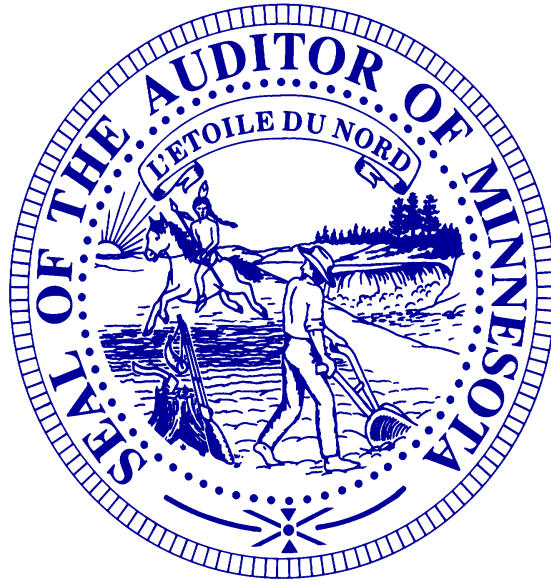


STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Financial Trends of Minnesota School Districts

School Districts Over 1,000 Enrollment

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February 25, 2004

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Table of Contents

| | |
|---|-----------|
| Executive Summary | 1 |
| Major Findings..... | 1 |
| Flat Overall Enrollment, Increased Revenues and Expenditures..... | 1 |
| Slight Increase in Class Size Ratios, Increase in Teacher Salaries..... | 2 |
| Revenue Mainly Determined by State Formula, Not Property Wealth of District | 3 |
| Increased Expenditures Driven by Instruction, Special Education Costs..... | 3 |
| Financial Indicators Show Growing Fund Balances and Less Cash and Investments on Hand..... | 4 |
| Introduction..... | 6 |
| Demographic Characteristics of School Districts..... | 6 |
| Enrollment Changes..... | 6 |
| Changes in Special Population Enrollment..... | 7 |
| Pupils With Limited English Proficiency (LEP) | 7 |
| Special Education Students..... | 8 |
| Pupils Eligible for Free or Reduced Lunch..... | 9 |
| Minority Enrollment | 9 |
| Trends in Class Size..... | 10 |
| Trends in Staffing | 11 |
| Teacher Salaries | 11 |
| Age, Experience and Educational Attainment of Teachers | 12 |
| Total Compensation Trends..... | 12 |
| School District Revenues..... | 14 |
| Trends in Revenues..... | 14 |
| Composition of School District Revenues..... | 14 |
| State Revenue Programs | 16 |
| Referendum Revenues | 18 |
| Special Education Revenues..... | 19 |
| School District Expenditures | 20 |
| Expenditures by Program..... | 20 |
| Growth in Spending | 22 |
| Variation Among Districts..... | 24 |

Financial Indicators..... 24
Fund Balances..... 25
Statutory Operating Debt 26
Short-term Debt and Quick Ratio 26
Explanation of Contradictory Indicators..... 27

List of Tables in Report

Pupil and Staff Data

| | |
|---|----|
| Table 1 – Total Enrollment by District..... | 30 |
| Table 2 – Percent of Enrollment Classified as Minority..... | 35 |
| Table 3 – Percent of Enrollment Eligible for Free or Reduced-Price Lunch..... | 40 |
| Table 4 – Percent of Enrollment Receiving Special Education Services..... | 45 |
| Table 5 – Pupils per Licensed Instructional Staff..... | 50 |
| Table 6 – Average Teacher Salary..... | 55 |
| Table 7 – Prior Year Adjusted Net Tax Capacity Per Pupil..... | 60 |
| Table 8 – Total Unreserved Fund Balance of the General Fund..... | 65 |
| Table 9 – Total Unreserved Operating Fund Balance Per Pupil..... | 70 |

Expenditures

| | |
|---|-----|
| Table 10 – District and School Administration Expenditures Per Pupil..... | 75 |
| Table 11 – District Support Services Expenditures Per Pupil..... | 80 |
| Table 12 – Regular Instruction Expenditures Per Pupil..... | 85 |
| Table 13 – Vocational Instruction Expenditures Per Pupil..... | 90 |
| Table 14 – Special Education Expenditures Per Pupil..... | 95 |
| Table 15 – Instructional Support Services Expenditures Per Pupil..... | 100 |
| Table 16 – Pupil Support Services Expenditures Per Pupil..... | 105 |
| Table 17 – Operations and Maintenance Expenditures Per Pupil..... | 110 |
| Table 18 – Transportation Expenditures Per Pupil..... | 114 |
| Table 19 – Food Service Expenditures Per Pupil..... | 119 |
| Table 20 – Other Operating Expenditures Per Pupil..... | 123 |
| Table 21 – Total Operating Expenditures Per Pupil..... | 127 |
| Table 22 – Total Capital Expenditures Per Pupil..... | 132 |
| Table 23 – Total Community Service Expenditures Per Pupil..... | 136 |
| Table 24 – Total Building Construction Expenditures Per Pupil..... | 140 |
| Table 25 – Total Debt Service Per Pupil..... | 144 |

Revenues

| | |
|--|-----|
| Table 26 – Levy Revenues Per Pupil..... | 148 |
| Table 27 – Total Local Revenues Per Pupil..... | 153 |
| Table 28 – Total State Aid Revenues Per Pupil..... | 158 |
| Table 29 – Total State Grant Revenues Per Pupil..... | 164 |
| Table 30 – Total State Special Education Revenues Per Pupil..... | 169 |

| | |
|--|-----|
| Table 31 – Total State Revenues Per Pupil..... | 174 |
| Table 32 – Total Federal Revenues Per Pupil..... | 179 |
| Table 33 – Total Other Revenues Per Pupil..... | 184 |
| Table 34 – Total Revenues Per Pupil..... | 189 |

Fiscal Indicators

| | |
|---------------------------------------|-----|
| Table 35 – Short-Term Debt Ratio..... | 194 |
| Table 36 – Quick Ratio..... | 200 |

Executive Summary

Due to the complexity of school district finances and funding formulas, many people do not have an understanding of the finances of their own district, much less how they rank in comparison to other school districts around the state. Starting with this report, the Office of the State Auditor will now report annually on the financial trends of school districts in order to provide some degree of context to school district finances. These reports will be similar to the financial reports of cities, counties, and townships currently published annually by the Auditor's Office.

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

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

This is the first installment of a two-part report on school district finances. This report presents data for the years 1999 through 2003 of 168 school districts with enrollment above 1,000 students (includes one district under 1,000, but part of the metro area). The remaining school districts will be studied in a later report.

The 168 school districts accounted for 89 percent of all students and 89 percent of all operating costs in the state in 2003. This report focuses exclusively on these schools because they share similar characteristics such as economies of scale and operations. Since these districts represent almost ninety percent of the students and spending, any fiscal trends could have significant implications at the state level. Citizens and policy makers should be aware of these major trends as further education finance decisions are made.

Major Findings

Flat Overall Enrollment, Increased Revenues and Expenditures

The report found that despite the fact that total enrollment remained virtually flat, school districts saw significant increases in revenues and

expenditures. Between 1999 and 2003, total operating expenditures of all school districts examined in this report grew by 20 percent, almost double the rate of inflation. During the same time period, total revenues increased 25 percent, nearly two and a half times the rate of inflation.¹

Although enrollments remained virtually flat, the number of special population students grew and, in some cases, grew significantly. Minority enrollment increased 21 percent, non-English speaking students increased 60 percent, low-income students increased 3 percent and students receiving special education services increased 6.5 percent.

Not only was the growth in non-English speaking (also referred to as Limited English Proficient or LEP) students dramatic, it was a trend in both metro and Greater Minnesota school districts. Among the 13 districts with an LEP enrollment exceeding ten percent of its total enrollment, 6 were located in the seven-county metro area and 7 were located in Greater Minnesota.

In 2003, approximately 13 percent of the students in the 168 districts examined were receiving special education services. Seventy-one percent of school districts experienced growth in the percentage of children eligible for special education services between 1999 and 2003.

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

Slight Increase in Class Size Ratios, Increase in Teacher Salaries

One area that educators have identified as important to student achievement, particularly in the early grades is class size. The number of students per licensed instructional staff has increased slightly over the last five years. The average number of students per staff has increased from 16.3 in 1999 to 16.5 in 2003. Trends also indicate, however, that while the number of teachers is going down, the number of classroom aides is rising.

¹ The inflation rate was based on changes in the Consumer Price Index for Urban Wage Earners (CPI-W), U.S. City Average, produced by the U.S. Bureau of Labor Statistics.

The average teacher salary rose by 12.5 percent from 1999 to 2003 for the schools included in this report, but inflation grew at a rate of 10.2 percent during this same time period. The demographics of the teaching force changed slightly over this time period. The average years of experience teaching decreased 2.4 percent, the average teacher age decreased 0.2 percent, and the percent of teachers holding master's degrees increased 15 percent.

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

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

The funding of Minnesota school districts is derived from a combination of local, state, and federal revenues. The primary source of revenue is the state, which provided 72 percent of all school district revenue in 2003. Federal aid, property taxes, and other sources of local revenue provided the other 28 percent of revenues.

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

Increased Expenditures Driven by Instruction, Special Education Costs

Between 1999 and 2003, average total per pupil operating expenditures increased from \$6,695 to \$8,013, a 20 percent increase. A wide gap exists between the highest and lowest spending districts. Total operating expenditures per pupil ranged from \$5,438 to \$13,886, more than a two-fold difference. For the most part, the state funding formula dictates the level of spending in a district. Those districts that have a higher percentage of special population students receive more money. Statutes dictate that the money is spent only on programs serving those students.

In 2003, instruction (regular instruction, special education, vocational education and support) was by far the largest category of school district expenditures. Instruction costs represent 71.1 percent of all operating expenditures, up slightly from 70.9 percent in 1999. Average instruction costs per pupil increased by 20 percent from 1999 to 2003.

Special education was the fastest growing major program between 1999 and 2003. Average per pupil spending on special education grew 30 percent during this period, increasing from \$1,029 to \$1,334. Overall, the number of special education students grew by 7 percent during the same time period. It should be noted that per pupil expenditures for special education are spread across all enrolled students, not just those receiving special education services.

Average per pupil operating expenditures for administration decreased from 8.3 percent of all operating expenditures in 1999 to 7.7 percent in 2003. In overall dollars, average per pupil operating expenditures for administration increased by 9.7 percent, which is less than the rate of inflation. Among other categories, food service and facilities increased their share of all operating expenditures while pupil support expenditures decreased relative to all operating expenditures.

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

An analysis of the 1999 to 2003 per pupil undesignated unreserved fund balances in the Operating Funds and the General Fund show increases of 40 and 38 percent respectively. More than two-thirds of the districts showed increases in per pupil undesignated unreserved fund balances of the Operating Funds and General Fund. Overall, the fund balance data seem to indicate that most school districts are spending less than they receive in revenues.

In addition, the number of school districts in Statutory Operating Debt (a negative undesignated unreserved fund balance of the general fund greater than 2.5 percent of its general fund expenditures) decreased by two districts between 1999 and 2003.

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

debt. A higher quick ratio indicates better ability to meet short-term obligations than a lower quick ratio.

Between 1999 and 2002 (the most recent data available), the average short-term debt ratio increased from .11 to .24. This change in ratio indicates that schools are using a greater amount of short-term debt (generally aid anticipation notes) to fund operations. Among the 68 districts that had at least some short-term debt, the ratios ranged from 1445.78 to 0.07.

The average quick ratio declined from 2.49 in 1999 to 1.39 in 2002. A declining quick ratio indicates schools have less in cash and investments available in which to begin the year. Among the 168 districts examined in this report, the quick ratio ranged from a positive 44.9 to a negative 3.59. A quick ratio of 44.9 means that a district had cash and investments forty-four times greater than its current payables.

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

Introduction

This report presents education finance data for the 168 Minnesota school districts with enrollments above 1,000 for the years 1999 through 2003. These school districts accounted for 89 percent of all operating costs and 89 percent of students served by school districts in 2003. This report focuses exclusively on these districts because, as a whole, they share many similar characteristics such as economies of scale and operations. Since these districts represent almost ninety percent of the students and spending, the trends of these districts have much greater implications at the state level.

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

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

Demographic Characteristics of School Districts

This report focuses exclusively on the 168 “regular” school districts with enrollments over 1,000. We have excluded charter schools, intermediate districts, and non-operating districts. We have also included one district with an enrollment under 1,000 (Randolph) so that all metro districts are listed. This group of school districts represents just under half of the 341 regular districts.

Enrollment Changes

The group of school districts examined in this report represents 89 percent of the statewide enrollment² for regular school districts. The districts range in size from 47,416 in Minneapolis to 1,003 in Pierz (Randolph is under 1,000 but is included so that all metro districts are represented.)

From 1999 to 2003, total enrollment among the districts examined in this report remained virtually flat. Enrollments actually increased until 2002, and then dropped. The trend among districts with enrollments under 1,000 was a steady decrease.

From 1999 to 2003, total enrollment among the districts examined in this report remained virtually flat.

² While this report uses the terms “enrollments” and “per pupil”, these figures actually reflect what is called Average Daily Membership (ADM) served by the Minnesota Department of Education. See the glossary for a definition of this term.

Table 1 summarizes the trend for the 168 districts in this report and for all 341 regular school districts in the state.

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

| District with: | 1999 | 2000 | 2001 | 2002 | 2003 | 5-Year Change |
|------------------------|---------|---------|---------|---------|---------|---------------|
| Enrollments over 1,000 | 741,729 | 742,283 | 745,906 | 746,275 | 741,394 | 0.00% |
| All 341 Districts | 839,879 | 839,860 | 841,099 | 839,499 | 833,571 | -0.80% |

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

Changes in Special Population Enrollment

Although overall enrollments were flat, we found that:

- **Between 1999 and 2003, the number of special population students³ grew, and in some cases, grew significantly.**

While overall enrollment declined slightly among the school districts examined in this report, the percentage of students classified in various subgroups of total enrollment increased. Minority enrollment increased 21 percent, non-English speaking students increased 60 percent, low income students increased 3 percent, and students receiving special education services increased 6.5 percent.

Pupils With Limited English Proficiency (LEP)

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

Among the districts examined in this report, LEP students constituted almost 7 percent of the total enrollment in 2003 compared to 4 percent in 1999. Seventy-three percent of districts experienced growth in the percent

LEP student enrollment grew by sixty percent between 1999 and 2003.

³ Special population students in this report are defined as those that have special status in regards to the education finance formulas. They include those that are eligible for free or reduced-price lunch, minorities, limited English proficient (LEP), and those receiving special education services.

of their student body classified as LEP. Students classified as LEP as a percent of total enrollment ranged from 34 percent in St. Paul to zero in 34 districts.

- **Not only was the growth in LEP students dramatic, it was a trend in both metro and Greater Minnesota school districts. Among the 13 districts with an LEP enrollment exceeding ten percent of its total enrollment, 6 were located in the seven-county metro area and 7 were located in Greater Minnesota.**

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

Special Education Students

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

In 2003, approximately 13 percent of the students in the 168 districts examined were receiving special education services. The total number of students in this category grew by 7 percent between 1999 and 2003. Special education students as a percent of total enrollment ranged from 21 percent in the Windom school district to 8 percent in the Prior Lake school district. Seventy-one percent of school districts experienced growth in the percentage of children eligible for special education services between 1999 and 2003.

Special education enrollment growth presents funding issues for many school districts because of the structure of special education funding. A school district's special education base revenue is determined by a

revenue-capped reimbursement formula. Special education costs are calculated for a base year, two fiscal years prior to the year of the aid payment. Thus, when the number of special education students or the costs are growing, funding could be less than what is needed. Conversely, when the levels of students receiving special education services or the costs are declining, funding might be greater than what might be needed.

Pupils Eligible for Free or Reduced Lunch

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

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

- **Among the districts with enrollments above 1,000, the percent of students eligible for free or reduced lunch ranged from 67 percent in the Minneapolis school district to 3 percent in the Minnetonka school district.**

The average for this group of school districts was 26 percent in 2003 compared to 25 percent in 1999. Overall, the number of students that qualified for this program grew 4 percent between 1999 and 2003. Sixty-three percent of districts reported an increase in the percentage of students qualifying for free or reduced-price lunches between 1999 and 2003.

Minority Enrollment

Minority enrollment in Minnesota schools increased significantly between 1999 and 2003. Overall minority enrollment increased 21 percent over the five-year period. With overall enrollment decreasing, particularly among white students, the percent of the total enrollment classified as minority has risen from 16 percent in 1999 to 20 percent in 2003.

Minority enrollment as a percent of total enrollment ranges from 74 percent in Minneapolis to zero percent in Holdingford. Two districts have a higher percentage of minority students than Minneapolis, but both are on Native American Indian Reservations.

Minority enrollment as a percent of total enrollment ranges from 74 percent in Minneapolis to zero percent in Holdingford.

The changing demographics of Minnesota school districts are evident throughout the state. Actual minority enrollment grew 23 percent in Greater Minnesota districts compared to 16 percent in the metro area. In fact, of the fifty districts with the highest concentrations of minorities, 27 are in Greater Minnesota.

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

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

| | Fall Enrollment | Eligible for Free Lunch | | Eligible for Reduced Price Lunch | | Limited English Proficiency | | Special Education | | Minority Students | |
|------------------------------|-----------------|-------------------------|------------|----------------------------------|------------|-----------------------------|------------|-------------------|------------|-------------------|------------|
| | | Students | % of Total | Students | % of Total | Students | % of Total | Students | % of Total | Students | % of Total |
| 1999 | 741,729 | 135,445 | 18.3% | 49,969 | 6.7% | 30,331 | 4.1% | 88,648 | 12.0% | 120,059 | 16.2% |
| 2000 | 742,283 | 130,592 | 17.6% | 50,670 | 6.8% | 34,355 | 4.6% | 89,974 | 12.1% | 125,999 | 17.0% |
| 2001 | 747,425 | 129,896 | 17.4% | 50,863 | 6.8% | 42,391 | 5.7% | 91,620 | 12.3% | 133,642 | 17.9% |
| 2002 | 746,425 | 135,814 | 18.2% | 50,652 | 6.8% | 45,654 | 6.1% | 93,113 | 12.5% | 140,277 | 18.8% |
| 2003 | 741,394 | 141,677 | 19.1% | 49,932 | 6.7% | 48,437 | 6.5% | 94,448 | 12.7% | 145,422 | 19.6% |
| 5-Year Percent Change | 0.0% | 4.6% | | -0.1% | | 59.7% | | 6.5% | | 21.1% | |

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

Trends in Class Size

One area that educators have identified as important to student achievement, particularly in the early grades, is class size. In an effort to reduce class size, state law requires that school districts reserve 2 percent of their basic general education revenue for class size reduction in kindergarten and first grades. Once the district achieves a class size of 17:1 in grades kindergarten and one, the district may use the remaining reserved revenue to reduce class size in each subsequent elementary grade.

The average number of students per staff went from 16.3 in 1999 to 16.5 in 2003.⁴

- **The trend in pupil-staff ratios shows that class sizes increased slightly between 1999 and 2003.**

Some districts have argued that the requirement that they reserve funds for

⁴ Licensed instructional staff is defined as the full-time equivalent (FTE) licensed instructional staff. It includes regular instruction, vocational education, and special education staff.

class size reduction in the early grades has resulted in the ratio rising in later grades. Between 1999 and 2003, 54 percent of districts saw class sizes increase, 41 percent decreased, and 5 percent remained the same. This trend seems to indicate that for a majority of school districts, there are more students per teacher than 5 years ago.

Trends in Staffing

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

While overall enrollment declined by one percent between 1999 and 2003, the number of teachers fell by 3 percent. This was offset by an increase in the number of classroom aides, which rose by 8 percent during this period.

In 1999, there were 45,559 teacher full-time equivalents (FTE's) compared to 44,013 in 2003. Reductions in the number of teachers were reported in 62 percent of the districts examined. Classroom aides increased from 10,707 in 1999 to 11,595 in 2003. Over 68 percent of districts reported an increase in the number of classroom aides during this period.

Teacher Salaries

Teacher salaries grew 12.5 percent between 1999 and 2003.

In 2003, the average teacher salary was \$44,058 compared to \$39,174 in 1999. This represents an increase of 12.5 percent. During this period, inflation grew at a rate of 10.2 percent, meaning that the average teacher salary grew only slightly more than inflation during this period. However, in 31 percent of the districts, the average teacher salary grew less than the rate of inflation.

Several factors affect the average salary of teachers including the overall age of the teaching staff, the number of years of experience, and the educational attainment of the staff. For example, the average teacher salary decreased 6 percent in Columbia Heights between 1999 and 2003. This decrease can be explained in part by the demographic changes of the teaching staff, such as a decrease of 11.1 percent in the average teacher age, a decrease of 32.5 percent in teacher experience, and a decrease of 11.5 percent in the number of teachers with master's degrees. The district also had an increase of 128.6 percent in the number of first year teachers.

In comparison, Elk River, the district with the largest increase in its average teacher salary, had an increase of 5.5 percent in the average teacher age, an increase of 13.6 percent in experience, and increase of 30 percent in the number of teachers holding masters degrees. The number of first year teachers fell by 69.6 percent.

Age, Experience and Educational Attainment of Teachers

From 1999 to 2003, the average age of teachers in Minnesota remained fairly flat at 41.9 years. The average number of years teaching fell slightly during this period going from 15.3 years in 1999 to 14.9 years in 2003. The trends in the experience and age of teachers contributed to the modest increase in salaries during this period.

Over the five-year period, there was a fairly large increase in the number of teachers holding master's degrees. The total number of teachers with master's degrees increased 9 percent while teachers holding only bachelor's degrees fell by 6 percent. The 2003 teaching force among the districts examined in this report shows that 60 percent have bachelor degrees while 40 percent hold master's degrees. This trend will put some pressure on salaries because teacher compensation is based in part by their training and in part by the number of years teaching. Table 3 shows the changes in various teacher demographics.

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

| | Number of Years Teaching | Age of Teacher | Percent with Bachelor's Degree | Percent with Master's Degree | Teachers Salaries |
|----------------------------------|---|---------------------------|---|---|------------------------------|
| 1999 | 15.3 | 41.9 | 62.2 | 35.0 | \$39,174 |
| 2000 | 15.4 | 41.4 | 62.5 | 35.5 | 38,766 |
| 2001 | 14.5 | 41.4 | 61.8 | 36.4 | 41,310 |
| 2002 | 14.7 | 41.5 | 61.2 | 38.4 | 41,496 |
| 2003 | 14.9 | 41.9 | 59.5 | 40.3 | 44,058 |
| 5-Year Percent Change | -2.4% | -0.2% | -4.4% | 15.0% | 12.5% |

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

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

Total Compensation Trends

An examination of the total dollars allocated for salaries paid to all general fund employees including teachers, administrators, classroom aides, and other professional, administrative and maintenance staff showed an increase of 16 percent between 1999 and 2003, while the total value of benefits paid to these employees increased 37 percent. A lack of data regarding the total number of these employees precluded an examination

of the average increase per employee. Therefore, the level of total salaries paid reflects either a greater number of employees or an increase in the average salary paid, or a combination of both. One should not assume that the average salary increased 16 percent.

Benefits as a percent of salary have increased steadily over this period of time. In 1999, benefits equaled 23 percent of salary compared to 28 percent in 2004.⁵ Health insurance increased 50 percent and grew from 32 percent of the benefits offered in 1999 to 41 percent in 2003.

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

⁵ Benefits include health insurance, retirement, FICA, workers compensation, retiree benefits, and deferred compensation.

School District Revenues

The 168 school districts examined in this report received revenues of \$7.4 billion in 2003. This amounted to \$10,041 per pupil.

- **The growth in total revenues per pupil between 1999 and 2003 was 25 percent. This was more than double the 10.2 percent rate of inflation over the five-year period.**

Trends in Revenues

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

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

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

| <u>Year</u> | <u>Levy</u> | <u>Total Local Revenues</u> | <u>Total State Revenues</u> | <u>Total Federal</u> | <u>Other Revenues</u> | <u>Total Revenues</u> | <u>Total Bonds & Loans</u> |
|---------------|----------------|-----------------------------|-----------------------------|----------------------|-----------------------|-----------------------|--------------------------------|
| 1999 | 2,311 | 2,994 | 4,525 | 351 | 187 | 8,057 | 949 |
| 2000 | 2,257 | 2,977 | 5,019 | 361 | 202 | 8,559 | 817 |
| 2001 | 2,225 | 3,045 | 5,518 | 385 | 210 | 9,159 | 1,269 |
| 2002 | 2,379 | 3,145 | 5,602 | 446 | 217 | 9,411 | 1,269 |
| 2003 | 1,235 | 2,042 | 7,252 | 513 | 234 | 10,041 | 1,255 |
| 5-Year | Percent | | | | | | |
| Change | -46.6% | -31.8% | 60.3% | 46.0% | 25.2% | 24.6% | 32.2% |

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

Composition of School District Revenues

The funding of Minnesota school districts is derived from a combination of local, state, and federal revenues. The primary source of revenues is the state, which provided 72 percent of all school district revenue in 2003. Federal aid and other local sources such as property taxes, fees, admission charges, tuition, interest earnings, rent, and gifts provided the other 28 percent of revenues. Figure 1 shows the relative shares of school district funding while Figure 2 shows changes in the composition over five years.

The state funded 72.2 percent of education costs in FY 02-03

Figure 1: Sources of School District Revenues, FY 03

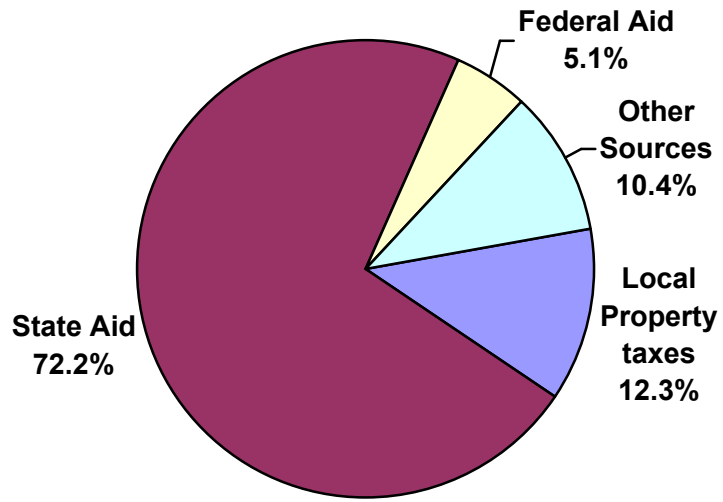
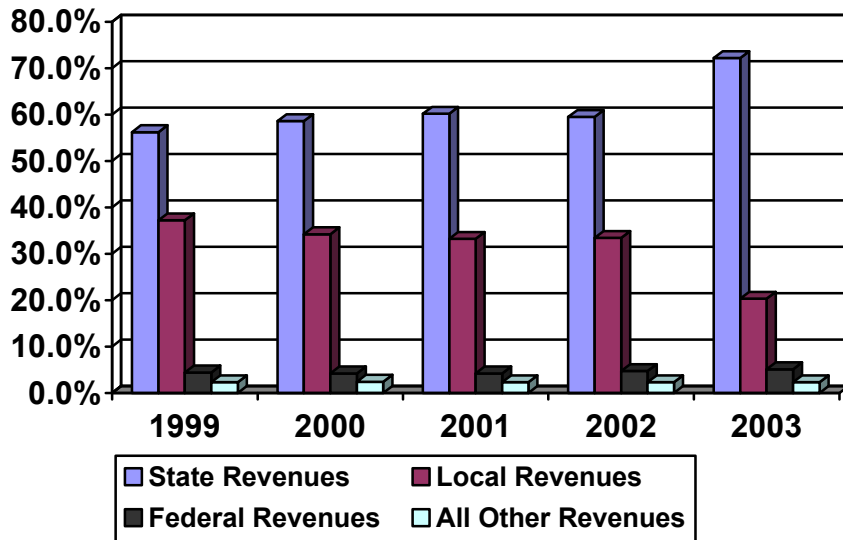


Figure 2: Percent of Total Revenues by Source, FY 99 to FY 03



State Revenue Programs

The funding of school districts involves a number of complicated formulas that take into account a wide range of enrollment, geographic, and property wealth factors.⁶ The driving factor behind most of the revenue formulas is school district enrollment. Other factors include the number of non-English speaking students, the number of students eligible for free or reduced-price lunch, the number of minority students, the district's expenditures on special education, the training and experience of the districts teachers, the geographic density of the district, and several other transitional factors.

According to a survey of superintendents conducted for a 2000 report on school district finances by the Minnesota Legislative Auditor, the complexity of the formulas, and the fact that they changed so frequently, made it difficult for them to anticipate total revenues from one year to the next.⁷

Basic General Education Formula Revenue

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

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

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

⁶ The definitions and examples are largely taken from the following documents: Minnesota House Research Department, *Minnesota School Finance, 2004* and Minnesota House of Representatives Fiscal Analysis Department, *Financing Education in Minnesota, 2004*. Both documents were a valuable resource for this report.

⁷ See Minnesota Office of the Legislative Auditor Program Evaluation report, *School District Finances* – February 2000.

Pupil Weighting

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

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

Weighted Average Daily Membership (WADM)

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

Adjusted Marginal Cost Pupil Units (AMCPU)

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

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

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

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

Limited English Proficiency (LEP) Revenue - based on the number of LEP pupil marginal pupil units and LEP concentration pupils. This revenue is designated to provide instruction to students with limited English skills. It includes English-as-a-second language (ESL) programs. Students are limited to a maximum of five years of funding for LEP revenue. Compensatory and LEP revenue together accounted for about 6 percent of general education revenue in 2003.

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

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

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

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

Referendum Revenues

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

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

Due to the level of state funding, equity revenue, referendum revenue caps, and referendum equalization, inequities in tax base do not translate into inequities in school funding. In fact, a statistical analysis of the data

showed that there was only a small correlation between property wealth and the level of revenue for school districts. Differences in referendum revenue may have more to do with the willingness of taxpayers to support referendums than the level of property wealth in the district.

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

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

In addition, the state provides equalization aid to ensure that the same tax rates in districts of different property wealth generate the same amount of revenue. Thus, districts with higher property wealth will pay a greater percentage of the levy with property taxes than a district with low property wealth.

- **Overall, the changes in referendum levies have resulted in the per pupil revenues derived from property taxes shrinking from \$2,379 in 2002 to \$1,235 in 2003. This represents a decrease of 47 percent.**

Special Education Revenues

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

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

School District Expenditures

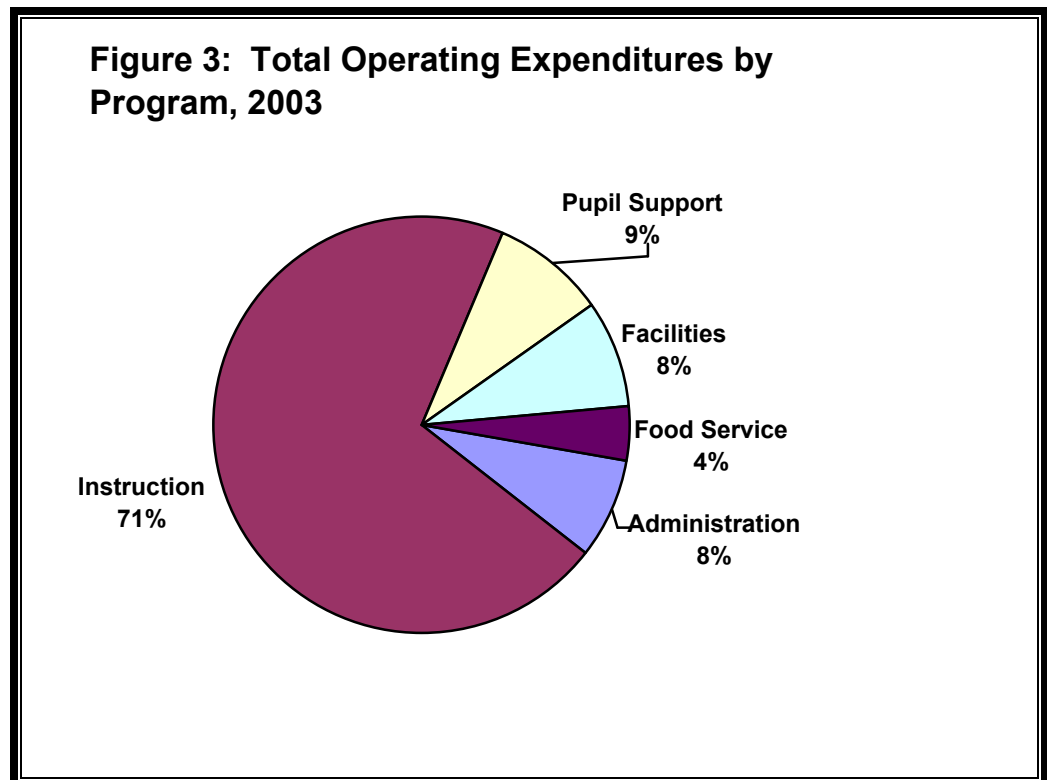
Expenditures by Program

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

School district operating expenditures are composed of 11 different programs.⁸ School districts on average spent a total of \$8,013 per pupil on these various programs. Among individual school districts, total operating expenditures per pupil ranged from \$5,438 to \$13,886, more than a two-fold difference. Two of the top three spending districts are within Native American Indian Reservations and receive special federal funding.

For the purpose of this analysis, we have grouped the eleven categories into 5 groups: administration, instruction, pupil support, facilities, and food service. The largest area of program spending is instruction, which represented 71 percent of all operating expenditures in 2003. This category includes regular instruction, vocational instruction, special education, and instructional support such as classroom aides. Figure 3 illustrates the relative share of program expenditures.

Instruction accounted for 71 percent of operating expenditures.



⁸ For definitions of the expenditure categories, please see the glossary at the end of the report.

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

Since 1999, there has been a slight shift in the allocation of school district spending. Two categories accounted for a smaller percentage of total operating expenditures: administration and pupil support. The share of administration expenditures decreased from 8.3 percent in 1999 to 7.7 percent in 2003. Pupil support expenditures decreased from 8.9 percent in 1999 to 8.8 percent in 2003.

Three categories of expenditures increased their shares of total operating expenditures. Instruction increased from 70.9 percent to 71.1 percent between 1999 and 2003. Spending on facilities, which includes the operation and maintenance of buildings and insurance, increased from 7.7 percent in 1999 to 8.12 percent in 2003

Table 5 illustrates the changes in program expenditures.

Table 5: Operating Expenditure by Program, 1999 and 2003

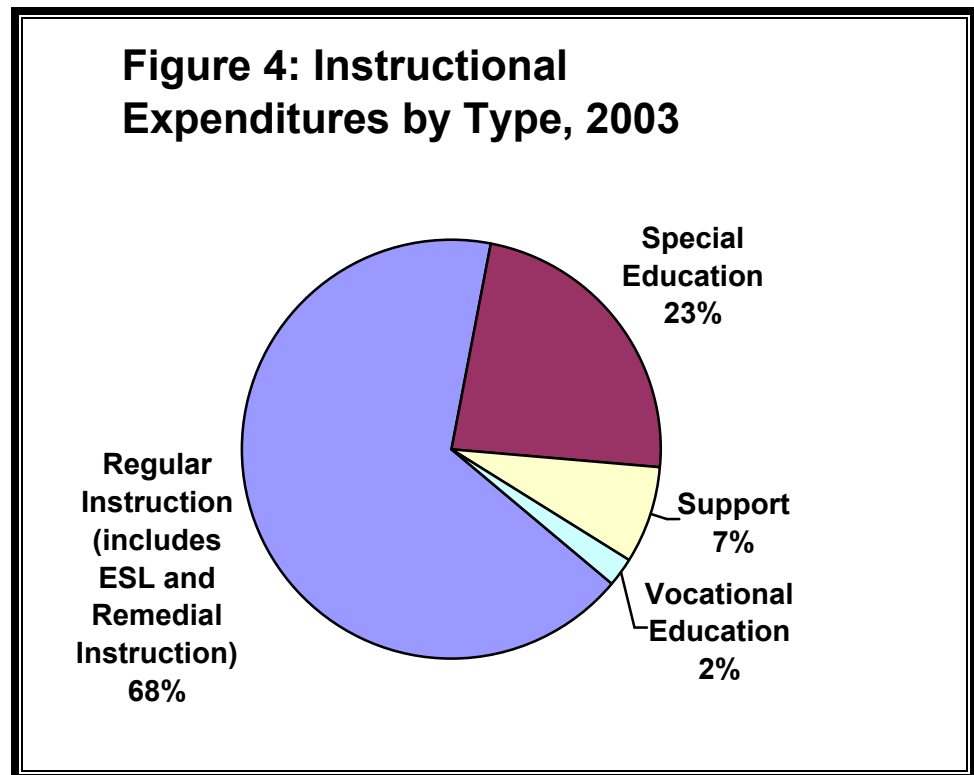
| Program | 1999 | | 2003 | | 1999-03 Percent Change |
|---|-------------------------------|-----------------------------|-------------------------------|-----------------------------|---------------------------------------|
| | Per Pupil Spending | Percent of Total | Per Pupil Spending | Percent of Total | |
| Administration | \$559 | 8.3% | \$613 | 7.7% | 9.7% |
| Instruction | \$4,746 | 70.9% | \$5,695 | 71.1% | 20.0% |
| Pupil Support | \$594 | 8.9% | \$706 | 8.8% | 18.9% |
| Food Service | \$279 | 4.2% | \$345 | 4.3% | 23.7% |
| Facilities | \$514 | 7.7% | \$653 | 8.1% | 27.0% |
| Total PK-12 Operating Expenditures | \$6,695 | | \$8,013 | | 19.7% |
| Inflation over the five years | | | | | 10.2% |

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

Within the category of instruction expenditures, regular instruction accounts for a little more than two-thirds of the total. Regular instruction includes classroom instruction as well as spending for students with limited English proficiency, students needing help with basic skills, and gifted and talented students.

As figure 4 shows, special education accounts for 23 percent of instructional spending. The remaining non-regular instructional spending went for instructional support services and vocational education.

Regular Instruction accounted for two-thirds of 2003 instructional expenditures.



Growth in Spending

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

Between 1999 and 2003, total operating expenditures of Minnesota school districts increased 20 percent, growing from \$5.0 billion to \$5.9 billion. On a per pupil basis, total operating expenditures grew from \$6,695 to \$8,013, also a 20 percent increase. This was almost double the rate of inflation and during a period of flat to declining enrollments.

The fastest growing major program between 1999 and 2003 was special education. Per pupil spending on special education grew 30 percent during this period, increasing from \$1,029 to \$1,334 (this represents the total spending spread over all students, not just those receiving special

Per pupil spending on special education grew 30 percent between 1999 and 2003.

education services). The number of special education students grew 7 percent over this period.

Several of the other programs grew by more than 18 percent including regular instruction, pupil support, operations and maintenance, transportation and food service.

District and school administration expenditures per pupil grew at a modest 8 percent, increasing from \$357 in 1999 to \$386 in 2003. Interestingly, per pupil spending on administration stayed the same from 2001 to 2003. Per pupil spending on vocational instruction showed the only decrease among all programs.

