,198,584
Grand Total	966,678	6,312	1,000	385	120	7,816	7,460	7,378	7,447	7,445	214	124	203	191	206,517,481	119,485,530	195,887,718	184,733,413
A.C.G.C. Public School District	885	6,312	805	424	139	7,680	7,965	7,681	8,068	8,068	285	1	388	388	252,187	1,148	343,643	343,643
Ada-Borup Public School District	554	6,312	300	424	167	7,203	7,590	7,636	7,595	7,595	387	433	392	392	214,417	240,376	217,189	217,188
Adrian Public School District	615	6,312	679	424	146	7,561	7,872	7,632	7,951	7,951	311	71	390	390	191,426	43,287	239,525	239,525
Aitkin Public School District	1,247	6,312	300	424	165	7,201	7,582	7,606	7,593	7,593	381	405	392	392	474,895	505,175	488,347	488,272
Albany Public School District	1,949	6,312	300	424	167	7,203	7,592	7,647	7,595	7,595	389	444	392	392	758,193	865,474	763,864	763,865
Albert Lea Public School District	3,788	6,312	881	424	132	7,749	8,008	7,751	7,770	7,770	259	2	21	21	982,085	6,131	77,502	77,501
Alden-Conger Public School District	546	6,312	506	424	155	7,397	7,743	7,634	7,788	7,788	346	237	391	391	188,888	129,139	213,333	213,333
Alexandria Public School District	4,615	6,312	300	424	167	7,203	7,590	7,636	7,595	7,595	387	433	392	392	1,785,263	2,000,681	1,808,475	1,808,476
Annandale Public School District	1,994	6,312	384	424	162	7,282	7,653	7,637	7,595	7,595	371	355	313	313	738,358	706,215	622,946	622,946
Anoka-Hennepin Public School District	42,644	6,312	1,353	424	109	8,198	8,360	8,198	8,213	8,213	162	0	15	15	6,881,533	(4,621)	606,042	606,042
Ashby Public School District	315	6,312	903	424	133	7,772	8,035	7,774	8,160	8,160	263	2	388	388	82,724	495	121,989	121,990
Austin Public School District	5,006	6,312	343	424	163	7,242	7,614	7,606	7,633	7,633	372	364	391	391	1,864,412	1,824,211	1,959,330	1,959,329
Badger Public School District	198	6,312	1,470	424	99	8,305	8,445	8,309	8,689	8,689	140	4	384	384	27,595	614	75,791	75,792
Bagley Public School District	1,143	6,312	300	424	165	7,201	7,581	7,603	7,593	7,593	380	402	392	392	434,915	460,172	447,823	447,823
Barnesville Public School District	932	6,312	552	424	153	7,441	7,776	7,627	7,831	7,831	335	186	390	390	312,371	173,233	363,547	363,547
Barnum Public School District	761	6,312	300	424	167	7,203	7,589	7,635	7,594	7,594	386	432	391	391	294,235	328,869	298,300	298,299
Battle Lake Public School District	434	6,312	700	424	143	7,579	7,881	7,603	7,968	7,968	302	24	389	389	130,785	10,342	168,773	168,773
Becker Public School District	3,195	6,312	1,023	424	127	7,886	8,125	7,887	7,905	7,905	239	1	19	19	765,106	5,941	63,125	63,125
Belgrade-Broten-Elrosa Public School District	634	6,312	513	424	153	7,402	7,736	7,586	7,791	7,791	334	184	389	389	212,262	117,014	247,222	247,223
Belle Plaine Public School District	1,753	6,312	300	424	168	7,204	7,592	7,648	7,595	7,595	388	444	391	391	681,672	778,455	686,686	686,686
Bemidji Public School District	5,462	6,312	480	424	157	7,373	7,726	7,642	7,764	7,764	353	269	391	391	1,924,647	1,466,090	2,133,718	2,133,718
Benson Public School District	863	6,312	856	424	136	7,728	8,002	7,729	7,749	7,749	274	1	21	21	236,862	1,232	18,119	18,119
Bertha-Hewitt Public School District	481	6,312	760	424	141	7,637	7,932	7,639	8,026	8,026	295	2	389	389	141,652	573	187,086	187,086
Big Lake Public School District	3,250	6,312	859	424	135	7,730	8,002	7,732	7,752	7,752	272	2	22	22	883,470	4,746	67,930	67,929
Bird Island-Olivia-Lake Lillian Public School District	703	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	274,248	315,469	275,655	275,654
Blackduck Public School District	649	6,312	300	424	165	7,201	7,582	7,605	7,593	7,593	381	404	392	392	247,278	262,629	254,356	254,356
Bloomington Public School District	860	6,312	610	424	150	7,496	7,821	7,635	7,596	7,596	325	139	100	100	279,767	119,787	85,516	85,516
Bloomington Public School District	11,166	6,312	2,079	424	71	8,886	8,902	8,887	8,894	8,894	16	1	8	8	167,375	(220)	82,740	82,740
Blue Earth Area Public School	1,138	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	443,976	510,709	446,252	446,252
Braham Public School District	812	6,312	760	424	141	7,637	7,932	7,639	8,026	8,026	295	2	389	389	239,049	967	315,722	315,722
Brainerd Public School District	7,095	6,312	300	424	167	7,203	7,591	7,642	7,595	7,595	388	439	392	392	2,752,220	3,112,553	2,780,599	2,780,599
Brandon-Evansville Public Schools	541	6,312	657	424	147	7,540	7,854	7,623	7,595	7,595	314	83	55	55	169,604	44,958	29,670	29,670

Name	FY 2021 Current Law						Disparity Revenue Options				Total Allowance Change				Total Revenue Change			
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Breckenridge Public School District	698	6,312	820	424	138	7,694	7,976	7,695	8,082	8,082	282	1	388	388	196,727	931	270,952	270,952
Brooklyn Center School District	2,633	6,312	520	424	155	7,411	7,751	7,625	7,595	7,595	340	214	184	184	896,260	562,898	483,237	483,237
Browerville Public School District	578	6,312	300	424	167	7,203	7,594	7,652	7,596	7,596	391	449	393	393	225,343	259,214	226,498	226,499
Browns Valley Public School District	189	6,312	1,035	424	126	7,897	8,134	7,899	8,284	8,284	237	2	387	387	44,778	358	73,070	73,070
Buffalo Lake-Hector-Stewart Public School	578	6,312	1,001	424	125	7,862	8,095	7,864	8,249	8,249	233	2	387	387	134,778	1,122	223,233	223,233
Buffalo-Hanover-Montrose Public Schools	6,104	6,312	300	424	167	7,203	7,590	7,640	7,595	7,595	387	437	392	392	2,366,155	2,669,223	2,392,282	2,392,282
Burnsville Public School District	9,309	6,312	1,820	424	84	8,640	8,702	8,639	8,892	8,892	62	(1)	252	252	582,710	(473)	2,353,109	2,353,109
Butterfield Public School District	240	6,312	1,450	424	102	8,288	8,439	8,291	8,672	8,672	151	3	384	384	36,101	708	91,903	91,903