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

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

| Category of Expenditure | 1999 | 2003 | Percent Change |
|---|-------------|-------------|-----------------------|
| District and School Administration | \$357 | \$386 | 8.3% |
| District Support Services | 202 | 227 | 12.4% |
| Regular Instruction | 3,217 | 3,808 | 18.4% |
| Vocational Instruction | 132 | 127 | -3.5% |
| Special Education | 1,029 | 1,334 | 29.5% |
| Instructional Support Services | 368 | 426 | 15.7% |
| Pupil Support Services | 227 | 270 | 18.9% |
| Operations and Maintenance | 490 | 595 | 21.4% |
| Food Service | 279 | 345 | 23.7% |
| Pupil Transportation | 367 | 436 | 18.7% |
| Other Operating Programs | 24 | 58 | 141.7% |
| Total PK-12 Operating Expenditures | \$6,695 | \$8,013 | 19.7% |
| Capital Expenditures | 360 | 414 | 15.2% |
| Community Service | 326 | 412 | 26.1% |
| Building Construction | 777 | 948 | 21.9% |
| Debt Service | 731 | 1,445 | 97.7% |
| Total of All Other Expenditures | \$2,194 | \$3,219 | 46.7% |
| Total Education Expenditures | \$8,889 | \$11,232 | 26.4% |
| Inflation Over Period | | | 10.2% |
| Total Enrollment | 741,729 | 741,394 | 0.0% |

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

Variation Among Districts

While average expenditures per pupil helps identify trends, there is great variation among the individual districts. Wide variation exists in both the level of per pupil spending and the rate of growth. For example, in the case of 2003 total operating expenditures per pupil, expenditures ranged from \$5,438 to \$13,886 with an average of \$8,013. Rates of change ranged from negative 3 percent to positive 32 percent.

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

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

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

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

Financial Indicators

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

The other indicators were the short-term debt and quick ratio. The short-term debt ratio is a measure of a school district's short-term indebtedness

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

Fund Balances

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

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

Unreserved Operating Fund Balance

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

From 1999 to 2003, the median per pupil fund balance of the school districts examined in this report grew from \$518 to \$727, an increase of 40 percent in unadjusted per pupil dollars. Among the districts, 69 percent showed increases and 31 percent showed decreases over the five-year period.

Fourteen districts posted a negative unreserved undesignated fund balance in 2003 compared to 22 in 1999.

Unreserved General Fund Balance

From 1999 to 2003, the median per pupil undesignated unreserved fund balances of the general fund grew from \$479 to \$661, an increase of 38 percent. Among the districts, 66 percent showed an increase over this period, 34 percent showed a decrease.

The number of school districts having a negative unreserved fund balance increased from zero in 1999 to 17 in 2003. Interestingly, there has been no real overall trend as the number of districts with negative fund balances went from 28 in 2000, to 15 in 2001, to 24 in 2002, to 17 in 2003.

An examination of the median undesignated unreserved general fund balances as a percent of general fund expenditures showed that the percentage increased from 7.6 percent in 1999 to 9.3 percent in 2003.

Statutory Operating Debt

A district that reports a negative general fund undesignated unreserved fund balance in excess of 2.5 percent of its general fund expenditures is considered to be in statutory operating debt (SOD). Districts that are in SOD are required to submit a plan to the Commissioner of Education explaining how they will eliminate the deficit.

In 2003, 12 districts were in SOD. This was 2 less than in 2002, and three less than the number reported in 2000 and 2001.

Short-term Debt and Quick Ratio

The short-term debt ratio and quick ratio are two more financial indicators that can be used to assess the fiscal health of school districts. The short-term debt ratio is a measure of a school district's short-term indebtedness in relation to its available cash and investments. Lower short-term debt ratios may indicate better financial conditions than higher ratios. The average short-term debt ratio more than doubled between 1999 and 2002 (the most current year available for this data). In 1999 the average short-term debt ratio was .11 compared to .24 in 2002. This change in ratio indicates that, on average, schools are using a greater amount of short-term debt (generally aid anticipation notes) to fund operations

The variation in the short-term debt ratio was great. Almost 60 percent of the districts had a ratio of zero indicating that they had no short-term debt. Among the districts that did have short-term debt, the ratios ranged from 1445.78 to 0.07. This means that the district with the highest ratio has short-term debt 1,400 times greater than its cash and investments on hand. Of the districts that have at least some short-term debt, the one with the lowest ratio had short-term debt of just .07 times its cash and investments on hand.

The quick ratio is a district's cash and investments divided by its current payables, including short-term debt. This quick ratio measure includes only the General and Special Revenue Funds. A higher quick ratio indicates better ability to meet short-term obligations than a lower quick ratio. The quick ratio declined from 2.49 in 1999 to 1.39 in 2002. In 2002, the median quick ratio was 1.50 as compared to 2.89 in 1999

Among districts, the quick ratios in 2002 varied from a positive 44.9 to a negative 3.59. The quick ratio of 44.9 means that the district had cash and

investments that was forty-four times greater than its current payables. The negative 3.59 ratio indicates the district has payables of more than three and a half times its cash and investments on hand.

A declining quick ratio indicates schools have less in cash and investments available in which to begin the year. While an increase in the fund balance indicates schools may have increased other resources to compensate for the decrease in the cash and investments. The short-term debt ratio increased as more schools required short-term borrowing to meet current obligations as a result of the decrease in the cash and investments. The trends, while opposite, show that although cash and investments on hand are decreasing, other financial resources available to the districts are generally sufficient to cover expenses over the course of the year.

Explanation of Contradictory Indicators

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

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Data Tables

School District Financial Indicators

Table 1
Total Enrollment by District
Sorted by 2003 Total Enrollment

| District Name | District Number | 1999 Total Enrollment | 2000 Total Enrollment | 2001 Total Enrollment | 2002 Total Enrollment | 2003 Total Enrollment | 2003 Total Enrollment Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| MINNEAPOLIS | 1 | 49,942 | 49,669 | 50,323 | 49,982 | 47,416 | 1 | -5.1% | 106 |
| ST. PAUL | 625 | 46,309 | 46,005 | 46,606 | 45,880 | 45,583 | 2 | -1.6% | 80 |
| ANOKA-HENNEPIN | 11 | 40,218 | 40,630 | 40,928 | 41,081 | 40,958 | 3 | 1.8% | 47 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 27,762 | 28,260 | 28,493 | 28,588 | 28,571 | 4 | 2.9% | 43 |
| OSSEO | 279 | 21,870 | 22,106 | 22,239 | 22,302 | 22,055 | 5 | 0.8% | 52 |
| ROCHESTER | 535 | 15,614 | 15,786 | 15,790 | 15,918 | 16,265 | 6 | 4.2% | 38 |
| SOUTH WASHINGTON COUNTY | 833 | 14,760 | 15,144 | 15,268 | 15,230 | 15,643 | 7 | 6.0% | 27 |
| ROBBINSDALE | 281 | 14,475 | 14,446 | 14,431 | 14,563 | 14,297 | 8 | -1.2% | 75 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 11,876 | 11,911 | 12,043 | 12,120 | 12,217 | 9 | 2.9% | 44 |
| DULUTH | 709 | 12,932 | 12,590 | 12,352 | 11,998 | 11,506 | 10 | -11.0% | 145 |
| BURNSVILLE | 191 | 11,700 | 11,728 | 11,640 | 11,611 | 11,348 | 11 | -3.0% | 89 |
| MOUNDS VIEW | 621 | 12,211 | 12,084 | 11,858 | 11,682 | 11,323 | 12 | -7.3% | 130 |
| BLOOMINGTON | 271 | 11,445 | 11,213 | 11,127 | 11,016 | 10,967 | 13 | -4.2% | 99 |
| ST. CLOUD | 742 | 11,153 | 11,002 | 10,743 | 10,633 | 10,442 | 14 | -6.4% | 117 |
| EDEN PRAIRIE | 272 | 10,304 | 10,329 | 10,450 | 10,454 | 10,425 | 15 | 1.2% | 50 |
| LAKEVILLE | 194 | 8,780 | 9,122 | 9,461 | 9,898 | 10,148 | 16 | 15.6% | 10 |
| ELK RIVER | 728 | 8,796 | 8,995 | 9,274 | 9,636 | 9,803 | 17 | 11.5% | 16 |
| WAYZATA | 284 | 9,013 | 9,261 | 9,478 | 9,601 | 9,637 | 18 | 6.9% | 25 |
| STILLWATER | 834 | 9,304 | 9,315 | 9,303 | 9,344 | 9,340 | 19 | 0.4% | 57 |
| WHITE BEAR LAKE | 624 | 9,594 | 9,423 | 9,377 | 9,351 | 9,063 | 20 | -5.5% | 108 |
| HOPKINS | 270 | 8,569 | 8,733 | 8,665 | 8,513 | 8,489 | 21 | -0.9% | 72 |
| CHASKA | 112 | 6,712 | 7,003 | 7,316 | 7,788 | 8,117 | 22 | 20.9% | 7 |
| FOREST LAKE | 831 | 8,073 | 7,866 | 7,892 | 7,772 | 7,797 | 23 | -3.4% | 93 |
| MINNETONKA | 276 | 7,677 | 7,794 | 7,747 | 7,752 | 7,652 | 24 | -0.3% | 66 |
| BRAINERD | 181 | 7,399 | 7,286 | 7,295 | 7,361 | 7,333 | 25 | -0.9% | 71 |
| EDINA | 273 | 6,816 | 6,954 | 7,021 | 7,037 | 7,164 | 26 | 5.1% | 35 |
| CENTENNIAL | 12 | 6,616 | 6,885 | 6,981 | 7,040 | 7,002 | 27 | 5.8% | 29 |
| MANKATO | 77 | 7,183 | 7,055 | 6,978 | 6,986 | 6,994 | 28 | -2.6% | 85 |
| ROSEVILLE | 623 | 6,808 | 6,724 | 6,755 | 6,649 | 6,541 | 29 | -3.9% | 97 |
| ST. FRANCIS | 15 | 5,805 | 5,875 | 5,880 | 5,901 | 5,874 | 30 | 1.2% | 49 |
| MOORHEAD | 152 | 5,826 | 5,783 | 5,709 | 5,638 | 5,568 | 31 | -4.4% | 101 |
| PRIOR LAKE | 719 | 4,415 | 4,642 | 4,889 | 5,119 | 5,339 | 32 | 20.9% | 8 |
| FARMINGTON | 192 | 4,207 | 4,507 | 4,881 | 5,022 | 5,247 | 33 | 24.7% | 5 |
| HASTINGS | 200 | 5,249 | 5,262 | 5,274 | 5,257 | 5,246 | 34 | -0.0% | 61 |
| CAMBRIDGE-ISANTI | 911 | 4,879 | 4,837 | 4,861 | 5,010 | 5,153 | 35 | 5.6% | 30 |
| BUFFALO | 877 | 4,758 | 4,790 | 4,790 | 4,956 | 5,141 | 36 | 8.0% | 22 |
| BEMIDJI | 31 | 5,519 | 5,460 | 5,275 | 5,166 | 5,122 | 37 | -7.2% | 129 |
| OWATONNA | 761 | 4,849 | 4,997 | 5,135 | 5,042 | 5,048 | 38 | 4.1% | 40 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 5,082 | 5,026 | 4,901 | 4,848 | 4,841 | 39 | -4.7% | 103 |
| SHAKOPEE | 720 | 3,628 | 3,913 | 4,253 | 4,587 | 4,818 | 40 | 32.8% | 3 |

Table 1
Total Enrollment by District
Sorted by 2003 Total Enrollment

| District Name | District Number | 1999 Total Enrollment | 2000 Total Enrollment | 2001 Total Enrollment | 2002 Total Enrollment | 2003 Total Enrollment | 2003 Total Enrollment Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| ST. LOUIS PARK | 283 | 4,382 | 4,382 | 4,362 | 4,349 | 4,371 | 41 | -0.2% | 64 |
| RICHFIELD | 280 | 4,407 | 4,349 | 4,402 | 4,400 | 4,338 | 42 | -1.6% | 81 |
| SPRING LAKE PARK | 16 | 4,148 | 4,185 | 4,262 | 4,310 | 4,335 | 43 | 4.5% | 37 |
| WILLMAR | 347 | 4,649 | 4,549 | 4,530 | 4,412 | 4,330 | 44 | -6.8% | 126 |
| ALEXANDRIA | 206 | 4,325 | 4,284 | 4,217 | 4,218 | 4,208 | 45 | -2.7% | 86 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,738 | 4,615 | 4,567 | 4,376 | 4,161 | 46 | -12.2% | 150 |
| GRAND RAPIDS | 318 | 4,697 | 4,598 | 4,368 | 4,262 | 4,150 | 47 | -11.7% | 148 |
| AUSTIN | 492 | 4,270 | 4,255 | 4,200 | 4,124 | 4,129 | 48 | -3.3% | 90 |
| FARIBAULT | 656 | 4,472 | 4,188 | 4,112 | 4,106 | 4,038 | 49 | -9.7% | 141 |
| INVER GROVE | 199 | 4,221 | 4,169 | 4,082 | 4,030 | 3,954 | 50 | -6.3% | 116 |
| MONTICELLO | 882 | 3,588 | 3,721 | 3,787 | 3,815 | 3,887 | 51 | 8.3% | 21 |
| NORTHFIELD | 659 | 3,731 | 3,732 | 3,812 | 3,884 | 3,856 | 52 | 3.3% | 41 |
| NORTH BRANCH | 138 | 3,454 | 3,553 | 3,750 | 3,810 | 3,851 | 53 | 11.5% | 15 |
| ALBERT LEA | 241 | 4,043 | 3,954 | 3,947 | 3,841 | 3,710 | 54 | -8.3% | 135 |
| SOUTH ST. PAUL | 6 | 3,637 | 3,637 | 3,586 | 3,522 | 3,505 | 55 | -3.6% | 95 |
| SAUK RAPIDS | 47 | 3,295 | 3,372 | 3,398 | 3,469 | 3,491 | 56 | 6.0% | 28 |
| CHISAGO LAKES | 2,144 | 3,479 | 3,536 | 3,603 | 3,547 | 3,470 | 57 | -0.3% | 65 |
| ST. MICHAEL-ALBERTVILLE | 885 | 2,451 | 2,603 | 2,899 | 3,132 | 3,373 | 58 | 37.6% | 2 |
| PRINCETON | 477 | 3,035 | 3,020 | 3,075 | 3,226 | 3,277 | 59 | 8.0% | 23 |
| HUTCHINSON | 423 | 3,194 | 3,112 | 3,133 | 3,128 | 3,116 | 60 | -2.4% | 84 |
| MAHTOMEDI | 832 | 2,961 | 3,074 | 3,057 | 3,060 | 3,098 | 61 | 4.6% | 36 |
| RED WING | 256 | 3,461 | 3,362 | 3,324 | 3,207 | 3,054 | 62 | -11.8% | 149 |
| LITTLE FALLS | 482 | 3,497 | 3,485 | 3,371 | 3,215 | 3,052 | 63 | -12.7% | 152 |
| BIG LAKE | 727 | 2,158 | 2,366 | 2,636 | 2,826 | 3,036 | 64 | 40.7% | 1 |
| COLUMBIA HEIGHTS | 13 | 3,039 | 3,018 | 3,085 | 3,212 | 3,027 | 65 | -0.4% | 68 |
| FERGUS FALLS | 544 | 3,209 | 3,150 | 3,092 | 2,908 | 2,859 | 66 | -10.9% | 143 |
| DETROIT LAKES | 22 | 2,864 | 2,881 | 2,861 | 2,846 | 2,857 | 67 | -0.2% | 63 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,515 | 2,551 | 2,580 | 2,714 | 2,783 | 68 | 10.6% | 17 |
| HIBBING | 701 | 3,192 | 3,064 | 2,919 | 2,790 | 2,707 | 69 | -15.2% | 164 |
| SARTELL | 748 | 2,472 | 2,560 | 2,672 | 2,674 | 2,702 | 70 | 9.3% | 18 |
| FRIDLEY | 14 | 2,654 | 2,642 | 2,604 | 2,599 | 2,644 | 71 | -0.4% | 67 |
| CLOQUET | 94 | 2,615 | 2,635 | 2,610 | 2,610 | 2,636 | 72 | 0.8% | 53 |
| ORONO | 278 | 2,640 | 2,601 | 2,584 | 2,528 | 2,481 | 73 | -6.0% | 113 |
| ST. LOUIS COUNTY | 2,142 | 2,932 | 2,757 | 2,675 | 2,543 | 2,460 | 74 | -16.1% | 165 |
| NEW ULM | 88 | 2,859 | 2,705 | 2,632 | 2,556 | 2,458 | 75 | -14.0% | 159 |
| ROCORI | 750 | 2,278 | 2,293 | 2,329 | 2,313 | 2,371 | 76 | 4.1% | 39 |
| WORTHINGTON | 518 | 2,472 | 2,462 | 2,441 | 2,383 | 2,350 | 77 | -4.9% | 104 |
| BECKER | 726 | 1,874 | 2,022 | 2,102 | 2,194 | 2,337 | 78 | 24.7% | 4 |
| MARSHALL | 413 | 2,342 | 2,365 | 2,414 | 2,391 | 2,309 | 79 | -1.4% | 78 |
| WACONIA | 110 | 1,869 | 2,020 | 2,097 | 2,205 | 2,277 | 80 | 21.8% | 6 |

Table 1
Total Enrollment by District
Sorted by 2003 Total Enrollment

| District Name | District Number | 1999 Total Enrollment | 2000 Total Enrollment | 2001 Total Enrollment | 2002 Total Enrollment | 2003 Total Enrollment | 2003 Total Enrollment Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| WESTONKA | 277 | 2,399 | 2,356 | 2,301 | 2,243 | 2,274 | 81 | -5.2% | 107 |
| DASSEL-COKATO | 466 | 2,308 | 2,267 | 2,289 | 2,302 | 2,262 | 82 | -2.0% | 83 |
| WASECA | 829 | 2,283 | 2,293 | 2,288 | 2,258 | 2,250 | 83 | -1.5% | 79 |
| THIEF RIVER FALLS | 564 | 2,237 | 2,173 | 2,139 | 2,182 | 2,139 | 84 | -4.4% | 100 |
| HERMANTOWN | 700 | 1,945 | 1,929 | 1,932 | 1,944 | 1,949 | 85 | 0.2% | 59 |
| MILACA | 912 | 1,796 | 1,793 | 1,855 | 1,919 | 1,947 | 86 | 8.4% | 20 |
| LITCHFIELD | 465 | 2,084 | 2,049 | 2,039 | 1,986 | 1,941 | 87 | -6.9% | 127 |
| MORA | 332 | 2,053 | 1,996 | 1,983 | 1,952 | 1,917 | 88 | -6.6% | 123 |
| DELANO | 879 | 1,798 | 1,838 | 1,870 | 1,887 | 1,917 | 89 | 6.6% | 26 |
| ST. PETER | 508 | 1,962 | 1,978 | 1,977 | 1,940 | 1,896 | 90 | -3.4% | 92 |
| FAIRMONT AREA SCHOOLS | 2,752 | 2,156 | 2,085 | 2,007 | 1,948 | 1,882 | 91 | -12.7% | 153 |
| ANNANDALE | 876 | 1,954 | 1,948 | 1,930 | 1,916 | 1,857 | 92 | -5.0% | 105 |
| KASSON-MANTORVILLE | 204 | 1,721 | 1,737 | 1,758 | 1,815 | 1,856 | 93 | 7.8% | 24 |
| PROCTOR | 704 | 2,077 | 2,044 | 2,002 | 1,908 | 1,840 | 94 | -11.4% | 146 |
| PARK RAPIDS | 309 | 1,916 | 1,914 | 1,899 | 1,878 | 1,789 | 95 | -6.6% | 122 |
| EAST GRAND FORKS | 595 | 1,895 | 1,871 | 1,861 | 1,805 | 1,788 | 96 | -5.6% | 109 |
| STEWARTVILLE | 534 | 1,776 | 1,790 | 1,789 | 1,784 | 1,773 | 97 | -0.2% | 62 |
| ROCKFORD | 883 | 1,700 | 1,700 | 1,758 | 1,749 | 1,755 | 98 | 3.3% | 42 |
| GLENCOE-SILVER LAKE | 2,859 | 1,875 | 1,875 | 1,855 | 1,806 | 1,753 | 99 | -6.5% | 120 |
| BROOKLYN CENTER | 286 | 1,733 | 1,730 | 1,702 | 1,725 | 1,752 | 100 | 1.1% | 51 |
| NEW LONDON-SPICER | 345 | 1,824 | 1,825 | 1,793 | 1,734 | 1,749 | 101 | -4.1% | 98 |
| LAKE SUPERIOR | 381 | 2,172 | 2,132 | 2,065 | 1,971 | 1,731 | 102 | -20.3% | 166 |
| VIRGINIA | 706 | 2,016 | 1,896 | 1,824 | 1,785 | 1,720 | 103 | -14.7% | 162 |
| PINE CITY | 578 | 1,807 | 1,780 | 1,758 | 1,736 | 1,696 | 104 | -6.1% | 114 |
| PERHAM | 549 | 1,818 | 1,824 | 1,756 | 1,713 | 1,690 | 105 | -7.1% | 128 |
| LACRESCENT-HOKAH | 300 | 1,683 | 1,691 | 1,687 | 1,746 | 1,689 | 106 | 0.4% | 56 |
| FOLEY | 51 | 1,795 | 1,757 | 1,728 | 1,665 | 1,641 | 107 | -8.6% | 136 |
| MONTEVIDEO | 129 | 1,717 | 1,688 | 1,679 | 1,657 | 1,607 | 108 | -6.4% | 118 |
| STAPLES-MOTLEY | 2,170 | 1,691 | 1,678 | 1,639 | 1,613 | 1,576 | 109 | -6.8% | 125 |
| ALBANY | 745 | 1,631 | 1,644 | 1,625 | 1,614 | 1,574 | 110 | -3.5% | 94 |
| MELROSE | 740 | 1,545 | 1,584 | 1,617 | 1,584 | 1,574 | 111 | 1.8% | 46 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,417 | 1,490 | 1,525 | 1,503 | 1,538 | 112 | 8.5% | 19 |
| CROOKSTON | 593 | 1,772 | 1,676 | 1,621 | 1,575 | 1,538 | 113 | -13.2% | 156 |
| EVELETH-GILBERT | 2,154 | 1,510 | 1,460 | 1,570 | 1,516 | 1,517 | 114 | 0.5% | 55 |
| MINNEWASKA | 2,149 | 1,742 | 1,721 | 1,630 | 1,573 | 1,512 | 115 | -13.2% | 155 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | | | | | 1,513 | 116 | | |
| RED LAKE | 38 | 1,300 | 1,328 | 1,370 | 1,426 | 1,497 | 117 | 15.2% | 11 |
| BYRON | 531 | 1,407 | 1,414 | 1,452 | 1,478 | 1,485 | 118 | 5.5% | 31 |
| CROSBY-IRONTON | 182 | 1,576 | 1,549 | 1,481 | 1,476 | 1,484 | 119 | -5.8% | 111 |
| CANNON FALLS | 252 | 1,576 | 1,543 | 1,512 | 1,476 | 1,483 | 120 | -5.9% | 112 |

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Sorted by 2003 Total Enrollment

| District Name | District Number | 1999 Total Enrollment | 2000 Total Enrollment | 2001 Total Enrollment | 2002 Total Enrollment | 2003 Total Enrollment | 2003 Total Enrollment Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,484 | 1,422 | 1,387 | 1,443 | 1,473 | 121 | -0.7% | 70 |
| ROSEAU | 682 | 1,491 | 1,500 | 1,501 | 1,489 | 1,472 | 122 | -1.2% | 76 |
| INTERNATIONAL FALLS | 361 | 1,725 | 1,647 | 1,620 | 1,542 | 1,463 | 123 | -15.1% | 163 |
| LAKE CITY | 813 | 1,538 | 1,534 | 1,496 | 1,455 | 1,439 | 124 | -6.5% | 119 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,637 | 1,614 | 1,545 | 1,478 | 1,434 | 125 | -12.4% | 151 |
| WATERTOWN-MAYER | 111 | 1,345 | 1,334 | 1,362 | 1,392 | 1,415 | 126 | 5.3% | 34 |
| JORDAN | 717 | 1,230 | 1,293 | 1,339 | 1,370 | 1,382 | 127 | 12.4% | 13 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,588 | 1,587 | 1,461 | 1,429 | 1,368 | 128 | -13.8% | 157 |
| WADENA-DEER CREEK | 2,155 | 1,461 | 1,424 | 1,391 | 1,386 | 1,362 | 129 | -6.8% | 124 |
| JACKSON COUNTY CENTRAL | 2,895 | | | 1,380 | 1,358 | 1,359 | 130 | | |
| GREENWAY | 316 | 1,518 | 1,482 | 1,395 | 1,361 | 1,352 | 131 | -10.9% | 144 |
| PEQUOT LAKES | 186 | 1,199 | 1,272 | 1,309 | 1,304 | 1,339 | 132 | 11.6% | 14 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,321 | 1,304 | 1,277 | 1,312 | 1,338 | 133 | 1.3% | 48 |
| LUVERNE | 2,184 | 1,427 | 1,393 | 1,344 | 1,353 | 1,338 | 134 | -6.2% | 115 |
| LESUEUR-HENDERSON | 2,397 | 1,462 | 1,470 | 1,443 | 1,387 | 1,334 | 135 | -8.8% | 137 |
| BELLE PLAINE | 716 | 1,176 | 1,172 | 1,210 | 1,275 | 1,329 | 136 | 13.0% | 12 |
| AITKIN | 1 | 1,367 | 1,363 | 1,347 | 1,364 | 1,327 | 137 | -2.9% | 87 |
| WARROAD | 690 | 1,542 | 1,443 | 1,407 | 1,354 | 1,325 | 138 | -14.0% | 158 |
| SIBLEY EAST | 2,310 | 1,317 | 1,302 | 1,319 | 1,260 | 1,299 | 139 | -1.4% | 77 |
| ST. JAMES | 840 | 1,342 | 1,338 | 1,317 | 1,298 | 1,298 | 140 | -3.3% | 91 |
| MAPLE RIVER | 2,135 | 1,282 | 1,294 | 1,310 | 1,293 | 1,285 | 141 | 0.2% | 58 |
| PINE ISLAND | 255 | 1,258 | 1,246 | 1,242 | 1,224 | 1,235 | 142 | -1.8% | 82 |
| PELICAN RAPIDS | 548 | 1,393 | 1,332 | 1,298 | 1,256 | 1,232 | 143 | -11.6% | 147 |
| SAUK CENTRE | 743 | 1,240 | 1,253 | 1,210 | 1,215 | 1,226 | 144 | -1.2% | 74 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,160 | 1,121 | 1,176 | 1,219 | 1,224 | 145 | 5.5% | 33 |
| DOVER-EYOTA | 533 | 1,045 | 1,046 | 1,044 | 1,107 | 1,216 | 146 | 16.4% | 9 |
| FRAZEE | 23 | 1,288 | 1,243 | 1,222 | 1,224 | 1,204 | 147 | -6.5% | 121 |
| LAC QUI PARLE VALLEY | 2,853 | 1,329 | 1,254 | 1,227 | 1,200 | 1,199 | 148 | -9.8% | 142 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,289 | 1,281 | 1,211 | 1,230 | 1,184 | 149 | -8.1% | 133 |
| PINE RIVER-BACKUS | 2,174 | 1,330 | 1,318 | 1,254 | 1,218 | 1,160 | 150 | -12.7% | 154 |
| TRITON | 2,125 | 1,202 | 1,197 | 1,212 | 1,162 | 1,156 | 151 | -3.8% | 96 |
| YELLOW MEDICINE EAST | 2,190 | 1,337 | 1,286 | 1,229 | 1,175 | 1,147 | 152 | -14.2% | 160 |
| PAYNESVILLE | 741 | 1,338 | 1,282 | 1,217 | 1,203 | 1,147 | 153 | -14.3% | 161 |
| PLAINVIEW | 810 | 1,174 | 1,191 | 1,194 | 1,171 | 1,138 | 154 | -3.0% | 88 |
| HINCKLEY-FINLAYSON | 2,165 | 1,129 | 1,146 | 1,152 | 1,149 | 1,122 | 155 | -0.6% | 69 |
| BENSON | 777 | 1,237 | 1,206 | 1,177 | 1,161 | 1,120 | 156 | -9.4% | 140 |
| BAGLEY | 162 | 1,171 | 1,134 | 1,123 | 1,114 | 1,104 | 157 | -5.7% | 110 |
| MONTGOMERY-LONSDALE | 394 | 1,155 | 1,123 | 1,118 | 1,093 | 1,101 | 158 | -4.7% | 102 |
| HOLDINGFORD | 738 | 1,091 | 1,086 | 1,079 | 1,066 | 1,090 | 159 | -0.0% | 60 |
| ESKO | 99 | 1,052 | 1,040 | 1,033 | 1,074 | 1,075 | 160 | 2.3% | 45 |

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Total Enrollment by District
Sorted by 2003 Total Enrollment

| District Name | District Number | 1999 Total Enrollment | 2000 Total Enrollment | 2001 Total Enrollment | 2002 Total Enrollment | 2003 Total Enrollment | 2003 Total Enrollment Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| DEER RIVER | 317 | 1,166 | 1,120 | 1,097 | 1,090 | 1,074 | 161 | -7.9% | 131 |
| WINDOM | 177 | 1,159 | 1,135 | 1,106 | 1,082 | 1,052 | 162 | -9.2% | 139 |
| ST. CHARLES | 858 | 1,063 | 1,084 | 1,077 | 1,058 | 1,052 | 163 | -1.1% | 73 |
| NORWOOD | 108 | 1,123 | 1,148 | 1,163 | 1,054 | 1,034 | 164 | -7.9% | 132 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,108 | 1,079 | 1,038 | 1,012 | 1,016 | 165 | -8.2% | 134 |
| UNITED SOUTH CENTRAL | 2,134 | 1,104 | 1,045 | 1,014 | 1,020 | 1,006 | 166 | -8.9% | 138 |
| PIERZ | 484 | 995 | 990 | 992 | 993 | 1,003 | 167 | 0.8% | 54 |
| RANDOLPH | 195 | 439 | 424 | 423 | 434 | 463 | 168 | 5.5% | 32 |
| Average for schools above 1,000 in enrollment | | 4,468 | 4,472 | 4,467 | 4,442 | 4,413 | N/A | -1.2% | N/A |
| Minimum | | 439 | 424 | 423 | 434 | 463 | N/A | 5.5% | N/A |
| Maximum | | 49,942 | 49,669 | 50,323 | 49,982 | 47,416 | N/A | -5.1% | N/A |
| Median | | 2,157 | 2,109 | 2,097 | 2,084 | 2,044 | N/A | -5.2% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Percent Minority | 2000 Percent Minority | 2001 Percent Minority | 2002 Percent Minority | 2003 Percent Minority | 2003 Percent Minority Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-------------------------------------|
| RED LAKE | 38 | 1,497 | 100.0% | 99.8% | 100.0% | 100.0% | 100.0% | 1 | 0.0% | 152 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 77.5% | 80.6% | 82.4% | 83.3% | 82.1% | 2 | 6.0% | 142 |
| MINNEAPOLIS | 1 | 47,416 | 69.8% | 71.1% | 72.8% | 73.4% | 73.6% | 3 | 5.5% | 146 |
| ST. PAUL | 625 | 45,583 | 62.5% | 64.7% | 66.7% | 68.1% | 69.2% | 4 | 10.8% | 136 |
| BROOKLYN CENTER | 286 | 1,752 | 42.1% | 45.3% | 49.7% | 57.0% | 59.6% | 5 | 41.8% | 81 |
| RICHFIELD | 280 | 4,338 | 27.2% | 28.8% | 34.7% | 37.9% | 40.9% | 6 | 50.0% | 63 |
| WORTHINGTON | 518 | 2,350 | 27.5% | 31.4% | 34.0% | 35.3% | 37.9% | 7 | 37.9% | 91 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 18.8% | 21.1% | 24.5% | 28.1% | 32.9% | 8 | 74.4% | 35 |
| ST. JAMES | 840 | 1,298 | 20.0% | 22.0% | 23.4% | 27.8% | 31.5% | 9 | 57.5% | 53 |
| DEER RIVER | 317 | 1,074 | 24.5% | 25.3% | 28.4% | 29.8% | 31.2% | 10 | 27.4% | 114 |
| OSSEO | 279 | 22,055 | 19.6% | 21.9% | 24.7% | 27.3% | 30.1% | 11 | 53.2% | 58 |
| ROBBINSDALE | 281 | 14,297 | 20.7% | 22.8% | 24.9% | 27.5% | 29.3% | 12 | 42.0% | 80 |
| WILLMAR | 347 | 4,330 | 20.4% | 20.1% | 23.3% | 24.9% | 26.8% | 13 | 31.7% | 105 |
| BLOOMINGTON | 271 | 10,967 | 19.1% | 20.1% | 21.9% | 23.7% | 26.4% | 14 | 37.7% | 93 |
| FRIDLEY | 14 | 2,644 | 11.7% | 13.0% | 15.7% | 19.0% | 25.5% | 15 | 118.8% | 15 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 15.6% | 16.7% | 19.0% | 21.3% | 24.2% | 16 | 55.1% | 55 |
| ROSEVILLE | 623 | 6,541 | 17.9% | 18.5% | 20.4% | 21.9% | 23.0% | 17 | 28.4% | 112 |
| PELICAN RAPIDS | 548 | 1,232 | 15.7% | 17.3% | 18.2% | 19.8% | 22.6% | 18 | 43.9% | 76 |
| ST. LOUIS PARK | 283 | 4,371 | 14.2% | 17.9% | 17.4% | 20.1% | 22.2% | 19 | 56.2% | 54 |
| BURNSVILLE | 191 | 11,348 | 14.9% | 17.0% | 18.5% | 20.7% | 22.2% | 20 | 49.1% | 64 |
| ROCHESTER | 535 | 16,265 | 16.1% | 17.5% | 18.7% | 20.8% | 22.0% | 21 | 36.3% | 97 |
| BAGLEY | 162 | 1,104 | 13.9% | 12.7% | 16.8% | 19.4% | 21.5% | 22 | 54.6% | 56 |
| CROOKSTON | 593 | 1,538 | 16.2% | 17.9% | 19.0% | 20.0% | 20.8% | 23 | 28.5% | 111 |
| BEMIDJI | 31 | 5,122 | 17.7% | 19.1% | 18.7% | 18.8% | 19.7% | 24 | 11.6% | 135 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 10.6% | 12.0% | 13.8% | 16.3% | 18.8% | 25 | 77.4% | 32 |
| CLOQUET | 94 | 2,636 | 15.9% | 15.5% | 16.7% | 16.6% | 17.9% | 26 | 12.8% | 131 |
| FARIBAUT | 656 | 4,038 | 10.6% | 13.0% | 15.2% | 17.4% | 17.9% | 27 | 69.0% | 41 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | 16.2% | 17.9% | 28 | | |
| SIBLEY EAST | 2,310 | 1,299 | 10.9% | 11.5% | 14.5% | 17.1% | 17.7% | 29 | 62.7% | 51 |
| SHAKOPEE | 720 | 4,818 | 12.2% | 12.7% | 14.2% | 15.7% | 17.5% | 30 | 44.1% | 74 |
| HOPKINS | 270 | 8,489 | 12.5% | 14.0% | 15.3% | 16.4% | 17.5% | 31 | 39.9% | 84 |
| MARSHALL | 413 | 2,309 | 12.3% | 13.1% | 15.5% | 17.0% | 16.8% | 32 | 36.3% | 98 |
| AUSTIN | 492 | 4,129 | 7.9% | 10.1% | 13.0% | 15.4% | 16.7% | 33 | 112.1% | 18 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 0.0% | 5.9% | 7.9% | 10.2% | 16.0% | 34 | | |
| WARROAD | 690 | 1,325 | 14.9% | 14.1% | 14.7% | 15.2% | 15.7% | 35 | 5.3% | 147 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 13.7% | 13.6% | 15.1% | 15.3% | 15.6% | 36 | 13.4% | 129 |
| MOORHEAD | 152 | 5,568 | 14.4% | 14.2% | 14.1% | 13.9% | 15.2% | 37 | 5.6% | 145 |
| ALBERT LEA | 241 | 3,710 | 11.7% | 11.8% | 13.7% | 14.1% | 15.2% | 38 | 29.7% | 107 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 11.2% | 12.6% | 13.2% | 14.1% | 15.0% | 39 | 34.0% | 101 |
| DETROIT LAKES | 22 | 2,857 | 14.0% | 13.9% | 14.4% | 14.5% | 15.0% | 40 | 6.7% | 140 |

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

| District Name | District Number | 2003 Enrollment | 1999 Percent Minority | 2000 Percent Minority | 2001 Percent Minority | 2002 Percent Minority | 2003 Percent Minority | 2003 Percent Minority Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-------------------------------------|
| SOUTH ST. PAUL | 6 | 3,505 | 10.7% | 10.1% | 11.2% | 13.2% | 14.9% | 41 | 39.5% | 85 |
| MOUNDS VIEW | 621 | 11,323 | 10.5% | 11.7% | 13.3% | 14.3% | 14.5% | 42 | 38.2% | 89 |
| INVER GROVE | 199 | 3,954 | 10.1% | 11.7% | 11.8% | 12.9% | 14.2% | 43 | 41.1% | 82 |
| SPRING LAKE PARK | 16 | 4,335 | 6.7% | 8.4% | 10.3% | 13.1% | 14.0% | 44 | 111.0% | 20 |
| OWATONNA | 761 | 5,048 | 7.6% | 9.0% | 12.0% | 12.7% | 14.0% | 45 | 85.3% | 26 |
| EAST GRAND FORKS | 595 | 1,788 | 15.5% | 15.7% | 15.2% | 14.3% | 13.6% | 46 | -11.7% | 158 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 10.3% | 10.8% | 11.7% | 12.7% | 13.6% | 47 | 32.1% | 104 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 13.0% | 12.9% | 13.1% | 11.9% | 13.3% | 48 | 2.3% | 150 |
| ST. CLOUD | 742 | 10,442 | 7.3% | 8.2% | 9.3% | 10.9% | 13.2% | 49 | 80.4% | 27 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 7.7% | 8.9% | 10.3% | 11.6% | 13.1% | 50 | 70.6% | 37 |
| DULUTH | 709 | 11,506 | 10.6% | 11.1% | 11.5% | 12.1% | 12.6% | 51 | 18.9% | 124 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 5.4% | 8.6% | 8.8% | 9.4% | 12.2% | 52 | 128.1% | 12 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 10.0% | 11.1% | 10.4% | 11.6% | 12.2% | 53 | 21.7% | 121 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 10.0% | 10.7% | 10.0% | 11.1% | 12.2% | 54 | 22.1% | 118 |
| EDEN PRAIRIE | 272 | 10,425 | 6.8% | 8.7% | 10.0% | 10.9% | 12.1% | 55 | 77.3% | 33 |
| ANOKA-HENNEPIN | 11 | 40,958 | 7.7% | 8.3% | 9.0% | 10.0% | 11.4% | 56 | 47.6% | 68 |
| WASECA | 829 | 2,250 | 5.9% | 7.3% | 9.6% | 12.0% | 11.4% | 57 | 92.3% | 24 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 9.7% | 10.1% | 10.3% | 11.9% | 11.3% | 58 | 16.8% | 126 |
| WAYZATA | 284 | 9,637 | 8.1% | 8.9% | 9.6% | 10.4% | 11.1% | 59 | 37.2% | 94 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 7.5% | 9.3% | 10.8% | 10.6% | 10.7% | 60 | 42.3% | 78 |
| MANKATO | 77 | 6,994 | 7.3% | 7.7% | 8.1% | 9.7% | 10.6% | 61 | 45.9% | 71 |
| ST. CHARLES | 858 | 1,052 | 9.6% | 9.6% | 10.9% | 9.9% | 10.4% | 62 | 7.7% | 139 |
| MELROSE | 740 | 1,574 | 2.6% | 4.2% | 6.7% | 9.0% | 10.0% | 63 | 282.7% | 1 |
| INTERNATIONAL FALLS | 361 | 1,463 | 4.4% | 5.9% | 6.4% | 8.8% | 9.9% | 64 | 125.2% | 14 |
| RED WING | 256 | 3,054 | 6.7% | 6.6% | 7.9% | 8.8% | 9.7% | 65 | 45.3% | 72 |
| WHITE BEAR LAKE | 624 | 9,063 | 5.7% | 6.8% | 7.4% | 8.5% | 9.5% | 66 | 65.3% | 47 |
| CHASKA | 112 | 8,117 | 6.2% | 6.5% | 7.4% | 8.7% | 9.4% | 67 | 52.6% | 59 |
| ST. PETER | 508 | 1,896 | 5.3% | 6.1% | 8.2% | 9.1% | 9.3% | 68 | 74.7% | 34 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 4.5% | 4.8% | 7.7% | 7.2% | 9.2% | 69 | 104.2% | 22 |
| FRAZEE | 23 | 1,204 | 8.1% | 7.9% | 8.4% | 7.7% | 9.1% | 70 | 13.4% | 128 |
| PARK RAPIDS | 309 | 1,789 | 6.9% | 8.3% | 8.2% | 7.9% | 9.1% | 71 | 33.1% | 102 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 7.0% | 7.2% | 7.8% | 8.2% | 8.9% | 72 | 27.8% | 113 |
| EDINA | 273 | 7,164 | 6.2% | 6.7% | 6.6% | 7.7% | 8.8% | 73 | 43.1% | 77 |
| TRITON | 2,125 | 1,156 | 5.8% | 6.3% | 7.4% | 7.8% | 8.8% | 74 | 52.5% | 60 |
| NORTHFIELD | 659 | 3,856 | 5.8% | 6.0% | 7.4% | 8.1% | 8.7% | 75 | 48.3% | 66 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 6.9% | 7.5% | 7.4% | 7.5% | 8.1% | 76 | 17.0% | 125 |
| PRIOR LAKE | 719 | 5,339 | 2.7% | 2.8% | 4.9% | 6.8% | 7.9% | 77 | 194.2% | 2 |
| GREENWAY | 316 | 1,352 | 6.9% | 5.6% | 5.3% | 6.3% | 7.7% | 78 | 12.1% | 134 |
| LITCHFIELD | 465 | 1,941 | 5.2% | 5.5% | 5.5% | 6.8% | 7.2% | 79 | 38.9% | 88 |
| VIRGINIA | 706 | 1,720 | 5.8% | 4.9% | 5.6% | 6.6% | 7.2% | 80 | 23.1% | 117 |

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| District Name | District Number | 2003 Enrollment | 1999 Percent Minority | 2000 Percent Minority | 2001 Percent Minority | 2002 Percent Minority | 2003 Percent Minority | 2003 Percent Minority Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-------------------------------------|
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 5.1% | 6.0% | 6.4% | 6.7% | 7.0% | 81 | 38.2% | 90 |
| MINNETONKA | 276 | 7,652 | 5.1% | 5.2% | 5.9% | 6.3% | 7.0% | 82 | 36.5% | 96 |
| GRAND RAPIDS | 318 | 4,150 | 5.1% | 7.6% | 7.5% | 7.8% | 6.9% | 83 | 35.7% | 99 |
| HUTCHINSON | 423 | 3,116 | 2.7% | 2.6% | 3.6% | 5.5% | 6.6% | 84 | 140.2% | 8 |
| PLAINVIEW | 810 | 1,138 | 2.8% | 5.3% | 6.3% | 6.3% | 6.5% | 85 | 133.6% | 10 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 6.6% | 6.0% | 6.7% | 7.1% | 6.4% | 86 | -2.9% | 154 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 4.3% | 5.3% | 5.6% | 5.8% | 6.4% | 87 | 47.5% | 69 |
| NORWOOD | 108 | 1,034 | 4.1% | 4.3% | 5.3% | 4.9% | 6.2% | 88 | 51.5% | 61 |
| LUVERNE | 2,184 | 1,338 | 2.9% | 3.9% | 5.6% | 5.6% | 6.2% | 89 | 111.4% | 19 |
| CENTENNIAL | 12 | 7,002 | 3.7% | 4.4% | 4.5% | 5.1% | 6.0% | 90 | 62.8% | 50 |
| EVELETH-GILBERT | 2,154 | 1,517 | 3.6% | 4.6% | 4.8% | 4.3% | 6.0% | 91 | 66.0% | 45 |
| THIEF RIVER FALLS | 564 | 2,139 | 4.9% | 5.1% | 4.3% | 5.3% | 6.0% | 92 | 21.9% | 120 |
| ST. FRANCIS | 15 | 5,874 | 4.5% | 5.4% | 5.3% | 5.7% | 5.9% | 93 | 29.2% | 110 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 6.3% | 5.2% | 5.9% | 94 | | |
| JORDAN | 717 | 1,382 | 2.1% | 3.6% | 5.4% | 5.7% | 5.8% | 95 | 182.6% | 4 |
| HASTINGS | 200 | 5,246 | 3.0% | 3.5% | 4.0% | 4.8% | 5.6% | 96 | 88.4% | 25 |
| WINDOM | 177 | 1,052 | 4.6% | 5.0% | 5.7% | 5.2% | 5.5% | 97 | 21.1% | 122 |
| FARMINGTON | 192 | 5,247 | 2.4% | 2.7% | 4.0% | 4.1% | 5.5% | 98 | 129.3% | 11 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 4.0% | 2.8% | 3.8% | 3.9% | 5.2% | 99 | 29.7% | 108 |
| MAHTOMEDI | 832 | 3,098 | 3.9% | 3.9% | 4.2% | 4.8% | 5.2% | 100 | 34.8% | 100 |
| MORA | 332 | 1,917 | 3.5% | 4.0% | 4.2% | 5.4% | 5.2% | 101 | 47.9% | 67 |
| MONTEVIDEO | 129 | 1,607 | 2.4% | 3.9% | 4.1% | 4.2% | 5.2% | 102 | 112.2% | 17 |
| ROCKFORD | 883 | 1,755 | 3.0% | 3.3% | 4.1% | 4.7% | 4.9% | 103 | 65.2% | 48 |
| FERGUS FALLS | 544 | 2,859 | 2.7% | 3.1% | 4.3% | 5.0% | 4.9% | 104 | 80.1% | 28 |
| WACONIA | 110 | 2,277 | 2.8% | 3.9% | 3.9% | 4.0% | 4.8% | 105 | 69.4% | 39 |
| CHISAGO LAKES | 2,144 | 3,470 | 2.7% | 3.4% | 4.1% | 4.3% | 4.7% | 106 | 72.4% | 36 |
| MILACA | 912 | 1,947 | 5.1% | 5.1% | 4.4% | 4.4% | 4.7% | 107 | -7.6% | 155 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 3.1% | 3.3% | 3.9% | 4.7% | 4.6% | 108 | 46.0% | 70 |
| LAKEVILLE | 194 | 10,148 | 3.0% | 3.3% | 3.4% | 3.7% | 4.5% | 109 | 51.0% | 62 |
| KASSON-MANTORVILLE | 204 | 1,856 | 3.6% | 3.9% | 3.8% | 4.2% | 4.5% | 110 | 26.2% | 115 |
| BIG LAKE | 727 | 3,036 | 2.2% | 2.4% | 3.3% | 3.5% | 4.5% | 111 | 103.1% | 23 |
| STILLWATER | 834 | 9,340 | 3.4% | 3.6% | 3.6% | 4.0% | 4.4% | 112 | 29.6% | 109 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 2.7% | 3.0% | 1.1% | 4.5% | 4.4% | 113 | 64.1% | 49 |
| NORTH BRANCH | 138 | 3,851 | 2.6% | 3.0% | 3.3% | 3.8% | 4.3% | 114 | 67.6% | 43 |
| PINE ISLAND | 255 | 1,235 | 3.8% | 4.9% | 4.9% | 4.0% | 4.3% | 115 | 12.5% | 133 |
| ORONO | 278 | 2,481 | 3.8% | 4.1% | 4.6% | 4.5% | 4.1% | 116 | 8.3% | 138 |
| BELLE PLAINE | 716 | 1,329 | 2.6% | 1.9% | 2.1% | 3.2% | 4.0% | 117 | 54.2% | 57 |
| AITKIN | 1 | 1,327 | 3.8% | 3.7% | 4.2% | 4.3% | 4.0% | 118 | 6.2% | 141 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 1.4% | 1.7% | 1.9% | 2.0% | 4.0% | 119 | 184.9% | 3 |
| STEWARTVILLE | 534 | 1,773 | 2.8% | 3.9% | 3.8% | 4.1% | 3.9% | 120 | 42.1% | 79 |

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Sorted by Percent Minority

| District Name | District Number | 2003 Enrollment | 1999 Percent Minority | 2000 Percent Minority | 2001 Percent Minority | 2002 Percent Minority | 2003 Percent Minority | 2003 Percent Minority Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-------------------------------------|
| WATERTOWN-MAYER | 111 | 1,415 | 1.6% | 1.8% | 1.6% | 2.2% | 3.8% | 121 | 135.1% | 9 |
| LAKE CITY | 813 | 1,439 | 3.3% | 3.6% | 3.0% | 3.5% | 3.7% | 122 | 12.7% | 132 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 1.5% | 1.9% | 2.4% | 3.3% | 3.7% | 123 | 152.9% | 7 |
| DELANO | 879 | 1,917 | 3.6% | 3.4% | 3.1% | 3.0% | 3.6% | 124 | 0.5% | 151 |
| LACRESCENT-HOKAH | 300 | 1,689 | 2.7% | 3.4% | 2.7% | 3.8% | 3.6% | 125 | 30.8% | 106 |
| PERHAM | 549 | 1,690 | 3.0% | 2.8% | 3.1% | 3.2% | 3.6% | 126 | 19.4% | 123 |
| CROSBY-IRONTON | 182 | 1,484 | 3.3% | 3.5% | 3.4% | 3.3% | 3.5% | 127 | 4.6% | 148 |
| ELK RIVER | 728 | 9,803 | 3.1% | 3.0% | 3.1% | 3.2% | 3.4% | 128 | 9.3% | 137 |
| DASSEL-COKATO | 466 | 2,262 | 1.9% | 2.6% | 2.9% | 3.7% | 3.4% | 129 | 79.3% | 30 |
| PRINCETON | 477 | 3,277 | 3.3% | 3.2% | 3.5% | 3.1% | 3.4% | 130 | 4.0% | 149 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 1.6% | 2.9% | 3.0% | 3.9% | 3.4% | 131 | 105.5% | 21 |
| LITTLE FALLS | 482 | 3,052 | 2.2% | 2.5% | 2.5% | 2.7% | 3.3% | 132 | 48.4% | 65 |
| HIBBING | 701 | 2,707 | 4.1% | 2.7% | 2.9% | 3.2% | 3.3% | 133 | -19.1% | 160 |
| FOREST LAKE | 831 | 7,797 | 2.8% | 2.4% | 2.7% | 2.9% | 3.3% | 134 | 15.0% | 127 |
| BUFFALO | 877 | 5,141 | 2.0% | 2.3% | 2.4% | 2.7% | 3.3% | 135 | 66.7% | 44 |
| ROCORI | 750 | 2,371 | 1.5% | 1.5% | 2.5% | 0.2% | 3.2% | 136 | 116.9% | 16 |
| MONTICELLO | 882 | 3,887 | 2.6% | 2.7% | 2.8% | 3.1% | 3.2% | 137 | 23.4% | 116 |
| BRAINERD | 181 | 7,333 | 2.9% | 2.9% | 2.9% | 2.8% | 3.1% | 138 | 5.9% | 143 |
| SARTELL | 748 | 2,702 | 2.1% | 2.2% | 0.0% | 3.1% | 3.0% | 139 | 45.0% | 73 |
| NEW ULM | 88 | 2,458 | 2.8% | 2.4% | 2.8% | 2.8% | 3.0% | 140 | 5.7% | 144 |
| BENSON | 777 | 1,120 | 2.1% | 2.6% | 2.6% | 2.4% | 3.0% | 141 | 40.2% | 83 |
| HERMANTOWN | 700 | 1,949 | 3.8% | 3.6% | 3.6% | 3.2% | 2.9% | 142 | -24.6% | 161 |
| CANNON FALLS | 252 | 1,483 | 1.6% | 1.8% | 2.3% | 2.4% | 2.8% | 143 | 69.1% | 40 |
| RANDOLPH | 195 | 463 | 1.9% | 2.1% | 1.7% | 2.7% | 2.6% | 144 | 39.0% | 87 |
| WESTONKA | 277 | 2,274 | 3.7% | 3.0% | 3.2% | 2.6% | 2.6% | 145 | -29.3% | 162 |
| BYRON | 531 | 1,485 | 1.8% | 2.3% | 2.4% | 2.4% | 2.5% | 146 | 43.9% | 75 |
| MAPLE RIVER | 2,135 | 1,285 | 1.8% | 2.1% | 2.3% | 2.2% | 2.5% | 147 | 37.8% | 92 |
| BECKER | 726 | 2,337 | 1.3% | 1.8% | 2.2% | 2.6% | 2.4% | 148 | 79.7% | 29 |
| SAUK RAPIDS | 47 | 3,491 | 1.8% | 2.6% | 2.9% | 2.6% | 2.4% | 149 | 32.1% | 103 |
| SAUK CENTRE | 743 | 1,226 | 0.9% | 1.2% | 0.7% | 1.5% | 2.4% | 150 | 169.5% | 5 |
| MINNEWASKA | 2,149 | 1,512 | 1.7% | 1.7% | 1.8% | 2.3% | 2.4% | 151 | 39.2% | 86 |
| ALEXANDRIA | 206 | 4,208 | 1.5% | 1.7% | 1.9% | 2.1% | 2.4% | 152 | 60.9% | 52 |
| ALBANY | 745 | 1,574 | 1.3% | 1.1% | 1.8% | 2.3% | 2.3% | 153 | 78.6% | 31 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 1.6% | 1.8% | 1.8% | 2.0% | 2.1% | 154 | 36.7% | 95 |
| ROSEAU | 682 | 1,472 | 1.3% | 1.3% | 1.8% | 1.7% | 2.1% | 155 | 69.8% | 38 |
| PINE CITY | 578 | 1,696 | 2.4% | 2.6% | 2.6% | 2.8% | 2.1% | 156 | -11.6% | 157 |
| LAKE SUPERIOR | 381 | 1,731 | 1.3% | 1.6% | 1.7% | 1.8% | 2.1% | 157 | 68.0% | 42 |
| ANNANDALE | 876 | 1,857 | 1.7% | 1.7% | 1.5% | 2.1% | 2.1% | 158 | 21.9% | 119 |
| PROCTOR | 704 | 1,840 | 1.8% | 1.9% | 1.5% | 1.8% | 2.0% | 159 | 12.9% | 130 |
| DOVER-EYOTA | 533 | 1,216 | 0.8% | 0.7% | 0.9% | 1.4% | 1.9% | 160 | 154.1% | 6 |

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|--|------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| ESKO | 99 | 1,075 | 1.0% | 1.1% | 1.5% | 1.5% | 1.7% | 161 | 65.8% | 46 |
| FOLEY | 51 | 1,641 | 0.7% | 1.1% | 1.2% | 1.3% | 1.6% | 162 | 127.6% | 13 |
| PEQUOT LAKES | 186 | 1,339 | 3.3% | 2.7% | 2.5% | 2.2% | 1.4% | 163 | -57.9% | 164 |
| PIERZ | 484 | 1,003 | 1.3% | 1.7% | 1.2% | 1.6% | 1.3% | 164 | -0.1% | 153 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 1.4% | 1.6% | 1.3% | 1.4% | 1.3% | 165 | -9.8% | 156 |
| PAYNESVILLE | 741 | 1,147 | 1.3% | 1.4% | 1.0% | 1.1% | 1.1% | 166 | -15.5% | 159 |
| NEW LONDON-SPICER | 345 | 1,749 | 1.6% | 1.6% | 1.1% | 0.9% | 0.7% | 167 | -54.0% | 163 |
| HOLDINGFORD | 738 | 1,090 | 0.5% | 0.6% | 0.0% | 0.0% | 0.0% | 168 | -100.0% | 165 |
| Average for schools above 1,000 in enrollment | | 4,413 | 16.2% | 17.0% | 17.9% | 18.8% | 19.8% | N/A | 22.1% | N/A |
| Minimum | | 463 | 0.0% | 0.6% | 0.0% | 0.0% | 0.0% | N/A | N/A | N/A |
| Maximum | | 47,416 | 100.0% | 99.8% | 100.0% | 100.0% | 100.0% | N/A | 0.0% | N/A |
| Median | | 2,044 | 4.5% | 5.1% | 5.6% | 6.3% | 6.5% | N/A | 47.0% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------|-----------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|----------------|------------------------|
| | | | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch Ranking | Percent Change | Percent Change Ranking |
| RED LAKE | 38 | 1,497 | 99.9% | 97.9% | 95.5% | 91.3% | 67.7% | 1 | -32.3% | 165 |
| MINNEAPOLIS | 1 | 47,416 | 66.5% | 65.0% | 65.7% | 66.7% | 67.4% | 2 | 1.3% | 97 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 56.1% | 69.5% | 63.0% | 68.1% | 66.6% | 3 | 18.6% | 37 |
| ST. PAUL | 625 | 45,583 | 62.8% | 61.7% | 63.3% | 65.1% | 64.9% | 4 | 3.4% | 86 |
| BROOKLYN CENTER | 286 | 1,752 | 45.7% | 47.9% | 48.9% | 52.7% | 55.9% | 5 | 22.3% | 29 |
| DEER RIVER | 317 | 1,074 | 47.6% | 50.1% | 47.8% | 51.0% | 51.8% | 6 | 8.9% | 71 |
| BAGLEY | 162 | 1,104 | 44.2% | 52.7% | 51.7% | 49.7% | 51.1% | 7 | 15.6% | 42 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 54.7% | 51.8% | 49.6% | 51.4% | 50.6% | 8 | -7.4% | 130 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 44.3% | 42.8% | 39.5% | 45.7% | 46.1% | 9 | 3.9% | 84 |
| PARK RAPIDS | 309 | 1,789 | 39.1% | 36.9% | 41.9% | 42.7% | 44.9% | 10 | 14.7% | 47 |
| PIERZ | 484 | 1,003 | 45.8% | 42.3% | 40.7% | 43.7% | 44.5% | 11 | -2.9% | 116 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 53.2% | 48.5% | 46.1% | 44.9% | 44.3% | 12 | -16.7% | 149 |
| WORTHINGTON | 518 | 2,350 | 35.5% | 36.7% | 37.0% | 40.9% | 44.1% | 13 | 24.2% | 22 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 38.9% | 37.0% | 37.8% | 38.9% | 42.5% | 14 | 9.3% | 69 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 32.3% | 30.9% | 37.2% | 35.1% | 42.0% | 15 | 30.0% | 13 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 32.5% | 34.5% | 32.7% | 39.7% | 41.8% | 16 | 28.8% | 14 |
| FRAZEE | 23 | 1,204 | 40.8% | 39.1% | 43.9% | 42.1% | 40.9% | 17 | 0.2% | 103 |
| BEMIDJI | 31 | 5,122 | 40.4% | 39.8% | 37.9% | 35.3% | 40.6% | 18 | 0.5% | 102 |
| WILLMAR | 347 | 4,330 | 36.3% | 32.4% | 37.1% | 37.8% | 40.5% | 19 | 11.4% | 60 |
| GREENWAY | 316 | 1,352 | 38.8% | 41.3% | 38.2% | 39.4% | 39.6% | 20 | 2.2% | 91 |
| CROOKSTON | 593 | 1,538 | 34.7% | 37.5% | 37.7% | 37.6% | 38.8% | 21 | 11.7% | 57 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 36.3% | 38.1% | 34.2% | 35.2% | 38.6% | 22 | 6.3% | 75 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 35.1% | 35.7% | 34.4% | 38.1% | 38.6% | 23 | 9.9% | 65 |
| CROSBY-IRONTON | 182 | 1,484 | 33.2% | 36.0% | 34.7% | 36.3% | 38.2% | 24 | 15.0% | 46 |
| PELICAN RAPIDS | 548 | 1,232 | 35.2% | 35.1% | 37.1% | 36.8% | 37.8% | 25 | 7.4% | 73 |
| ST. JAMES | 840 | 1,298 | 33.7% | 33.1% | 37.1% | 35.1% | 37.4% | 26 | 11.0% | 62 |
| LITTLE FALLS | 482 | 3,052 | 38.5% | 41.2% | 36.0% | 40.0% | 36.2% | 27 | -6.1% | 124 |
| AUSTIN | 492 | 4,129 | 28.1% | 30.7% | 31.2% | 35.6% | 36.1% | 28 | 28.5% | 15 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 35.7% | 32.6% | 31.9% | 33.2% | 36.1% | 29 | 0.9% | 100 |
| AITKIN | 1 | 1,327 | 36.4% | 35.4% | 36.1% | 37.6% | 35.6% | 30 | -2.0% | 111 |
| FARIBAULT | 656 | 4,038 | 29.4% | 31.4% | 32.0% | 33.1% | 35.2% | 31 | 19.6% | 34 |
| PINE CITY | 578 | 1,696 | 28.6% | 27.5% | 27.3% | 28.0% | 35.0% | 32 | 22.4% | 27 |
| FRIDLEY | 14 | 2,644 | 25.5% | 26.0% | 28.4% | 29.6% | 34.7% | 33 | 35.9% | 8 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 30.5% | 30.2% | 34.5% | 34 | N/A | |
| MONTEVIDEO | 129 | 1,607 | 28.1% | 28.9% | 28.4% | 29.9% | 34.4% | 35 | 22.3% | 28 |
| RICHFIELD | 280 | 4,338 | 24.6% | 24.1% | 26.9% | 28.7% | 34.4% | 36 | 39.9% | 7 |
| DULUTH | 709 | 11,506 | 31.8% | 32.2% | 32.9% | 34.4% | 34.1% | 37 | 7.5% | 72 |
| MINNEWASKA | 2,149 | 1,512 | 40.4% | 38.9% | 37.5% | 41.5% | 34.1% | 38 | -15.7% | 148 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------------|-----------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|--------------|--------------|
| | | | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch Ranking | | |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 35.1% | 35.1% | 34.8% | 35.4% | 34.0% | 39 | -3.0% | 117 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 33.2% | 32.9% | 31.4% | 32.2% | 33.4% | 40 | 0.6% | 101 |
| DETROIT LAKES | 22 | 2,857 | 33.8% | 31.9% | 32.2% | 32.3% | 33.0% | 41 | -2.3% | 113 |
| VIRGINIA | 706 | 1,720 | 22.8% | 25.6% | 26.0% | 31.4% | 32.4% | 42 | 42.0% | 5 |
| ALBERT LEA | 241 | 3,710 | 30.3% | 29.3% | 28.7% | 32.4% | 32.3% | 43 | 6.9% | 74 |
| MORA | 332 | 1,917 | 30.6% | 29.2% | 27.4% | 27.4% | 31.8% | 44 | 3.7% | 85 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 30.7% | 31.7% | 27.8% | 28.4% | 31.6% | 45 | 2.8% | 89 |
| BRAINERD | 181 | 7,333 | 30.0% | 29.8% | 28.7% | 28.7% | 31.6% | 46 | 5.3% | 80 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 27.4% | 26.4% | 24.8% | 26.9% | 31.5% | 47 | 15.1% | 45 |
| MELROSE | 740 | 1,574 | 26.8% | 26.9% | 28.2% | 27.6% | 31.3% | 48 | 16.9% | 39 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | 31.0% | 31.0% | 49 | N/A | |
| PERHAM | 549 | 1,690 | 30.9% | 30.4% | 29.5% | 30.2% | 31.0% | 50 | 0.2% | 104 |
| CLOQUET | 94 | 2,636 | 29.4% | 32.8% | 32.2% | 29.9% | 30.9% | 51 | 5.0% | 81 |
| SAUK CENTRE | 743 | 1,226 | 33.7% | 29.8% | 29.7% | 31.7% | 30.8% | 52 | -8.5% | 131 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 27.9% | 28.4% | 29.5% | 30.2% | 30.4% | 53 | 9.0% | 70 |
| MILACA | 912 | 1,947 | 34.4% | 35.8% | 30.3% | 29.3% | 30.1% | 54 | -12.4% | 143 |
| EAST GRAND FORKS | 595 | 1,788 | 29.1% | 29.3% | 31.0% | 28.0% | 30.0% | 55 | 3.2% | 88 |
| GRAND RAPIDS | 318 | 4,150 | 23.7% | 26.1% | 27.7% | 31.8% | 30.0% | 56 | 27.0% | 18 |
| BENSON | 777 | 1,120 | 28.4% | 27.7% | 31.4% | 27.5% | 30.0% | 57 | 5.7% | 76 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 31.5% | 30.5% | 29.0% | 30.0% | 29.8% | 58 | -5.4% | 122 |
| PEQUOT LAKES | 186 | 1,339 | 34.0% | 30.5% | 29.2% | 27.1% | 29.7% | 59 | -12.5% | 144 |
| EVELETH-GILBERT | 2,154 | 1,517 | 24.2% | 24.1% | 24.0% | 27.8% | 29.4% | 60 | 21.3% | 30 |
| HIBBING | 701 | 2,707 | 25.8% | 27.5% | 26.9% | 27.6% | 29.1% | 61 | 12.9% | 51 |
| SIBLEY EAST | 2,310 | 1,299 | 22.1% | 21.1% | 23.8% | 26.4% | 29.1% | 62 | 31.5% | 11 |
| DIL WORTH-GLYNDON-FELTON | 2,164 | 1,338 | 31.7% | 31.2% | 29.8% | 28.9% | 28.8% | 63 | -9.3% | 134 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 27.4% | 26.5% | 25.3% | 24.0% | 28.7% | 64 | 4.6% | 82 |
| THIEF RIVER FALLS | 564 | 2,139 | 30.3% | 28.5% | 27.4% | 29.0% | 28.4% | 65 | -6.3% | 126 |
| ST. CLOUD | 742 | 10,442 | 25.2% | 24.1% | 24.6% | 25.9% | 28.3% | 66 | 12.6% | 54 |
| WINDOM | 177 | 1,052 | 31.2% | 29.8% | 29.3% | 28.8% | 28.2% | 67 | -9.8% | 135 |
| MANKATO | 77 | 6,994 | 24.6% | 25.1% | 23.9% | 26.9% | 27.8% | 68 | 12.8% | 52 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 24.2% | 24.8% | 23.6% | 26.5% | 27.7% | 69 | 14.2% | 48 |
| MOORHEAD | 152 | 5,568 | 27.1% | 28.0% | 29.9% | 29.7% | 27.7% | 70 | 1.9% | 96 |
| INTERNATIONAL FALLS | 361 | 1,463 | 25.2% | 24.6% | 23.6% | 26.3% | 27.6% | 71 | 9.5% | 68 |
| MARSHALL | 413 | 2,309 | 22.3% | 20.7% | 24.6% | 24.4% | 27.6% | 72 | 23.8% | 23 |
| SOUTH ST. PAUL | 6 | 3,505 | 24.7% | 22.7% | 24.9% | 29.6% | 27.5% | 73 | 11.2% | 61 |
| PAYNESVILLE | 741 | 1,147 | 25.7% | 24.7% | 27.5% | 25.6% | 26.4% | 74 | 2.8% | 90 |
| MAPLE RIVER | 2,135 | 1,285 | 27.1% | 26.1% | 25.1% | 26.0% | 26.0% | 75 | -4.3% | 119 |
| WASECA | 829 | 2,250 | 22.9% | 22.5% | 21.5% | 23.0% | 25.9% | 76 | 13.0% | 50 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------------|-----------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|--------------|--------------|
| | | | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch Ranking | | |
| LUVERNE | 2,184 | 1,338 | 26.1% | 26.4% | 26.8% | 25.0% | 25.8% | 77 | -0.9% | 107 |
| TRITON | 2,125 | 1,156 | 21.4% | 20.1% | 21.7% | 21.7% | 25.7% | 78 | 20.1% | 32 |
| LITCHFIELD | 465 | 1,941 | 26.9% | 24.5% | 23.3% | 27.4% | 25.6% | 79 | -4.9% | 121 |
| ROBBINSDALE | 281 | 14,297 | 21.8% | 22.4% | 21.7% | 24.8% | 25.4% | 80 | 16.9% | 40 |
| HOLDINGFORD | 738 | 1,090 | 22.4% | 21.4% | 19.6% | 22.8% | 24.7% | 81 | 10.4% | 63 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 20.7% | 22.3% | 22.7% | 24.1% | 24.6% | 82 | 19.0% | 36 |
| ST. PETER | 508 | 1,896 | 20.3% | 24.9% | 22.4% | 24.5% | 24.2% | 83 | 19.0% | 35 |
| ROSEAU | 682 | 1,472 | 23.5% | 20.6% | 23.5% | 22.4% | 23.8% | 84 | 1.1% | 99 |
| ST. CHARLES | 858 | 1,052 | 28.9% | 27.2% | 23.4% | 23.9% | 23.7% | 85 | -18.1% | 152 |
| DASSEL-COKATO | 466 | 2,262 | 23.8% | 19.4% | 21.5% | 22.4% | 23.6% | 86 | -0.5% | 106 |
| FOLEY | 51 | 1,641 | 25.2% | 24.5% | 25.0% | 24.2% | 23.5% | 87 | -6.9% | 129 |
| WARROAD | 690 | 1,325 | 26.0% | 25.6% | 25.4% | 24.2% | 23.3% | 88 | -10.1% | 137 |
| ROCHESTER | 535 | 16,265 | 20.7% | 20.5% | 21.0% | 23.1% | 23.2% | 89 | 12.5% | 55 |
| OSSEO | 279 | 22,055 | 18.1% | 17.1% | 19.2% | 20.7% | 23.2% | 90 | 28.3% | 16 |
| LAKE SUPERIOR | 381 | 1,731 | 23.7% | 22.5% | 23.2% | 24.5% | 23.1% | 91 | -2.4% | 114 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 18.2% | 19.5% | 15.9% | 19.1% | 22.3% | 92 | 23.0% | 26 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 16.5% | 17.1% | 15.6% | 20.3% | 22.2% | 93 | 34.6% | 9 |
| NEW LONDON-SPICER | 345 | 1,749 | 21.7% | 22.2% | 20.5% | 23.4% | 22.2% | 94 | 2.1% | 94 |
| BLOOMINGTON | 271 | 10,967 | 16.9% | 17.8% | 19.7% | 20.0% | 22.1% | 95 | 30.7% | 12 |
| ALEXANDRIA | 206 | 4,208 | 24.2% | 23.8% | 22.4% | 21.4% | 22.0% | 96 | -8.8% | 132 |
| SPRING LAKE PARK | 16 | 4,335 | 19.0% | 19.2% | 21.8% | 19.1% | 21.9% | 97 | 15.2% | 44 |
| PROCTOR | 704 | 1,840 | 19.3% | 18.9% | 19.3% | 20.8% | 21.5% | 98 | 11.5% | 59 |
| OWATONNA | 761 | 5,048 | 15.2% | 17.0% | 17.8% | 20.5% | 21.4% | 99 | 40.8% | 6 |
| ANNANDALE | 876 | 1,857 | 21.5% | 21.3% | 20.0% | 19.3% | 21.4% | 100 | -0.2% | 105 |
| ST. LOUIS PARK | 283 | 4,371 | 20.5% | 19.6% | 17.0% | 18.3% | 20.7% | 101 | 1.3% | 98 |
| SHAKOPEE | 720 | 4,818 | 20.3% | 21.5% | 22.8% | 20.1% | 20.7% | 102 | 2.1% | 93 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 21.7% | 23.1% | 20.4% | 18.8% | 20.7% | 103 | -4.6% | 120 |
| INVER GROVE | 199 | 3,954 | 16.3% | 14.9% | 14.6% | 16.6% | 20.7% | 104 | 27.0% | 17 |
| SAUK RAPIDS | 47 | 3,491 | 21.5% | 20.9% | 18.6% | 21.3% | 20.2% | 105 | -5.9% | 123 |
| BUFFALO | 877 | 5,141 | 19.8% | 19.5% | 19.2% | 18.9% | 19.5% | 106 | -1.4% | 108 |
| NEW ULM | 88 | 2,458 | 18.2% | 17.1% | 15.3% | 15.7% | 19.2% | 107 | 5.6% | 77 |
| ROSEVILLE | 623 | 6,541 | 15.9% | 15.2% | 16.0% | 17.9% | 19.1% | 108 | 20.3% | 31 |
| ROCKFORD | 883 | 1,755 | 19.5% | 18.5% | 21.5% | 18.8% | 19.0% | 109 | -2.6% | 115 |
| NORTH BRANCH | 138 | 3,851 | 21.2% | 20.8% | 17.9% | 18.0% | 18.9% | 110 | -10.8% | 139 |
| PRINCETON | 477 | 3,277 | 23.4% | 20.1% | 20.7% | 18.8% | 18.8% | 111 | -19.7% | 157 |
| PLAINVIEW | 810 | 1,138 | 17.6% | 15.8% | 16.6% | 17.6% | 18.5% | 112 | 5.4% | 78 |
| FERGUS FALLS | 544 | 2,859 | 16.4% | 18.6% | 17.3% | 17.6% | 18.3% | 113 | 11.7% | 58 |
| BURNSVILLE | 191 | 11,348 | 14.4% | 13.8% | 13.9% | 15.8% | 18.0% | 114 | 24.6% | 21 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|--------------------------|-----------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|--------------|--------------|
| | | | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch Ranking | | |
| JORDAN | 717 | 1,382 | 17.5% | 16.2% | 19.8% | 20.0% | 17.9% | 115 | 2.0% | 95 |
| ROCORI | 750 | 2,371 | 19.1% | 18.3% | 17.4% | 17.2% | 17.8% | 116 | -6.5% | 127 |
| ALBANY | 745 | 1,574 | 23.7% | 20.7% | 17.1% | 16.9% | 17.6% | 117 | -25.7% | 160 |
| ST. FRANCIS | 15 | 5,874 | 17.9% | 16.2% | 16.6% | 18.0% | 17.5% | 118 | -1.8% | 109 |
| RED WING | 256 | 3,054 | 18.0% | 16.9% | 16.7% | 16.0% | 17.4% | 119 | -3.2% | 118 |
| ANOKA-HENNEPIN | 11 | 40,958 | 15.1% | 14.3% | 14.4% | 15.2% | 17.1% | 120 | 12.7% | 53 |
| WATERTOWN-MAYER | 111 | 1,415 | 15.4% | 14.8% | 15.7% | 13.9% | 17.0% | 121 | 9.9% | 64 |
| NORTHFIELD | 659 | 3,856 | 14.1% | 13.0% | 13.0% | 7.4% | 16.7% | 122 | 18.2% | 38 |
| BIG LAKE | 727 | 3,036 | 19.0% | 16.7% | 17.0% | 16.7% | 16.5% | 123 | -13.5% | 146 |
| HUTCHINSON | 423 | 3,116 | 13.9% | 16.4% | 15.1% | 13.7% | 16.1% | 124 | 15.9% | 41 |
| PINE ISLAND | 255 | 1,235 | 17.0% | 15.7% | 12.7% | 13.4% | 15.8% | 125 | -6.7% | 128 |
| NORWOOD | 108 | 1,034 | 14.3% | 15.6% | 13.9% | 14.3% | 15.7% | 126 | 9.5% | 67 |
| MOUNDS VIEW | 621 | 11,323 | 11.6% | 12.7% | 12.6% | 13.3% | 15.2% | 127 | 31.9% | 10 |
| RANDOLPH | 195 | 463 | 9.8% | 9.2% | 13.2% | 13.3% | 14.9% | 128 | 52.2% | 3 |
| WHITE BEAR LAKE | 624 | 9,063 | 12.7% | 13.2% | 13.4% | 13.2% | 14.6% | 129 | 15.5% | 43 |
| CANNON FALLS | 252 | 1,483 | 13.8% | 15.2% | 14.9% | 13.2% | 14.5% | 130 | 5.3% | 79 |
| DOVER-EYOTA | 533 | 1,216 | 19.0% | 14.1% | 10.8% | 11.8% | 14.1% | 131 | -25.7% | 161 |
| MONTICELLO | 882 | 3,887 | 16.8% | 16.1% | 11.3% | 13.3% | 13.9% | 132 | -17.4% | 151 |
| FOREST LAKE | 831 | 7,797 | 13.5% | 11.8% | 11.3% | 12.3% | 13.8% | 133 | 2.2% | 92 |
| STEWARTVILLE | 534 | 1,773 | 15.7% | 16.0% | 15.4% | 14.0% | 13.8% | 134 | -11.7% | 142 |
| LAKE CITY | 813 | 1,439 | 16.8% | 15.8% | 12.9% | 12.8% | 13.7% | 135 | -18.8% | 154 |
| HOPKINS | 270 | 8,489 | 10.7% | 9.9% | 10.4% | 12.8% | 13.6% | 136 | 26.3% | 20 |
| HASTINGS | 200 | 5,246 | 11.8% | 11.3% | 10.5% | 11.6% | 12.9% | 137 | 9.7% | 66 |
| CHISAGO LAKES | 2,144 | 3,470 | 17.1% | 15.6% | 15.5% | 14.1% | 12.9% | 138 | -24.8% | 159 |
| WESTONKA | 277 | 2,274 | 14.3% | 10.8% | 11.1% | 9.6% | 12.6% | 139 | -11.5% | 141 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 18.0% | 17.9% | 13.5% | 14.1% | 12.5% | 140 | -30.7% | 163 |
| LACRESCENT-HOKAH | 300 | 1,689 | 10.1% | 10.7% | 9.3% | 11.2% | 12.4% | 141 | 23.3% | 25 |
| BECKER | 726 | 2,337 | 10.8% | 10.6% | 9.4% | 11.8% | 12.3% | 142 | 14.1% | 49 |
| HERMANTOWN | 700 | 1,949 | 14.1% | 14.1% | 10.2% | 12.6% | 11.5% | 143 | -18.4% | 153 |
| BELLE PLAINE | 716 | 1,329 | 13.1% | 10.7% | 9.2% | 10.4% | 11.4% | 144 | -12.7% | 145 |
| ELK RIVER | 728 | 9,803 | 11.8% | 9.4% | 9.3% | 9.1% | 10.7% | 145 | -9.2% | 133 |
| KASSON-MANTORVILLE | 204 | 1,856 | 11.9% | 9.9% | 9.8% | 14.0% | 10.6% | 146 | -10.9% | 140 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 9.3% | 8.7% | 8.4% | 9.1% | 10.4% | 147 | 12.3% | 56 |
| CENTENNIAL | 12 | 7,002 | 10.4% | 9.7% | 5.8% | 8.2% | 10.2% | 148 | -1.8% | 110 |
| CHASKA | 112 | 8,117 | 8.3% | 7.5% | 8.7% | 9.4% | 10.0% | 149 | 19.7% | 33 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 7.6% | 5.9% | 7.7% | 8.9% | 9.4% | 150 | 23.4% | 24 |
| FARMINGTON | 192 | 5,247 | 12.7% | 10.9% | 10.6% | 9.3% | 8.8% | 151 | -30.8% | 164 |
| EDEN PRAIRIE | 272 | 10,425 | 4.8% | 4.8% | 5.0% | 6.4% | 8.7% | 152 | 79.3% | 2 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|--|-----------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|----------------|------------------------|
| | | | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch | Percent Free Lunch Ranking | Percent Change | Percent Change Ranking |
| BYRON | 531 | 1,485 | 11.8% | 9.7% | 8.8% | 8.4% | 8.7% | 153 | -26.3% | 162 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 10.2% | 8.9% | 9.2% | 8.1% | 8.5% | 154 | -17.1% | 150 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 8.5% | 9.5% | 9.1% | 8.6% | 8.3% | 155 | -2.0% | 112 |
| WAYZATA | 284 | 9,637 | 5.8% | 5.5% | 5.0% | 6.2% | 8.3% | 156 | 42.9% | 4 |
| ESKO | 99 | 1,075 | 9.1% | 10.7% | 6.8% | 7.8% | 8.2% | 157 | -10.0% | 136 |
| WACONIA | 110 | 2,277 | 10.1% | 8.4% | 7.9% | 7.3% | 8.1% | 158 | -19.5% | 155 |
| STILLWATER | 834 | 9,340 | 7.8% | 7.2% | 6.8% | 7.5% | 8.1% | 159 | 4.4% | 83 |
| DELANO | 879 | 1,917 | 9.4% | 10.1% | 7.9% | 4.4% | 7.5% | 160 | -19.6% | 156 |
| SARTELL | 748 | 2,702 | 11.5% | 9.9% | 7.9% | 1.7% | 7.5% | 161 | -35.5% | 166 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 7.9% | 7.4% | 6.1% | 6.1% | 7.1% | 162 | -10.3% | 138 |
| PRIOR LAKE | 719 | 5,339 | 6.5% | 6.8% | 6.5% | 7.4% | 6.7% | 163 | 3.4% | 87 |
| LAKEVILLE | 194 | 10,148 | 3.9% | 3.2% | 3.2% | 3.7% | 4.9% | 164 | 26.3% | 19 |
| EDINA | 273 | 7,164 | 2.3% | 2.2% | 2.8% | 4.1% | 4.5% | 165 | 98.8% | 1 |
| MAHTOMEDI | 832 | 3,098 | 4.9% | 4.3% | 4.1% | 4.5% | 4.1% | 166 | -15.2% | 147 |
| ORONO | 278 | 2,481 | 4.4% | 5.0% | 4.1% | 5.0% | 3.5% | 167 | -22.0% | 158 |
| MINNETONKA | 276 | 7,652 | 3.2% | 2.9% | 3.1% | 2.7% | 3.0% | 168 | -6.2% | 125 |
| Average for schools above 1,000 in enrollment | | 4,413 | 25.1% | 24.5% | 24.5% | 25.2% | 26.1% | N/A | 4.2% | N/A |
| Minimum | | 463 | 2.3% | 2.2% | 2.8% | 1.7% | 3.0% | N/A | 30.4% | N/A |
| Maximum | | 47,416 | 99.9% | 97.9% | 95.5% | 91.3% | 67.7% | N/A | -32.3% | N/A |
| Median | | 2,044 | 22.6% | 22.3% | 22.4% | 23.7% | 23.7% | N/A | 5.1% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------------|-----------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|--------------|--------------|
| | | | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education Ranking | | |
| WINDOM | 177 | 1,052 | 18.0% | 19.5% | 20.5% | 21.6% | 20.6% | 1 | 14.4% | 36 |
| MAPLE RIVER | 2,135 | 1,285 | 16.0% | 16.7% | 17.6% | 18.5% | 20.0% | 2 | 24.6% | 11 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 20.4% | 21.1% | 20.4% | 21.6% | 19.4% | 3 | -4.9% | 137 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 14.7% | 15.7% | 15.9% | 16.7% | 18.5% | 4 | 26.1% | 10 |
| PARK RAPIDS | 309 | 1,789 | 14.9% | 15.7% | 16.1% | 17.2% | 18.0% | 5 | 20.7% | 19 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 15.9% | 14.2% | 15.8% | 16.7% | 17.9% | 6 | 12.7% | 48 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 14.6% | 15.5% | 15.8% | 16.7% | 17.5% | 7 | 20.0% | 22 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 16.4% | 18.1% | 17.4% | 16.8% | 17.4% | 8 | 6.4% | 91 |
| MOORHEAD | 152 | 5,568 | 16.8% | 17.3% | 18.8% | 17.3% | 17.3% | 9 | 3.2% | 102 |
| ST. CLOUD | 742 | 10,442 | 15.5% | 16.4% | 16.7% | 16.9% | 17.3% | 10 | 11.7% | 56 |
| ALBERT LEA | 241 | 3,710 | 14.0% | 14.1% | 15.2% | 15.9% | 17.1% | 11 | 21.9% | 15 |
| LITTLE FALLS | 482 | 3,052 | 14.7% | 13.9% | 14.9% | 15.4% | 17.0% | 12 | 16.3% | 32 |
| FRAZEE | 23 | 1,204 | 17.2% | 16.3% | 18.6% | 17.6% | 17.0% | 13 | -0.8% | 123 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 14.8% | 15.9% | 16.5% | 16.2% | 16.7% | 14 | 12.8% | 46 |
| RED LAKE | 38 | 1,497 | 16.7% | 12.0% | 13.2% | 17.2% | 16.6% | 15 | -0.4% | 121 |
| DETROIT LAKES | 22 | 2,857 | 14.1% | 15.1% | 15.3% | 16.0% | 16.6% | 16 | 17.3% | 31 |
| TRITON | 2,125 | 1,156 | 12.1% | 12.3% | 14.9% | 15.0% | 16.4% | 17 | 36.0% | 3 |
| ST. PETER | 508 | 1,896 | 16.1% | 17.2% | 17.3% | 16.6% | 16.3% | 18 | 1.3% | 111 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 14.5% | 15.4% | 15.5% | 16.1% | 16.2% | 19 | 11.7% | 55 |
| BEMIDJI | 31 | 5,122 | 12.5% | 13.5% | 14.8% | 14.8% | 16.1% | 20 | 29.4% | 6 |
| GREENWAY | 316 | 1,352 | 16.3% | 16.9% | 16.5% | 15.9% | 15.9% | 21 | -2.4% | 131 |
| ST. PAUL | 625 | 45,583 | 13.4% | 13.4% | 14.4% | 15.1% | 15.8% | 22 | 17.6% | 29 |
| MONTICELLO | 882 | 3,887 | 13.4% | 14.2% | 14.4% | 16.5% | 15.8% | 23 | 18.3% | 28 |
| ST. LOUIS PARK | 283 | 4,371 | 12.9% | 13.6% | 13.7% | 15.1% | 15.7% | 24 | 21.5% | 16 |
| LAKE CITY | 813 | 1,439 | 14.3% | 13.1% | 13.6% | 15.1% | 15.7% | 25 | 9.3% | 73 |
| FARIBAULT | 656 | 4,038 | 15.0% | 15.3% | 15.8% | 15.0% | 15.6% | 26 | 4.3% | 99 |
| INVER GROVE | 199 | 3,954 | 14.1% | 14.7% | 16.0% | 16.3% | 15.6% | 27 | 10.6% | 61 |
| WASECA | 829 | 2,250 | 14.2% | 15.7% | 14.9% | 15.0% | 15.6% | 28 | 9.6% | 69 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 15.6% | 16.6% | 15.0% | 14.9% | 15.5% | 29 | -0.4% | 120 |
| ROSEAU | 682 | 1,472 | 15.1% | 13.9% | 14.6% | 14.4% | 15.5% | 30 | 2.6% | 103 |
| THIEF RIVER FALLS | 564 | 2,139 | 15.4% | 16.1% | 16.6% | 17.1% | 15.4% | 31 | 0.5% | 116 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 14.1% | 14.3% | 15.6% | 15.4% | 15.4% | 32 | 8.8% | 74 |
| DEER RIVER | 317 | 1,074 | 14.4% | 15.4% | 16.6% | 15.9% | 15.3% | 33 | 6.2% | 93 |
| MINNEWASKA | 2,149 | 1,512 | 11.0% | 11.5% | 12.7% | 13.6% | 15.2% | 34 | 38.1% | 1 |
| FOLEY | 51 | 1,641 | 11.9% | 11.8% | 13.0% | 13.1% | 15.1% | 35 | 26.8% | 9 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 14.9% | 15.6% | 14.6% | 14.6% | 14.9% | 36 | -0.3% | 119 |
| FERGUS FALLS | 544 | 2,859 | 14.7% | 14.6% | 13.8% | 13.7% | 14.9% | 37 | 1.4% | 110 |
| BRAINERD | 181 | 7,333 | 12.5% | 12.8% | 13.7% | 14.3% | 14.8% | 38 | 18.7% | 26 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|------------------------------|-----------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|--------------|--------------|
| | | | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education Ranking | | |
| NORWOOD | 108 | 1,034 | 16.7% | 14.6% | 14.6% | 15.1% | 14.8% | 39 | -11.6% | 157 |
| BENSON | 777 | 1,120 | 13.3% | 15.2% | 15.4% | 15.1% | 14.7% | 40 | 10.4% | 63 |
| BAGLEY | 162 | 1,104 | 12.9% | 14.0% | 14.4% | 15.2% | 14.7% | 41 | 13.9% | 40 |
| SAUK CENTRE | 743 | 1,226 | 13.8% | 14.0% | 14.0% | 15.6% | 14.7% | 42 | 6.4% | 90 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 16.0% | 15.5% | 14.4% | 13.2% | 14.7% | 43 | -8.1% | 153 |
| WORTHINGTON | 518 | 2,350 | 12.9% | 12.9% | 13.2% | 13.5% | 14.6% | 44 | 13.5% | 41 |
| CROOKSTON | 593 | 1,538 | 11.3% | 11.6% | 12.4% | 14.6% | 14.6% | 45 | 29.4% | 5 |
| MANKATO | 77 | 6,994 | 12.0% | 12.1% | 13.0% | 14.0% | 14.5% | 46 | 21.3% | 18 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 12.8% | 13.2% | 14.5% | 47 | | |
| ALEXANDRIA | 206 | 4,208 | 13.0% | 12.7% | 12.9% | 13.8% | 14.3% | 48 | 10.1% | 65 |
| SAUK RAPIDS | 47 | 3,491 | 13.0% | 13.8% | 13.9% | 15.0% | 14.3% | 49 | 9.9% | 67 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 12.6% | 13.1% | 13.8% | 13.4% | 14.3% | 50 | 12.9% | 45 |
| PAYNESVILLE | 741 | 1,147 | 13.3% | 13.1% | 14.2% | 13.9% | 14.2% | 51 | 6.5% | 87 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 12.4% | 12.5% | 13.0% | 13.3% | 14.1% | 52 | 13.2% | 43 |
| MINNEAPOLIS | 1 | 47,416 | 13.0% | 13.7% | 13.4% | 13.9% | 14.0% | 53 | 7.9% | 83 |
| WILLMAR | 347 | 4,330 | 14.2% | 13.8% | 14.3% | 14.3% | 14.0% | 54 | -1.2% | 127 |
| CROSBY-IRONTON | 182 | 1,484 | 10.1% | 11.7% | 12.2% | 12.3% | 13.9% | 55 | 38.0% | 2 |
| DULUTH | 709 | 11,506 | 15.3% | 15.7% | 14.9% | 14.5% | 13.9% | 56 | -9.0% | 154 |
| WARROAD | 690 | 1,325 | 14.3% | 13.9% | 14.4% | 13.4% | 13.9% | 57 | -3.0% | 133 |
| ROCKFORD | 883 | 1,755 | 12.8% | 13.1% | 13.2% | 13.3% | 13.8% | 58 | 7.9% | 84 |
| AUSTIN | 492 | 4,129 | 15.7% | 15.9% | 15.4% | 14.2% | 13.8% | 59 | -12.0% | 158 |
| MONTEVIDEO | 129 | 1,607 | 11.6% | 12.8% | 13.8% | 13.8% | 13.7% | 60 | 18.8% | 25 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 12.6% | 13.9% | 14.6% | 14.0% | 13.7% | 61 | 8.8% | 75 |
| OWATONNA | 761 | 5,048 | 12.0% | 12.2% | 12.7% | 11.0% | 13.5% | 62 | 12.7% | 49 |
| NORTHFIELD | 659 | 3,856 | 12.2% | 11.9% | 12.9% | 13.1% | 13.5% | 63 | 10.6% | 62 |
| LITCHFIELD | 465 | 1,941 | 11.2% | 11.4% | 12.1% | 12.4% | 13.5% | 64 | 20.1% | 21 |
| EAST GRAND FORKS | 595 | 1,788 | 13.5% | 12.4% | 13.0% | 14.3% | 13.5% | 65 | 0.2% | 118 |
| LAKE SUPERIOR | 381 | 1,731 | 13.1% | 13.2% | 12.8% | 12.5% | 13.3% | 66 | 1.7% | 109 |
| RED WING | 256 | 3,054 | 12.9% | 13.3% | 13.1% | 13.1% | 13.2% | 67 | 2.5% | 104 |
| GRAND RAPIDS | 318 | 4,150 | 12.2% | 13.1% | 12.2% | 13.0% | 13.2% | 68 | 7.8% | 85 |
| NEW LONDON-SPICER | 345 | 1,749 | 11.7% | 13.2% | 13.1% | 12.8% | 13.2% | 69 | 12.2% | 51 |
| AITKIN | 1 | 1,327 | 10.0% | 11.8% | 12.9% | 12.0% | 13.2% | 70 | 31.2% | 4 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 11.3% | 10.5% | 11.2% | 12.5% | 13.1% | 71 | 15.6% | 34 |
| LUVERNE | 2,184 | 1,338 | 11.2% | 11.4% | 13.3% | 13.5% | 13.0% | 72 | 15.6% | 33 |
| ALBANY | 745 | 1,574 | 11.1% | 10.9% | 12.6% | 14.1% | 13.0% | 73 | 17.5% | 30 |
| BECKER | 726 | 2,337 | 11.5% | 12.3% | 12.4% | 13.0% | 12.9% | 74 | 12.3% | 50 |
| HASTINGS | 200 | 5,246 | 11.9% | 12.3% | 12.6% | 12.9% | 12.9% | 75 | 8.0% | 82 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 13.5% | 13.0% | 11.8% | 12.9% | 12.9% | 76 | -4.9% | 138 |