Byron Public School District	2,462	6,312	300	424	167	7,203	7,593	7,651	7,595	7,595	390	448	392	392	959,680	1,101,489	965,244	965,244
Caledonia Public School District	759	6,312	760	424	141	7,637	7,932	7,639	8,026	8,026	295	2	389	389	223,453	903	295,125	295,125
Cambridge-Isanti Public School District	5,263	6,312	300	424	167	7,203	7,591	7,644	7,595	7,595	388	441	392	392	2,043,968	2,319,748	2,062,810	2,062,810
Campbell-Tintah Public School District	151	6,312	2,629	424	50	9,415	9,433	9,433	9,825	9,825	18	18	410	410	2,639	2,639	61,752	61,753
Canby Public School District	529	6,312	976	424	129	7,841	8,091	7,843	8,228	8,228	250	2	387	387	131,972	920	204,902	204,902
Cannon Falls Public School District	1,185	6,312	800	424	139	7,675	7,961	7,676	8,064	8,064	286	1	389	389	338,705	1,521	460,021	460,021
Carlton Public School District	444	6,312	1,113	424	121	7,970	8,191	7,972	8,356	8,356	221	2	386	386	97,802	934	171,317	171,318
Cass Lake-Bena Public Schools	1,336	6,312	300	424	148	7,184	7,500	7,281	7,573	7,573	316	97	389	389	423,062	129,877	520,256	520,256
Cedar Mountain School District	511	6,312	1,109	424	122	7,967	8,188	7,968	7,986	7,986	221	1	19	19	113,325	1,066	9,782	9,781
Centennial Public School District	7,169	6,312	1,130	424	123	7,989	8,203	7,988	8,159	8,159	214	(1)	170	170	1,541,816	(953)	1,221,648	1,221,648
Central Public School District	1,106	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	431,081	495,915	433,293	433,293
Chatfield Public Schools	965	6,312	776	424	141	7,653	7,943	7,654	8,041	8,041	290	1	388	388	280,685	1,182	374,829	374,830
Chisago Lakes School District	3,520	6,312	525	424	154	7,415	7,756	7,629	7,805	7,805	341	214	390	390	1,200,475	753,364	1,373,764	1,373,764
Chisholm Public School District	786	6,312	551	424	153	7,440	7,778	7,639	7,831	7,831	338	199	391	391	265,281	155,463	306,510	306,510
Chokio-Alberta Public School District	168	6,312	2,994	424	50	9,780	9,797	9,797	10,189	10,189	17	17	409	409	2,944	2,944	68,879	68,878
Clearbrook-Gonvick School District	421	6,312	664	424	147	7,547	7,861	7,632	7,936	7,936	314	85	389	389	132,408	36,017	164,062	164,062
Cleveland Public School District	592	6,312	881	424	134	7,751	8,018	7,753	8,139	8,139	267	2	388	388	157,792	906	229,411	229,412
Climax-Shelly Public Schools	193	6,312	1,198	424	112	8,046	8,232	8,048	8,431	8,431	186	2	385	385	35,847	487	74,190	74,191
Clinton-Graceville-Beardsley	361	6,312	1,173	424	118	8,027	8,235	8,029	8,413	8,413	208	2	386	386	75,184	811	139,200	139,200
Cloquet Public School District	3,060	6,312	300	424	167	7,203	7,593	7,650	7,595	7,595	390	447	392	392	1,192,429	1,367,986	1,199,529	1,199,529
Columbia Heights Public School District	3,534	6,312	609	424	151	7,496	7,821	7,635	7,885	7,885	325	139	389	389	1,147,574	493,005	1,373,905	1,373,904
Comfrey Public School District	143	6,312	1,453	424	97	8,286	8,414	8,288	8,301	8,301	128	2	15	15	18,431	459	2,265	2,265
Cook County Public Schools	480	6,312	1,100	424	122	7,958	8,182	7,960	8,344	8,344	224	2	386	386	107,269	988	185,346	185,346
Cromwell-Wright Public Schools	317	6,312	300	424	166	7,202	7,584	7,616	7,593	7,593	382	414	391	391	121,189	131,079	124,027	124,027
Crookston Public School District	1,241	6,312	905	424	130	7,771	8,022	7,772	8,157	8,157	251	1	386	386	312,058	2,131	480,335	480,336
Crosby-Ironton Public School District	1,126	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	439,140	505,146	441,392	441,392
Dassel-Cokato Public School District	2,369	6,312	965	424	129	7,830	8,077	7,832	7,850	7,850	247	2	20	20	585,934	4,177	47,462	47,461
Dawson-Boyd Public School District	545	6,312	570	424	150	7,456	7,783	7,601	7,846	7,846	327	145	390	390	178,015	79,291	212,348	212,349
Deer River Public School District	978	6,312	300	424	165	7,201	7,582	7,605	7,593	7,593	381	404	392	392	372,331	394,898	383,131	383,130
Delano Public School District	2,790	6,312	667	424	147	7,550	7,863	7,632	7,597	7,597	313	82	47	47	875,241	231,402	133,997	133,996
Detroit Lakes Public School District	3,279	6,312	300	424	167	7,203	7,591	7,643	7,595	7,595	388	440	392	392	1,272,594	1,441,868	1,284,988	1,284,988
Dilworth-Glyndon-Felton	1,848	6,312	300	424	166	7,202	7,588	7,628	7,594	7,594	386	426	392	392	711,909	787,347	723,956	723,956
Dover-Eyota Public School District	1,236	6,312	300	424	167	7,203	7,590	7,639	7,595	7,595	387	436	392	392	478,717	539,163	484,241	484,241
Duluth Public School District	8,768	6,312	947	424	50	7,733	7,733	7,733	8,125	8,125	(0)	(0)	392	392	-	-	3,437,212	3,437,212
East Central School District	751	6,312	300	424	164	7,200	7,578	7,591	7,592	7,592	378	391	392	392	283,932	293,697	294,149	294,148
East Grand Forks Public School Dist	2,140	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	834,678	960,136	838,959	838,958
Eastern Carver County Public School	11,076	6,312	1,362	424	110	8,208	8,373	8,208	8,363	8,363	165	(0)	155	155	1,830,661	(1,121)	1,718,238	1,718,237

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Eden Prairie Public School District	9,514	6,312	1,912	424	80	8,728	8,777	8,728	8,737	8,737	49	(0)	9	9	468,035	(329)	85,675	85,676
Eden Valley-Watkins School District	1,043	6,312	331	424	166	7,233	7,616	7,650	7,596	7,596	383	417	363	363	400,062	435,785	378,472	378,472
Edgerton Public School District	452	6,312	670	424	146	7,552	7,861	7,614	7,594	7,594	309	62	42	42	139,789	27,905	19,200	19,200
Edina Public School District	9,163	6,312	2,079	424	71	8,886	8,902	8,887	8,894	8,894	16	1	8	8	137,353	(180)	67,898	67,899
Elk River Public School District	14,621	6,312	652	424	147	7,535	7,851	7,627	7,925	7,925	316	92	390	390	4,612,650	1,338,465	5,692,980	5,692,981