Table 4
Percent of Enrollment Receiving Special Education Services
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| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------------|-----------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|--------------|--------------|
| | | | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education Ranking | | |
| NORTH BRANCH | 138 | 3,851 | 11.3% | 12.1% | 12.4% | 13.1% | 12.9% | 77 | 14.1% | 38 |
| CLOQUET | 94 | 2,636 | 12.6% | 12.6% | 12.7% | 13.0% | 12.9% | 78 | 2.3% | 107 |
| PERHAM | 549 | 1,690 | 11.9% | 12.3% | 12.7% | 12.6% | 12.8% | 79 | 8.2% | 80 |
| PEQUOT LAKES | 186 | 1,339 | 10.5% | 12.0% | 12.8% | 13.5% | 12.8% | 80 | 22.0% | 14 |
| ANOKA-HENNEPIN | 11 | 40,958 | 11.3% | 11.7% | 12.2% | 12.3% | 12.8% | 81 | 13.4% | 42 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 11.5% | 11.4% | 11.4% | 11.4% | 12.7% | 82 | 10.3% | 64 |
| BURNSVILLE | 191 | 11,348 | 11.9% | 12.1% | 12.4% | 12.4% | 12.7% | 83 | 6.5% | 88 |
| FARMINGTON | 192 | 5,247 | 13.3% | 13.6% | 13.4% | 13.4% | 12.7% | 84 | -4.8% | 136 |
| WHITE BEAR LAKE | 624 | 9,063 | 11.5% | 12.0% | 12.8% | 12.5% | 12.6% | 85 | 10.1% | 66 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 12.1% | 11.6% | 12.0% | 12.3% | 12.6% | 86 | 4.1% | 100 |
| BUFFALO | 877 | 5,141 | 12.0% | 12.1% | 12.3% | 12.4% | 12.5% | 87 | 4.7% | 97 |
| CENTENNIAL | 12 | 7,002 | 11.6% | 11.7% | 11.6% | 12.8% | 12.5% | 88 | 7.7% | 86 |
| MARSHALL | 413 | 2,309 | 14.6% | 14.2% | 12.5% | 11.8% | 12.5% | 89 | -14.4% | 162 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 13.2% | 13.5% | 12.6% | 12.7% | 12.4% | 90 | -6.0% | 143 |
| SOUTH ST. PAUL | 6 | 3,505 | 10.3% | 10.5% | 11.3% | 11.6% | 12.3% | 91 | 19.1% | 24 |
| CANNON FALLS | 252 | 1,483 | 10.9% | 11.2% | 11.1% | 11.0% | 12.3% | 92 | 12.8% | 47 |
| HOPKINS | 270 | 8,489 | 10.8% | 10.8% | 11.0% | 11.8% | 12.3% | 93 | 14.0% | 39 |
| RICHFIELD | 280 | 4,338 | 11.0% | 12.1% | 11.3% | 11.5% | 12.2% | 94 | 10.8% | 59 |
| ELK RIVER | 728 | 9,803 | 10.6% | 11.3% | 12.2% | 12.6% | 12.2% | 95 | 14.4% | 37 |
| DELANO | 879 | 1,917 | 11.2% | 10.6% | 11.7% | 11.5% | 12.2% | 96 | 8.5% | 78 |
| RANDOLPH | 195 | 463 | 10.0% | 10.1% | 11.6% | 11.1% | 12.1% | 97 | 20.7% | 20 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | 13.5% | 12.1% | 98 | | |
| HIBBING | 701 | 2,707 | 12.0% | 12.1% | 11.9% | 12.0% | 12.0% | 99 | 0.5% | 115 |
| HERMANTOWN | 700 | 1,949 | 13.7% | 13.5% | 12.6% | 13.2% | 12.0% | 100 | -12.5% | 159 |
| WACONIA | 110 | 2,277 | 11.4% | 11.8% | 10.9% | 11.9% | 12.0% | 101 | 5.0% | 94 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 10.9% | 11.5% | 11.8% | 11.8% | 12.0% | 102 | 9.3% | 71 |
| INTERNATIONAL FALLS | 361 | 1,463 | 12.2% | 13.1% | 13.3% | 12.6% | 12.0% | 103 | -1.7% | 129 |
| BYRON | 531 | 1,485 | 12.7% | 12.3% | 11.0% | 11.1% | 11.9% | 104 | -5.9% | 142 |
| DOVER-EYOTA | 533 | 1,216 | 10.9% | 11.4% | 11.4% | 11.8% | 11.9% | 105 | 8.5% | 79 |
| ST. JAMES | 840 | 1,298 | 10.5% | 10.5% | 9.8% | 10.8% | 11.8% | 106 | 12.1% | 52 |
| MINNETONKA | 276 | 7,652 | 11.5% | 11.3% | 11.6% | 11.8% | 11.8% | 107 | 2.1% | 108 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 14.1% | 14.3% | 12.0% | 11.3% | 11.7% | 108 | -16.9% | 165 |
| ANNANDALE | 876 | 1,857 | 12.6% | 11.8% | 11.8% | 11.9% | 11.7% | 109 | -6.6% | 146 |
| ESKO | 99 | 1,075 | 10.4% | 11.5% | 11.0% | 11.4% | 11.7% | 110 | 11.7% | 54 |
| PRINCETON | 477 | 3,277 | 9.5% | 10.1% | 9.8% | 11.1% | 11.7% | 111 | 22.5% | 13 |
| PIERZ | 484 | 1,003 | 11.5% | 11.0% | 13.1% | 13.3% | 11.6% | 112 | 0.8% | 114 |
| WESTONKA | 277 | 2,274 | 13.7% | 13.8% | 14.0% | 13.3% | 11.6% | 113 | -15.6% | 163 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 12.2% | 11.0% | 12.3% | 11.8% | 11.6% | 114 | -5.2% | 139 |

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| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------|-----------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|----------------|------------------------|
| | | | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education Ranking | Percent Change | Percent Change Ranking |
| SPRING LAKE PARK | 16 | 4,335 | 11.6% | 11.8% | 11.7% | 11.7% | 11.6% | 115 | -0.4% | 122 |
| PROCTOR | 704 | 1,840 | 9.7% | 9.3% | 10.3% | 10.1% | 11.5% | 116 | 18.3% | 27 |
| LAKEVILLE | 194 | 10,148 | 12.3% | 11.7% | 11.9% | 11.3% | 11.4% | 117 | -6.6% | 147 |
| BLOOMINGTON | 271 | 10,967 | 10.4% | 10.1% | 10.3% | 10.6% | 11.4% | 118 | 9.6% | 70 |
| PLAINVIEW | 810 | 1,138 | 12.0% | 12.9% | 12.2% | 11.2% | 11.3% | 119 | -5.6% | 141 |
| FOREST LAKE | 831 | 7,797 | 10.4% | 10.5% | 10.8% | 10.9% | 11.3% | 120 | 8.6% | 77 |
| ROSEVILLE | 623 | 6,541 | 10.8% | 11.2% | 11.7% | 12.0% | 11.3% | 121 | 4.8% | 95 |
| STEWARTVILLE | 534 | 1,773 | 8.8% | 10.0% | 11.3% | 11.1% | 11.3% | 122 | 27.7% | 7 |
| VIRGINIA | 706 | 1,720 | 12.2% | 11.8% | 11.4% | 11.2% | 11.2% | 123 | -7.8% | 151 |
| EVELETH-GILBERT | 2,154 | 1,517 | 10.3% | 9.9% | 10.8% | 10.7% | 11.2% | 124 | 8.8% | 76 |
| PELICAN RAPIDS | 548 | 1,232 | 11.9% | 11.4% | 11.5% | 10.2% | 11.2% | 125 | -6.2% | 144 |
| NEW ULM | 88 | 2,458 | 9.4% | 10.3% | 10.7% | 10.6% | 11.2% | 126 | 19.2% | 23 |
| ROCHESTER | 535 | 16,265 | 10.5% | 10.6% | 10.7% | 11.1% | 11.2% | 127 | 6.2% | 92 |
| MILACA | 912 | 1,947 | 11.3% | 11.2% | 11.2% | 11.6% | 11.2% | 128 | -0.9% | 124 |
| MELROSE | 740 | 1,574 | 12.9% | 12.5% | 12.4% | 10.8% | 11.2% | 129 | -13.6% | 161 |
| FRIDLEY | 14 | 2,644 | 12.1% | 11.2% | 11.2% | 11.3% | 11.1% | 130 | -8.0% | 152 |
| BIG LAKE | 727 | 3,036 | 10.8% | 10.8% | 10.6% | 11.2% | 11.1% | 131 | 2.5% | 105 |
| MOUNDS VIEW | 621 | 11,323 | 9.9% | 9.9% | 10.3% | 10.8% | 11.0% | 132 | 11.1% | 58 |
| OSSEO | 279 | 22,055 | 10.8% | 10.7% | 10.6% | 10.7% | 11.0% | 133 | 1.1% | 112 |
| STILLWATER | 834 | 9,340 | 9.5% | 10.0% | 10.6% | 11.0% | 10.9% | 134 | 15.4% | 35 |
| SARTELL | 748 | 2,702 | 12.6% | 11.5% | 11.0% | 10.3% | 10.9% | 135 | -13.6% | 160 |
| CHASKA | 112 | 8,117 | 11.3% | 11.1% | 10.6% | 10.0% | 10.8% | 136 | -4.4% | 135 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 9.7% | 10.0% | 9.6% | 9.7% | 10.7% | 137 | 10.7% | 60 |
| ROCORI | 750 | 2,371 | 10.8% | 11.2% | 10.5% | 10.9% | 10.7% | 138 | -1.0% | 126 |
| BROOKLYN CENTER | 286 | 1,752 | 9.5% | 10.3% | 9.4% | 10.3% | 10.7% | 139 | 13.0% | 44 |
| ST. CHARLES | 858 | 1,052 | 10.2% | 10.9% | 9.9% | 9.8% | 10.7% | 140 | 4.7% | 96 |
| SIBLEY EAST | 2,310 | 1,299 | 8.2% | 10.1% | 9.9% | 10.2% | 10.5% | 141 | 27.4% | 8 |
| ST. FRANCIS | 15 | 5,874 | 11.2% | 11.3% | 10.2% | 10.8% | 10.4% | 142 | -7.3% | 148 |
| LACRESCENT-HOKAH | 300 | 1,689 | 9.7% | 9.3% | 9.7% | 10.3% | 10.4% | 143 | 6.4% | 89 |
| HUTCHINSON | 423 | 3,116 | 8.4% | 9.2% | 8.5% | 9.4% | 10.3% | 144 | 22.9% | 12 |
| BELLE PLAINE | 716 | 1,329 | 10.1% | 9.4% | 8.7% | 8.6% | 10.3% | 145 | 2.4% | 106 |
| WATERTOWN-MAYER | 111 | 1,415 | 10.9% | 10.8% | 10.0% | 10.0% | 10.3% | 146 | -5.5% | 140 |
| MAHTOMEDI | 832 | 3,098 | 11.1% | 11.2% | 11.3% | 10.7% | 10.3% | 147 | -7.7% | 150 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 10.9% | 10.2% | 9.8% | 10.5% | 10.2% | 148 | -6.3% | 145 |
| SHAKOPEE | 720 | 4,818 | 11.0% | 10.7% | 10.1% | 10.5% | 10.2% | 149 | -7.3% | 149 |
| EDINA | 273 | 7,164 | 10.3% | 10.3% | 10.3% | 10.0% | 10.1% | 150 | -1.8% | 130 |
| ROBBINSDALE | 281 | 14,297 | 9.0% | 9.0% | 9.2% | 9.3% | 10.1% | 151 | 11.7% | 53 |
| EDEN PRAIRIE | 272 | 10,425 | 9.8% | 10.0% | 9.7% | 10.1% | 9.9% | 152 | 1.1% | 113 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|--|-----------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|----------------|------------------------|
| | | | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education | Percent Special Education Ranking | Percent Change | Percent Change Ranking |
| DASSEL-COKATO | 466 | 2,262 | 9.4% | 9.8% | 9.5% | 10.1% | 9.8% | 153 | 3.9% | 101 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 8.0% | 7.8% | 7.9% | 8.8% | 9.7% | 154 | 21.3% | 17 |
| CHISAGO LAKES | 2,144 | 3,470 | 9.7% | 9.0% | 9.3% | 9.3% | 9.6% | 155 | -1.0% | 125 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 8.6% | 8.7% | 8.7% | 9.3% | 9.5% | 156 | 11.5% | 57 |
| WAYZATA | 284 | 9,637 | 8.9% | 8.6% | 8.9% | 8.8% | 9.3% | 157 | 4.4% | 98 |
| JORDAN | 717 | 1,382 | 10.5% | 9.9% | 10.1% | 10.7% | 9.3% | 158 | -11.4% | 156 |
| MORA | 332 | 1,917 | 8.4% | 8.6% | 8.9% | 9.3% | 9.2% | 159 | 9.3% | 72 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 8.3% | 8.8% | 7.0% | 7.4% | 9.0% | 160 | 8.1% | 81 |
| HOLDINGFORD | 738 | 1,090 | 8.1% | 7.9% | 8.2% | 8.9% | 8.9% | 161 | 9.8% | 68 |
| ORONO | 278 | 2,481 | 8.9% | 8.9% | 9.6% | 9.4% | 8.6% | 162 | -2.5% | 132 |
| PINE ISLAND | 255 | 1,235 | 8.7% | 9.3% | 8.3% | 9.1% | 8.4% | 163 | -3.7% | 134 |
| PINE CITY | 578 | 1,696 | 8.1% | 8.1% | 7.9% | 7.5% | 8.2% | 164 | 0.2% | 117 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 9.9% | 10.0% | 8.2% | 7.8% | 8.1% | 165 | -17.9% | 166 |
| KASSON-MANTORVILLE | 204 | 1,856 | 9.0% | 8.7% | 8.5% | 7.5% | 7.6% | 166 | -15.8% | 164 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 8.5% | 8.0% | 8.0% | 8.2% | 7.6% | 167 | -10.7% | 155 |
| PRIOR LAKE | 719 | 5,339 | 7.7% | 7.8% | 8.5% | 8.7% | 7.5% | 168 | -1.4% | 128 |
| Average for schools above 1,000 in enrollment | | 4,413 | 12.0% | 12.2% | 12.4% | 12.6% | 12.9% | N/A | 7.4% | N/A |
| Minimum | | 463 | 7.7% | 7.8% | 7.0% | 7.4% | 7.5% | N/A | -1.4% | N/A |
| Maximum | | 47,416 | 20.4% | 21.1% | 20.5% | 21.6% | 20.6% | N/A | 1.3% | N/A |
| Median | | 2,044 | 11.9% | 12.0% | 12.4% | 12.5% | 12.7% | N/A | 6.1% | N/A |

Percent of total enrollment receiving special education services.

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

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

| District Name | District Number | 2003 Enrollment | 1999 Pupils Per Instructional Staff | 2000 Pupils Per Instructional Staff | 2001 Pupils Per Instructional Staff | 2002 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|-----------------------------|-------------------------------------|
| RED LAKE | 38 | 1,497 | 11.5 | 11.0 | 10.0 | 10.0 | 9.8 | 1 | -14.8% | 5 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 13.6 | 12.4 | 12.5 | 12.4 | 11.8 | 2 | -13.2% | 7 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 12.8 | 12.3 | 12.8 | 13.3 | 12.9 | 3 | 0.8% | 80 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 15.3 | 15.0 | 13.1 | 14.0 | 13.0 | 4 | -15.0% | 4 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 14.4 | 13.5 | 13.3 | 14.2 | 13.5 | 5 | -6.3% | 25 |
| DEER RIVER | 317 | 1,074 | 16.6 | 14.2 | 13.5 | 14.2 | 13.7 | 6 | -17.5% | 1 |
| MARSHALL | 413 | 2,309 | 16.5 | 13.7 | 14.2 | 14.3 | 13.7 | 7 | -17.0% | 2 |
| BAGLEY | 162 | 1,104 | 15.9 | 14.7 | 14.9 | 14.2 | 13.8 | 8 | -13.2% | 8 |
| DETROIT LAKES | 22 | 2,857 | 14.7 | 13.9 | 14.1 | 13.7 | 13.8 | 9 | -6.1% | 26 |
| MAPLE RIVER | 2,135 | 1,285 | 14.7 | 14.3 | 14.1 | 14.5 | 13.9 | 10 | -5.4% | 30 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 14.7 | 14.6 | 14.5 | 14.6 | 14.0 | 11 | -4.8% | 35 |
| ALBANY | 745 | 1,574 | 15.4 | 15.0 | 15.0 | 14.8 | 14.3 | 12 | -7.1% | 20 |
| MINNEWASKA | 2,149 | 1,512 | 14.8 | 14.3 | 14.8 | 15.0 | 14.3 | 13 | -3.4% | 45 |
| LUVERNE | 2,184 | 1,338 | 15.0 | 14.8 | 14.0 | 15.2 | 14.4 | 14 | -4.0% | 37 |
| WILLMAR | 347 | 4,330 | 13.5 | 13.3 | 13.3 | 14.6 | 14.4 | 15 | 6.7% | 127 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 15.6 | 15.0 | 14.5 | 14.3 | 14.4 | 16 | -7.7% | 19 |
| AITKIN | 1 | 1,327 | 16.0 | 15.6 | 15.7 | 14.7 | 14.4 | 17 | -10.0% | 12 |
| FRAZEE | 23 | 1,204 | 15.0 | 14.4 | 14.7 | 15.0 | 14.5 | 18 | -3.3% | 46 |
| ST. PETER | 508 | 1,896 | 15.1 | 14.8 | 15.2 | 14.6 | 14.5 | 19 | -4.0% | 38 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 14.0 | 13.3 | 13.7 | 14.6 | 14.6 | 20 | 4.3% | 110 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 14.5 | 14.3 | 14.6 | 21 | | N/A |
| PINE ISLAND | 255 | 1,235 | 16.0 | 14.8 | 14.9 | 14.7 | 14.7 | 22 | -8.1% | 17 |
| MELROSE | 740 | 1,574 | 15.8 | 15.4 | 16.2 | 15.8 | 14.7 | 23 | -7.0% | 22 |
| WINDOM | 177 | 1,052 | 13.1 | 13.2 | 13.1 | 14.4 | 14.7 | 24 | 12.2% | 153 |
| PLAINVIEW | 810 | 1,138 | 15.1 | 15.0 | 15.4 | 15.6 | 14.7 | 25 | -2.6% | 50 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 16.1 | 15.5 | 15.2 | 14.4 | 14.7 | 26 | -8.7% | 15 |
| WARROAD | 690 | 1,325 | 16.3 | 14.7 | 15.2 | 15.4 | 14.7 | 27 | -9.8% | 13 |
| PIERZ | 484 | 1,003 | 14.7 | 14.5 | 14.0 | 14.0 | 14.7 | 28 | 0.0% | 76 |
| THIEF RIVER FALLS | 564 | 2,139 | 14.8 | 13.5 | 14.1 | 15.2 | 14.7 | 29 | -0.7% | 65 |
| TRITON | 2,125 | 1,156 | 15.4 | 14.7 | 15.0 | 14.5 | 14.8 | 30 | -3.9% | 40 |
| PELICAN RAPIDS | 548 | 1,232 | 15.7 | 14.3 | 15.0 | 15.1 | 14.9 | 31 | -5.1% | 33 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 14.8 | 14.4 | 14.8 | 14.7 | 14.9 | 32 | 0.7% | 79 |
| LAKE CITY | 813 | 1,439 | 16.0 | 15.3 | 14.7 | 14.8 | 14.9 | 33 | -6.9% | 23 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 15.5 | 14.8 | 16.6 | 16.4 | 14.9 | 34 | -3.9% | 41 |
| ST. LOUIS PARK | 283 | 4,371 | 15.9 | 15.7 | 14.2 | 16.1 | 14.9 | 35 | -6.3% | 24 |
| RANDOLPH | 195 | 463 | 14.4 | 13.6 | 13.5 | 14.3 | 15.0 | 36 | 4.2% | 106 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 14.4 | 13.9 | 15.0 | 16.7 | 15.0 | 37 | 4.2% | 107 |
| NORWOOD | 108 | 1,034 | 15.1 | 14.5 | 14.8 | 14.7 | 15.0 | 38 | -0.7% | 66 |
| DULUTH | 709 | 11,506 | 14.9 | 14.2 | 14.8 | 15.1 | 15.1 | 39 | 1.3% | 86 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 14.1 | 13.8 | 14.1 | 14.9 | 15.2 | 40 | 7.8% | 134 |
| SIBLEY EAST | 2,310 | 1,299 | 14.5 | 14.5 | 16.0 | 15.6 | 15.2 | 41 | 4.8% | 113 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupils Per Instructional Staff | 2000 Pupils Per Instructional Staff | 2001 Pupils Per Instructional Staff | 2002 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|-----------------------------|-------------------------------------|
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 14.8 | 15.4 | 15.2 | 42 | | N/A |
| MONTEVIDEO | 129 | 1,607 | 15.2 | 14.3 | 15.5 | 16.0 | 15.2 | 43 | 0.0% | 71 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 16.9 | 14.2 | 15.4 | 16.2 | 15.2 | 44 | -10.1% | 11 |
| GREENWAY | 316 | 1,352 | 14.2 | 14.6 | 14.8 | 15.0 | 15.3 | 45 | 7.7% | 132 |
| WORTHINGTON | 518 | 2,350 | 15.7 | 14.6 | 14.6 | 14.9 | 15.3 | 46 | -2.5% | 51 |
| MINNEAPOLIS | 1 | 47,416 | 14.2 | 13.7 | 13.9 | 15.4 | 15.3 | 47 | 7.7% | 133 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 16.1 | 14.4 | 15.5 | 15.3 | 15.3 | 48 | -5.0% | 34 |
| PAYNESVILLE | 741 | 1,147 | 15.0 | 14.6 | 14.4 | 15.8 | 15.3 | 49 | 2.0% | 88 |
| BENSON | 777 | 1,120 | 16.3 | 16.0 | 15.6 | 15.4 | 15.4 | 50 | -5.5% | 29 |
| FERGUS FALLS | 544 | 2,859 | 15.8 | 16.4 | 18.0 | 17.2 | 15.4 | 51 | -2.5% | 52 |
| SAUK CENTRE | 743 | 1,226 | 14.5 | 14.5 | 14.1 | 14.9 | 15.4 | 52 | 6.2% | 125 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 17.0 | 15.3 | 16.2 | 15.2 | 15.6 | 53 | -8.2% | 16 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 17.6 | 16.6 | 16.8 | 16.2 | 15.6 | 54 | -11.4% | 10 |
| LITTLE FALLS | 482 | 3,052 | 16.6 | 16.5 | 16.4 | 16.2 | 15.7 | 55 | -5.4% | 32 |
| EAST GRAND FORKS | 595 | 1,788 | 13.8 | 14.7 | 15.3 | 16.2 | 15.7 | 56 | 13.8% | 159 |
| MILACA | 912 | 1,947 | 16.0 | 14.9 | 15.2 | 15.3 | 15.7 | 57 | -1.9% | 57 |
| LITCHFIELD | 465 | 1,941 | 16.6 | 15.5 | 15.8 | 16.0 | 15.7 | 58 | -5.4% | 31 |
| NEW ULM | 88 | 2,458 | 15.3 | 15.1 | 16.0 | 17.1 | 15.7 | 59 | 2.6% | 93 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 15.1 | 17.0 | 16.5 | 16.2 | 15.7 | 60 | 4.0% | 104 |
| ST. PAUL | 625 | 45,583 | 15.0 | 14.1 | 15.0 | 15.4 | 15.8 | 61 | 5.3% | 121 |
| BEMIDJI | 31 | 5,122 | 14.0 | 13.7 | 14.1 | 14.5 | 15.8 | 62 | 12.9% | 156 |
| ST. CLOUD | 742 | 10,442 | 17.0 | 15.5 | 15.1 | 15.8 | 15.8 | 63 | -7.1% | 21 |
| HUTCHINSON | 423 | 3,116 | 18.3 | 17.8 | 16.9 | 16.6 | 15.8 | 64 | -13.7% | 6 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 16.5 | 16.0 | 16.2 | 15.2 | 15.9 | 65 | -3.6% | 43 |
| BYRON | 531 | 1,485 | 16.0 | 15.6 | 16.8 | 16.4 | 15.9 | 66 | -0.6% | 67 |
| PERHAM | 549 | 1,690 | 15.9 | 15.5 | 15.6 | 15.9 | 15.9 | 67 | 0.0% | 77 |
| WASECA | 829 | 2,250 | 15.5 | 14.7 | 16.0 | 15.5 | 16.0 | 68 | 3.2% | 99 |
| ST. JAMES | 840 | 1,298 | 14.3 | 14.9 | 15.8 | 16.1 | 16.0 | 69 | 11.9% | 151 |
| PINE CITY | 578 | 1,696 | 17.6 | 16.9 | 16.6 | 16.3 | 16.0 | 70 | -9.1% | 14 |
| MORA | 332 | 1,917 | 15.9 | 15.3 | 15.6 | 16.9 | 16.0 | 71 | 0.6% | 78 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 17.4 | 16.7 | 17.2 | 16.4 | 16.0 | 72 | -8.0% | 18 |
| MOORHEAD | 152 | 5,568 | 14.8 | 14.6 | 15.9 | 16.3 | 16.0 | 73 | 8.1% | 138 |
| ST. CHARLES | 858 | 1,052 | 16.3 | 16.8 | 16.3 | 16.2 | 16.1 | 74 | -1.2% | 62 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 17.1 | 17.0 | 17.1 | 16.9 | 16.1 | 75 | -5.8% | 27 |
| HOPKINS | 270 | 8,489 | 15.8 | 14.7 | 15.2 | 15.8 | 16.2 | 76 | 2.5% | 92 |
| FARIBAUT | 656 | 4,038 | 16.2 | 17.1 | 16.9 | 17.8 | 16.2 | 77 | 0.0% | 69 |
| PEQUOT LAKES | 186 | 1,339 | 16.3 | 16.4 | 16.2 | 15.7 | 16.2 | 78 | -0.6% | 68 |
| AUSTIN | 492 | 4,129 | 14.7 | 14.6 | 15.6 | 16.2 | 16.2 | 79 | 10.2% | 144 |
| CANNON FALLS | 252 | 1,483 | 16.5 | 15.8 | 16.1 | 16.2 | 16.2 | 80 | -1.8% | 58 |
| SAUK RAPIDS | 47 | 3,491 | 16.4 | 15.8 | 15.9 | 16.2 | 16.4 | 81 | 0.0% | 70 |
| ALEXANDRIA | 206 | 4,208 | 17.4 | 17.0 | 16.3 | 16.4 | 16.4 | 82 | -5.7% | 28 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupils Per Instructional Staff | 2000 Pupils Per Instructional Staff | 2001 Pupils Per Instructional Staff | 2002 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|-----------------|-----------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|-----------------------------|-------------------------------------|
| NORTHFIELD | 659 | 3,856 | 16.9 | 16.9 | 17.2 | 16.6 | 16.4 | 83 | -3.0% | 48 |
| ROCKFORD | 883 | 1,755 | 15.6 | 15.5 | 17.0 | 16.3 | 16.4 | 84 | 5.1% | 118 |
| FOLEY | 51 | 1,641 | 16.7 | 16.4 | 16.5 | 16.4 | 16.4 | 85 | -1.8% | 59 |
| MINNETONKA | 276 | 7,652 | 16.9 | 16.4 | 17.0 | 17.4 | 16.5 | 86 | -2.4% | 54 |
| NEW LONDON-SPICER | 345 | 1,749 | 16.9 | 15.7 | 15.8 | 16.6 | 16.5 | 87 | -2.4% | 53 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 15.8 | 15.4 | 16.6 | 17.1 | 16.6 | 88 | 5.1% | 117 |
| BRAINERD | 181 | 7,333 | 16.8 | 16.2 | 16.4 | 16.6 | 16.6 | 89 | -1.2% | 63 |
| CROSBY-IRONTON | 182 | 1,484 | 15.1 | 15.5 | 14.6 | 16.6 | 16.6 | 90 | 9.9% | 143 |
| SARTELL | 748 | 2,702 | 16.4 | 16.6 | 16.1 | 16.5 | 16.6 | 91 | 1.2% | 85 |
| KASSON-MANTORVILLE | 204 | 1,856 | 16.0 | 15.4 | 15.8 | 16.7 | 16.7 | 92 | 4.4% | 111 |
| HOLDINGFORD | 738 | 1,090 | 15.6 | 15.2 | 15.9 | 15.4 | 16.8 | 93 | 7.7% | 131 |
| BROOKLYN CENTER | 286 | 1,752 | 16.9 | 14.6 | 14.1 | 15.7 | 16.9 | 94 | 0.0% | 73 |
| RED WING | 256 | 3,054 | 16.5 | 17.0 | 17.1 | 16.7 | 16.9 | 95 | 2.4% | 91 |
| PARK RAPIDS | 309 | 1,789 | 14.2 | 14.0 | 14.5 | 16.4 | 16.9 | 96 | 19.0% | 164 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 19.4 | 17.2 | 17.4 | 16.8 | 16.9 | 97 | -12.9% | 9 |
| MANKATO | 77 | 6,994 | 17.3 | 16.3 | 16.3 | 16.8 | 16.9 | 98 | -2.3% | 55 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 16.2 | 14.9 | 16.4 | 16.9 | 17.0 | 99 | 4.9% | 116 |
| CROOKSTON | 593 | 1,538 | 14.9 | 16.1 | 16.0 | 18.0 | 17.0 | 100 | 14.1% | 160 |
| LACRESCENT-HOKAH | 300 | 1,689 | 17.7 | 17.8 | 17.1 | 17.7 | 17.0 | 101 | -4.0% | 39 |
| BECKER | 726 | 2,337 | 16.6 | 17.6 | 17.2 | 16.4 | 17.0 | 102 | 2.4% | 90 |
| STEWARTVILLE | 534 | 1,773 | 16.4 | 15.8 | 16.8 | 17.0 | 17.1 | 103 | 4.3% | 108 |
| ANNANDALE | 876 | 1,857 | 16.4 | 15.9 | 16.3 | 17.3 | 17.1 | 104 | 4.3% | 109 |
| LAKE SUPERIOR | 381 | 1,731 | 17.1 | 18.6 | 18.2 | 17.8 | 17.1 | 105 | 0.0% | 72 |
| LAKEVILLE | 194 | 10,148 | 16.2 | 15.6 | 18.0 | 17.1 | 17.1 | 106 | 5.6% | 122 |
| WATERTOWN-MAYER | 111 | 1,415 | 15.3 | 15.8 | 17.1 | 17.0 | 17.3 | 107 | 13.1% | 157 |
| RICHFIELD | 280 | 4,338 | 17.3 | 15.6 | 17.4 | 17.4 | 17.3 | 108 | 0.0% | 74 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 20.7 | 19.8 | 19.4 | 17.8 | 17.3 | 109 | -16.4% | 3 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 15.5 | 16.3 | 16.1 | 16.6 | 17.3 | 110 | 11.6% | 150 |
| EDINA | 273 | 7,164 | 16.5 | 16.3 | 16.6 | 17.1 | 17.3 | 111 | 4.8% | 114 |
| BELLE PLAINE | 716 | 1,329 | 16.9 | 16.2 | 16.5 | 16.1 | 17.3 | 112 | 2.4% | 89 |
| DASSEL-COKATO | 466 | 2,262 | 17.7 | 16.5 | 16.5 | 18.0 | 17.3 | 113 | -2.3% | 56 |
| ORONO | 278 | 2,481 | 17.6 | 17.6 | 17.9 | 17.3 | 17.3 | 114 | -1.7% | 60 |
| BIG LAKE | 727 | 3,036 | 17.7 | 17.4 | 16.2 | 16.3 | 17.4 | 115 | -1.7% | 61 |
| INTERNATIONAL FALLS | 361 | 1,463 | 16.1 | 15.6 | 17.4 | 17.8 | 17.4 | 116 | 8.1% | 137 |
| MAHTOMEDI | 832 | 3,098 | 18.2 | 17.1 | 17.7 | 18.3 | 17.4 | 117 | -4.4% | 36 |
| ALBERT LEA | 241 | 3,710 | 17.0 | 16.7 | 16.9 | 16.6 | 17.5 | 118 | 2.9% | 97 |
| ROCHESTER | 535 | 16,265 | 17.5 | 16.8 | 16.7 | 18.6 | 17.5 | 119 | 0.0% | 75 |
| WESTONKA | 277 | 2,274 | 17.3 | 16.5 | 16.3 | 16.7 | 17.5 | 120 | 1.2% | 84 |
| OWATONNA | 761 | 5,048 | 17.0 | 17.4 | 17.8 | 16.6 | 17.5 | 121 | 2.9% | 96 |
| GRAND RAPIDS | 318 | 4,150 | 15.4 | 16.2 | 16.1 | 17.3 | 17.5 | 122 | 13.6% | 158 |
| EVELETH-GILBERT | 2,154 | 1,517 | 15.9 | 15.3 | 17.2 | 17.8 | 17.6 | 123 | 10.7% | 146 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupils Per Instructional Staff | 2000 Pupils Per Instructional Staff | 2001 Pupils Per Instructional Staff | 2002 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|-----------------|-----------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|---|-----------------------------|-------------------------------------|
| CHISAGO LAKES | 2,144 | 3,470 | 17.4 | 17.8 | 18.8 | 17.9 | 17.6 | 124 | 1.1% | 83 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 18.2 | 17.2 | 17.1 | 17.6 | 17.6 | 125 | -3.3% | 47 |
| HIBBING | 701 | 2,707 | 17.1 | 16.8 | 16.9 | 17.4 | 17.7 | 126 | 3.5% | 102 |
| SOUTH ST. PAUL | 6 | 3,505 | 16.7 | 16.6 | 16.7 | 17.2 | 17.7 | 127 | 6.0% | 123 |
| BLOOMINGTON | 271 | 10,967 | 17.0 | 17.0 | 17.5 | 17.6 | 17.7 | 128 | 4.1% | 105 |
| BURNSVILLE | 191 | 11,348 | 16.4 | 17.4 | 17.1 | 16.7 | 17.8 | 129 | 8.5% | 140 |
| DOVER-EYOTA | 533 | 1,216 | 16.6 | 15.6 | 15.5 | 16.5 | 17.9 | 130 | 7.8% | 135 |
| ROSEAU | 682 | 1,472 | 16.8 | 17.1 | 17.9 | 17.8 | 17.9 | 131 | 6.5% | 126 |
| PRINCETON | 477 | 3,277 | 17.3 | 17.4 | 17.6 | 18.0 | 17.9 | 132 | 3.5% | 101 |
| FARMINGTON | 192 | 5,247 | 18.6 | 16.8 | 17.8 | 18.1 | 17.9 | 133 | -3.8% | 42 |
| FRIDLEY | 14 | 2,644 | 17.1 | 16.9 | 17.8 | 18.1 | 18.0 | 134 | 5.3% | 120 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 18.6 | 17.4 | 19.4 | 18.6 | 18.1 | 135 | -2.7% | 49 |
| ESKO | 99 | 1,075 | 17.6 | 15.8 | 17.6 | 18.8 | 18.1 | 136 | 2.8% | 95 |
| PROCTOR | 704 | 1,840 | 17.5 | 16.8 | 17.3 | 18.5 | 18.1 | 137 | 3.4% | 100 |
| SHAKOPEE | 720 | 4,818 | 16.7 | 16.9 | 18.0 | 17.9 | 18.1 | 138 | 8.4% | 139 |
| CHASKA | 112 | 8,117 | 17.9 | 17.1 | 17.6 | 18.8 | 18.1 | 139 | 1.1% | 82 |
| WACONIA | 110 | 2,277 | 17.2 | 16.5 | 16.4 | 17.1 | 18.1 | 140 | 5.2% | 119 |
| CENTENNIAL | 12 | 7,002 | 17.8 | 17.4 | 17.6 | 17.8 | 18.3 | 141 | 2.8% | 94 |
| BUFFALO | 877 | 5,141 | 16.9 | 16.3 | 16.3 | 17.5 | 18.4 | 142 | 8.9% | 141 |
| ANOKA-HENNEPIN | 11 | 40,958 | 18.2 | 17.7 | 17.6 | 18.7 | 18.5 | 143 | 1.6% | 87 |
| ROBBINSDALE | 281 | 14,297 | 17.8 | 17.9 | 18.2 | 18.8 | 18.5 | 144 | 3.9% | 103 |
| PRIOR LAKE | 719 | 5,339 | 18.7 | 18.0 | 18.1 | 18.0 | 18.5 | 145 | -1.1% | 64 |
| MOUNDS VIEW | 621 | 11,323 | 17.2 | 17.2 | 17.6 | 18.6 | 18.5 | 146 | 7.6% | 129 |
| ROSEVILLE | 623 | 6,541 | 16.8 | 16.5 | 18.7 | 18.6 | 18.6 | 147 | 10.7% | 147 |
| ROCORI | 750 | 2,371 | 16.7 | 16.1 | 17.6 | 18.6 | 18.6 | 148 | 11.4% | 149 |
| FOREST LAKE | 831 | 7,797 | 16.9 | 16.5 | 17.7 | 19.8 | 18.7 | 149 | 10.7% | 145 |
| OSSEO | 279 | 22,055 | 16.7 | 16.7 | 17.1 | 17.7 | 18.7 | 150 | 12.0% | 152 |
| JORDAN | 717 | 1,382 | 17.7 | 17.6 | 17.4 | 18.7 | 18.9 | 151 | 6.8% | 128 |
| MONTICELLO | 882 | 3,887 | 16.2 | 15.4 | 16.0 | 17.4 | 18.9 | 152 | 16.7% | 161 |
| DELANO | 879 | 1,917 | 16.9 | 16.8 | 17.5 | 18.2 | 19.0 | 153 | 12.4% | 155 |
| VIRGINIA | 706 | 1,720 | 15.5 | 15.7 | 16.0 | 17.7 | 19.1 | 154 | 23.2% | 165 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 18.0 | 18.0 | 17.3 | 18.7 | 19.1 | 155 | 6.1% | 124 |
| NORTH BRANCH | 138 | 3,851 | 19.8 | 19.2 | 19.2 | 19.7 | 19.1 | 156 | -3.5% | 44 |
| EDEN PRAIRIE | 272 | 10,425 | 17.7 | 16.9 | 17.4 | 17.7 | 19.1 | 157 | 7.9% | 136 |
| INVER GROVE | 199 | 3,954 | 17.1 | 18.3 | 19.2 | 20.3 | 19.2 | 158 | 12.3% | 154 |
| WAYZATA | 284 | 9,637 | 18.3 | 17.3 | 17.9 | 19.8 | 19.2 | 159 | 4.9% | 115 |
| CLOQUET | 94 | 2,636 | 17.6 | 17.2 | 17.6 | 18.6 | 19.3 | 160 | 9.7% | 142 |
| ST. FRANCIS | 15 | 5,874 | 16.4 | 16.8 | 17.8 | 20.3 | 19.3 | 161 | 17.7% | 163 |
| HERMANTOWN | 700 | 1,949 | 17.7 | 17.7 | 18.0 | 19.0 | 19.6 | 162 | 10.7% | 148 |
| SPRING LAKE PARK | 16 | 4,335 | 19.1 | 16.2 | 15.9 | 17.7 | 19.7 | 163 | 3.1% | 98 |
| HASTINGS | 200 | 5,246 | 18.5 | 17.8 | 18.7 | 19.8 | 19.9 | 164 | 7.6% | 130 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupils Per Instructional Staff | 2000 Pupils Per Instructional Staff | 2001 Pupils Per Instructional Staff | 2002 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff | 2003 Pupils Per Instructional Staff Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|--|--|--|--|--|--|------------------------------------|--|
| WHITE BEAR LAKE | 624 | 9,063 | 17.0 | 16.9 | 18.4 | 19.5 | 20.0 | 165 | 17.6% | 162 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 20.4 | 20.3 | 20.7 | 21.8 | 20.6 | 166 | 1.0% | 81 |
| STILLWATER | 834 | 9,340 | 19.8 | 19.5 | 20.3 | 20.3 | 20.7 | 167 | 4.5% | 112 |
| ELK RIVER | 728 | 9,803 | 16.3 | 17.0 | 17.3 | 19.2 | 20.7 | 168 | 27.0% | 166 |
| Average for schools above 1,000 in enrollment | | 4,413 | 16.3 | 15.8 | 16.2 | 16.6 | 16.5 | N/A | 1.2% | N/A |
| Minimum | | 463 | 11.5 | 11.0 | 10.0 | 10.0 | 9.8 | N/A | -14.8% | N/A |
| Maximum | | 47,416 | 20.7 | 20.3 | 20.7 | 21.8 | 20.7 | N/A | 0.0% | N/A |
| Median | | 2,044 | 16.4 | 15.8 | 16.3 | 16.5 | 16.4 | N/A | 0.0% | N/A |

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

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

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

| District | District Number | Economic Development Region | 2003 Enrollment | 1999 Average Teacher Salary | 2000 Average Teacher Salary | 2001 Average Teacher Salary | 2002 Average Teacher Salary | 2003 Average Teacher Salary | 2003 Average Teacher Salary Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|------------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------------|-----------------------------|----------------------------------|
| ELK RIVER | 728 | 07W | 9,803 | 41,916 | 41,278 | 45,858 | 51,013 | 54,118 | 1 | 29.1% | 1 |
| GRAND RAPIDS | 318 | 03 | 4,150 | 46,204 | 47,367 | 48,693 | 49,525 | 52,643 | 2 | 13.9% | 56 |
| MINNEAPOLIS | 1 | 11 | 47,416 | 46,138 | 47,003 | 49,190 | 48,867 | 52,233 | 3 | 13.2% | 69 |
| INVER GROVE | 199 | 11 | 3,954 | 43,104 | 46,108 | 49,233 | 50,937 | 52,142 | 4 | 21.0% | 17 |
| HOPKINS | 270 | 11 | 8,489 | 48,654 | 50,023 | 51,081 | 51,077 | 52,135 | 5 | 7.2% | 144 |
| HASTINGS | 200 | 11 | 5,246 | 44,248 | 43,587 | 49,068 | 48,716 | 52,077 | 6 | 17.7% | 26 |
| STILLWATER | 834 | 11 | 9,340 | 46,799 | 45,246 | 49,212 | 48,021 | 51,854 | 7 | 10.8% | 108 |
| BURNSVILLE | 191 | 11 | 11,348 | 45,941 | 44,882 | 48,038 | 46,496 | 51,202 | 8 | 11.5% | 100 |
| EDEN PRAIRIE | 272 | 11 | 10,425 | 43,584 | 43,823 | 46,555 | 45,194 | 51,087 | 9 | 17.2% | 32 |
| ANOKA-HENNEPIN | 11 | 11 | 40,958 | 44,470 | 45,883 | 46,911 | 46,783 | 50,963 | 10 | 14.6% | 52 |
| VIRGINIA | 706 | 03 | 1,720 | 41,638 | 41,422 | 46,706 | 48,102 | 50,878 | 11 | 22.2% | 7 |
| OSSEO | 279 | 11 | 22,055 | 44,654 | 42,918 | 46,988 | 46,283 | 50,757 | 12 | 13.7% | 60 |
| MINNETONKA | 276 | 11 | 7,652 | 44,742 | 42,744 | 46,653 | 46,943 | 50,352 | 13 | 12.5% | 80 |
| HIBBING | 701 | 03 | 2,707 | 41,738 | 42,436 | 44,357 | 46,021 | 50,249 | 14 | 20.4% | 20 |
| FRIDLEY | 14 | 11 | 2,644 | 45,669 | 45,132 | 47,822 | 47,043 | 50,164 | 15 | 9.8% | 121 |
| WHITE BEAR LAKE | 624 | 11 | 9,063 | 41,212 | 41,314 | 45,661 | 44,636 | 50,021 | 16 | 21.4% | 11 |
| WAYZATA | 284 | 11 | 9,637 | 44,015 | 44,388 | 46,065 | 45,801 | 49,215 | 17 | 11.8% | 92 |
| SOUTH WASHINGTON COUNTY | 833 | 11 | 15,643 | 44,995 | 41,277 | 44,993 | 46,444 | 49,122 | 18 | 9.2% | 125 |
| ORONO | 278 | 11 | 2,481 | 44,576 | 42,964 | 46,781 | 45,373 | 49,062 | 19 | 10.1% | 118 |
| RED WING | 256 | 10 | 3,054 | 44,578 | 46,175 | 45,798 | 46,224 | 48,796 | 20 | 9.5% | 123 |
| ST. PAUL | 625 | 11 | 45,583 | 43,770 | 44,795 | 46,119 | 45,986 | 48,706 | 21 | 11.3% | 102 |
| MAHTOMEDI | 832 | 11 | 3,098 | 43,611 | 41,802 | 46,466 | 45,580 | 48,451 | 22 | 11.1% | 105 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 11 | 28,571 | 38,514 | 40,142 | 43,019 | 42,751 | 48,279 | 23 | 25.4% | 4 |
| PROCTOR | 704 | 03 | 1,840 | 43,718 | 42,971 | 45,485 | 45,694 | 48,214 | 24 | 10.3% | 116 |
| INTERNATIONAL FALLS | 361 | 03 | 1,463 | 39,770 | 42,718 | 46,205 | 47,518 | 48,189 | 25 | 21.2% | 13 |
| ST. FRANCIS | 15 | 11 | 5,874 | 38,040 | 38,676 | 44,791 | 45,631 | 48,022 | 26 | 26.2% | 3 |
| ROSEVILLE | 623 | 11 | 6,541 | 46,596 | 44,207 | 47,946 | 46,198 | 47,999 | 27 | 3.0% | 160 |
| BLOOMINGTON | 271 | 11 | 10,967 | 46,263 | 43,213 | 46,554 | 44,730 | 47,765 | 28 | 3.2% | 158 |
| DULUTH | 709 | 03 | 11,506 | 38,677 | 41,225 | 44,242 | 44,838 | 47,744 | 29 | 23.4% | 5 |
| LAKE SUPERIOR | 381 | 03 | 1,731 | 40,345 | 40,351 | 43,374 | 43,745 | 47,390 | 30 | 17.5% | 27 |
| MOUNDS VIEW | 621 | 11 | 11,323 | 42,204 | 39,868 | 44,046 | 43,727 | 47,385 | 31 | 12.3% | 83 |
| ROBBINSDALE | 281 | 11 | 14,297 | 44,958 | 43,276 | 44,341 | 44,849 | 47,379 | 32 | 5.4% | 154 |
| PAYNESVILLE | 741 | 07W | 1,147 | 41,297 | 40,579 | 44,883 | 44,682 | 47,378 | 33 | 14.7% | 48 |
| DELANO | 879 | 07W | 1,917 | 40,812 | 41,740 | 44,116 | 43,129 | 47,110 | 34 | 15.4% | 42 |
| EDINA | 273 | 11 | 7,164 | 43,749 | 41,370 | 45,084 | 42,921 | 47,018 | 35 | 7.5% | 141 |
| CENTENNIAL | 12 | 11 | 7,002 | 39,780 | 41,486 | 43,512 | 44,225 | 46,725 | 36 | 17.5% | 28 |
| HERMANTOWN | 700 | 03 | 1,949 | 39,223 | 39,426 | 41,839 | 43,499 | 46,695 | 37 | 19.1% | 21 |
| ST. LOUIS PARK | 283 | 11 | 4,371 | 41,205 | 43,903 | 44,839 | 44,745 | 46,253 | 38 | 12.3% | 84 |
| FARIBAULT | 656 | 10 | 4,038 | 43,211 | 42,336 | 44,552 | 43,907 | 46,176 | 39 | 6.9% | 146 |
| BEMIDJI | 31 | 02 | 5,122 | 40,280 | 40,902 | 42,528 | 42,620 | 46,166 | 40 | 14.6% | 51 |

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

| District | District Number | Economic Development Region | 2003 Enrollment | 1999 Average Teacher Salary | 2000 Average Teacher Salary | 2001 Average Teacher Salary | 2002 Average Teacher Salary | 2003 Average Teacher Salary | 2003 Average Teacher Salary Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|----------------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------------|-----------------------------|----------------------------------|
| NORTH ST PAUL-MAPLEWOOD | 622 | 11 | 12,217 | 42,615 | 41,552 | 44,335 | 44,574 | 46,159 | 41 | 8.3% | 133 |
| CROSBY-IRONTON | 182 | 05 | 1,484 | 39,948 | 39,883 | 42,002 | 45,717 | 46,152 | 42 | 15.5% | 41 |
| ST. CLOUD | 742 | 07W | 10,442 | 41,151 | 41,596 | 43,592 | 43,188 | 46,141 | 43 | 12.1% | 88 |
| PINE CITY | 578 | 07E | 1,696 | 37,740 | 39,636 | 41,974 | 41,427 | 46,105 | 44 | 22.2% | 8 |
| FOREST LAKE | 831 | 11 | 7,797 | 40,652 | 40,242 | 43,578 | 44,242 | 46,074 | 45 | 13.3% | 66 |
| ROCHESTER | 535 | 10 | 16,265 | 43,164 | 43,824 | 44,923 | 46,031 | 46,050 | 46 | 6.7% | 149 |
| BRAINERD | 181 | 05 | 7,333 | 41,073 | 42,347 | 43,352 | 43,075 | 45,915 | 47 | 11.8% | 95 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 11 | 1,538 | 43,864 | 42,285 | 42,865 | 42,183 | 45,877 | 48 | 4.6% | 155 |
| WINONA | 861 | 10 | 4,161 | 42,011 | 42,429 | 45,950 | 45,595 | 45,738 | 49 | 8.9% | 130 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 11 | 4,841 | 40,278 | 40,351 | 42,928 | 41,774 | 45,706 | 50 | 13.5% | 64 |
| ESKO | 99 | 03 | 1,075 | 41,330 | 39,558 | 43,187 | 42,308 | 45,686 | 51 | 10.5% | 113 |
| PRIOR LAKE | 719 | 11 | 5,339 | 42,092 | 41,749 | 44,002 | 42,222 | 45,674 | 52 | 8.5% | 132 |
| MONTEVIDEO | 129 | 06W | 1,607 | 39,190 | 40,189 | 42,015 | 42,034 | 45,664 | 53 | 16.5% | 37 |
| OWATONNA | 761 | 10 | 5,048 | 41,093 | 40,189 | 43,637 | 43,555 | 45,631 | 54 | 11.0% | 107 |
| LAKEVILLE | 194 | 11 | 10,148 | 38,931 | 40,230 | 42,838 | 42,464 | 45,619 | 55 | 17.2% | 33 |
| BUFFALO | 877 | 07W | 5,141 | 37,620 | 39,135 | 41,551 | 41,593 | 45,615 | 56 | 21.3% | 12 |
| WESTONKA | 277 | 11 | 2,274 | 41,558 | 40,325 | 42,360 | 44,279 | 45,609 | 57 | 9.7% | 122 |
| ANNANDALE | 876 | 07W | 1,857 | 37,830 | 39,033 | 41,425 | 41,982 | 45,604 | 58 | 20.5% | 19 |
| ST. PETER | 508 | 09 | 1,896 | 35,651 | 34,828 | 38,606 | 38,703 | 45,596 | 59 | 27.9% | 2 |
| MELROSE | 740 | 07W | 1,574 | 42,327 | 41,123 | 43,574 | 43,229 | 45,590 | 60 | 7.7% | 139 |
| CHASKA | 112 | 11 | 8,117 | 37,081 | 36,473 | 42,456 | 44,344 | 45,570 | 61 | 22.9% | 6 |
| ROCORI | 750 | 07W | 2,371 | 39,604 | 38,488 | 43,043 | 42,530 | 45,293 | 62 | 14.4% | 53 |
| ALEXANDRIA | 206 | 04 | 4,208 | 40,370 | 40,245 | 41,937 | 41,900 | 45,110 | 63 | 11.7% | 96 |
| RICHFIELD | 280 | 11 | 4,338 | 43,316 | 41,047 | 44,130 | 43,128 | 45,109 | 64 | 4.1% | 156 |
| ST. LOUIS COUNTY | 2,142 | 03 | 2,460 | 40,767 | 39,611 | 42,552 | 42,750 | 45,102 | 65 | 10.6% | 110 |
| CLOQUET | 94 | 03 | 2,636 | 41,146 | 40,484 | 42,089 | 42,490 | 45,024 | 66 | 9.4% | 124 |
| LITTLE FALLS | 482 | 05 | 3,052 | 40,034 | 39,342 | 40,917 | 42,559 | 44,756 | 67 | 11.8% | 94 |
| MONTICELLO | 882 | 07W | 3,887 | 39,729 | 38,098 | 41,483 | 41,244 | 44,596 | 68 | 12.3% | 85 |
| SAUK RAPIDS | 47 | 07W | 3,491 | 39,557 | 38,103 | 40,615 | 41,565 | 44,571 | 69 | 12.7% | 79 |
| BELLE PLAINE | 716 | 11 | 1,329 | 39,072 | 39,687 | 41,149 | 40,776 | 44,529 | 70 | 14.0% | 55 |
| MINNEWASKA | 2,149 | 04 | 1,512 | 36,544 | 37,563 | 41,494 | 41,768 | 44,516 | 71 | 21.8% | 10 |
| SPRING LAKE PARK | 16 | 11 | 4,335 | 41,619 | 39,612 | 41,803 | 41,116 | 44,500 | 72 | 6.9% | 145 |
| SAUK CENTRE | 743 | 07W | 1,226 | 37,722 | 36,945 | 40,189 | 41,102 | 44,479 | 73 | 17.9% | 25 |
| EAST GRAND FORKS | 595 | 01 | 1,788 | 36,860 | 42,050 | 43,277 | 44,180 | 44,449 | 74 | 20.6% | 18 |
| MANKATO | 77 | 09 | 6,994 | 41,401 | 39,796 | 42,358 | 42,054 | 44,380 | 75 | 7.2% | 143 |
| FAIRMONT AREA SCHOOLS | 2,752 | 09 | 1,882 | 37,826 | 37,095 | 41,783 | 40,739 | 44,365 | 76 | 17.3% | 30 |
| PARK RAPIDS | 309 | 02 | 1,789 | 39,292 | 39,569 | 42,437 | 43,053 | 44,315 | 77 | 12.8% | 76 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 09 | 1,434 | 39,107 | 38,143 | 41,027 | 41,061 | 44,309 | 78 | 13.3% | 67 |
| JORDAN | 717 | 11 | 1,382 | 39,356 | 39,481 | 44,378 | 44,185 | 44,220 | 79 | 12.4% | 81 |
| EVELETH-GILBERT | 2,154 | 03 | 1,517 | 40,782 | 38,941 | 42,413 | 43,534 | 44,101 | 80 | 8.1% | 135 |

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

| District | District Number | Economic Development Region | 2003 Enrollment | 1999 Average Teacher Salary | 2000 Average Teacher Salary | 2001 Average Teacher Salary | 2002 Average Teacher Salary | 2003 Average Teacher Salary | 2003 Average Teacher Salary Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------------|-----------------------------|----------------------------------|
| SOUTH ST. PAUL | 6 | 11 | 3,505 | 39,248 | 38,296 | 41,546 | 41,069 | 44,087 | 81 | 12.3% | 82 |
| SHAKOPEE | 720 | 11 | 4,818 | 40,359 | 39,659 | 42,611 | 41,164 | 43,991 | 82 | 9.0% | 128 |
| AUSTIN | 492 | 10 | 4,129 | 38,567 | 38,583 | 40,793 | 41,740 | 43,971 | 83 | 14.0% | 54 |
| ALBANY | 745 | 07W | 1,574 | 38,985 | 38,819 | 39,700 | 42,014 | 43,954 | 84 | 12.7% | 77 |
| ALBERT LEA | 241 | 10 | 3,710 | 40,333 | 39,182 | 41,033 | 40,903 | 43,896 | 85 | 8.8% | 131 |
| NORTHFIELD | 659 | 10 | 3,856 | 39,815 | 40,339 | 41,952 | 43,817 | 43,861 | 86 | 10.2% | 117 |
| LAC QUI PARLE VALLEY | 2,853 | 06W | 1,199 | 40,598 | 39,960 | 41,368 | 40,770 | 43,815 | 87 | 7.9% | 137 |
| NEW LONDON-SPICER | 345 | 06E | 1,749 | 39,013 | 36,780 | 40,948 | 40,597 | 43,772 | 88 | 12.2% | 86 |
| NORWOOD | 108 | 11 | 1,034 | 37,922 | 35,875 | 39,740 | 41,385 | 43,601 | 89 | 15.0% | 46 |
| WILLMAR | 347 | 06E | 4,330 | 39,595 | 38,424 | 41,066 | 41,044 | 43,545 | 90 | 10.0% | 119 |
| FOLEY | 51 | 07W | 1,641 | 39,240 | 38,705 | 40,792 | 41,030 | 43,407 | 91 | 10.6% | 112 |
| STEWARTVILLE | 534 | 10 | 1,773 | 38,192 | 38,855 | 40,605 | 40,977 | 43,389 | 92 | 13.6% | 63 |
| MOORHEAD | 152 | 04 | 5,568 | 38,399 | 37,031 | 40,266 | 40,289 | 43,363 | 93 | 12.9% | 73 |
| FRAZEE | 23 | 04 | 1,204 | 38,302 | 38,281 | 40,854 | 40,717 | 43,342 | 94 | 13.2% | 70 |
| CAMBRIDGE-ISANTI | 911 | 07E | 5,153 | 39,972 | 38,960 | 41,761 | 42,099 | 43,096 | 95 | 7.8% | 138 |
| ROSEAU | 682 | 01 | 1,472 | 37,175 | 36,725 | 40,148 | 39,827 | 43,036 | 96 | 15.8% | 40 |
| GREENWAY | 316 | 03 | 1,352 | 42,115 | 40,405 | 43,637 | 43,767 | 43,016 | 97 | 2.1% | 163 |
| DETROIT LAKES | 22 | 04 | 2,857 | 39,449 | 38,159 | 39,708 | 39,428 | 42,995 | 98 | 9.0% | 129 |
| WATERTOWN-MAYER | 111 | 11 | 1,415 | 36,641 | 37,103 | 39,896 | 39,364 | 42,955 | 99 | 17.2% | 31 |
| JACKSON COUNTY CENTRAL | 2,895 | 08 | 1,359 | N/A | 36,541 | 39,849 | 39,628 | 42,949 | 100 | N/A | |
| ST. CHARLES | 858 | 10 | 1,052 | 39,341 | 38,824 | 39,732 | 40,225 | 42,944 | 101 | 9.2% | 127 |
| BAGLEY | 162 | 02 | 1,104 | 36,413 | 36,403 | 39,695 | 40,359 | 42,943 | 102 | 17.9% | 24 |
| CROOKSTON | 593 | 01 | 1,538 | 39,580 | 39,767 | 41,027 | 42,040 | 42,831 | 103 | 8.2% | 134 |
| BECKER | 726 | 07W | 2,337 | 37,486 | 37,370 | 40,947 | 41,734 | 42,708 | 104 | 13.9% | 57 |
| NORTH BRANCH | 138 | 07E | 3,851 | 37,804 | 38,956 | 39,773 | 39,740 | 42,648 | 105 | 12.8% | 75 |
| PINE RIVER-BACKUS | 2,174 | 05 | 1,160 | 37,624 | 37,122 | 38,380 | 41,097 | 42,623 | 106 | 13.3% | 68 |
| WADENA-DEER CREEK | 2,155 | 05 | 1,362 | 35,865 | 36,563 | 39,138 | 38,968 | 42,526 | 107 | 18.6% | 23 |
| PEQUOT LAKES | 186 | 05 | 1,339 | 35,093 | 35,696 | 37,553 | 39,458 | 42,509 | 108 | 21.1% | 15 |
| CHISAGO LAKES | 2,144 | 07E | 3,470 | 37,936 | 37,429 | 41,819 | 40,677 | 42,413 | 109 | 11.8% | 93 |
| WINDOM | 177 | 08 | 1,052 | 36,158 | 35,645 | 38,935 | 39,504 | 42,344 | 110 | 17.1% | 35 |
| PRINCETON | 477 | 07E | 3,277 | 38,204 | 39,147 | 40,072 | 39,415 | 42,163 | 111 | 10.4% | 115 |
| STAPLES-MOTLEY | 2,170 | 05 | 1,576 | 37,189 | 36,098 | 39,041 | 39,124 | 42,150 | 112 | 13.3% | 65 |
| FARMINGTON | 192 | 11 | 5,247 | 36,712 | 34,979 | 38,536 | 37,683 | 42,112 | 113 | 14.7% | 50 |
| FERGUS FALLS | 544 | 04 | 2,859 | 37,296 | 36,616 | 40,187 | 41,554 | 42,097 | 114 | 12.9% | 74 |
| PELICAN RAPIDS | 548 | 04 | 1,232 | 35,442 | 34,835 | 38,188 | 38,059 | 42,045 | 115 | 18.6% | 22 |
| HOLDINGFORD | 738 | 07W | 1,090 | 35,979 | 35,198 | 38,384 | 38,296 | 41,923 | 116 | 16.5% | 36 |
| DEER RIVER | 317 | 03 | 1,074 | 39,205 | 38,487 | 36,266 | 39,398 | 41,872 | 117 | 6.8% | 147 |
| MORA | 332 | 07E | 1,917 | 35,981 | 35,188 | 37,880 | 38,094 | 41,850 | 118 | 16.3% | 38 |
| NEW ULM | 88 | 09 | 2,458 | 37,329 | 36,396 | 39,227 | 39,396 | 41,843 | 119 | 12.1% | 89 |
| LAKE CITY | 813 | 10 | 1,439 | 37,821 | 36,423 | 38,804 | 38,770 | 41,841 | 120 | 10.6% | 111 |