Ellsworth Public School District	135	6,312	1,421	424	104	8,261	8,418	8,264	8,645	8,645	157	3	384	384	21,182	391	51,888	51,887
Ely Public School District	563	6,312	574	424	152	7,462	7,795	7,637	7,596	7,596	333	175	134	134	187,453	98,952	75,404	75,405
Esko Public School District	1,367	6,312	300	424	167	7,203	7,593	7,649	7,595	7,595	390	446	392	392	532,094	608,842	535,675	535,675
Eveleth-Gilbert School District	1,014	6,312	361	424	164	7,261	7,638	7,647	7,652	7,652	377	386	391	391	382,131	391,608	396,870	396,870
Fairmont Area School District	1,780	6,312	601	424	149	7,486	7,807	7,604	7,875	7,875	321	118	389	389	571,396	209,765	693,500	693,499
Faribault Public School District	3,781	6,312	859	424	135	7,730	8,001	7,732	7,751	7,751	271	2	21	21	1,024,771	5,570	78,928	78,928
Farmington Public School District	7,890	6,312	835	424	138	7,709	7,986	7,710	7,729	7,729	277	1	20	20	2,176,325	(1,338)	154,169	154,170
Fergus Falls Public School District	3,390	6,312	300	424	167	7,203	7,589	7,634	7,594	7,594	386	431	391	391	1,310,081	1,463,207	1,328,455	1,328,455
Fertile-Beltrami School District	482	6,312	792	424	138	7,666	7,947	7,667	8,054	8,054	281	1	388	388	135,443	648	186,942	186,942
Fillmore Central	641	6,312	764	424	141	7,641	7,935	7,643	8,030	8,030	294	2	389	389	187,928	764	248,933	248,933
Fisher Public School District	300	6,312	461	424	157	7,354	7,707	7,625	7,745	7,745	353	271	391	391	105,773	81,078	117,129	117,130
Floodwood Public School District	222	6,312	300	424	167	7,203	7,590	7,638	7,595	7,595	387	435	392	392	85,976	96,696	87,002	87,002
Foley Public School District	2,105	6,312	300	424	167	7,203	7,591	7,642	7,595	7,595	388	439	392	392	816,754	924,478	824,941	824,942
Forest Lake Public School District	6,513	6,312	825	424	138	7,699	7,974	7,699	8,086	8,086	275	0	387	387	1,790,634	(1,093)	2,516,833	2,516,833
Fosston Public School District	655	6,312	736	424	143	7,615	7,914	7,629	8,004	8,004	299	14	389	389	195,889	8,994	254,509	254,509
Franconia Public School District	19	6,312	2,067	424	50	8,853	8,892	8,875	8,862	8,882	39	22	9	29	772	428	175	573
Frazee-Vergas Public School District	975	6,312	300	424	166	7,202	7,585	7,616	7,593	7,593	383	414	391	391	373,436	404,466	382,038	382,037
Fridley Public School District	3,230	6,312	487	424	158	7,381	7,731	7,642	7,771	7,771	350	261	390	390	1,131,386	842,900	1,259,414	1,259,415
Fulda Public School District	416	6,312	2,600	424	50	9,386	9,404	9,404	9,796	9,796	18	18	410	410	7,280	7,280	170,352	170,352
G.F.W.	758	6,312	602	424	148	7,486	7,806	7,595	7,876	7,876	320	109	390	390	241,740	82,425	295,091	295,091
Glencoe-Silver Lake School District	1,725	6,312	477	424	156	7,369	7,715	7,607	7,759	7,759	346	238	390	390	597,006	411,194	673,449	673,450
Glenville-Emmons School District	368	6,312	1,694	424	89	8,519	8,619	8,523	8,534	8,534	100	4	15	15	36,727	1,321	5,464	5,463
Goodhue Public School District	743	6,312	300	424	167	7,203	7,593	7,650	7,595	7,595	390	447	392	392	289,504	331,762	291,325	291,324
Goodridge Public School District	251	6,312	1,927	424	75	8,738	8,790	8,743	9,123	9,123	52	5	385	385	12,874	1,053	96,492	96,491
Granada Huntley-East Chain	330	6,312	3,209	424	50	9,995	10,012	10,012	10,404	10,404	17	17	409	409	5,779	5,779	135,218	135,217
Grand Meadow Public School District	480	6,312	920	424	132	7,788	8,050	7,790	7,809	7,809	262	2	21	21	125,104	768	9,837	9,837
Grand Rapids Public School District	4,407	6,312	300	424	166	7,202	7,586	7,620	7,594	7,594	384	418	392	392	1,690,966	1,844,410	1,726,484	1,726,485
Greenbush-Middle River School District	397	6,312	806	424	139	7,681	7,966	7,682	8,069	8,069	285	1	388	388	112,956	518	154,072	154,073
Greenway Public School District	1,085	6,312	300	424	166	7,202	7,587	7,624	7,594	7,594	385	422	392	392	417,059	458,143	424,955	424,955
Grygla Public School District	159	6,312	512	424	155	7,403	7,747	7,631	7,793	7,793	344	228	390	390	54,634	36,276	61,992	61,993
Hancock Public School District	413	6,312	732	424	142	7,610	7,909	7,618	7,633	7,633	299	8	23	23	122,953	2,911	9,008	9,009
Hastings Public School District	4,753	6,312	1,667	424	93	8,496	8,597	8,496	8,508	8,508	101	0	12	12	479,891	(305)	54,213	54,213
Hawley Public School District	1,103	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	430,248	494,917	432,455	432,454
Hayfield Public School District	730	6,312	852	424	136	7,724	7,999	7,725	8,112	8,112	275	1	388	388	200,965	1,040	283,360	283,360
Hendricks Public School District	146	6,312	2,982	424	50	9,768	9,785	9,785	9,785	9,785	17	17	17	17	2,548	2,548	2,549	2,549
Henning Public School District	409	6,312	835	424	137	7,708	7,987	7,709	8,096	8,096	279	1	388	388	113,995	562	158,723	158,723
Herman-Norcross School District	106	6,312	3,237	424	50	10,023	10,041	10,041	10,433	10,433	18	18	410	410	1,855	1,855	43,407	43,407
Hermantown Public School District	2,230	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	869,700	1,000,422	874,160	874,160
Heron Lake-Okabena School District	287	6,312	1,603	424	93	8,432	8,550	8,436	8,815	8,815	118	4	383	383	33,686	965	109,596	109,596
Hibbing Public School District	2,635	6,312	300	424	167	7,203	7,593	7,651	7,595	7,595	390	448	392	392	1,027,145	1,179,459	1,032,970	1,032,969

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Hill City Public School District	280	6,312	300	424	165	7,201	7,580	7,598	7,592	7,592	379	397	391	391	106,059	111,129	109,499	109,499
Hills-Beaver Creek School District	408	6,312	1,197	424	117	8,050	8,253	8,052	8,435	8,435	203	2	385	385	82,928	944	157,253	157,253
Hinckley-Finlayson School District	1,031	6,312	300	424	167	7,203	7,594	7,652	7,596	7,596	391	449	393	393	402,012	462,437	404,073	404,074
Holdingsford Public School District	1,127	6,312	500	424	156	7,392	7,741	7,641	7,783	7,783	349	249	391	391	392,614	280,771	440,128	440,128
Hopkins Public School District	7,050	6,312	2,161	424	50	8,947	8,964	8,964	8,970	8,970	17	17	23	23	123,372	123,372	166,092	166,093
Houston Public School District	2,193	6,312	300	340	166	7,118	7,504	7,547	7,594	7,510	386	429	476	392	846,225	940,842	1,043,441	859,250
Howard Lake-Waverly-Winsted	1,364	6,312	375	424	163	7,274	7,647	7,640	7,595	7,595	373	366	321	321	508,432	499,183	437,791	437,791
Hutchinson Public School District	2,922	6,312	611	424	150	7,497	7,822	7,635	7,887	7,887	325	138	390	390	950,361	404,752	1,138,601	1,138,601
International Falls School District	1,092	6,312	874	424	135	7,745	8,015	7,746	7,766	7,766	270	1	21	21	294,958	1,626	22,761	22,760
Inver Grove Heights Schools	4,113	6,312	858	424	138	7,732	8,004	7,731	7,751	7,751	272	(1)	19	19	1,119,788	(704)	79,672	79,672
Isle Public School District	440	6,312	821	424	136	7,693	7,967	7,694	8,081	8,081	274	1	388	388	120,460	630	170,527	170,527
Ivanhoe Public School District	147	6,312	1,421	424	104	8,261	8,418	8,264	8,645	8,645	157	3	384	384	23,030	425	56,416	56,416
Jackson County Central School District	1,244	6,312	760	424	141	7,637	7,932	7,639	8,026	8,026	295	2	389	389	365,929	1,480	483,301	483,301
Janesville-Waldorf-Pemberton	692	6,312	1,611	424	93	8,440	8,557	8,443	8,823	8,823	117	3	383	383	81,092	2,334	264,685	264,684
Jordan Public School District	2,106	6,312	300	424	167	7,203	7,589	7,636	7,595	7,595	386	433	392	392	813,936	911,771	824,654	824,655
Kasson-Mantorville School District	2,408	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	939,120	1,080,277	943,936	943,936
Kelliher Public School District	316	6,312	300	424	159	7,195	7,552	7,486	7,585	7,585	357	291	390	390	112,882	92,137	123,506	123,506
Kenyon-Wanamingo School District	814	6,312	596	424	151	7,483	7,811	7,636	7,872	7,872	328	153	389	389	267,496	125,171	317,475	317,475
Kerkhoven-Murdock-Sunburg	818	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	319,098	367,061	320,735	320,734
Kimball Public School District	774	6,312	835	424	137	7,708	7,984	7,709	7,729	7,729	276	1	21	21	213,912	1,092	16,306	16,305
Kingsland Public School District	635	6,312	428	424	160	7,324	7,685	7,634	7,714	7,714	361	310	390	390	229,291	197,183	248,195	248,196
Kittson Central School District	252	6,312	3,846	424	50	10,632	10,650	10,650	11,042	11,042	18	18	410	410	4,407	4,407	103,112	103,113
La Crescent-Hokah School District	1,156	6,312	1,191	424	117	8,044	8,248	8,046	8,062	8,062	204	2	18	18	236,546	2,652	21,426	21,426
Lac qui Parle Valley School District	837	6,312	866	424	135	7,737	8,007	7,738	8,125	8,125	270	1	388	388	226,099	1,244	324,647	324,646
Lake Benton Public School District	224	6,312	2,248	424	50	9,034	9,052	9,052	9,052	9,052	18	18	18	18	3,913	3,913	4,024	4,024
Lake City Public School District	1,350	6,312	1,085	-	123	7,520	7,746	7,522	7,562	7,539	226	2	42	19	305,317	2,737	57,369	26,044
Lake Crystal-Wellcome Memorial	1,005	6,312	346	424	165	7,247	7,627	7,650	7,638	7,638	380	403	391	391	382,298	404,885	393,541	393,542
Lake of The Woods School District	506	6,312	324	424	165	7,225	7,607	7,633	7,617	7,617	382	408	392	392	192,900	206,293	198,047	198,047
Lake Park Audubon School District	788	6,312	495	424	156	7,387	7,737	7,642	7,778	7,778	350	255	391	391	275,543	200,684	307,929	307,929
Lake Superior Public School District	1,472	6,312	300	424	167	7,203	7,590	7,638	7,595	7,595	387	435	392	392	570,068	640,596	577,032	577,032
Lakeview School District	696	6,312	300	424	167	7,203	7,594	7,652	7,596	7,596	391	449	393	393	271,285	312,061	272,677	272,677
Lakeville Public School District	12,606	6,312	1,327	424	112	8,175	8,348	8,175	8,190	8,190	173	(0)	15	15	2,184,464	(1,416)	186,161	186,161
Lancaster Public School District	188	6,312	3,953	424	50	10,739	10,756	10,756	10,756	10,756	17	17	17	17	3,290	3,290	3,290	3,290
Lanesboro Public School District	389	6,312	300	-	165	6,777	7,159	7,188	7,593	7,169	382	411	816	392	148,765	159,827	317,639	152,534
Laporte Public School District	337	6,312	300	300	165	7,077	7,456	7,475	7,592	7,468	379	398	515	391	127,998	134,456	173,872	132,058
Le Sueur-Henderson School District	1,020	6,312	590	424	150	7,476	7,803	7,622	7,866	7,866	327	146	390	390	333,351	148,220	397,717	397,717
LeRoy-Ostrander Public Schools	306	6,312	2,242	424	50	9,028	9,045	9,045	9,046	9,046	17	17	18	18	5,352	5,352	5,626	5,627
Lester Prairie Public School District	511	6,312	994	424	128	7,858	8,104	7,860	8,245	8,245	246	2	387	387	125,486	914	197,710	197,710
Lewiston-Altura Public School District	786	6,312	352	424	164	7,252	7,629	7,640	7,644	7,644	377	388	392	392	296,453	304,850	307,609	307,609
Litchfield Public School District	1,655	6,312	300	424	167	7,203	7,591	7,640	7,595	7,595	388	437	392	392	641,481	723,758	648,547	648,548
Little Falls Public School District	2,466	6,312	524	424	153	7,413	7,749	7,605	7,803	7,803	336	192	390	390	829,289	472,121	961,865	961,865
Littlefork-Big Falls School District	353	6,312	180	-	174	6,666	7,050	7,223	7,595	7,052	384	557	929	386	135,299	196,489	327,698	135,896
Long Prairie-Grey Eagle School District	1,047	6,312	758	424	142	7,636	7,931	7,637	8,025	8,025	295	1	389	389	308,291	1,239	406,745	406,745
Luverne Public School District	1,310	6,312	763	424	141	7,640	7,934	7,642	8,029	8,029	294	2	389	389	384,444	1,557	508,910	508,910
Lyle Public School District	258	6,312	300	424	166	7,202	7,585	7,617	7,593	7,593	383	415	391	391	98,688	107,057	100,917	100,917