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

| District | District Number | Economic Development Region | 2003 Enrollment | 1999 Average Teacher Salary | 2000 Average Teacher Salary | 2001 Average Teacher Salary | 2002 Average Teacher Salary | 2003 Average Teacher Salary | 2003 Average Teacher Salary Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|-------------------------------|-----------------|-----------------------------|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------------|-----------------------------|----------------------------------|
| PLAINVIEW | 810 | 10 | 1,138 | 36,432 | 35,486 | 39,739 | 39,608 | 41,827 | 121 | 14.8% | 47 |
| SARTELL | 748 | 07W | 2,702 | 35,564 | 34,315 | 37,934 | 38,102 | 41,748 | 122 | 17.4% | 29 |
| REDWOOD FALLS | 2,897 | 08 | 1,503 | N/A | 35,544 | 38,574 | 40,057 | 41,650 | 123 | N/A | |
| AITKIN | 1 | 03 | 1,327 | 37,109 | 35,732 | 37,403 | 38,911 | 41,635 | 124 | 12.2% | 87 |
| PERHAM | 549 | 04 | 1,690 | 36,554 | 36,118 | 37,445 | 39,787 | 41,595 | 125 | 13.8% | 59 |
| MONTGOMERY-LONSDALE | 394 | 09 | 1,101 | 34,087 | 33,889 | 35,918 | 35,800 | 41,581 | 126 | 22.0% | 9 |
| ZUMBROTA-MAZEPPA | 2,805 | 10 | 1,184 | 36,799 | 35,734 | 38,738 | 38,611 | 41,483 | 127 | 12.7% | 78 |
| DASSEL-COKATO | 466 | 06E | 2,262 | 37,990 | 36,813 | 39,350 | 39,342 | 41,473 | 128 | 9.2% | 126 |
| THIEF RIVER FALLS | 564 | 01 | 2,139 | 36,987 | 36,024 | 38,706 | 39,289 | 41,415 | 129 | 12.0% | 91 |
| ST. MICHAEL-ALBERTVILLE | 885 | 07W | 3,373 | 35,954 | 35,664 | 38,379 | 38,357 | 41,399 | 130 | 15.1% | 45 |
| DOVER-EYOTA | 533 | 10 | 1,216 | 34,202 | 35,019 | 37,465 | 37,479 | 41,391 | 131 | 21.0% | 16 |
| LUVERNE | 2,184 | 08 | 1,338 | 36,609 | 36,124 | 39,684 | 39,231 | 41,345 | 132 | 12.9% | 72 |
| BENSON | 777 | 06W | 1,120 | 35,776 | 34,514 | 37,246 | 38,161 | 41,250 | 133 | 15.3% | 43 |
| BROOKLYN CENTER | 286 | 11 | 1,752 | 38,283 | 35,666 | 38,448 | 41,002 | 41,174 | 134 | 7.6% | 140 |
| ST. JAMES | 840 | 09 | 1,298 | 37,394 | 38,098 | 40,131 | 41,138 | 41,109 | 135 | 9.9% | 120 |
| NEW PRAGUE | 721 | 11 | 2,783 | 38,226 | 36,810 | 39,467 | 39,111 | 40,986 | 136 | 7.2% | 142 |
| ROCKFORD | 883 | 07W | 1,755 | 33,825 | 32,282 | 37,001 | 37,150 | 40,980 | 137 | 21.2% | 14 |
| MILACA | 912 | 07E | 1,947 | 36,328 | 37,148 | 37,706 | 37,527 | 40,680 | 138 | 12.0% | 90 |
| WACONIA | 110 | 11 | 2,277 | 38,295 | 37,886 | 39,106 | 40,075 | 40,673 | 139 | 6.2% | 152 |
| PINE ISLAND | 255 | 10 | 1,235 | 36,434 | 37,359 | 37,810 | 38,573 | 40,644 | 140 | 11.6% | 99 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 05 | 1,473 | 37,317 | 36,938 | 38,310 | 37,997 | 40,342 | 141 | 8.1% | 136 |
| COLUMBIA HEIGHTS | 13 | 11 | 3,027 | 42,833 | 41,625 | 39,657 | 36,998 | 40,320 | 142 | -5.9% | 166 |
| LACRESCENT-HOKAH | 300 | 10 | 1,689 | 37,736 | 36,708 | 39,334 | 38,959 | 40,283 | 143 | 6.7% | 148 |
| LITCHFIELD | 465 | 06E | 1,941 | 36,451 | 35,236 | 38,056 | 37,155 | 40,276 | 144 | 10.5% | 114 |
| PIERZ | 484 | 05 | 1,003 | 36,161 | 34,408 | 38,632 | 37,040 | 40,210 | 145 | 11.2% | 103 |
| GLENCOE-SILVER LAKE | 2,859 | 06E | 1,753 | 36,194 | 35,070 | 37,212 | 38,020 | 40,201 | 146 | 11.1% | 106 |
| UNITED SOUTH CENTRAL | 2,134 | 09 | 1,006 | 38,813 | 37,912 | 40,600 | 40,332 | 40,177 | 147 | 3.5% | 157 |
| HINCKLEY-FINLAYSON | 2,165 | 07E | 1,122 | 35,386 | 34,157 | 37,106 | 36,314 | 39,994 | 148 | 13.0% | 71 |
| WARROAD | 690 | 01 | 1,325 | 35,105 | 36,477 | 37,689 | 38,195 | 39,980 | 149 | 13.9% | 58 |
| PIPESTONE-JASPER | 2,689 | 08 | 1,368 | 34,466 | 33,439 | 37,307 | 37,428 | 39,721 | 150 | 15.2% | 44 |
| MARSHALL | 413 | 08 | 2,309 | 38,412 | 36,223 | 38,665 | 38,975 | 39,618 | 151 | 3.1% | 159 |
| WORTHINGTON | 518 | 08 | 2,350 | 35,535 | 35,101 | 37,896 | 37,989 | 39,510 | 152 | 11.2% | 104 |
| WASECA | 829 | 09 | 2,250 | 35,389 | 35,278 | 36,350 | 37,003 | 39,411 | 153 | 11.4% | 101 |
| BYRON | 531 | 10 | 1,485 | 36,752 | 35,418 | 37,181 | 37,835 | 39,176 | 154 | 6.6% | 150 |
| BIG LAKE | 727 | 07W | 3,036 | 34,236 | 34,896 | 35,044 | 34,688 | 38,912 | 155 | 13.7% | 62 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 09 | 1,016 | 34,730 | 34,615 | 37,197 | 37,028 | 38,805 | 156 | 11.7% | 98 |
| HUTCHINSON | 423 | 06E | 3,116 | 36,609 | 36,731 | 36,725 | 36,375 | 38,678 | 157 | 5.7% | 153 |
| KASSON-MANTORVILLE | 204 | 10 | 1,856 | 33,016 | 32,346 | 35,239 | 34,645 | 38,343 | 158 | 16.1% | 39 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 04 | 1,338 | 34,342 | 34,677 | 35,644 | 35,314 | 38,012 | 159 | 10.7% | 109 |
| MAPLE RIVER | 2,135 | 09 | 1,285 | 33,100 | 34,843 | 35,283 | 36,161 | 37,972 | 160 | 14.7% | 49 |

Table 6
Average Teacher Salary
Sorted by 2003 Average Teacher Salary

| District | District Number | Economic Development Region | 2003 Enrollment | 1999 Average Teacher Salary | 2000 Average Teacher Salary | 2001 Average Teacher Salary | 2002 Average Teacher Salary | 2003 Average Teacher Salary | 2003 Average Teacher Salary Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|--|------------------------|------------------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|---|------------------------------------|---|
| CANNON FALLS | 252 | 10 | 1,483 | 33,936 | 32,812 | 35,298 | 36,120 | 37,920 | 161 | 11.7% | 97 |
| TRITON | 2,125 | 10 | 1,156 | 32,373 | 31,988 | 35,314 | 36,310 | 37,915 | 162 | 17.1% | 34 |
| CASS LAKE | 115 | 05 | 1,224 | 36,564 | 35,913 | 36,608 | 37,523 | 37,457 | 163 | 2.4% | 161 |
| SIBLEY EAST | 2,310 | 09 | 1,299 | 36,761 | 35,481 | 36,058 | 37,686 | 37,443 | 164 | 1.9% | 165 |
| RANDOLPH | 195 | 11 | 463 | 34,790 | 32,564 | 35,879 | 35,875 | 36,972 | 165 | 6.3% | 151 |
| YELLOW MEDICINE EAST | 2,190 | 06W | 1,147 | 35,914 | 35,223 | 36,361 | 36,482 | 36,611 | 166 | 1.9% | 164 |
| LESUEUR-HENDERSON | 2,397 | 09 | 1,334 | 30,881 | 33,901 | 34,637 | 35,139 | 35,099 | 167 | 13.7% | 61 |
| RED LAKE | 38 | 02 | 1,497 | 31,612 | 30,496 | 32,942 | 32,558 | 32,354 | 168 | 2.3% | 162 |
| Average for schools above 1,000 in enrollment | | | 4,413 | 39,174 | 38,766 | 41,310 | 41,496 | 44,058 | N/A | 12.5% | N/A |
| Minimum | | | | 30,881 | 30,496 | 32,942 | 32,558 | 32,354 | N/A | 4.8% | N/A |
| Maximum | | | | 48,654 | 50,023 | 51,081 | 51,077 | 54,118 | N/A | 11.2% | N/A |
| Median | | | | 38,958 | 38,691 | 41,030 | 41,151 | 43,925 | N/A | 12.7% | N/A |

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

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 Percent Change | 1999 to 2003 Percent Ranking |
|----------------------------------|-----------------|-----------------|--|--|--|--|--|--|-----------------------------|------------------------------|
| | | | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | | |
| PEQUOT LAKES | 186 | 1,339 | 13,175 | 14,368 | 12,141 | 14,182 | 16,769 | 1 | 27.3% | 70 |
| ORONO | 278 | 2,481 | 9,295 | 10,070 | 8,063 | 9,909 | 11,752 | 2 | 26.4% | 76 |
| HOPKINS | 270 | 8,489 | 11,139 | 12,040 | 9,275 | 9,919 | 10,800 | 3 | -3.0% | 151 |
| WESTONKA | 277 | 2,274 | 8,054 | 9,086 | 7,746 | 9,111 | 10,645 | 4 | 32.2% | 54 |
| EDINA | 273 | 7,164 | 10,757 | 11,239 | 8,586 | 9,779 | 10,558 | 5 | -1.8% | 150 |
| ST. LOUIS PARK | 283 | 4,371 | 9,665 | 10,349 | 8,493 | 9,288 | 10,332 | 6 | 6.9% | 134 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 9,601 | 10,249 | 8,408 | 9,142 | 10,282 | 7 | 7.1% | 133 |
| BLOOMINGTON | 271 | 10,967 | 10,046 | 10,561 | 8,192 | 8,743 | 9,552 | 8 | -4.9% | 158 |
| WAYZATA | 284 | 9,637 | 9,385 | 10,279 | 7,736 | 8,493 | 9,277 | 9 | -1.2% | 148 |
| ROSEVILLE | 623 | 6,541 | 7,041 | 7,980 | 6,639 | 7,541 | 8,995 | 10 | 27.8% | 66 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 4,939 | 5,499 | 5,719 | 7,099 | 8,691 | 11 | 76.0% | 5 |
| CROSBY-IRONTON | 182 | 1,484 | 5,975 | 6,915 | 6,401 | 7,598 | 8,601 | 12 | 43.9% | 27 |
| BECKER | 726 | 2,337 | 13,820 | 13,175 | 8,242 | 8,965 | 8,261 | 13 | -40.2% | 165 |
| AITKIN | 1 | 1,327 | 5,631 | 6,360 | 6,422 | 7,146 | 8,197 | 14 | 45.6% | 25 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 6,919 | 7,858 | 6,099 | 6,766 | 8,044 | 15 | 16.3% | 110 |
| MINNETONKA | 276 | 7,652 | 6,762 | 7,285 | 5,865 | 6,801 | 7,964 | 16 | 17.8% | 107 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 5,030 | 6,015 | 5,437 | 6,517 | 7,932 | 17 | 57.7% | 10 |
| RICHFIELD | 280 | 4,338 | 6,879 | 7,675 | 6,907 | 6,535 | 7,580 | 18 | 10.2% | 125 |
| EDEN PRAIRIE | 272 | 10,425 | 7,768 | 8,055 | 6,256 | 6,638 | 7,365 | 19 | -5.2% | 159 |
| RED WING | 256 | 3,054 | 7,674 | 8,391 | 5,847 | 6,254 | 7,236 | 20 | -5.7% | 160 |
| PARK RAPIDS | 309 | 1,789 | 4,601 | 5,185 | 5,165 | 5,934 | 7,099 | 21 | 54.3% | 12 |
| STILLWATER | 834 | 9,340 | 5,528 | 6,372 | 5,244 | 5,934 | 7,051 | 22 | 27.6% | 68 |
| MOUNDS VIEW | 621 | 11,323 | 5,591 | 6,276 | 5,153 | 5,667 | 6,909 | 23 | 23.6% | 83 |
| GRAND RAPIDS | 318 | 4,150 | 1,943 | 6,350 | 5,267 | 6,010 | 6,724 | 24 | 246.1% | 1 |
| SPRING LAKE PARK | 16 | 4,335 | 5,668 | 6,579 | 4,901 | 5,501 | 6,554 | 25 | 15.6% | 113 |
| RANDOLPH | 195 | 463 | 4,742 | 5,684 | 5,051 | 6,011 | 6,522 | 26 | 37.5% | 40 |
| MINNEAPOLIS | 1 | 47,416 | 5,666 | 6,279 | 4,947 | 5,481 | 6,260 | 27 | 10.5% | 124 |
| PELICAN RAPIDS | 548 | 1,232 | 4,205 | 4,999 | 4,429 | 5,139 | 6,210 | 28 | 47.7% | 20 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 5,769 | 6,539 | 5,272 | 5,904 | 6,107 | 29 | 5.9% | 136 |
| ANNANDALE | 876 | 1,857 | 4,140 | 4,571 | 4,188 | 4,967 | 6,103 | 30 | 47.4% | 22 |
| ALEXANDRIA | 206 | 4,208 | 4,642 | 5,138 | 4,380 | 5,099 | 6,052 | 31 | 30.4% | 60 |
| ROBBINSDALE | 281 | 14,297 | 5,313 | 5,954 | 4,938 | 5,351 | 6,042 | 32 | 13.7% | 118 |
| WHITE BEAR LAKE | 624 | 9,063 | 4,746 | 5,726 | 4,805 | 4,939 | 6,033 | 33 | 27.1% | 71 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 5,019 | 5,638 | 4,835 | 5,303 | 6,016 | 34 | 19.9% | 95 |
| SHAKOPEE | 720 | 4,818 | 5,011 | 5,542 | 4,872 | 5,348 | 6,003 | 35 | 19.8% | 96 |
| NORWOOD | 108 | 1,034 | 4,456 | 4,566 | 4,055 | 4,946 | 5,970 | 36 | 34.0% | 47 |
| MAHTOMEDI | 832 | 3,098 | 4,886 | 5,318 | 4,273 | 5,068 | 5,963 | 37 | 22.0% | 89 |
| PERHAM | 549 | 1,690 | 3,936 | 4,655 | 4,470 | 5,046 | 5,937 | 38 | 50.8% | 17 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------------|-----------------|-----------------|--|--|--|--|--|--|--------------|--------------|
| | | | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | | |
| WACONIA | 110 | 2,277 | 5,232 | 5,362 | 4,577 | 5,198 | 5,923 | 39 | 13.2% | 120 |
| BRAINERD | 181 | 7,333 | 4,162 | 4,621 | 4,248 | 5,053 | 5,796 | 40 | 39.3% | 36 |
| LAKE SUPERIOR | 381 | 1,731 | 4,249 | 4,772 | 4,671 | 5,314 | 5,730 | 41 | 34.9% | 46 |
| PRIOR LAKE | 719 | 5,339 | 4,568 | 5,064 | 4,305 | 4,904 | 5,623 | 42 | 23.1% | 84 |
| FRIDLEY | 14 | 2,644 | 4,802 | 5,579 | 4,572 | 4,949 | 5,568 | 43 | 16.0% | 111 |
| WATERTOWN-MAYER | 111 | 1,415 | 4,172 | 4,291 | 3,939 | 4,666 | 5,516 | 44 | 32.2% | 53 |
| DELANO | 879 | 1,917 | 4,782 | 5,002 | 4,111 | 4,829 | 5,476 | 45 | 14.5% | 115 |
| MANKATO | 77 | 6,994 | 5,038 | 5,383 | 4,296 | 4,867 | 5,442 | 46 | 8.0% | 131 |
| ST. CLOUD | 742 | 10,442 | 4,562 | 5,039 | 4,045 | 4,825 | 5,383 | 47 | 18.0% | 104 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 4,201 | 4,389 | 3,876 | 4,538 | 5,201 | 48 | 23.8% | 82 |
| ROCHESTER | 535 | 16,265 | 4,373 | 4,915 | 4,185 | 4,911 | 5,199 | 49 | 18.9% | 99 |
| BURNSVILLE | 191 | 11,348 | 4,482 | 5,023 | 4,218 | 4,449 | 5,111 | 50 | 14.0% | 116 |
| HASTINGS | 200 | 5,246 | 3,861 | 4,497 | 3,759 | 4,330 | 5,083 | 51 | 31.6% | 56 |
| NORTHFIELD | 659 | 3,856 | 4,189 | 4,767 | 4,046 | 4,616 | 5,069 | 52 | 21.0% | 94 |
| CANNON FALLS | 252 | 1,483 | 3,678 | 4,080 | 3,412 | 4,171 | 5,064 | 53 | 37.7% | 38 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 3,528 | 3,917 | 3,720 | 4,381 | 5,000 | 54 | 41.7% | 31 |
| FOREST LAKE | 831 | 7,797 | 3,914 | 4,163 | 3,684 | 4,246 | 4,993 | 55 | 27.6% | 67 |
| INVER GROVE | 199 | 3,954 | 3,957 | 4,758 | 4,032 | 4,298 | 4,951 | 56 | 25.1% | 78 |
| JORDAN | 717 | 1,382 | 3,688 | 4,084 | 3,592 | 4,188 | 4,933 | 57 | 33.8% | 50 |
| OSSEO | 279 | 22,055 | 4,127 | 4,391 | 3,674 | 4,203 | 4,920 | 58 | 19.2% | 98 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 4,109 | 4,523 | 4,910 | 59 | | N/A |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 3,745 | 4,293 | 3,658 | 4,361 | 4,894 | 60 | 30.7% | 58 |
| NEW ULM | 88 | 2,458 | 3,879 | 4,652 | 4,147 | 4,384 | 4,854 | 61 | 25.1% | 77 |
| NEW LONDON-SPICER | 345 | 1,749 | 3,703 | 3,811 | 3,539 | 4,326 | 4,844 | 62 | 30.8% | 57 |
| SOUTH ST. PAUL | 6 | 3,505 | 3,613 | 4,156 | 3,780 | 4,282 | 4,837 | 63 | 33.9% | 49 |
| MONTICELLO | 882 | 3,887 | 5,311 | 5,355 | 3,941 | 4,422 | 4,793 | 64 | -9.8% | 161 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 3,061 | 3,576 | 3,187 | 3,845 | 4,709 | 65 | 53.8% | 13 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 3,549 | 4,036 | 3,536 | 4,066 | 4,699 | 66 | 32.4% | 52 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 3,959 | 4,430 | 3,517 | 4,043 | 4,644 | 67 | 17.3% | 108 |
| CHASKA | 112 | 8,117 | 4,068 | 4,480 | 3,612 | 4,054 | 4,634 | 68 | 13.9% | 117 |
| CHISAGO LAKES | 2,144 | 3,470 | 3,294 | 3,554 | 3,253 | 3,873 | 4,621 | 69 | 40.3% | 33 |
| ST. PAUL | 625 | 45,583 | 3,782 | 4,272 | 3,448 | 3,920 | 4,616 | 70 | 22.1% | 88 |
| BELLE PLAINE | 716 | 1,329 | 3,609 | 3,999 | 3,599 | 4,002 | 4,599 | 71 | 27.4% | 69 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 4,364 | 4,551 | 3,856 | 4,216 | 4,586 | 72 | 5.1% | 137 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 3,341 | 3,740 | 3,332 | 3,895 | 4,555 | 73 | 36.3% | 44 |
| BROOKLYN CENTER | 286 | 1,752 | 4,721 | 5,464 | 3,988 | 4,091 | 4,524 | 74 | -4.2% | 154 |
| MINNEWASKA | 2,149 | 1,512 | 2,993 | 3,154 | 3,111 | 3,626 | 4,469 | 75 | 49.3% | 18 |
| LAKE CITY | 813 | 1,439 | 3,044 | 3,526 | 3,399 | 4,016 | 4,469 | 76 | 46.8% | 24 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change |
|-------------------------------|-----------------|-----------------|--|--|--|--|--|--|-----------------------------|-----------------------------|
| | | | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | | |
| FARIBAULT | 656 | 4,038 | 3,190 | 3,826 | 3,374 | 3,880 | 4,449 | 77 | 39.5% | 34 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 4,234 | 4,186 | 3,584 | 4,046 | 4,432 | 78 | 4.7% | 138 |
| PINE CITY | 578 | 1,696 | 2,779 | 3,324 | 3,034 | 3,627 | 4,425 | 79 | 59.2% | 8 |
| DEER RIVER | 317 | 1,074 | 6,140 | 4,201 | 3,518 | 3,984 | 4,422 | 80 | -28.0% | 164 |
| LAKEVILLE | 194 | 10,148 | 3,869 | 4,283 | 3,378 | 3,857 | 4,377 | 81 | 13.1% | 121 |
| DETROIT LAKES | 22 | 2,857 | 3,385 | 3,733 | 3,320 | 3,820 | 4,282 | 82 | 26.5% | 75 |
| HERMANTOWN | 700 | 1,949 | 3,677 | 4,132 | 3,380 | 3,793 | 4,255 | 83 | 15.7% | 112 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 3,082 | 3,634 | 2,888 | 3,387 | 4,242 | 84 | 37.6% | 39 |
| FERGUS FALLS | 544 | 2,859 | 3,154 | 3,564 | 3,171 | 3,640 | 4,203 | 85 | 33.3% | 51 |
| ELK RIVER | 728 | 9,803 | 3,513 | 3,776 | 3,178 | 3,621 | 4,195 | 86 | 19.4% | 97 |
| MARSHALL | 413 | 2,309 | 4,222 | 4,417 | 3,576 | 3,803 | 4,183 | 87 | -0.9% | 146 |
| BUFFALO | 877 | 5,141 | 3,400 | 3,677 | 3,189 | 3,683 | 4,120 | 88 | 21.2% | 93 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 3,467 | 4,322 | 3,698 | 4,131 | 4,107 | 89 | 18.5% | 100 |
| INTERNATIONAL FALLS | 361 | 1,463 | 3,776 | 4,170 | 3,073 | 3,504 | 4,102 | 90 | 8.6% | 128 |
| MAPLE RIVER | 2,135 | 1,285 | 4,155 | 4,386 | 3,649 | 3,923 | 4,090 | 91 | -1.6% | 149 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 3,740 | 3,767 | 3,104 | 3,562 | 4,055 | 92 | 8.4% | 130 |
| PAYNESVILLE | 741 | 1,147 | 2,645 | 3,020 | 3,126 | 3,460 | 4,017 | 93 | 51.9% | 14 |
| SIBLEY EAST | 2,310 | 1,299 | 3,283 | 3,636 | 3,170 | 3,761 | 4,003 | 94 | 21.9% | 90 |
| TRITON | 2,125 | 1,156 | 3,215 | 3,612 | 3,078 | 3,468 | 3,984 | 95 | 23.9% | 81 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 2,753 | 3,034 | 2,988 | 3,553 | 3,954 | 96 | 43.6% | 28 |
| HUTCHINSON | 423 | 3,116 | 3,331 | 4,056 | 3,547 | 3,504 | 3,942 | 97 | 18.3% | 101 |
| ST. FRANCIS | 15 | 5,874 | 2,860 | 3,095 | 2,929 | 3,382 | 3,941 | 98 | 37.8% | 37 |
| ANOKA-HENNEPIN | 11 | 40,958 | 3,040 | 3,511 | 3,008 | 3,399 | 3,936 | 99 | 29.5% | 62 |
| ROCORI | 750 | 2,371 | 3,100 | 3,395 | 2,972 | 3,408 | 3,929 | 100 | 26.7% | 72 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 2,947 | 3,313 | 3,149 | 3,326 | 3,895 | 101 | 32.2% | 55 |
| DULUTH | 709 | 11,506 | 2,821 | 3,222 | 2,856 | 3,306 | 3,854 | 102 | 36.6% | 43 |
| WINDOM | 177 | 1,052 | 3,392 | 3,772 | 3,182 | 3,545 | 3,849 | 103 | 13.5% | 119 |
| ROCKFORD | 883 | 1,755 | 3,228 | 3,464 | 2,961 | 3,531 | 3,818 | 104 | 18.3% | 102 |
| OWATONNA | 761 | 5,048 | 3,718 | 4,042 | 3,173 | 3,638 | 3,814 | 105 | 2.6% | 142 |
| LUVERNE | 2,184 | 1,338 | 3,573 | 3,447 | 3,074 | 3,441 | 3,791 | 106 | 6.1% | 135 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 3,749 | 3,709 | 3,054 | 3,347 | 3,757 | 107 | 0.2% | 144 |
| PIESTONE AREA SCHOOLS | 2,689 | 1,368 | 3,063 | 3,181 | 3,022 | 3,354 | 3,740 | 108 | 22.1% | 87 |
| ST. PETER | 508 | 1,896 | 3,176 | 3,438 | 2,937 | 3,283 | 3,712 | 109 | 16.9% | 109 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 2,180 | 2,539 | 2,537 | 3,001 | 3,664 | 110 | 68.1% | 6 |
| PLAINVIEW | 810 | 1,138 | 2,592 | 2,667 | 2,768 | 3,230 | 3,652 | 111 | 40.9% | 32 |
| ALBERT LEA | 241 | 3,710 | 3,096 | 3,325 | 2,908 | 3,156 | 3,651 | 112 | 17.9% | 105 |
| LITCHFIELD | 465 | 1,941 | 2,619 | 2,877 | 2,796 | 3,228 | 3,649 | 113 | 39.3% | 35 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 2,561 | 2,888 | 2,832 | 3,212 | 3,632 | 114 | 41.8% | 30 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------|-----------------|-----------------|--|--|--|--|--|--|--------------|--------------|
| | | | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | | |
| DOVER-EYOTA | 533 | 1,216 | 2,395 | 2,718 | 2,626 | 2,997 | 3,613 | 115 | 50.9% | 16 |
| SAUK CENTRE | 743 | 1,226 | 2,629 | 2,780 | 2,711 | 3,245 | 3,606 | 116 | 37.2% | 42 |
| BENSON | 777 | 1,120 | 2,962 | 3,099 | 2,913 | 3,271 | 3,595 | 117 | 21.4% | 92 |
| PIERZ | 484 | 1,003 | 1,984 | 2,362 | 2,535 | 2,859 | 3,582 | 118 | 80.5% | 4 |
| ST. CHARLES | 858 | 1,052 | 2,428 | 2,556 | 2,535 | 3,060 | 3,525 | 119 | 45.2% | 26 |
| FOLEY | 51 | 1,641 | 1,865 | 2,116 | 2,494 | 2,926 | 3,521 | 120 | 88.8% | 2 |
| NORTH BRANCH | 138 | 3,851 | 2,695 | 2,919 | 2,559 | 2,985 | 3,518 | 121 | 30.5% | 59 |
| PRINCETON | 477 | 3,277 | 2,620 | 2,975 | 2,659 | 3,023 | 3,510 | 122 | 34.0% | 48 |
| WASECA | 829 | 2,250 | 3,176 | 3,329 | 2,851 | 3,218 | 3,481 | 123 | 9.6% | 126 |
| PROCTOR | 704 | 1,840 | 2,789 | 2,994 | 2,670 | 3,156 | 3,478 | 124 | 24.7% | 79 |
| MORA | 332 | 1,917 | 2,218 | 2,660 | 2,546 | 2,842 | 3,457 | 125 | 55.9% | 11 |
| BEMIDJI | 31 | 5,122 | 2,700 | 3,014 | 2,588 | 2,884 | 3,457 | 126 | 28.0% | 64 |
| FRAZEE | 23 | 1,204 | 2,040 | 2,507 | 2,553 | 2,892 | 3,427 | 127 | 68.0% | 7 |
| DASSEL-COKATO | 466 | 2,262 | 2,460 | 2,697 | 2,567 | 2,952 | 3,382 | 128 | 37.5% | 41 |
| CENTENNIAL | 12 | 7,002 | 2,762 | 3,069 | 2,589 | 2,899 | 3,378 | 129 | 22.3% | 86 |
| PINE ISLAND | 255 | 1,235 | 2,273 | 2,647 | 2,461 | 2,892 | 3,375 | 130 | 48.5% | 19 |
| FARMINGTON | 192 | 5,247 | 2,710 | 3,043 | 2,603 | 2,973 | 3,375 | 131 | 24.5% | 80 |
| SAUK RAPIDS | 47 | 3,491 | 2,820 | 2,931 | 2,582 | 3,023 | 3,334 | 132 | 18.2% | 103 |
| LITTLE FALLS | 482 | 3,052 | 2,092 | 2,238 | 2,179 | 2,724 | 3,328 | 133 | 59.1% | 9 |
| LACRESCENT-HOKAH | 300 | 1,689 | 2,858 | 3,075 | 2,598 | 2,815 | 3,290 | 134 | 15.1% | 114 |
| BYRON | 531 | 1,485 | 2,412 | 2,633 | 2,571 | 2,915 | 3,286 | 135 | 36.2% | 45 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 2,677 | 3,006 | 2,737 | 2,996 | 3,279 | 136 | 22.5% | 85 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 0 | 3,138 | 3,262 | 137 | | N/A |
| SARTELL | 748 | 2,702 | 2,766 | 2,897 | 2,465 | 2,804 | 3,261 | 138 | 17.9% | 106 |
| STEWARTVILLE | 534 | 1,773 | 2,142 | 2,506 | 2,377 | 2,734 | 3,243 | 139 | 51.4% | 15 |
| MELROSE | 740 | 1,574 | 2,556 | 2,799 | 2,605 | 2,912 | 3,235 | 140 | 26.6% | 73 |
| HIBBING | 701 | 2,707 | 2,461 | 2,624 | 2,407 | 2,923 | 3,161 | 141 | 28.4% | 63 |
| AUSTIN | 492 | 4,129 | 2,997 | 3,078 | 2,716 | 2,978 | 3,133 | 142 | 4.5% | 139 |
| CLOQUET | 94 | 2,636 | 3,251 | 3,179 | 2,878 | 3,196 | 3,097 | 143 | -4.7% | 157 |
| WILLMAR | 347 | 4,330 | 3,178 | 3,370 | 2,796 | 2,842 | 3,065 | 144 | -3.6% | 153 |
| VIRGINIA | 706 | 1,720 | 2,352 | 2,738 | 2,485 | 2,905 | 3,047 | 145 | 29.5% | 61 |
| ALBANY | 745 | 1,574 | 2,097 | 2,237 | 2,258 | 2,504 | 3,009 | 146 | 43.5% | 29 |
| WORTHINGTON | 518 | 2,350 | 2,990 | 2,963 | 2,605 | 2,797 | 2,978 | 147 | -0.4% | 145 |
| MILACA | 912 | 1,947 | 1,983 | 2,127 | 2,230 | 2,571 | 2,914 | 148 | 46.9% | 23 |
| ST. JAMES | 840 | 1,298 | 2,907 | 3,223 | 2,777 | 2,882 | 2,879 | 149 | -1.0% | 147 |
| HOLDINGFORD | 738 | 1,090 | 1,589 | 1,790 | 2,155 | 2,517 | 2,879 | 150 | 81.2% | 3 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 2,849 | 3,174 | 2,419 | 2,705 | 2,869 | 151 | 0.7% | 143 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 1,938 | 2,162 | 2,222 | 2,445 | 2,861 | 152 | 47.6% | 21 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 Percent Change | 1999 to 2003 Percent Ranking |
|--------------------------------|-----------------|-----------------|--|--|--|--|--|--|-----------------------------|------------------------------|
| | | | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | Prior Year Adjusted Net Tax Capacity Per Pupil | | |
| BIG LAKE | 727 | 3,036 | 2,605 | 2,680 | 2,291 | 2,544 | 2,855 | 153 | 9.6% | 127 |
| KASSON-MANTORVILLE | 204 | 1,856 | 2,252 | 2,487 | 2,329 | 2,594 | 2,850 | 154 | 26.6% | 74 |
| GREENWAY | 316 | 1,352 | 3,754 | 2,116 | 2,118 | 2,458 | 2,823 | 155 | -24.8% | 163 |
| MONTEVIDEO | 129 | 1,607 | 2,639 | 2,846 | 2,343 | 2,461 | 2,717 | 156 | 3.0% | 141 |
| MOORHEAD | 152 | 5,568 | 2,478 | 2,868 | 2,338 | 2,499 | 2,674 | 157 | 7.9% | 132 |
| CROOKSTON | 593 | 1,538 | 2,756 | 2,990 | 2,489 | 2,429 | 2,666 | 158 | -3.3% | 152 |
| EAST GRAND FORKS | 595 | 1,788 | 2,446 | 2,792 | 2,552 | 2,547 | 2,656 | 159 | 8.6% | 129 |
| ESKO | 99 | 1,075 | 2,369 | 2,385 | 2,190 | 2,483 | 2,647 | 160 | 11.7% | 122 |
| BAGLEY | 162 | 1,104 | 2,363 | 2,693 | 2,173 | 2,291 | 2,639 | 161 | 11.7% | 123 |
| EVELETH-GILBERT | 2,154 | 1,517 | 2,057 | 2,257 | 2,085 | 2,416 | 2,633 | 162 | 28.0% | 65 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 2,670 | 2,731 | 2,372 | 2,363 | 2,553 | 163 | -4.4% | 155 |
| THIEF RIVER FALLS | 564 | 2,139 | 2,535 | 2,985 | 2,227 | 2,027 | 2,265 | 164 | -10.7% | 162 |
| ROSEAU | 682 | 1,472 | 2,029 | 2,099 | 1,948 | 2,060 | 2,109 | 165 | 3.9% | 140 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 1,722 | 2,118 | 1,886 | 1,980 | 2,097 | 166 | 21.8% | 91 |
| WARROAD | 690 | 1,325 | 2,141 | 2,133 | 1,806 | 1,982 | 2,040 | 167 | -4.7% | 156 |
| RED LAKE | 38 | 1,497 | 13 | 13 | 6 | 6 | 7 | 168 | -46.2% | 166 |
| Average for all schools | | 4,413 | 3,989 | 4,380 | 3,735 | 4,234 | 4,808 | N/A | 20.5% | N/A |
| Minimum | | 463 | 13 | 13 | 0 | 6 | 7 | N/A | -46.2% | N/A |
| Maximum | | 47,416 | 13,820 | 14,368 | 12,141 | 14,182 | 16,769 | N/A | 21.3% | N/A |
| Median | | 2,044 | 3,434 | 3,770 | 3,221 | 3,777 | 4,223 | N/A | 23.0% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Total General Fund Unreserved Fund Balance | 2000 Total General Fund Unreserved Fund Balance | 2001 Total General Fund Unreserved Fund Balance | 2002 Total General Fund Unreserved Fund Balance | 2003 Total General Fund Unreserved Fund Balance | 2003 Total General Fund Unreserved Fund Balance Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|--|--|--|--|--|--|------------------------------------|--|
| RED LAKE | 38 | 1,497 | 2,274 | 3,097 | 3,384 | 3,644 | 3,372 | 1 | 48.3% | 64 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 2,789 | 3,332 | 3,535 | 3,647 | 3,207 | 2 | 15.0% | 96 |
| AITKIN | 1 | 1,327 | 1,706 | 2,072 | 3,433 | 2,857 | 3,074 | 3 | 80.2% | 54 |
| JORDAN | 717 | 1,382 | 2,229 | 2,230 | 2,646 | 3,100 | 2,960 | 4 | 32.8% | 81 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 691 | 1,420 | 2,156 | 2,673 | 2,841 | 5 | 311.1% | 22 |
| RANDOLPH | 195 | 463 | 1,451 | 1,352 | 1,809 | 2,427 | 2,528 | 6 | 74.2% | 56 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 822 | 270 | 937 | 1,390 | 2,488 | 7 | 202.7% | 29 |
| PELICAN RAPIDS | 548 | 1,232 | 1,542 | 1,533 | 1,664 | 1,854 | 2,208 | 8 | 43.2% | 68 |
| MAPLE RIVER | 2,135 | 1,285 | 1,583 | 1,498 | 1,635 | 1,915 | 1,668 | 9 | 5.4% | 105 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 657 | 573 | 1,196 | 1,484 | 1,649 | 10 | 151.0% | 36 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 1,553 | 1,504 | 1,632 | 11 | | N/A |
| LAKE SUPERIOR | 381 | 1,731 | 1,162 | 1,874 | 1,756 | 1,862 | 1,603 | 12 | 38.0% | 75 |
| SAUK RAPIDS | 47 | 3,491 | 655 | 767 | 996 | 1,237 | 1,583 | 13 | 141.7% | 40 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 1,523 | 1,699 | 1,886 | 1,511 | 1,564 | 14 | 2.7% | 107 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 1,016 | 1,044 | 1,063 | 1,089 | 1,520 | 15 | 49.6% | 62 |
| PIERZ | 484 | 1,003 | 773 | 787 | 782 | 746 | 1,483 | 16 | 91.8% | 50 |
| EVELETH-GILBERT | 2,154 | 1,517 | 764 | 662 | 480 | 619 | 1,429 | 17 | 87.0% | 53 |
| BAGLEY | 162 | 1,104 | 494 | 501 | 484 | 950 | 1,390 | 18 | 181.4% | 32 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 504 | 453 | 930 | 1,112 | 1,383 | 19 | 174.4% | 33 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 921 | 876 | 805 | 1,062 | 1,368 | 20 | 48.5% | 63 |
| BECKER | 726 | 2,337 | 335 | 606 | 1,371 | 1,356 | 1,349 | 21 | 302.7% | 24 |
| DOVER-EYOTA | 533 | 1,216 | 1,149 | 980 | 684 | 649 | 1,340 | 22 | 16.6% | 95 |
| INTERNATIONAL FALLS | 361 | 1,463 | 729 | 521 | 598 | 817 | 1,309 | 23 | 79.6% | 55 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 315 | 110 | 577 | 1,057 | 1,295 | 24 | 311.1% | 23 |
| MILACA | 912 | 1,947 | 1,081 | 1,075 | 721 | 982 | 1,267 | 25 | 17.2% | 93 |
| ROCHESTER | 535 | 16,265 | 604 | 633 | 481 | 1,043 | 1,263 | 26 | 109.1% | 44 |
| THIEF RIVER FALLS | 564 | 2,139 | 1,060 | 1,148 | 1,190 | 1,183 | 1,243 | 27 | 17.3% | 92 |
| CROOKSTON | 593 | 1,538 | 56 | 310 | 506 | 824 | 1,223 | 28 | 2083.9% | 7 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 421 | (426) | 220 | 759 | 1,215 | 29 | 188.6% | 30 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 1,216 | 1,357 | 1,332 | 1,457 | 1,191 | 30 | -2.1% | 110 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 579 | 851 | 952 | 876 | 1,177 | 31 | 103.3% | 46 |
| DULUTH | 709 | 11,506 | 1,144 | 1,209 | 1,285 | 666 | 1,175 | 32 | 2.7% | 106 |
| BENSON | 777 | 1,120 | 819 | 844 | 729 | 687 | 1,149 | 33 | 40.3% | 71 |
| PRINCETON | 477 | 3,277 | 791 | 897 | 809 | 979 | 1,137 | 34 | 43.7% | 67 |
| PEQUOT LAKES | 186 | 1,339 | 1,543 | 1,815 | 1,649 | 1,240 | 1,134 | 35 | -26.5% | 123 |
| MONTEVIDEO | 129 | 1,607 | 1,446 | 1,566 | 1,547 | 1,588 | 1,133 | 36 | -21.6% | 118 |
| DASSEL-COKATO | 466 | 2,262 | 845 | 1,006 | 944 | 966 | 1,125 | 37 | 33.1% | 80 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 123 | 428 | 540 | 912 | 1,118 | 38 | 808.9% | 12 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------------|-----------------|-----------------|--|--|--|--|--|--|--------------|--------------|
| | | | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | | |
| MOORHEAD | 152 | 5,568 | 824 | 613 | 972 | 1,164 | 1,083 | 39 | 31.4% | 83 |
| BUFFALO | 877 | 5,141 | 729 | 666 | 513 | 463 | 1,064 | 40 | 46.0% | 65 |
| ROSEAU | 682 | 1,472 | 838 | 851 | 711 | 830 | 1,053 | 41 | 25.7% | 86 |
| NORTH BRANCH | 138 | 3,851 | 367 | 859 | 1,272 | 1,390 | 1,033 | 42 | 181.5% | 31 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 316 | 693 | 853 | 849 | 1,020 | 43 | 222.8% | 26 |
| ALEXANDRIA | 206 | 4,208 | 651 | 767 | 763 | 996 | 1,013 | 44 | 55.6% | 59 |
| FARIBAULT | 656 | 4,038 | 408 | 399 | 671 | 1,002 | 1,008 | 45 | 147.1% | 38 |
| BRAINERD | 181 | 7,333 | 851 | 889 | 970 | 919 | 993 | 46 | 16.7% | 94 |
| NEW ULM | 88 | 2,458 | 687 | 568 | 581 | 831 | 991 | 47 | 44.3% | 66 |
| EDINA | 273 | 7,164 | 895 | 953 | 728 | 690 | 960 | 48 | 7.3% | 104 |
| INVER GROVE | 199 | 3,954 | 72 | 122 | 322 | 672 | 959 | 49 | 1231.9% | 10 |
| SARTELL | 748 | 2,702 | 1,270 | 1,204 | 1,052 | 786 | 942 | 50 | -25.8% | 122 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 23 | (134) | 68 | 835 | 935 | 51 | 3965.2% | 4 |
| BIG LAKE | 727 | 3,036 | 692 | 702 | 810 | 873 | 929 | 52 | 34.2% | 77 |
| ST. CHARLES | 858 | 1,052 | 473 | 520 | 559 | 653 | 920 | 53 | 94.5% | 49 |
| ANNANDALE | 876 | 1,857 | 674 | 700 | 705 | 738 | 899 | 54 | 33.4% | 79 |
| BELLE PLAINE | 716 | 1,329 | 664 | 545 | 576 | 690 | 875 | 55 | 31.8% | 82 |
| ALBERT LEA | 241 | 3,710 | 126 | (2) | 344 | 309 | 866 | 56 | 587.3% | 16 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 361 | 84 | 359 | 756 | 857 | 57 | 137.4% | 41 |
| HIBBING | 701 | 2,707 | 701 | 802 | 859 | 839 | 847 | 58 | 20.8% | 89 |
| WILLMAR | 347 | 4,330 | 264 | (395) | (458) | 52 | 834 | 59 | 215.9% | 27 |
| FRAZEE | 23 | 1,204 | 540 | 521 | 472 | 669 | 833 | 60 | 54.3% | 60 |
| OSSEO | 279 | 22,055 | 409 | 560 | 538 | 410 | 821 | 61 | 100.7% | 47 |
| HERMANTOWN | 700 | 1,949 | 484 | 503 | 709 | 834 | 817 | 62 | 68.8% | 57 |
| LUVERNE | 2,184 | 1,338 | 728 | 973 | 776 | 595 | 816 | 63 | 12.1% | 100 |
| PINE CITY | 578 | 1,696 | 180 | 146 | 25 | 204 | 810 | 64 | 350.0% | 20 |
| WARROAD | 690 | 1,325 | 627 | 328 | 405 | 633 | 801 | 65 | 27.8% | 84 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 573 | 556 | 385 | 649 | 795 | 66 | 38.7% | 73 |
| WORTHINGTON | 518 | 2,350 | 999 | 690 | 502 | 553 | 789 | 67 | -21.0% | 115 |
| MAHTOMEDI | 832 | 3,098 | 312 | 364 | 690 | 752 | 779 | 68 | 149.7% | 37 |
| HUTCHINSON | 423 | 3,116 | 185 | 174 | (399) | 524 | 775 | 69 | 318.9% | 21 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 1,074 | 1,028 | 916 | 728 | 770 | 70 | -28.3% | 126 |
| CLOQUET | 94 | 2,636 | 799 | 537 | 442 | 611 | 767 | 71 | -4.0% | 111 |
| WATERTOWN-MAYER | 111 | 1,415 | 344 | 398 | 318 | 351 | 761 | 72 | 121.2% | 42 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 61 | 149 | 122 | 492 | 729 | 73 | 1095.1% | 11 |
| TRITON | 2,125 | 1,156 | 1,252 | 1,013 | 745 | 801 | 726 | 74 | -42.0% | 134 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 518 | 576 | 909 | 888 | 720 | 75 | 39.0% | 72 |
| VIRGINIA | 706 | 1,720 | 604 | 264 | 116 | (53) | 716 | 76 | 18.5% | 91 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total General Fund Unreserved Fund Balance | 2000 Total General Fund Unreserved Fund Balance | 2001 Total General Fund Unreserved Fund Balance | 2002 Total General Fund Unreserved Fund Balance | 2003 Total General Fund Unreserved Fund Balance | 2003 Total General Fund Unreserved Fund Balance Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|---|---|---|---|---|---|-----------------------------|-------------------------------------|
| ROCKFORD | 883 | 1,755 | 907 | 1,047 | 1,032 | 935 | 713 | 77 | -21.4% | 117 |
| WHITE BEAR LAKE | 624 | 9,063 | 17 | 118 | 279 | 399 | 709 | 78 | 4070.6% | 3 |
| MARSHALL | 413 | 2,309 | 365 | 483 | 438 | 655 | 699 | 79 | 91.5% | 51 |
| MORA | 332 | 1,917 | 875 | 733 | 1,012 | 699 | 689 | 80 | -21.3% | 116 |
| FOLEY | 51 | 1,641 | 542 | 436 | 547 | 741 | 681 | 81 | 25.6% | 87 |
| CHISAGO LAKES | 2,144 | 3,470 | 93 | (275) | 4 | 214 | 677 | 82 | 628.0% | 15 |
| WAYZATA | 284 | 9,637 | 661 | 1,199 | 494 | 638 | 675 | 83 | 2.1% | 108 |
| BURNSVILLE | 191 | 11,348 | 596 | 754 | 828 | 717 | 661 | 84 | 10.9% | 101 |
| PROCTOR | 704 | 1,840 | 648 | 468 | 252 | 452 | 660 | 85 | 1.9% | 109 |
| DETROIT LAKES | 22 | 2,857 | 464 | 434 | 506 | 467 | 653 | 86 | 40.7% | 70 |
| BYRON | 531 | 1,485 | 268 | 437 | 703 | 609 | 649 | 87 | 142.2% | 39 |
| MONTICELLO | 882 | 3,887 | 291 | (344) | (361) | 1 | 641 | 88 | 120.3% | 43 |
| EAST GRAND FORKS | 595 | 1,788 | 749 | 341 | 434 | 480 | 633 | 89 | -15.5% | 113 |
| ST. PAUL | 625 | 45,583 | 496 | 363 | 473 | 569 | 628 | 90 | 26.6% | 85 |
| BLOOMINGTON | 271 | 10,967 | 1,075 | 778 | 640 | 719 | 627 | 91 | -41.7% | 133 |
| LAKEVILLE | 194 | 10,148 | 0 | (203) | 183 | 520 | 627 | 92 | | N/A |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 300 | 386 | 370 | 465 | 614 | 93 | 104.7% | 45 |
| MANKATO | 77 | 6,994 | 542 | 330 | 436 | 511 | 612 | 94 | 12.9% | 99 |
| PERHAM | 549 | 1,690 | 92 | (21) | 113 | 326 | 602 | 95 | 554.3% | 17 |
| EDEN PRAIRIE | 272 | 10,425 | 434 | 369 | 426 | 469 | 601 | 96 | 38.5% | 74 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 1,186 | 970 | 729 | 540 | 601 | 97 | -49.3% | 137 |
| CANNON FALLS | 252 | 1,483 | 755 | 957 | 1,099 | 353 | 583 | 98 | -22.8% | 119 |
| AUSTIN | 492 | 4,129 | 65 | 38 | 224 | 305 | 582 | 99 | 795.4% | 14 |
| ANOKA-HENNEPIN | 11 | 40,958 | 434 | 448 | 419 | 531 | 581 | 100 | 33.9% | 78 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 64 | (515) | (454) | (357) | 581 | 101 | 807.8% | 13 |
| WASECA | 829 | 2,250 | 109 | (162) | 89 | 325 | 556 | 102 | 410.1% | 19 |
| MINNETONKA | 276 | 7,652 | 506 | 387 | 578 | 720 | 555 | 103 | 9.7% | 102 |
| SAUK CENTRE | 743 | 1,226 | 104 | (6) | 142 | (73) | 549 | 104 | 427.9% | 18 |
| ROBBINSDALE | 281 | 14,297 | 9 | 139 | 233 | 333 | 541 | 105 | 5911.1% | 2 |
| BEMIDJI | 31 | 5,122 | 264 | 307 | 96 | 234 | 526 | 106 | 99.2% | 48 |
| KASSON-MANTORVILLE | 204 | 1,856 | 13 | 233 | 332 | 558 | 523 | 107 | 3923.1% | 5 |
| ALBANY | 745 | 1,574 | 161 | 404 | 436 | 525 | 504 | 108 | 213.0% | 28 |
| DEER RIVER | 317 | 1,074 | 184 | (63) | 108 | 205 | 493 | 109 | 167.9% | 34 |
| FARMINGTON | 192 | 5,247 | 349 | 234 | 495 | 419 | 492 | 110 | 41.0% | 69 |
| NORWOOD | 108 | 1,034 | 664 | 590 | 723 | 637 | 486 | 111 | -26.8% | 124 |
| LACRESCENT-HOKAH | 300 | 1,689 | 758 | 813 | 497 | 378 | 484 | 112 | -36.1% | 132 |
| LAKE CITY | 813 | 1,439 | 670 | 948 | 719 | 477 | 481 | 113 | -28.2% | 125 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 628 | 768 | 778 | 462 | 477 | 114 | -24.0% | 121 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------|-----------------|-----------------|--|--|--|--|--|--|--------------|--------------|
| | | | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | Total General Fund Unreserved Fund Balance | | |
| MINNEWASKA | 2,149 | 1,512 | 413 | 424 | 701 | 763 | 474 | 115 | 14.8% | 97 |
| SHAKOPEE | 720 | 4,818 | 288 | 264 | 110 | 214 | 469 | 116 | 62.8% | 58 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 287 | 92 | 456 | 117 | | N/A |
| ELK RIVER | 728 | 9,803 | 5 | 54 | 8 | 108 | 454 | 118 | 8980.0% | 1 |
| ESKO | 99 | 1,075 | 137 | 173 | 123 | 366 | 450 | 119 | 228.5% | 25 |
| CHASKA | 112 | 8,117 | 296 | 363 | 330 | 525 | 445 | 120 | 50.3% | 61 |
| PLAINVIEW | 810 | 1,138 | 684 | 548 | 630 | 406 | 442 | 121 | -35.4% | 129 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 371 | 44 | 150 | 571 | 424 | 122 | 14.3% | 98 |
| NORTHFIELD | 659 | 3,856 | 311 | 760 | 1,125 | 883 | 418 | 123 | 34.4% | 76 |
| RICHFIELD | 280 | 4,338 | 615 | 213 | 266 | 88 | 411 | 124 | -33.2% | 127 |
| ROCORI | 750 | 2,371 | 375 | 373 | 470 | 441 | 405 | 125 | 8.0% | 103 |
| PINE ISLAND | 255 | 1,235 | 622 | 569 | 804 | 714 | 398 | 126 | -36.0% | 130 |
| LITCHFIELD | 465 | 1,941 | 588 | 589 | 429 | 515 | 392 | 127 | -33.3% | 128 |
| GRAND RAPIDS | 318 | 4,150 | 510 | 144 | 29 | 183 | 390 | 128 | -23.5% | 120 |
| DELANO | 879 | 1,917 | 203 | 121 | 253 | 333 | 381 | 129 | 87.7% | 52 |
| STEWARTVILLE | 534 | 1,773 | 24 | (162) | 57 | 139 | 379 | 130 | 1479.2% | 9 |
| OWATONNA | 761 | 5,048 | 461 | 366 | 379 | 251 | 367 | 131 | -20.4% | 114 |
| CENTENNIAL | 12 | 7,002 | 280 | 291 | 362 | 422 | 344 | 132 | 22.9% | 88 |
| ST. PETER | 508 | 1,896 | 401 | 195 | 129 | 572 | 340 | 133 | -15.2% | 112 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 12 | (73) | 39 | (127) | 314 | 134 | 2516.7% | 6 |
| FERGUS FALLS | 544 | 2,859 | 17 | 64 | 189 | 318 | 312 | 135 | 1735.3% | 8 |
| SOUTH ST. PAUL | 6 | 3,505 | 410 | 337 | 14 | 34 | 233 | 136 | -43.2% | 135 |
| NEW LONDON-SPICER | 345 | 1,749 | 362 | 518 | 371 | 282 | 193 | 137 | -46.7% | 136 |
| SIBLEY EAST | 2,310 | 1,299 | 159 | (145) | 77 | 105 | 190 | 138 | 19.5% | 90 |
| ST. LOUIS PARK | 283 | 4,371 | 668 | 323 | 21 | 87 | 165 | 139 | -75.3% | 142 |
| ST. FRANCIS | 15 | 5,874 | 452 | (640) | (427) | (57) | 162 | 140 | -64.2% | 139 |
| ST. JAMES | 840 | 1,298 | 337 | (263) | (250) | (75) | 159 | 141 | -52.8% | 138 |
| STILLWATER | 834 | 9,340 | 433 | 413 | 359 | 189 | 148 | 142 | -65.8% | 140 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 39 | 198 | 621 | 375 | 104 | 143 | 166.7% | 35 |
| ORONO | 278 | 2,481 | 641 | 406 | 370 | 225 | 66 | 144 | -89.7% | 145 |
| MINNEAPOLIS | 1 | 47,416 | 423 | 366 | 251 | 31 | 55 | 145 | -87.0% | 144 |
| MOUNDS VIEW | 621 | 11,323 | 83 | 42 | 95 | (162) | 53 | 146 | -36.1% | 131 |
| WACONIA | 110 | 2,277 | 143 | 386 | 601 | 444 | 42 | 147 | -70.6% | 141 |
| FRIDLEY | 14 | 2,644 | 142 | (161) | 96 | (97) | 33 | 148 | -76.8% | 143 |
| FOREST LAKE | 831 | 7,797 | 266 | 11 | (289) | (270) | 22 | 149 | -91.7% | 146 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 242 | 193 | 151 | 247 | 20 | 150 | -91.7% | 147 |
| ST. CLOUD | 742 | 10,442 | 518 | 535 | 375 | 3 | 0 | 151 | -100.0% | 148 |
| PAYNESVILLE | 741 | 1,147 | 528 | 132 | (289) | (113) | (12) | 152 | -102.3% | 149 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total General Fund Unreserved Fund Balance | 2000 Total General Fund Unreserved Fund Balance | 2001 Total General Fund Unreserved Fund Balance | 2002 Total General Fund Unreserved Fund Balance | 2003 Total General Fund Unreserved Fund Balance | 2003 Total General Fund Unreserved Fund Balance Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|--|--|--|--|--|--|------------------------------------|--|
| PRIOR LAKE | 719 | 5,339 | 214 | (112) | 128 | (118) | (51) | 153 | -123.8% | 152 |
| PARK RAPIDS | 309 | 1,789 | 941 | 467 | 228 | (305) | (80) | 154 | -108.5% | 150 |
| HOPKINS | 270 | 8,489 | 463 | (229) | 186 | (47) | (102) | 155 | -122.0% | 151 |
| MELROSE | 740 | 1,574 | 279 | 712 | 493 | 1,312 | (175) | 156 | -162.7% | 153 |
| LITTLE FALLS | 482 | 3,052 | 33 | (281) | (303) | (291) | (196) | 157 | -693.9% | 162 |
| HOLDINGFORD | 738 | 1,090 | 35 | (259) | (573) | (521) | (200) | 158 | -671.4% | 161 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 54 | (81) | 354 | (425) | (360) | 159 | -766.7% | 164 |
| ROSEVILLE | 623 | 6,541 | 283 | (399) | (298) | (211) | (363) | 160 | -228.3% | 156 |
| CROSBY-IRONTON | 182 | 1,484 | 159 | (105) | 65 | (343) | (415) | 161 | -361.0% | 160 |
| RED WING | 256 | 3,054 | 485 | 18 | 104 | (292) | (420) | 162 | -186.6% | 154 |
| BROOKLYN CENTER | 286 | 1,752 | 302 | 219 | 21 | (1,729) | (451) | 163 | -249.3% | 157 |
| WESTONKA | 277 | 2,274 | 384 | (244) | (272) | (519) | (455) | 164 | -218.5% | 155 |
| HASTINGS | 200 | 5,246 | 243 | 96 | 57 | 37 | (482) | 165 | -298.4% | 158 |
| SPRING LAKE PARK | 16 | 4,335 | 101 | (133) | (582) | (912) | (617) | 166 | -710.9% | 163 |
| WINDOM | 177 | 1,052 | 324 | 19 | (581) | (838) | (746) | 167 | -330.2% | 159 |
| GREENWAY | 316 | 1,352 | 28 | (806) | (1,218) | (1,204) | (1,063) | 168 | -3896.4% | 165 |
| Average for schools above 1,000 in enrollment | | 4,413 | 557 | 496 | 554 | 598 | 730 | N/A | 31.0% | N/A |
| Minimum | | 463 | 0 | (806) | (1,218) | (1,729) | (1,063) | N/A | N/A | N/A |
| Maximum | | 47,416 | 2,789 | 3,332 | 3,535 | 3,647 | 3,372 | N/A | 20.9% | N/A |
| Median | | 2,044 | 479 | 426 | 477 | 556 | 661 | N/A | 38.0% | N/A |

General Fund Unreserved Balance - This figure includes all General Fund unreserved fund balances.

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

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

| District Name | District Number | 2003 Enrollment | 1999 Total Unreserved Operating Fund Balance | 2000 Total Unreserved Operating Fund Balance | 2001 Total Unreserved Operating Fund Balance | 2002 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|--|--|--|--|--|--|-----------------------------|-------------------------------------|
| RED LAKE | 38 | 1,497 | 2,255 | 3,100 | 3,384 | 3,644 | 3,373 | 1 | 49.6% | 53 |
| AITKIN | 1 | 1,327 | 1,914 | 2,341 | 3,745 | 3,137 | 3,233 | 2 | 68.9% | 43 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 2,719 | 3,280 | 3,464 | 3,572 | 3,097 | 3 | 13.9% | 92 |
| JORDAN | 717 | 1,382 | 2,367 | 2,364 | 2,750 | 3,194 | 3,026 | 4 | 27.8% | 76 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 718 | 1,470 | 2,218 | 2,741 | 2,928 | 5 | 307.8% | 14 |
| RANDOLPH | 195 | 463 | 1,522 | 1,409 | 1,882 | 2,510 | 2,635 | 6 | 73.1% | 42 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 847 | 398 | 1,107 | 1,560 | 2,537 | 7 | 199.5% | 21 |
| PELICAN RAPIDS | 548 | 1,232 | 1,656 | 1,687 | 1,855 | 2,071 | 2,463 | 8 | 48.7% | 54 |
| MAPLE RIVER | 2,135 | 1,285 | 1,634 | 1,506 | 1,687 | 1,988 | 1,787 | 9 | 9.4% | 94 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 1,709 | 1,671 | 1,760 | 10 | | N/A |
| LAKE SUPERIOR | 381 | 1,731 | 1,169 | 1,894 | 1,777 | 1,870 | 1,689 | 11 | 44.5% | 60 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 1,602 | 1,797 | 1,981 | 1,608 | 1,676 | 12 | 4.6% | 97 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 706 | 606 | 1,201 | 1,500 | 1,672 | 13 | 136.8% | 27 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 1,062 | 1,099 | 1,128 | 1,195 | 1,656 | 14 | 55.9% | 50 |
| SAUK RAPIDS | 47 | 3,491 | 686 | 803 | 1,038 | 1,279 | 1,627 | 15 | 137.2% | 26 |
| PIERZ | 484 | 1,003 | 822 | 830 | 831 | 788 | 1,559 | 16 | 89.7% | 39 |
| EVELETH-GILBERT | 2,154 | 1,517 | 964 | 854 | 690 | 852 | 1,515 | 17 | 57.2% | 48 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 1,029 | 998 | 932 | 1,173 | 1,483 | 18 | 44.1% | 61 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 539 | 490 | 977 | 1,176 | 1,452 | 19 | 169.4% | 24 |
| BAGLEY | 162 | 1,104 | 514 | 543 | 530 | 989 | 1,443 | 20 | 180.7% | 22 |
| DOVER-EYOTA | 533 | 1,216 | 1,244 | 1,021 | 736 | 767 | 1,442 | 21 | 15.9% | 89 |
| BECKER | 726 | 2,337 | 418 | 668 | 1,463 | 1,427 | 1,417 | 22 | 239.0% | 16 |
| CROOKSTON | 593 | 1,538 | 127 | 408 | 631 | 979 | 1,398 | 23 | 1000.8% | 7 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | (299) | 133 | 628 | 1,114 | 1,368 | 24 | -557.5% | 155 |
| MILACA | 912 | 1,947 | 1,194 | 1,144 | 813 | 1,058 | 1,360 | 25 | 13.9% | 91 |
| THIEF RIVER FALLS | 564 | 2,139 | 1,108 | 1,197 | 1,253 | 1,255 | 1,343 | 26 | 21.2% | 84 |
| INTERNATIONAL FALLS | 361 | 1,463 | 702 | 500 | 601 | 831 | 1,341 | 27 | 91.0% | 38 |
| ROCHESTER | 535 | 16,265 | 631 | 687 | 545 | 1,109 | 1,336 | 28 | 111.7% | 33 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | (397) | (396) | 255 | 774 | 1,247 | 29 | -414.1% | 154 |
| PRINCETON | 477 | 3,277 | 800 | 905 | 837 | 1,079 | 1,237 | 30 | 54.6% | 51 |
| DASSEL-COKATO | 466 | 2,262 | 943 | 1,103 | 1,045 | 1,083 | 1,226 | 31 | 30.0% | 74 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 664 | 946 | 1,019 | 921 | 1,220 | 32 | 83.7% | 40 |
| BENSON | 777 | 1,120 | 915 | 924 | 768 | 729 | 1,212 | 33 | 32.5% | 69 |
| MONTEVIDEO | 129 | 1,607 | 1,479 | 1,620 | 1,604 | 1,654 | 1,210 | 34 | -18.2% | 108 |
| INVER GROVE | 199 | 3,954 | 229 | 309 | 536 | 873 | 1,195 | 35 | 421.8% | 11 |
| PEQUOT LAKES | 186 | 1,339 | 1,586 | 1,779 | 1,681 | 1,289 | 1,193 | 36 | -24.8% | 115 |
| DULUTH | 709 | 11,506 | 1,152 | 1,215 | 1,288 | 672 | 1,186 | 37 | 3.0% | 99 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 1,215 | 1,355 | 1,333 | 1,443 | 1,184 | 38 | -2.6% | 102 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 122 | 430 | 538 | 913 | 1,184 | 39 | 870.5% | 8 |
| MOORHEAD | 152 | 5,568 | 893 | 663 | 1,026 | 1,250 | 1,180 | 40 | 32.1% | 70 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Unreserved Operating Fund Balance | 2000 Total Unreserved Operating Fund Balance | 2001 Total Unreserved Operating Fund Balance | 2002 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|--|--|--|--|--|--|-----------------------------|-------------------------------------|
| BUFFALO | 877 | 5,141 | 812 | 772 | 623 | 585 | 1,178 | 41 | 45.1% | 59 |
| FARIBAULT | 656 | 4,038 | (409) | 424 | 689 | 1,041 | 1,100 | 42 | -368.9% | 153 |
| ALEXANDRIA | 206 | 4,208 | 718 | 840 | 831 | 1,057 | 1,091 | 43 | 51.9% | 52 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | (7) | (91) | 120 | 925 | 1,070 | 44 | -15385.7% | 165 |
| NEW ULM | 88 | 2,458 | 758 | 639 | 647 | 882 | 1,066 | 45 | 40.6% | 62 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 344 | 738 | 888 | 849 | 1,061 | 46 | 208.4% | 19 |
| NORTH BRANCH | 138 | 3,851 | 403 | 884 | 1,298 | 1,417 | 1,055 | 47 | 161.8% | 25 |
| ROSEAU | 682 | 1,472 | 838 | 851 | 711 | 843 | 1,054 | 48 | 25.8% | 78 |
| SARTELL | 748 | 2,702 | 1,305 | 1,263 | 1,105 | 849 | 1,019 | 49 | -21.9% | 113 |
| BRAINERD | 181 | 7,333 | 861 | 882 | 978 | 919 | 1,009 | 50 | 17.2% | 88 |
| BIG LAKE | 727 | 3,036 | 731 | 766 | 867 | 921 | 986 | 51 | 34.9% | 66 |
| ST. CHARLES | 858 | 1,052 | 594 | 631 | 651 | 717 | 985 | 52 | 65.8% | 45 |
| HIBBING | 701 | 2,707 | 803 | 910 | 990 | 963 | 967 | 53 | 20.4% | 85 |
| BELLE PLAINE | 716 | 1,329 | 727 | 615 | 638 | 768 | 966 | 54 | 32.9% | 68 |
| EDINA | 273 | 7,164 | 869 | 953 | 737 | 704 | 964 | 55 | 10.9% | 93 |
| WILLMAR | 347 | 4,330 | (209) | (331) | (381) | 130 | 961 | 56 | -559.8% | 156 |
| LUVERNE | 2,184 | 1,338 | 893 | 1,116 | 915 | 722 | 956 | 57 | 7.1% | 96 |
| ANNANDALE | 876 | 1,857 | 695 | 717 | 709 | 739 | 917 | 58 | 31.9% | 71 |
| ALBERT LEA | 241 | 3,710 | (91) | 43 | 394 | 344 | 916 | 59 | -1106.6% | 159 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | (347) | 99 | 375 | 791 | 912 | 60 | -362.8% | 152 |
| PINE CITY | 578 | 1,696 | 399 | 371 | 73 | 288 | 896 | 61 | 124.6% | 32 |
| FRAZEE | 23 | 1,204 | 605 | 579 | 536 | 732 | 894 | 62 | 47.8% | 57 |
| HUTCHINSON | 423 | 3,116 | 239 | 234 | 478 | 631 | 890 | 63 | 272.4% | 15 |
| OSSEO | 279 | 22,055 | 496 | 633 | 585 | 467 | 884 | 64 | 78.2% | 41 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 814 | 634 | 465 | 723 | 875 | 65 | 7.5% | 95 |
| WORTHINGTON | 518 | 2,350 | 1,045 | 759 | 585 | 620 | 853 | 66 | -18.4% | 109 |
| VIRGINIA | 706 | 1,720 | 638 | 293 | (62) | 21 | 849 | 67 | 33.1% | 67 |
| WARROAD | 690 | 1,325 | 643 | 309 | 411 | 647 | 845 | 68 | 31.4% | 73 |
| HERMANTOWN | 700 | 1,949 | 517 | 529 | 730 | 846 | 824 | 69 | 59.4% | 46 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 1,111 | 1,082 | 952 | 754 | 820 | 70 | -26.2% | 116 |
| MORA | 332 | 1,917 | 916 | 784 | 1,077 | 818 | 813 | 71 | -11.2% | 107 |
| TRITON | 2,125 | 1,156 | 1,281 | 1,029 | 768 | 842 | 805 | 72 | -37.2% | 126 |
| CHISAGO LAKES | 2,144 | 3,470 | (19) | (211) | 64 | 295 | 804 | 73 | -4331.6% | 163 |
| WAYZATA | 284 | 9,637 | 793 | 1,281 | 611 | 755 | 803 | 74 | 1.3% | 100 |
| MAHTOMEDI | 832 | 3,098 | 348 | 383 | 698 | 765 | 800 | 75 | 129.9% | 31 |
| WATERTOWN-MAYER | 111 | 1,415 | 383 | 422 | 341 | 375 | 798 | 76 | 108.4% | 34 |
| FOLEY | 51 | 1,641 | 584 | 506 | 634 | 832 | 790 | 77 | 35.3% | 65 |
| ROCKFORD | 883 | 1,755 | 1,004 | 1,137 | 1,144 | 1,073 | 790 | 78 | -21.3% | 111 |
| CLOQUET | 94 | 2,636 | 820 | 563 | 474 | 668 | 786 | 79 | -4.1% | 103 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 47 | 146 | 109 | 498 | 786 | 80 | 1572.3% | 5 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Unreserved Operating Fund Balance | 2000 Total Unreserved Operating Fund Balance | 2001 Total Unreserved Operating Fund Balance | 2002 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|--|--|--|--|--|--|-----------------------------|-------------------------------------|
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 519 | 589 | 921 | 911 | 769 | 81 | 48.2% | 55 |
| WHITE BEAR LAKE | 624 | 9,063 | 3 | 145 | 302 | 421 | 747 | 82 | 24800.0% | 1 |
| SAUK CENTRE | 743 | 1,226 | 247 | 174 | 76 | 142 | 746 | 83 | 202.0% | 20 |
| MARSHALL | 413 | 2,309 | 437 | 536 | 481 | 693 | 738 | 84 | 68.9% | 44 |
| DETROIT LAKES | 22 | 2,857 | 484 | 469 | 557 | 511 | 716 | 85 | 47.9% | 56 |
| WASECA | 829 | 2,250 | 226 | (19) | 245 | 480 | 714 | 86 | 215.9% | 18 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 350 | 448 | 420 | 522 | 713 | 87 | 103.7% | 36 |
| EAST GRAND FORKS | 595 | 1,788 | 775 | 368 | 440 | 494 | 704 | 88 | -9.2% | 105 |
| AUSTIN | 492 | 4,129 | (45) | 73 | 288 | 412 | 701 | 89 | -1657.8% | 161 |
| MANKATO | 77 | 6,994 | 588 | 390 | 504 | 579 | 699 | 90 | 18.9% | 86 |
| BURNSVILLE | 191 | 11,348 | 605 | 757 | 828 | 732 | 693 | 91 | 14.5% | 90 |
| LAKEVILLE | 194 | 10,148 | 0 | (205) | 183 | 535 | 691 | 92 | | N/A |
| ANOKA-HENNEPIN | 11 | 40,958 | 465 | 490 | 482 | 617 | 684 | 93 | 47.1% | 58 |
| COLUMBIA HEIGHTS | 13 | 3,027 | (122) | (576) | (490) | (329) | 680 | 94 | -657.4% | 157 |
| MINNETONKA | 276 | 7,652 | 526 | 432 | 668 | 839 | 680 | 95 | 29.3% | 75 |
| ST. PAUL | 625 | 45,583 | 546 | 559 | 485 | 581 | 679 | 96 | 24.4% | 81 |
| MONTICELLO | 882 | 3,887 | 338 | (326) | (343) | 18 | 667 | 97 | 97.3% | 37 |
| BLOOMINGTON | 271 | 10,967 | 1,110 | 820 | 683 | 741 | 658 | 98 | -40.7% | 127 |
| PROCTOR | 704 | 1,840 | 661 | 481 | 234 | 439 | 657 | 99 | -0.6% | 101 |
| BYRON | 531 | 1,485 | 281 | 446 | 706 | 611 | 656 | 100 | 133.5% | 29 |
| CANNON FALLS | 252 | 1,483 | 690 | 870 | 990 | 375 | 619 | 101 | -10.3% | 106 |
| EDEN PRAIRIE | 272 | 10,425 | 495 | 412 | 441 | 474 | 605 | 102 | 22.2% | 83 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 1,268 | 1,026 | 757 | 562 | 603 | 103 | -52.4% | 130 |
| PERHAM | 549 | 1,690 | 85 | (43) | 58 | 294 | 600 | 104 | 605.9% | 10 |
| KASSON-MANTORVILLE | 204 | 1,856 | 30 | 282 | 378 | 621 | 592 | 105 | 1873.3% | 3 |
| ALBANY | 745 | 1,574 | 247 | 517 | 551 | 604 | 575 | 106 | 132.8% | 30 |
| ROBBINSDALE | 281 | 14,297 | 34 | 169 | 255 | 353 | 575 | 107 | 1591.2% | 4 |
| MINNEWASKA | 2,149 | 1,512 | 460 | 488 | 792 | 829 | 574 | 108 | 24.8% | 79 |
| FARMINGTON | 192 | 5,247 | 403 | 299 | 563 | 485 | 560 | 109 | 39.0% | 63 |
| BEMIDJI | 31 | 5,122 | 267 | 342 | 89 | 238 | 546 | 110 | 104.5% | 35 |
| LAKE CITY | 813 | 1,439 | 785 | 1,073 | 851 | 620 | 544 | 111 | -30.7% | 120 |
| STEWARTVILLE | 534 | 1,773 | 114 | (20) | 92 | 276 | 538 | 112 | 371.9% | 12 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 685 | 835 | 853 | 528 | 535 | 113 | -21.9% | 112 |
| DEER RIVER | 317 | 1,074 | 190 | 13 | 171 | 226 | 528 | 114 | 177.9% | 23 |
| PLAINVIEW | 810 | 1,138 | 733 | 604 | 666 | 458 | 519 | 115 | -29.2% | 118 |
| NORWOOD | 108 | 1,034 | 654 | 565 | 704 | 633 | 518 | 116 | -20.8% | 110 |
| ESKO | 99 | 1,075 | 161 | 221 | 185 | 440 | 511 | 117 | 217.4% | 17 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 371 | 175 | 492 | 118 | | N/A |
| SHAKOPEE | 720 | 4,818 | 307 | 277 | 116 | 218 | 485 | 119 | 58.0% | 47 |
| LACRESCENT-HOKAH | 300 | 1,689 | 833 | 893 | 520 | 397 | 483 | 120 | -42.0% | 128 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Unreserved Operating Fund Balance | 2000 Total Unreserved Operating Fund Balance | 2001 Total Unreserved Operating Fund Balance | 2002 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|-----------------|-----------------|--|--|--|--|--|--|-----------------------------|-------------------------------------|
| DELANO | 879 | 1,917 | 309 | 224 | 364 | 431 | 482 | 121 | 56.0% | 49 |
| NORTHFIELD | 659 | 3,856 | 348 | 817 | 1,169 | 930 | 480 | 122 | 37.9% | 64 |
| ELK RIVER | 728 | 9,803 | 4 | 65 | 35 | 127 | 476 | 123 | 11800.0% | 2 |
| CHASKA | 112 | 8,117 | 380 | 441 | 399 | 572 | 470 | 124 | 23.7% | 82 |
| PINE ISLAND | 255 | 1,235 | 719 | 666 | 884 | 785 | 469 | 125 | -34.8% | 125 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 361 | 51 | 165 | 592 | 457 | 126 | 26.6% | 77 |
| LITCHFIELD | 465 | 1,941 | 666 | 634 | 449 | 539 | 444 | 127 | -33.3% | 123 |
| RICHFIELD | 280 | 4,338 | 637 | 237 | 280 | 118 | 443 | 128 | -30.5% | 119 |
| GRAND RAPIDS | 318 | 4,150 | (489) | 145 | 34 | 205 | 440 | 129 | -190.0% | 147 |
| OWATONNA | 761 | 5,048 | 576 | 499 | 566 | 96 | 436 | 130 | -24.3% | 114 |
| ROCORI | 750 | 2,371 | 409 | 405 | 494 | 457 | 426 | 131 | 4.2% | 98 |
| CENTENNIAL | 12 | 7,002 | 339 | 371 | 462 | 494 | 422 | 132 | 24.5% | 80 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 44 | (36) | (19) | (89) | 381 | 133 | 765.9% | 9 |
| FERGUS FALLS | 544 | 2,859 | (29) | 62 | 201 | 334 | 346 | 134 | -1293.1% | 160 |
| ST. PETER | 508 | 1,896 | 464 | 242 | 129 | 573 | 342 | 135 | -26.3% | 117 |
| SOUTH ST. PAUL | 6 | 3,505 | 489 | 396 | 52 | 86 | 321 | 136 | -34.4% | 124 |
| ST. FRANCIS | 15 | 5,874 | (383) | (539) | (291) | 98 | 307 | 137 | -180.2% | 145 |
| ST. JAMES | 840 | 1,298 | (312) | (222) | (188) | 8 | 270 | 138 | -186.5% | 146 |
| SIBLEY EAST | 2,310 | 1,299 | (110) | (86) | 152 | 185 | 235 | 139 | -313.6% | 151 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 13 | 224 | 644 | 336 | 210 | 140 | 1515.4% | 6 |
| ST. LOUIS PARK | 283 | 4,371 | 721 | 381 | 39 | 115 | 199 | 141 | -72.4% | 133 |
| NEW LONDON-SPICER | 345 | 1,749 | 295 | 488 | 410 | 306 | 197 | 142 | -33.2% | 122 |
| STILLWATER | 834 | 9,340 | 449 | 429 | 383 | 209 | 188 | 143 | -58.1% | 131 |
| ORONO | 278 | 2,481 | 686 | 476 | 465 | 338 | 181 | 144 | -73.6% | 134 |
| PAYNESVILLE | 741 | 1,147 | 581 | 189 | (227) | (11) | 143 | 145 | -75.4% | 135 |
| WACONIA | 110 | 2,277 | 263 | 547 | 783 | 610 | 141 | 146 | -46.4% | 129 |
| MOUNDS VIEW | 621 | 11,323 | 139 | 114 | (11) | (93) | 95 | 147 | -31.7% | 121 |
| FOREST LAKE | 831 | 7,797 | 274 | 20 | (293) | (259) | 88 | 148 | -67.9% | 132 |
| MINNEAPOLIS | 1 | 47,416 | 434 | 383 | 265 | 37 | 84 | 149 | -80.6% | 137 |
| FRIDLEY | 14 | 2,644 | (142) | (168) | (92) | (77) | 64 | 150 | -145.1% | 143 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 242 | 196 | 161 | 255 | 49 | 151 | -79.8% | 136 |
| ST. CLOUD | 742 | 10,442 | 585 | 613 | 447 | 8 | 4 | 152 | -99.3% | 138 |
| PRIOR LAKE | 719 | 5,339 | (224) | (102) | (109) | (74) | 3 | 153 | -101.3% | 140 |
| HOPKINS | 270 | 8,489 | 558 | (128) | 285 | 58 | 1 | 154 | -99.8% | 139 |
| PARK RAPIDS | 309 | 1,789 | 953 | 489 | 223 | (377) | (72) | 155 | -107.6% | 141 |
| MELROSE | 740 | 1,574 | 311 | 765 | 556 | 1,387 | (95) | 156 | -130.5% | 142 |
| HOLDINGFORD | 738 | 1,090 | 162 | (137) | (441) | (407) | (101) | 157 | -162.3% | 144 |
| LITTLE FALLS | 482 | 3,052 | 1 | (244) | (266) | (238) | (120) | 158 | -12100.0% | 164 |
| WESTONKA | 277 | 2,274 | (338) | (163) | (174) | (397) | (316) | 159 | -6.5% | 104 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 48 | (79) | (355) | (408) | (328) | 160 | -783.3% | 158 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Unreserved Operating Fund Balance | 2000 Total Unreserved Operating Fund Balance | 2001 Total Unreserved Operating Fund Balance | 2002 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance | 2003 Total Unreserved Operating Fund Balance Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|---|---|---|---|---|---|------------------------------------|--|
| CROSBY-IRONTON | 182 | 1,484 | (153) | (81) | 93 | (306) | (362) | 161 | 136.6% | 28 |
| ROSEVILLE | 623 | 6,541 | (293) | (396) | (278) | (195) | (386) | 162 | 31.7% | 72 |
| HASTINGS | 200 | 5,246 | 311 | 158 | 62 | 90 | (396) | 163 | -227.3% | 148 |
| RED WING | 256 | 3,054 | (419) | 40 | (117) | (337) | (493) | 164 | 17.7% | 87 |
| BROOKLYN CENTER | 286 | 1,752 | 428 | 363 | 133 | (1,729) | (566) | 165 | -232.2% | 149 |
| SPRING LAKE PARK | 16 | 4,335 | (137) | (162) | (600) | (923) | (593) | 166 | 332.8% | 13 |
| WINDOM | 177 | 1,052 | 351 | 53 | (560) | (809) | (705) | 167 | -300.9% | 150 |
| GREENWAY | 316 | 1,352 | 28 | (790) | (1,223) | (1,204) | (1,044) | 168 | -3828.6% | 162 |
| Average for schools above 1,000 in enrollment | | 4,413 | 538 | 548 | 599 | 653 | 795 | N/A | 47.7% | N/A |
| Minimum | | 463 | (489) | (790) | (1,223) | (1,729) | (1,044) | N/A | 113.5% | N/A |
| Maximum | | 47,416 | 2,719 | 3,280 | 3,745 | 3,644 | 3,373 | N/A | 24.1% | N/A |
| Median | | 2,044 | 516 | 488 | 537 | 614 | 727 | N/A | 41.0% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 District Admin. | 2000 District Admin. | 2001 District Admin. | 2002 District Admin. | 2003 District Admin. | 2003 District Admin. Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--------------------------|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 812 | 972 | 986 | 1,004 | 1,185 | 1 | 45.9% | 7 |
| RED LAKE | 38 | 1,497 | 815 | 840 | 821 | 906 | 914 | 2 | 12.1% | 95 |
| LAKE SUPERIOR | 381 | 1,731 | 527 | 532 | 587 | 617 | 716 | 3 | 35.9% | 21 |
| RANDOLPH | 195 | 463 | 498 | 555 | 581 | 630 | 656 | 4 | 31.8% | 30 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 370 | 426 | 540 | 551 | 631 | 5 | 70.7% | 1 |
| MAHTOMEDI | 832 | 3,098 | 430 | 482 | 476 | 519 | 625 | 6 | 45.5% | 8 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 460 | 511 | 506 | 548 | 614 | 7 | 33.4% | 26 |
| ST. PETER | 508 | 1,896 | 497 | 491 | 525 | 556 | 605 | 8 | 21.7% | 59 |
| NORWOOD | 108 | 1,034 | 428 | 442 | 489 | 545 | 592 | 9 | 38.4% | 16 |
| WINDOM | 177 | 1,052 | 440 | 465 | 477 | 509 | 564 | 10 | 28.2% | 40 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 444 | 474 | 512 | 534 | 563 | 11 | 26.7% | 44 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 517 | 499 | 508 | 527 | 560 | 12 | 8.4% | 102 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 518 | 510 | 532 | 583 | 546 | 13 | 5.4% | 113 |
| MINNEAPOLIS | 1 | 47,416 | 528 | 580 | 605 | 578 | 545 | 14 | 3.2% | 121 |
| INTERNATIONAL FALLS | 361 | 1,463 | 463 | 488 | 507 | 490 | 537 | 15 | 16.0% | 82 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 427 | 462 | 488 | 532 | 536 | 16 | 25.6% | 48 |
| HOPKINS | 270 | 8,489 | 399 | 473 | 495 | 480 | 529 | 17 | 32.6% | 28 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 442 | 461 | 487 | 534 | 525 | 18 | 18.6% | 73 |
| KASSON-MANTORVILLE | 204 | 1,856 | 332 | 343 | 404 | 425 | 524 | 19 | 57.6% | 3 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 363 | 327 | 362 | 413 | 512 | 20 | 41.2% | 12 |
| BYRON | 531 | 1,485 | 407 | 434 | 460 | 475 | 510 | 21 | 25.4% | 49 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 385 | 375 | 374 | 429 | 510 | 22 | 32.4% | 29 |
| BAGLEY | 162 | 1,104 | 424 | 504 | 490 | 480 | 510 | 23 | 20.2% | 65 |
| LITCHFIELD | 465 | 1,941 | 353 | 408 | 430 | 464 | 509 | 24 | 44.3% | 10 |
| THIEF RIVER FALLS | 564 | 2,139 | 370 | 439 | 446 | 455 | 506 | 25 | 36.9% | 18 |
| GREENWAY | 316 | 1,352 | 365 | 426 | 437 | 464 | 502 | 26 | 37.7% | 17 |
| SIBLEY EAST | 2,310 | 1,299 | 406 | 425 | 449 | 487 | 502 | 27 | 23.7% | 55 |
| ANNANDALE | 876 | 1,857 | 401 | 427 | 466 | 498 | 501 | 28 | 24.9% | 50 |
| BECKER | 726 | 2,337 | 366 | 365 | 383 | 412 | 500 | 29 | 36.7% | 19 |
| WACONIA | 110 | 2,277 | 447 | 460 | 467 | 498 | 494 | 30 | 10.4% | 98 |
| AITKIN | 1 | 1,327 | 380 | 406 | 416 | 441 | 492 | 31 | 29.4% | 35 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 412 | 444 | 659 | 1,264 | 491 | 32 | 19.3% | 70 |
| HIBBING | 701 | 2,707 | 406 | 422 | 420 | 478 | 487 | 33 | 20.0% | 66 |
| ROSEVILLE | 623 | 6,541 | 477 | 459 | 452 | 489 | 483 | 34 | 1.3% | 127 |
| DEER RIVER | 317 | 1,074 | 372 | 387 | 415 | 458 | 478 | 35 | 28.4% | 39 |
| ROCORI | 750 | 2,371 | 472 | 488 | 425 | 456 | 478 | 36 | 1.3% | 128 |