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	Adjusted Pupil Units	Basic Allow	Refer Allow	LOR Allow	Current Equity Allow	Disparity Revenue per Pupil	Disparity Rev/APU Option 1	Disparity Rev/APU Option 2	Disparity Rev/APU Option 3	Disparity Rev/APU Option 4	Allow Diff: Option 1	Allow Diff: Option 2	Allow Diff: Option 3	Allow Diff: Option 4	Total Diff: Option 1	Total Diff: Option 2	Total Diff: Option 3	Total Diff: Option 4
Lynd Public School District	236	6,312	1,048	424	120	7,904	8,118	7,906	8,290	8,290	214	2	386	386	50,575	513	91,127	91,126
M.A.C.C.R.A.Y. School District	839	6,312	1,462	424	102	8,300	8,448	8,303	8,683	8,683	148	3	383	383	124,306	2,508	321,747	321,739
Mabel-Canton Public School District	276	6,312	1,513	424	98	8,347	8,482	8,350	8,730	8,730	135	3	383	383	37,289	868	105,712	105,712
Madelia Public School District	621	6,312	1,063	424	122	7,921	8,143	7,923	8,307	8,307	222	2	386	386	138,060	1,286	239,615	239,615
Mahnomen Public School District	659	6,312	300	424	162	7,198	7,566	7,544	7,589	7,589	368	346	391	391	243,061	228,218	257,989	257,989
Mahtomedi Public School District	3,490	6,312	1,320	424	112	8,168	8,342	8,168	8,550	8,550	174	0	382	382	606,237	(396)	1,332,074	1,332,074
Mankato Public School District	9,721	6,312	759	424	140	7,635	7,924	7,636	7,657	7,657	289	1	22	22	2,805,634	12,226	208,971	208,971
Maple Lake Public School District	899	6,312	929	424	132	7,797	8,056	7,798	7,817	7,817	259	1	20	20	232,870	1,453	18,384	18,384
Maple River School District	952	6,312	568	424	152	7,456	7,790	7,638	7,846	7,846	334	182	390	390	318,341	172,853	371,475	371,475
Marshall County Central Schools	465	6,312	1,007	424	127	7,870	8,113	7,872	8,257	8,257	243	2	387	387	112,995	845	179,948	179,947
Marshall Public School District	2,781	6,312	300	424	167	7,203	7,592	7,645	7,595	7,595	389	442	392	392	1,080,734	1,228,804	1,090,079	1,090,078
Martin County West School District	785	6,312	985	424	129	7,850	8,097	7,851	8,237	8,237	247	1	387	387	194,235	1,384	303,774	303,774
McGregor Public School District	534	6,312	300	-	168	6,780	7,170	7,228	7,596	7,172	390	448	816	392	208,416	239,742	436,070	209,485
Medford Public School District	967	6,312	300	424	167	7,203	7,589	7,634	7,594	7,594	386	431	391	391	373,856	417,572	379,098	379,098
Melrose Public School District	1,435	6,312	500	424	156	7,392	7,741	7,641	7,783	7,783	349	249	391	391	499,913	357,503	560,413	560,413
Menahga Public School District	1,165	6,312	300	424	164	7,200	7,579	7,594	7,592	7,592	379	394	392	392	441,183	459,116	456,331	456,332
Mesabi East School District	993	6,312	300	424	167	7,203	7,593	7,651	7,595	7,595	390	448	392	392	387,161	444,380	389,405	389,405
Milaca Public School District	1,942	6,312	300	424	167	7,203	7,594	7,652	7,596	7,596	391	449	393	393	757,303	871,131	761,186	761,187
Milroy Public School District	90	6,312	3,727	424	50	10,513	10,530	10,530	10,530	10,530	17	17	17	17	1,572	1,572	1,571	1,572
Minneapolis Public School District	37,561	6,312	2,226	424	50	9,012	9,012	9,012	9,012	9,012	0	0	0	(0)	-	-	-	(2,254)
Minnetonka Public School District	489	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	190,711	219,376	191,689	191,689
Minnetonka Public School District	11,931	6,312	2,079	424	71	8,886	8,901	8,887	8,894	8,894	15	1	8	8	174,953	(189)	88,219	88,219
Minnewaska School District	1,294	6,312	529	424	153	7,418	7,756	7,616	7,594	7,594	338	198	176	176	436,824	255,470	227,507	227,507
Montevideo Public School District	1,713	6,312	457	424	158	7,351	7,707	7,636	7,742	7,742	356	285	391	391	609,359	487,696	669,283	669,283
Monticello Public School District	4,724	6,312	833	424	137	7,706	7,984	7,707	7,727	7,727	278	1	21	21	1,311,557	6,568	99,718	99,718
Moorhead Public School District	7,851	6,312	524	424	152	7,412	7,744	7,585	7,802	7,802	332	173	390	390	2,610,941	1,360,761	3,061,846	3,061,846
Moose Lake Public School District	689	6,312	465	-	158	6,935	7,291	7,219	7,596	7,336	356	284	661	401	245,213	195,942	455,356	276,678
Mora Public School District	1,733	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	676,026	777,638	679,492	679,492
Morris Area Public Schools	1,164	6,312	558	424	153	7,447	7,783	7,638	7,595	7,595	336	191	148	148	391,170	221,604	172,526	172,527
Mounds View Public School District	13,057	6,312	1,135	424	122	7,993	8,206	7,993	8,377	8,377	213	0	384	384	2,774,798	(1,688)	5,007,608	5,007,608
Mountain Iron-Buhl School District	535	6,312	300	424	166	7,202	7,586	7,623	7,594	7,594	384	421	392	392	205,376	224,878	209,456	209,456
Mountain Lake Public Schools	543	6,312	1,449	424	102	8,287	8,438	8,290	8,304	8,304	151	3	17	17	81,988	1,605	9,041	9,040
Murray County Central School District	795	6,312	926	424	132	7,794	8,053	7,795	8,181	8,181	259	1	387	387	205,878	1,293	307,972	307,972
Nashwauk-Keewatin School District	612	6,312	300	424	165	7,201	7,582	7,607	7,593	7,593	381	406	392	392	233,410	248,726	239,870	239,870
Nett Lake Public School District	103	6,312	1,744	424	81	8,561	8,635	8,566	8,576	8,576	74	5	15	15	7,552	402	1,429	1,429
Nevis Public School District	665	6,312	300	424	164	7,200	7,579	7,593	7,592	7,592	379	393	392	392	251,493	261,236	260,254	260,254
New London-Spicer School District	1,700	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	663,078	762,743	666,479	666,478
New Prague Area Schools	4,757	6,312	547	424	154	7,437	7,775	7,637	7,826	7,826	338	200	389	389	1,605,437	952,660	1,851,982	1,851,983
New Ulm Public School District	2,324	6,312	1,076	424	124	7,936	8,164	7,938	8,021	8,021	228	2	85	85	530,852	4,649	197,974	197,974
New York Mills Public School District	843	6,312	300	424	167	7,203	7,594	7,652	7,596	7,596	391	449	393	393	328,692	378,097	330,377	330,378
Nicollet Public School District	375	6,312	1,118	424	121	7,975	8,193	7,977	8,361	8,361	218	2	386	386	81,579	796	144,572	144,572
Norman County East School District	291	6,312	1,864	424	79	8,679	8,743	8,683	9,059	9,059	64	4	380	380	18,735	1,171	110,583	110,583
Norman County West School District	229	6,312	1,262	424	111	8,109	8,292	8,112	8,494	8,494	183	3	385	385	41,801	590	88,245	88,245
North Branch Public Schools	2,984	6,312	300	424	166	7,202	7,589	7,633	7,594	7,594	387	431	392	392	1,152,293	1,283,508	1,169,393	1,169,392
North St Paul-Maplewood-Oakdale Public School District	11,533	6,312	1,608	-	96	8,016	8,128	8,016	8,228	8,249	112	0	212	233	1,285,358	(824)	2,436,949	2,682,720

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Northfield Public School District	4,262	6,312	2,061	424	68	8,865	8,888	8,870	8,873	8,877	23	5	8	12	99,687	19,309	33,501	51,785
Northland Community Schools	383	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	149,526	172,001	150,292	150,292
NRHEG School District	951	6,312	300	424	167	7,203	7,591	7,642	7,595	7,595	388	439	392	392	368,932	417,233	372,726	372,726
Ogilvie Public School District	532	6,312	300	424	165	7,201	7,583	7,610	7,593	7,593	382	409	392	392	203,127	217,522	208,465	208,464
Onamia Public School District	692	6,312	300	424	165	7,201	7,581	7,602	7,592	7,592	380	401	391	391	262,934	277,713	270,867	270,867
Orono Public School District	3,241	6,312	2,079	424	71	8,886	8,902	8,887	8,894	8,894	16	1	8	8	47,994	(73)	24,009	24,008
Ortonville Public Schools	519	6,312	782	424	140	7,658	7,948	7,659	7,680	7,680	290	1	22	22	150,225	645	11,168	11,168
Osakis Public School District	909	6,312	300	300	168	7,080	7,470	7,528	7,596	7,472	390	448	516	392	354,666	407,975	469,250	356,485
Osseo Public School District	23,596	6,312	1,818	424	84	8,638	8,701	8,638	8,648	8,648	63	(0)	10	10	1,489,493	(1,091)	227,793	227,793
Owatonna Public School District	5,377	6,312	796	424	137	7,669	7,949	7,671	7,691	7,691	280	2	22	22	1,501,695	7,373	113,783	113,783
Park Rapids Public School District	1,734	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	676,416	778,086	679,884	679,884
Parkers Prairie Public School District	563	6,312	661	424	147	7,544	7,859	7,633	7,933	7,933	315	89	389	389	177,295	49,996	219,205	219,205
Paynesville Public School District	984	6,312	339	424	165	7,240	7,622	7,650	7,632	7,632	382	410	392	392	375,722	402,920	385,444	385,444
Pelican Rapids Public School District	958	6,312	300	424	166	7,202	7,586	7,622	7,594	7,594	384	420	392	392	367,979	402,754	375,336	375,336
Pequot Lakes Public Schools	1,982	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	773,136	889,344	777,100	777,100
Perham-Dent Public School District	1,478	6,312	300	424	165	7,201	7,583	7,611	7,593	7,593	382	410	392	392	564,401	605,155	579,036	579,035
Pierz Public School District	1,293	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	504,348	580,155	506,935	506,934
Pillager Public School District	1,338	6,312	300	424	165	7,201	7,580	7,599	7,592	7,592	379	398	391	391	507,809	532,860	524,082	524,081
Pine City Public School District	1,726	6,312	454	424	159	7,349	7,707	7,644	7,740	7,740	358	295	391	391	617,511	508,297	674,474	674,474
Pine Island Public School District	1,501	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	585,546	673,558	588,548	588,548
Pine Point Public School District	68	6,312	300	424	157	7,193	7,543	7,451	7,583	7,583	350	258	390	390	23,958	17,658	26,717	26,717
Pine River-Backus School District	1,031	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	402,091	462,528	404,153	404,153
Pipestone Area School District	1,185	6,312	774	424	139	7,649	7,936	7,651	8,038	8,038	287	2	389	389	338,818	1,527	460,027	460,027
Plainview-Elgin-Millville	1,546	6,312	300	424	167	7,203	7,591	7,643	7,595	7,595	388	440	392	392	600,068	680,063	605,849	605,850
Princeton Public School District	3,588	6,312	300	424	167	7,203	7,592	7,646	7,595	7,595	389	443	392	392	1,394,810	1,587,952	1,406,328	1,406,328
Prinsburg Public School District	1	6,312	-	424	210	6,946	7,294	7,653	7,596	7,296	348	707	650	350	348	707	650	350
Prior Lake-Savage Area Schools	10,332	6,312	924	424	134	7,794	8,052	7,794	8,179	8,179	258	(0)	385	385	2,663,147	(1,682)	3,984,146	3,984,146
Proctor Public School District	1,949	6,312	300	424	167	7,203	7,589	7,636	7,595	7,595	386	433	392	392	753,812	844,187	763,791	763,791
Randolph Public School District	757	6,312	300	300	168	7,080	7,470	7,528	7,596	7,472	390	448	516	392	294,975	339,338	390,331	296,489
Red Lake County Central Public Schools	434	6,312	1,085	424	122	7,943	8,167	7,945	8,329	8,329	224	2	386	386	97,234	891	167,513	167,514
Red Lake Falls Public School District	409	6,312	2,000	424	71	8,807	8,843	8,812	9,196	9,196	36	5	389	389	14,782	1,792	158,787	158,787
Red Lake Public School District	1,664	6,312	1,203	424	105	8,044	8,203	8,047	8,061	8,061	159	3	17	17	264,902	4,756	28,174	28,174
Red Rock Central School District	431	6,312	1,417	424	104	8,257	8,415	8,260	8,641	8,641	158	3	384	384	67,901	1,241	165,490	165,490
Red Wing Public School District	2,890	6,312	1,950	424	74	8,760	8,807	8,764	8,894	8,894	47	4	134	134	134,544	12,288	387,811	387,810
Redwood Area School District	1,214	6,312	621	424	148	7,505	7,822	7,603	7,894	7,894	317	98	389	389	384,786	119,136	472,914	472,914
Renville County West School District	625	6,312	1,858	424	79	8,673	8,739	8,677	9,054	9,054	66	4	381	381	41,061	2,504	237,778	237,779
Richfield Public School District	4,697	6,312	1,415	424	107	8,258	8,413	8,258	8,639	8,639	155	(0)	381	381	728,180	(449)	1,788,950	1,788,949
Robbinsdale Public School District	12,687	6,312	2,079	424	70	8,885	8,897	8,886	8,893	8,893	12	1	8	8	138,730	(192)	91,661	91,661
Rochester Public School District	19,282	6,312	1,086	424	122	7,944	8,165	7,946	7,963	7,963	221	2	19	19	4,259,438	40,256	368,441	368,441
Rockford Public School District	1,761	6,312	1,068	424	122	7,926	8,151	7,928	7,945	7,945	225	2	19	19	395,101	3,614	33,861	33,861
Rocori Public School District	2,336	6,312	308	424	167	7,211	7,598	7,646	7,595	7,595	387	435	384	384	904,247	1,015,370	897,473	897,473
Roseau Public School District	1,322	6,312	527	424	155	7,418	7,760	7,640	7,808	7,808	342	222	390	390	453,225	294,005	516,110	516,109
Rosemount-Apple Valley-Eagan	32,849	6,312	1,251	424	116	8,103	8,289	8,102	8,118	8,118	186	(1)	15	15	6,138,158	(3,986)	505,834	505,833
Roseville Public School District	8,564	6,312	1,272	424	114	8,122	8,302	8,122	8,137	8,137	180	(0)	15	15	1,540,829	(997)	129,086	129,087
Rothsay Public School District	320	6,312	560	-	153	7,025	7,361	7,214	7,596	7,415	336	189	571	390	107,407	60,501	182,483	124,753

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	Adjusted Pupil Units	Basic Allow	Refer Allow	LOR Allow	Current Equity Allow	Disparity Revenue per Pupil	Disparity Rev/APU Option 1	Disparity Rev/APU Option 2	Disparity Rev/APU Option 3	Disparity Rev/APU Option 4	Allow Diff: Option 1	Allow Diff: Option 2	Allow Diff: Option 3	Allow Diff: Option 4	Total Diff: Option 1	Total Diff: Option 2	Total Diff: Option 3	Total Diff: Option 4
Round Lake-Brewster Public Schools	438	6,312	1,065	424	124	7,925	8,155	7,927	8,311	8,311	230	2	386	386	100,708	868	169,300	169,299
Royalton Public School District	1,017	6,312	300	424	166	7,202	7,588	7,632	7,594	7,594	386	430	392	392	392,643	436,574	398,676	398,676
RTR Public Schools	616	6,312	300	424	167	7,203	7,591	7,643	7,595	7,595	388	440	392	392	238,986	270,905	241,276	241,276
Rush City Public School District	913	6,312	1,200	424	117	8,053	8,255	8,055	8,438	8,438	202	2	385	385	184,954	2,115	351,714	351,714
Rushford-Peterson Public Schools	756	6,312	772	424	139	7,647	7,935	7,649	7,669	7,669	288	2	22	22	216,882	962	16,195	16,195
Sartell-St. Stephen School District	4,384	6,312	325	424	166	7,227	7,612	7,651	7,619	7,619	385	424	392	392	1,687,272	1,858,351	1,717,875	1,717,875
Sauk Centre Public School District	1,138	6,312	1,044	424	125	7,905	8,140	7,907	7,925	7,925	235	2	20	20	267,588	2,174	22,311	22,311
Sauk Rapids-Rice Public Schools	4,770	6,312	300	424	167	7,203	7,592	7,645	7,595	7,595	389	442	392	392	1,853,208	2,106,064	1,869,569	1,869,569
Sebeka Public School District	526	6,312	433	424	159	7,328	7,687	7,629	7,719	7,719	359	301	391	391	189,063	158,655	205,702	205,701
Shakopee Public School District	9,215	6,312	300	424	167	7,203	7,589	7,632	7,594	7,594	386	429	391	391	3,555,119	3,958,181	3,608,381	3,608,381
Sibley East School District	1,237	6,312	300	424	167	7,203	7,592	7,647	7,595	7,595	389	444	392	392	481,010	548,428	484,782	484,783
Sleepy Eye Public School District	624	6,312	300	424	167	7,203	7,591	7,641	7,595	7,595	388	438	392	392	241,933	273,102	244,560	244,560
South Koochiching School District	253	6,312	-	424	210	6,946	7,294	7,652	7,596	7,296	348	706	650	350	87,899	178,630	164,305	88,405
South St. Paul Public School District	3,666	6,312	965	424	130	7,831	8,075	7,831	7,849	7,849	244	0	18	18	892,926	(539)	66,115	66,115
South Washington County School District	20,803	6,312	1,837	424	84	8,657	8,721	8,657	8,894	8,894	64	(0)	237	237	1,337,051	(1,023)	4,931,868	4,931,868
Southland Public School District	446	6,312	1,704	424	88	8,528	8,624	8,531	8,542	8,542	96	3	14	14	42,914	1,619	6,559	6,560
Spring Grove School District	385	6,312	1,218	424	116	8,070	8,268	8,071	8,454	8,454	198	1	384	384	76,702	913	148,482	148,482
Spring Lake Park Public Schools	6,454	6,312	494	424	155	7,385	7,724	7,592	7,774	7,774	339	207	389	389	2,187,238	1,335,115	2,513,229	2,513,229
Springfield Public School District	604	6,312	300	408	167	7,187	7,574	7,623	7,595	7,579	387	436	408	392	233,864	263,124	246,234	236,634
St. Anthony-New Brighton Schools	2,002	6,312	1,149	424	122	8,007	8,217	8,007	8,390	8,390	210	(0)	383	383	421,140	(266)	767,774	767,774
St. Charles Public School District	1,036	6,312	300	424	167	7,203	7,591	7,641	7,595	7,595	388	438	392	392	401,918	454,339	406,115	406,114
St. Clair Public School District	734	6,312	300	424	167	7,203	7,592	7,646	7,595	7,595	389	443	392	392	285,412	325,210	287,695	287,695
St. Cloud Public School District	11,099	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	4,328,688	4,979,321	4,350,887	4,350,886
St. Francis Public School District	4,591	6,312	300	424	167	7,203	7,591	7,641	7,595	7,595	388	438	392	392	1,778,981	2,008,413	1,798,265	1,798,265
St. James Public School District	1,116	6,312	804	424	139	7,679	7,963	7,680	8,067	8,067	284	1	388	388	318,055	1,446	433,338	433,338
St. Louis County School District	2,055	6,312	300	424	168	7,204	7,594	7,652	7,596	7,596	390	448	392	392	801,606	922,093	805,716	805,716
St. Louis Park Public School District	5,084	6,312	2,129	424	50	8,915	8,933	8,933	8,939	8,939	18	18	24	24	88,967	88,967	123,078	123,079
St. Michael-Albertville School District	7,139	6,312	300	424	167	7,203	7,593	7,651	7,595	7,595	390	448	392	392	2,783,263	3,197,966	2,798,469	2,798,469
St. Paul Public School District	38,906	6,312	1,207	424	50	7,993	7,993	7,993	7,993	7,993	0	0	0	0	-	-	-	(1)
St. Peter Public School District	2,406	6,312	482	424	156	7,374	7,721	7,616	7,764	7,764	347	242	390	390	834,649	581,976	939,639	939,639
Staples-Motley School District	1,199	6,312	406	424	158	7,300	7,655	7,580	7,591	7,591	355	280	291	291	425,381	335,516	349,533	349,533
Stephen-Argyle Central Schools	333	6,312	1,371	424	107	8,214	8,381	8,217	8,598	8,598	167	3	384	384	55,633	918	127,921	127,921
Stewartville Public School District	2,291	6,312	318	424	166	7,220	7,606	7,648	7,612	7,612	386	428	392	392	883,457	979,724	897,730	897,730
Stillwater Area Public School District	9,196	6,312	1,608	424	97	8,441	8,554	8,440	8,453	8,453	113	(1)	12	12	1,045,509	(721)	110,368	110,368
Swanville Public School District	342	6,312	713	424	144	7,593	7,897	7,630	7,982	7,982	304	37	389	389	103,920	12,550	132,949	132,950
Thief River Falls School District	2,115	6,312	390	424	161	7,287	7,651	7,613	7,678	7,678	364	326	391	391	770,900	689,993	827,250	827,249
Tracy Area Public School District	730	6,312	796	424	136	7,668	7,941	7,669	7,689	7,689	273	1	21	21	199,493	1,054	15,301	15,300
Tri-City United School District	2,032	6,312	311	424	167	7,214	7,601	7,648	7,595	7,595	387	434	381	381	786,349	882,473	775,377	775,378
Tri-County School District	212	6,312	2,776	424	50	9,562	9,580	9,580	9,972	9,972	18	18	410	410	3,703	3,703	86,651	86,651
Triton School District	1,201	6,312	300	424	167	7,203	7,594	7,652	7,596	7,596	391	449	393	393	468,312	538,703	470,713	470,714
Truman Public School District	253	6,312	2,509	424	50	9,295	9,313	9,313	9,547	9,548	18	18	252	253	4,424	4,424	63,774	63,775
Ulen-Hitterdal Public School District	279	6,312	1,763	424	85	8,584	8,669	8,587	8,965	8,965	85	3	381	381	23,843	1,049	106,298	106,299
Underwood Public School District	602	6,312	260	-	170	6,742	7,130	7,228	7,596	7,132	388	486	854	390	233,353	292,468	513,556	234,556
United South Central School District	750	6,312	1,502	424	99	8,337	8,477	8,340	8,353	8,353	140	3	16	16	104,837	2,321	12,180	12,180
Upsala Public School District	395	6,312	507	424	155	7,398	7,741	7,625	7,788	7,788	343	227	390	390	135,880	89,851	154,277	154,276

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Verndale Public School District	626	6,312	300	-	166	6,778	7,160	7,192	7,593	7,169	382	414	815	391	239,729	259,410	510,824	245,314
Virginia Public School District	1,884	6,312	872	424	135	7,743	8,014	7,745	7,780	7,780	271	2	37	37	509,294	2,780	69,813	69,813
Wabasha-Kellogg Public School District	564	6,312	1,137	424	120	7,993	8,209	7,996	8,379	8,379	216	3	386	386	121,698	1,219	217,703	217,702
Wabasso Public School District	468	6,312	629	424	148	7,513	7,831	7,617	7,903	7,903	318	104	390	390	148,936	48,736	182,347	182,346
Waconia Public School District	4,475	6,312	837	424	139	7,712	7,989	7,712	7,732	7,732	277	(0)	20	20	1,237,728	(774)	87,563	87,563
Wadena-Deer Creek School District	1,147	6,312	863	424	134	7,733	8,002	7,735	8,121	8,121	269	2	388	388	307,612	1,734	444,783	444,782
Walker-Hackensack-Akeley School District	726	6,312	300	424	166	7,202	7,585	7,617	7,593	7,593	383	415	391	391	278,219	301,558	284,567	284,567
Warren-Alvarado-Oslo School District	541	6,312	2,200	424	50	8,986	9,004	9,004	9,396	9,396	18	18	410	410	9,461	9,461	221,377	221,377
Warroad Public School District	1,062	6,312	300	424	167	7,203	7,593	7,651	7,595	7,595	390	448	392	392	413,856	475,471	416,139	416,139
Waseca Public School District	2,005	6,312	300	424	167	7,203	7,592	7,646	7,595	7,595	389	443	392	392	779,584	887,884	785,961	785,960
Watertown-Mayer Public School District	1,699	6,312	371	424	164	7,271	7,646	7,648	7,596	7,596	375	377	325	325	636,554	640,274	550,645	550,646
Waterville-Elysian-Morristown Public School District	856	6,312	1,427	424	103	8,266	8,420	8,269	8,650	8,650	154	3	384	384	131,947	2,499	328,361	328,362
Waubun-Ogema-White Earth Public School	759	6,312	300	424	162	7,198	7,569	7,556	7,590	7,590	371	358	392	392	281,641	271,660	297,026	297,026
Wayzata Public School District	13,861	6,312	2,079	424	71	8,886	8,902	8,887	8,894	8,894	16	1	8	8	204,371	(220)	102,631	102,630
West Central Area	853	6,312	1,851	424	79	8,666	8,730	8,670	9,047	9,047	64	4	381	381	54,478	3,441	324,574	324,574
West St. Paul-Mendota Heights-Eagan	5,531	6,312	1,536	424	101	8,373	8,502	8,372	8,385	8,385	129	(1)	12	12	716,567	(472)	70,435	70,435
Westbrook-Walnut Grove Schools	397	6,312	1,750	424	79	8,565	8,630	8,569	8,946	8,946	65	4	381	381	25,741	1,599	151,154	151,153
Westonka Public School District	2,765	6,312	1,398	424	108	8,242	8,400	8,242	8,623	8,623	158	0	381	381	435,535	(288)	1,053,475	1,053,474
Wheaton Area Public School District	409	6,312	1,032	424	126	7,894	8,130	7,896	8,280	8,280	236	2	386	386	96,795	778	158,121	158,121
White Bear Lake School District	9,624	6,312	1,575	424	98	8,409	8,527	8,409	8,421	8,421	118	(0)	12	12	1,141,122	(719)	117,652	117,652
Willmar Public School District	4,609	6,312	345	424	163	7,244	7,618	7,616	7,636	7,636	374	372	392	392	1,723,448	1,712,246	1,804,250	1,804,250
Willow River Public School District	454	6,312	300	424	165	7,201	7,580	7,598	7,592	7,592	379	397	391	391	172,278	180,481	177,874	177,873
Windom Public School District	1,179	6,312	913	424	133	7,782	8,044	7,783	8,169	8,169	262	1	387	387	309,266	1,863	456,709	456,709
Win-E-Mac School District	511	6,312	817	424	138	7,691	7,973	7,692	7,712	7,712	282	1	21	21	144,151	682	10,867	10,867
Winona Area Public School District	3,069	6,312	1,528	424	97	8,361	8,491	8,364	8,743	8,743	130	3	382	382	399,299	9,863	1,174,796	1,174,796
Worthington Public School District	4,255	6,312	800	424	139	7,675	7,961	7,676	8,064	8,064	286	1	389	389	1,216,720	5,463	1,652,514	1,652,514
Wrenshall Public School District	396	6,312	300	424	167	7,203	7,590	7,637	7,595	7,595	387	434	392	392	153,235	171,887	155,192	155,192
Yellow Medicine East	766	6,312	1,385	424	106	8,227	8,391	8,230	8,244	8,244	164	3	17	17	125,764	2,143	13,109	13,109
Zumbrota-Mazepa School District	1,319	6,312	1,310	424	110	8,156	8,334	8,158	8,173	8,173	178	2	17	17	235,555	3,451	23,236	23,236
Charter Schools	71,306	6,312	-	-	120	6,432	-	-	-	-	214	124	193	115	15,233,588	8,813,752	13,742,499	8,198,584
School District Fudge	9,481	6,312	1,079	416	120	7,927	-	-	-	-	214	124	615	197	2,025,417	1,171,852	5,827,599	1,869,246