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

| District Name | District Number | 2003 Enrollment | 1999 District Admin. | 2000 District Admin. | 2001 District Admin. | 2002 District Admin. | 2003 District Admin. | 2003 District Admin. Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| DETROIT LAKES | 22 | 2,857 | 410 | 412 | 441 | 453 | 477 | 37 | 16.4% | 79 |
| HOLDINGFORD | 738 | 1,090 | 394 | 440 | 443 | 458 | 472 | 38 | 19.7% | 68 |
| SAUK CENTRE | 743 | 1,226 | 439 | 428 | 442 | 425 | 470 | 39 | 7.0% | 108 |
| MAPLE RIVER | 2,135 | 1,285 | 435 | 469 | 474 | 462 | 468 | 40 | 7.5% | 105 |
| STEWARTVILLE | 534 | 1,773 | 398 | 425 | 452 | 426 | 468 | 41 | 17.7% | 75 |
| WASECA | 829 | 2,250 | 445 | 496 | 472 | 449 | 467 | 42 | 4.9% | 116 |
| LAKEVILLE | 194 | 10,148 | 444 | 465 | 435 | 458 | 466 | 43 | 5.0% | 115 |
| RED WING | 256 | 3,054 | 321 | 311 | 350 | 360 | 466 | 44 | 45.1% | 9 |
| WARROAD | 690 | 1,325 | 555 | 555 | 446 | 438 | 466 | 45 | -16.0% | 154 |
| EAST GRAND FORKS | 595 | 1,788 | 416 | 412 | 420 | 446 | 461 | 46 | 11.0% | 96 |
| ST. JAMES | 840 | 1,298 | 405 | 415 | 431 | 395 | 460 | 47 | 13.5% | 91 |
| PROCTOR | 704 | 1,840 | 381 | 407 | 429 | 451 | 459 | 48 | 20.4% | 64 |
| EVELETH-GILBERT | 2,154 | 1,517 | 393 | 417 | 453 | 440 | 456 | 49 | 16.1% | 81 |
| ST. LOUIS PARK | 283 | 4,371 | 380 | 363 | 379 | 413 | 455 | 50 | 19.6% | 69 |
| LAKE CITY | 813 | 1,439 | 305 | 361 | 391 | 426 | 454 | 51 | 49.0% | 4 |
| NORTHFIELD | 659 | 3,856 | 367 | 365 | 385 | 425 | 449 | 52 | 22.4% | 57 |
| PINE ISLAND | 255 | 1,235 | 390 | 400 | 398 | 440 | 448 | 53 | 14.9% | 87 |
| PEQUOT LAKES | 186 | 1,339 | 318 | 340 | 421 | 425 | 447 | 54 | 40.5% | 13 |
| NEW LONDON-SPICER | 345 | 1,749 | 356 | 366 | 394 | 435 | 444 | 55 | 24.8% | 51 |
| PARK RAPIDS | 309 | 1,789 | 465 | 459 | 498 | 543 | 444 | 56 | -4.4% | 137 |
| EDINA | 273 | 7,164 | 458 | 450 | 484 | 536 | 444 | 57 | -3.1% | 135 |
| CROOKSTON | 593 | 1,538 | 416 | 530 | 482 | 404 | 444 | 58 | 6.8% | 109 |
| LACRESCENT-HOKAH | 300 | 1,689 | 373 | 377 | 431 | 403 | 443 | 59 | 18.6% | 74 |
| PIERZ | 484 | 1,003 | 437 | 450 | 444 | 480 | 443 | 60 | 1.4% | 126 |
| PERHAM | 549 | 1,690 | 346 | 361 | 374 | 411 | 442 | 61 | 27.9% | 42 |
| BROOKLYN CENTER | 286 | 1,752 | 299 | 355 | 463 | 485 | 440 | 62 | 47.0% | 5 |
| TRITON | 2,125 | 1,156 | 259 | 408 | 427 | 463 | 440 | 63 | 69.6% | 2 |
| BLOOMINGTON | 271 | 10,967 | 398 | 423 | 435 | 464 | 440 | 64 | 10.4% | 99 |
| CLOQUET | 94 | 2,636 | 469 | 497 | 503 | 460 | 437 | 65 | -6.8% | 142 |
| MINNEWASKA | 2,149 | 1,512 | 309 | 317 | 381 | 397 | 437 | 66 | 41.3% | 11 |
| MONTEVIDEO | 129 | 1,607 | 338 | 378 | 393 | 400 | 436 | 67 | 29.2% | 37 |
| HASTINGS | 200 | 5,246 | 414 | 446 | 298 | 300 | 435 | 68 | 5.0% | 114 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 364 | 420 | 387 | 410 | 434 | 69 | 19.3% | 71 |
| ALBANY | 745 | 1,574 | 345 | 347 | 374 | 390 | 434 | 70 | 25.7% | 47 |
| FOLEY | 51 | 1,641 | 334 | 346 | 357 | 404 | 433 | 71 | 29.6% | 34 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 459 | 445 | 432 | 72 | N/A | 167 |

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

| District Name | District Number | 2003 Enrollment | 1999 District Admin. | 2000 District Admin. | 2001 District Admin. | 2002 District Admin. | 2003 District Admin. | 2003 District Admin. Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| PELICAN RAPIDS | 548 | 1,232 | 310 | 341 | 362 | 390 | 431 | 73 | 38.8% | 14 |
| GRAND RAPIDS | 318 | 4,150 | 371 | 386 | 400 | 412 | 429 | 74 | 15.6% | 83 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 439 | 394 | 435 | 430 | 429 | 75 | -2.3% | 133 |
| PINE CITY | 578 | 1,696 | 443 | 458 | 474 | 445 | 427 | 76 | -3.6% | 136 |
| PLAINVIEW | 810 | 1,138 | 331 | 323 | 356 | 386 | 425 | 77 | 28.5% | 38 |
| HUTCHINSON | 423 | 3,116 | 337 | 355 | 398 | 419 | 424 | 78 | 25.7% | 46 |
| MORA | 332 | 1,917 | 321 | 350 | 372 | 349 | 419 | 79 | 30.5% | 32 |
| FERGUS FALLS | 544 | 2,859 | 385 | 403 | 369 | 424 | 418 | 80 | 8.7% | 101 |
| BENSON | 777 | 1,120 | 312 | 417 | 371 | 372 | 415 | 81 | 33.1% | 27 |
| ESKO | 99 | 1,075 | 368 | 409 | 428 | 396 | 414 | 82 | 12.6% | 93 |
| JORDAN | 717 | 1,382 | 282 | 296 | 307 | 330 | 414 | 83 | 47.0% | 6 |
| PAYNESVILLE | 741 | 1,147 | 388 | 423 | 452 | 424 | 411 | 84 | 6.0% | 111 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 296 | 350 | 386 | 346 | 410 | 85 | 38.4% | 15 |
| DASSEL-COKATO | 466 | 2,262 | 302 | 322 | 370 | 405 | 408 | 86 | 34.9% | 23 |
| DOVER-EYOTA | 533 | 1,216 | 392 | 408 | 432 | 420 | 403 | 87 | 2.7% | 123 |
| FARMINGTON | 192 | 5,247 | 343 | 387 | 431 | 389 | 403 | 88 | 17.5% | 77 |
| BELLE PLAINE | 716 | 1,329 | 374 | 429 | 414 | 411 | 403 | 89 | 7.7% | 104 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 347 | 381 | 405 | 412 | 401 | 90 | 15.5% | 84 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 378 | 387 | 401 | 91 | N/A | 168 |
| NEW ULM | 88 | 2,458 | 341 | 342 | 367 | 377 | 400 | 92 | 17.3% | 78 |
| AUSTIN | 492 | 4,129 | 408 | 418 | 380 | 391 | 398 | 93 | -2.5% | 134 |
| DULUTH | 709 | 11,506 | 327 | 357 | 389 | 375 | 395 | 94 | 20.7% | 61 |
| MOORHEAD | 152 | 5,568 | 330 | 337 | 362 | 368 | 394 | 95 | 19.2% | 72 |
| BURNSVILLE | 191 | 11,348 | 366 | 358 | 377 | 396 | 393 | 96 | 7.3% | 107 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 423 | 339 | 317 | 320 | 392 | 97 | -7.4% | 146 |
| CANNON FALLS | 252 | 1,483 | 379 | 376 | 378 | 453 | 392 | 98 | 3.5% | 118 |
| MOUNDS VIEW | 621 | 11,323 | 380 | 387 | 441 | 433 | 391 | 99 | 3.0% | 122 |
| PRINCETON | 477 | 3,277 | 313 | 336 | 316 | 294 | 390 | 100 | 24.7% | 52 |
| MELROSE | 740 | 1,574 | 313 | 323 | 326 | 350 | 388 | 101 | 23.8% | 54 |
| ROCKFORD | 883 | 1,755 | 333 | 326 | 374 | 368 | 387 | 102 | 16.2% | 80 |
| WATERTOWN-MAYER | 111 | 1,415 | 416 | 389 | 419 | 397 | 385 | 103 | -7.4% | 145 |
| MINNETONKA | 276 | 7,652 | 371 | 369 | 382 | 390 | 384 | 104 | 3.4% | 120 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 281 | 289 | 325 | 356 | 379 | 105 | 35.1% | 22 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 300 | 315 | 327 | 396 | 378 | 106 | 26.0% | 45 |
| ORONO | 278 | 2,481 | 357 | 349 | 351 | 390 | 378 | 107 | 5.8% | 112 |
| CHISAGO LAKES | 2,144 | 3,470 | 313 | 341 | 335 | 331 | 377 | 108 | 20.4% | 63 |

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

| District Name | District Number | 2003 Enrollment | 1999 District Admin. | 2000 District Admin. | 2001 District Admin. | 2002 District Admin. | 2003 District Admin. | 2003 District Admin. Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 414 | 478 | 489 | 381 | 376 | 109 | -9.3% | 148 |
| ELK RIVER | 728 | 9,803 | 347 | 370 | 389 | 450 | 375 | 110 | 8.2% | 103 |
| WHITE BEAR LAKE | 624 | 9,063 | 325 | 315 | 365 | 377 | 374 | 111 | 15.1% | 86 |
| BRAINERD | 181 | 7,333 | 280 | 355 | 346 | 341 | 374 | 112 | 33.5% | 25 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 372 | 335 | 363 | 350 | 374 | 113 | 0.5% | 131 |
| RICHFIELD | 280 | 4,338 | 402 | 439 | 448 | 414 | 374 | 114 | -6.9% | 144 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 416 | 450 | 460 | 389 | 371 | 115 | -10.9% | 151 |
| OSSEO | 279 | 22,055 | 327 | 357 | 400 | 392 | 371 | 116 | 13.6% | 90 |
| DELANO | 879 | 1,917 | 360 | 372 | 390 | 396 | 369 | 117 | 2.4% | 124 |
| LITTLE FALLS | 482 | 3,052 | 373 | 366 | 453 | 448 | 367 | 118 | -1.6% | 132 |
| MARSHALL | 413 | 2,309 | 301 | 303 | 324 | 331 | 366 | 119 | 21.6% | 60 |
| LUVERNE | 2,184 | 1,338 | 288 | 368 | 373 | 374 | 366 | 120 | 27.2% | 43 |
| SHAKOPEE | 720 | 4,818 | 409 | 394 | 384 | 360 | 365 | 121 | -10.7% | 150 |
| ALBERT LEA | 241 | 3,710 | 358 | 370 | 341 | 374 | 364 | 122 | 1.8% | 125 |
| ST. PAUL | 625 | 45,583 | 297 | 350 | 359 | 369 | 363 | 123 | 22.3% | 58 |
| VIRGINIA | 706 | 1,720 | 553 | 602 | 671 | 475 | 363 | 124 | -34.3% | 163 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 469 | 468 | 442 | 338 | 362 | 125 | -22.8% | 158 |
| MILACA | 912 | 1,947 | 329 | 389 | 396 | 382 | 362 | 126 | 10.0% | 100 |
| CROSBY-IRONTON | 182 | 1,484 | 347 | 307 | 368 | 391 | 361 | 127 | 4.2% | 117 |
| INVER GROVE | 199 | 3,954 | 512 | 402 | 371 | 338 | 361 | 128 | -29.5% | 161 |
| NORTH BRANCH | 138 | 3,851 | 354 | 358 | 333 | 317 | 359 | 129 | 1.3% | 129 |
| ST. CHARLES | 858 | 1,052 | 265 | 308 | 311 | 323 | 356 | 130 | 34.4% | 24 |
| FRAZEE | 23 | 1,204 | 371 | 396 | 353 | 325 | 353 | 131 | -4.8% | 139 |
| ROCHESTER | 535 | 16,265 | 273 | 295 | 330 | 326 | 353 | 132 | 29.4% | 36 |
| WESTONKA | 277 | 2,274 | 437 | 453 | 519 | 337 | 348 | 133 | -20.4% | 156 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 305 | 330 | 345 | 389 | 346 | 134 | 13.6% | 89 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 370 | 361 | 419 | 346 | 346 | 135 | -6.5% | 141 |
| ST. CLOUD | 742 | 10,442 | 280 | 305 | 311 | 343 | 344 | 136 | 22.9% | 56 |
| BIG LAKE | 727 | 3,036 | 291 | 268 | 361 | 372 | 342 | 137 | 17.7% | 76 |
| SARTELL | 748 | 2,702 | 284 | 269 | 308 | 316 | 341 | 138 | 19.9% | 67 |
| HERMANTOWN | 700 | 1,949 | 376 | 430 | 390 | 342 | 341 | 139 | -9.4% | 149 |
| FARIBAULT | 656 | 4,038 | 301 | 290 | 317 | 317 | 338 | 140 | 12.2% | 94 |
| EDEN PRAIRIE | 272 | 10,425 | 288 | 303 | 322 | 341 | 332 | 141 | 15.2% | 85 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 336 | 347 | 379 | 379 | 320 | 142 | -4.8% | 138 |
| OWATONNA | 761 | 5,048 | 314 | 272 | 307 | 316 | 318 | 143 | 1.2% | 130 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 287 | 290 | 284 | 277 | 317 | 144 | 10.5% | 97 |

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

| District Name | District Number | 2003 Enrollment | 1999 District Admin. | 2000 District Admin. | 2001 District Admin. | 2002 District Admin. | 2003 District Admin. | 2003 District Admin. Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| ROBBINSDALE | 281 | 14,297 | 333 | 365 | 353 | 293 | 316 | 145 | -5.2% | 140 |
| FOREST LAKE | 831 | 7,797 | 345 | 346 | 302 | 302 | 316 | 146 | -8.4% | 147 |
| CENTENNIAL | 12 | 7,002 | 274 | 288 | 287 | 296 | 312 | 147 | 13.7% | 88 |
| MANKATO | 77 | 6,994 | 293 | 307 | 310 | 318 | 312 | 148 | 6.4% | 110 |
| ST. FRANCIS | 15 | 5,874 | 289 | 333 | 287 | 289 | 310 | 149 | 7.4% | 106 |
| ROSEAU | 682 | 1,472 | 241 | 268 | 267 | 279 | 309 | 150 | 28.1% | 41 |
| BEMIDJI | 31 | 5,122 | 364 | 366 | 416 | 290 | 306 | 151 | -15.8% | 153 |
| CHASKA | 112 | 8,117 | 394 | 321 | 352 | 334 | 305 | 152 | -22.6% | 157 |
| WAYZATA | 284 | 9,637 | 546 | 583 | 269 | 291 | 302 | 153 | -44.7% | 165 |
| SPRING LAKE PARK | 16 | 4,335 | 225 | 243 | 307 | 347 | 293 | 154 | 30.3% | 33 |
| FRIDLEY | 14 | 2,644 | 398 | 410 | 260 | 274 | 288 | 155 | -27.6% | 160 |
| WORTHINGTON | 518 | 2,350 | 351 | 371 | 414 | 419 | 287 | 156 | -18.3% | 155 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 237 | 243 | 258 | 272 | 285 | 157 | 20.5% | 62 |
| PRIOR LAKE | 719 | 5,339 | 226 | 239 | 243 | 272 | 282 | 158 | 24.6% | 53 |
| SAUK RAPIDS | 47 | 3,491 | 213 | 234 | 251 | 263 | 280 | 159 | 31.7% | 31 |
| WILLMAR | 347 | 4,330 | 399 | 433 | 442 | 217 | 274 | 160 | -31.3% | 162 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 294 | 295 | 310 | 305 | 274 | 161 | -6.8% | 143 |
| ANOKA-HENNEPIN | 11 | 40,958 | 241 | 243 | 257 | 264 | 272 | 162 | 12.7% | 92 |
| BUFFALO | 877 | 5,141 | 263 | 260 | 249 | 262 | 272 | 163 | 3.5% | 119 |
| STILLWATER | 834 | 9,340 | 309 | 359 | 348 | 266 | 271 | 164 | -12.3% | 152 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 479 | 490 | 526 | 462 | 268 | 165 | -44.0% | 164 |
| ALEXANDRIA | 206 | 4,208 | 194 | 198 | 227 | 251 | 264 | 166 | 36.3% | 20 |
| SOUTH ST. PAUL | 6 | 3,505 | 465 | 523 | 534 | 496 | 230 | 167 | -50.5% | 166 |
| MONTICELLO | 882 | 3,887 | 303 | 336 | 339 | 304 | 227 | 168 | -25.0% | 159 |
| Average for schools above 1,000 in enrollment | | 4,413 | 357 | 376 | 386 | 386 | 386 | N/A | 8.3% | N/A |
| Minimum | | 463 | 194 | 198 | 227 | 217 | 227 | N/A | 17.2% | N/A |
| Maximum | | 47,416 | 815 | 972 | 986 | 1,264 | 1,185 | N/A | 45.3% | N/A |
| Median | | 2,044 | 370 | 383 | 395 | 403 | 411 | N/A | 11.0% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 District Support | 2000 District Support | 2001 District Support | 2002 District Support | 2003 District Support | 2003 District Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--------------------------|------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| BROOKLYN CENTER | 286 | 1,752 | 242 | 311 | 316 | 469 | 482 | 1 | 99.4% | 5 |
| RED LAKE | 38 | 1,497 | 789 | 539 | 424 | 484 | 434 | 2 | -45.0% | 166 |
| ROSEVILLE | 623 | 6,541 | 296 | 314 | 332 | 345 | 396 | 3 | 34.0% | 57 |
| HOPKINS | 270 | 8,489 | 477 | 502 | 530 | 381 | 394 | 4 | -17.3% | 157 |
| PERHAM | 549 | 1,690 | 217 | 231 | 272 | 367 | 386 | 5 | 78.3% | 13 |
| BLOOMINGTON | 271 | 10,967 | 321 | 358 | 383 | 393 | 379 | 6 | 18.1% | 98 |
| MARSHALL | 413 | 2,309 | 217 | 272 | 304 | 345 | 376 | 7 | 73.4% | 17 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 199 | 171 | 195 | 177 | 373 | 8 | 87.3% | 9 |
| RICHFIELD | 280 | 4,338 | 272 | 379 | 386 | 335 | 361 | 9 | 32.5% | 59 |
| GREENWAY | 316 | 1,352 | 195 | 255 | 268 | 303 | 356 | 10 | 82.3% | 10 |
| EDEN PRAIRIE | 272 | 10,425 | 260 | 297 | 334 | 331 | 354 | 11 | 36.3% | 51 |
| WILLMAR | 347 | 4,330 | 394 | 379 | 457 | 301 | 342 | 12 | -13.1% | 151 |
| WAYZATA | 284 | 9,637 | 260 | 384 | 392 | 299 | 335 | 13 | 29.0% | 63 |
| EDINA | 273 | 7,164 | 313 | 318 | 331 | 339 | 327 | 14 | 4.4% | 128 |
| ORONO | 278 | 2,481 | 447 | 253 | 260 | 248 | 323 | 15 | -27.7% | 162 |
| CHASKA | 112 | 8,117 | 235 | 302 | 406 | 418 | 317 | 16 | 35.1% | 54 |
| NEW LONDON-SPICER | 345 | 1,749 | 224 | 184 | 221 | 243 | 315 | 17 | 40.5% | 43 |
| MINNETONKA | 276 | 7,652 | 306 | 341 | 348 | 303 | 312 | 18 | 1.8% | 132 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 252 | 247 | 445 | 244 | 308 | 19 | 22.3% | 81 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 192 | 197 | 218 | 251 | 305 | 20 | 59.0% | 23 |
| ST. LOUIS PARK | 283 | 4,371 | 278 | 335 | 299 | 291 | 305 | 21 | 9.6% | 118 |
| GRAND RAPIDS | 318 | 4,150 | 217 | 263 | 253 | 280 | 302 | 22 | 39.2% | 46 |
| DULUTH | 709 | 11,506 | 201 | 217 | 234 | 218 | 289 | 23 | 43.8% | 40 |
| FRIDLEY | 14 | 2,644 | 209 | 235 | 336 | 283 | 286 | 24 | 36.8% | 50 |
| ROBBINSDALE | 281 | 14,297 | 327 | 287 | 300 | 309 | 285 | 25 | -12.8% | 150 |
| EAST GRAND FORKS | 595 | 1,788 | 294 | 354 | 276 | 275 | 283 | 26 | -3.8% | 139 |
| FARIBAULT | 656 | 4,038 | 209 | 263 | 251 | 269 | 283 | 27 | 35.2% | 53 |
| WASECA | 829 | 2,250 | 221 | 233 | 242 | 260 | 282 | 28 | 27.6% | 68 |
| FARMINGTON | 192 | 5,247 | 213 | 254 | 219 | 245 | 276 | 29 | 29.6% | 62 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 162 | 198 | 308 | 379 | 273 | 30 | 68.1% | 18 |
| INTERNATIONAL FALLS | 361 | 1,463 | 184 | 198 | 212 | 235 | 271 | 31 | 47.5% | 35 |
| DEER RIVER | 317 | 1,074 | 220 | 147 | 245 | 239 | 269 | 32 | 22.2% | 83 |
| PINE CITY | 578 | 1,696 | 135 | 226 | 242 | 260 | 268 | 33 | 97.9% | 6 |
| ROCHESTER | 535 | 16,265 | 226 | 212 | 257 | 251 | 268 | 34 | 18.8% | 94 |
| NORTH BRANCH | 138 | 3,851 | 278 | 235 | 253 | 258 | 267 | 35 | -3.9% | 140 |
| MINNEAPOLIS | 1 | 47,416 | 281 | 296 | 306 | 252 | 265 | 36 | -5.8% | 143 |

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

| District Name | District Number | 2003 Enrollment | 1999 District Support | 2000 District Support | 2001 District Support | 2002 District Support | 2003 District Support | 2003 District Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| MAHTOMEDI | 832 | 3,098 | 212 | 229 | 242 | 262 | 263 | 37 | 24.2% | 77 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 236 | 233 | 254 | 266 | 263 | 38 | 11.7% | 116 |
| ST. PAUL | 625 | 45,583 | 313 | 254 | 241 | 253 | 263 | 39 | -15.9% | 156 |
| OWATONNA | 761 | 5,048 | 193 | 265 | 273 | 232 | 261 | 40 | 35.1% | 55 |
| ANOKA-HENNEPIN | 11 | 40,958 | 177 | 212 | 242 | 204 | 257 | 41 | 45.5% | 37 |
| CANNON FALLS | 252 | 1,483 | 172 | 219 | 317 | 121 | 257 | 42 | 49.0% | 32 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 248 | 230 | 257 | 43 | N/A | 168 |
| NORTHFIELD | 659 | 3,856 | 189 | 193 | 232 | 248 | 256 | 44 | 35.3% | 52 |
| BURNSVILLE | 191 | 11,348 | 205 | 194 | 213 | 229 | 254 | 45 | 23.8% | 78 |
| AUSTIN | 492 | 4,129 | 168 | 235 | 221 | 248 | 252 | 46 | 50.2% | 30 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 239 | 273 | 257 | 264 | 249 | 47 | 4.0% | 131 |
| CHISAGO LAKES | 2,144 | 3,470 | 200 | 205 | 157 | 196 | 245 | 48 | 22.2% | 82 |
| SAUK CENTRE | 743 | 1,226 | 245 | 257 | 223 | 260 | 244 | 49 | -0.4% | 135 |
| WESTONKA | 277 | 2,274 | 269 | 266 | 408 | 337 | 244 | 50 | -9.2% | 148 |
| ST. FRANCIS | 15 | 5,874 | 283 | 282 | 294 | 270 | 243 | 51 | -14.1% | 153 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 80 | 135 | 159 | 228 | 243 | 52 | 202.2% | 1 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 200 | 197 | 222 | 242 | 242 | 53 | 20.8% | 89 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 135 | 227 | 211 | 228 | 240 | 54 | 78.0% | 14 |
| HERMANTOWN | 700 | 1,949 | 210 | 215 | 222 | 224 | 238 | 55 | 13.5% | 113 |
| CROOKSTON | 593 | 1,538 | 147 | 186 | 220 | 204 | 235 | 56 | 60.1% | 21 |
| RANDOLPH | 195 | 463 | 185 | 224 | 211 | 230 | 227 | 57 | 22.9% | 80 |
| TRITON | 2,125 | 1,156 | 275 | 306 | 300 | 223 | 225 | 58 | -18.1% | 158 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 161 | 185 | 206 | 252 | 225 | 59 | 40.1% | 44 |
| LITTLE FALLS | 482 | 3,052 | 195 | 152 | 223 | 264 | 224 | 60 | 14.9% | 108 |
| MINNEWASKA | 2,149 | 1,512 | 178 | 192 | 208 | 196 | 217 | 61 | 22.0% | 84 |
| ST. JAMES | 840 | 1,298 | 104 | 119 | 145 | 217 | 217 | 62 | 109.3% | 4 |
| RED WING | 256 | 3,054 | 120 | 133 | 142 | 165 | 215 | 63 | 78.8% | 11 |
| BENSON | 777 | 1,120 | 119 | 119 | 179 | 198 | 212 | 64 | 78.6% | 12 |
| PARK RAPIDS | 309 | 1,789 | 177 | 154 | 204 | 275 | 210 | 65 | 18.6% | 95 |
| SPRING LAKE PARK | 16 | 4,335 | 178 | 176 | 188 | 191 | 210 | 66 | 17.9% | 99 |
| MOUNDS VIEW | 621 | 11,323 | 259 | 278 | 210 | 234 | 208 | 67 | -19.7% | 159 |
| ROCKFORD | 883 | 1,755 | 155 | 152 | 211 | 186 | 208 | 68 | 34.3% | 56 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 169 | 169 | 170 | 173 | 204 | 69 | 20.4% | 90 |
| VIRGINIA | 706 | 1,720 | 159 | 183 | 193 | 217 | 203 | 70 | 27.5% | 69 |
| MAPLE RIVER | 2,135 | 1,285 | 173 | 178 | 184 | 193 | 202 | 71 | 16.5% | 100 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 138 | 141 | 140 | 154 | 202 | 72 | 46.3% | 36 |

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

| District Name | District Number | 2003 Enrollment | 1999 District Support | 2000 District Support | 2001 District Support | 2002 District Support | 2003 District Support | 2003 District Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| HIBBING | 701 | 2,707 | 136 | 149 | 159 | 163 | 201 | 73 | 47.9% | 33 |
| FOLEY | 51 | 1,641 | 156 | 200 | 244 | 204 | 200 | 74 | 28.5% | 67 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 126 | 158 | 144 | 201 | 200 | 75 | 59.3% | 22 |
| FOREST LAKE | 831 | 7,797 | 161 | 171 | 177 | 176 | 196 | 76 | 21.5% | 86 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 164 | 167 | 192 | 199 | 196 | 77 | 19.8% | 92 |
| DELANO | 879 | 1,917 | 187 | 196 | 201 | 223 | 195 | 78 | 4.0% | 130 |
| MONTEVIDEO | 129 | 1,607 | 172 | 133 | 149 | 179 | 188 | 79 | 9.2% | 119 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 98 | 136 | 172 | 158 | 188 | 80 | 91.5% | 8 |
| DOVER-EYOTA | 533 | 1,216 | 214 | 212 | 222 | 192 | 185 | 81 | -13.4% | 152 |
| CLOQUET | 94 | 2,636 | 158 | 195 | 197 | 183 | 184 | 82 | 16.3% | 102 |
| SOUTH ST. PAUL | 6 | 3,505 | 317 | 349 | 359 | 389 | 184 | 83 | -41.9% | 164 |
| WHITE BEAR LAKE | 624 | 9,063 | 170 | 133 | 152 | 165 | 184 | 84 | 8.0% | 124 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 144 | 154 | 157 | 151 | 183 | 85 | 26.8% | 71 |
| THIEF RIVER FALLS | 564 | 2,139 | 120 | 132 | 187 | 180 | 180 | 86 | 50.6% | 28 |
| MILACA | 912 | 1,947 | 147 | 172 | 157 | 153 | 179 | 87 | 21.9% | 85 |
| BYRON | 531 | 1,485 | 74 | 103 | 144 | 162 | 176 | 88 | 137.8% | 2 |
| LUVERNE | 2,184 | 1,338 | 117 | 136 | 147 | 170 | 176 | 89 | 50.2% | 31 |
| PRIOR LAKE | 719 | 5,339 | 127 | 127 | 128 | 148 | 176 | 90 | 38.1% | 48 |
| BAGLEY | 162 | 1,104 | 118 | 112 | 120 | 146 | 175 | 91 | 47.7% | 34 |
| LAKEVILLE | 194 | 10,148 | 226 | 234 | 229 | 225 | 174 | 92 | -22.9% | 161 |
| NORWOOD | 108 | 1,034 | 126 | 137 | 128 | 150 | 174 | 93 | 37.8% | 49 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 149 | 156 | 167 | 170 | 172 | 94 | 15.5% | 104 |
| WINDOM | 177 | 1,052 | 313 | 322 | 219 | 167 | 172 | 95 | -45.0% | 165 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 106 | 114 | 123 | 127 | 171 | 96 | 60.6% | 20 |
| ELK RIVER | 728 | 9,803 | 110 | 130 | 138 | 142 | 171 | 97 | 54.8% | 26 |
| NEW ULM | 88 | 2,458 | 97 | 104 | 119 | 139 | 171 | 98 | 76.6% | 16 |
| INVER GROVE | 199 | 3,954 | 146 | 164 | 193 | 186 | 170 | 99 | 16.3% | 101 |
| OSSEO | 279 | 22,055 | 131 | 163 | 173 | 175 | 169 | 100 | 28.8% | 64 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 148 | 144 | 147 | 178 | 169 | 101 | 14.3% | 111 |
| HOLDINGFORD | 738 | 1,090 | 170 | 183 | 196 | 205 | 168 | 102 | -1.2% | 136 |
| LACRESCENT-HOKAH | 300 | 1,689 | 95 | 111 | 147 | 111 | 168 | 103 | 77.4% | 15 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 184 | 198 | 178 | 190 | 168 | 104 | -8.6% | 147 |
| ST. PETER | 508 | 1,896 | 117 | 166 | 135 | 206 | 168 | 105 | 43.9% | 39 |
| BUFFALO | 877 | 5,141 | 133 | 122 | 131 | 147 | 166 | 106 | 24.6% | 76 |
| STILLWATER | 834 | 9,340 | 173 | 235 | 188 | 205 | 165 | 107 | -4.4% | 141 |
| DETROIT LAKES | 22 | 2,857 | 144 | 147 | 163 | 177 | 164 | 108 | 14.1% | 112 |

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

| District Name | District Number | 2003 Enrollment | 1999 District Support | 2000 District Support | 2001 District Support | 2002 District Support | 2003 District Support | 2003 District Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| AITKIN | 1 | 1,327 | 124 | 117 | 146 | 197 | 163 | 109 | 31.3% | 61 |
| BEMIDJI | 31 | 5,122 | 72 | 74 | 97 | 124 | 163 | 110 | 127.5% | 3 |
| FERGUS FALLS | 544 | 2,859 | 136 | 126 | 136 | 147 | 163 | 111 | 19.5% | 93 |
| WORTHINGTON | 518 | 2,350 | 146 | 169 | 195 | 177 | 162 | 112 | 11.2% | 117 |
| CROSBY-IRONTON | 182 | 1,484 | 114 | 119 | 115 | 135 | 160 | 113 | 40.5% | 42 |
| PEQUOT LAKES | 186 | 1,339 | 142 | 135 | 157 | 161 | 160 | 114 | 12.9% | 114 |
| ST. CLOUD | 742 | 10,442 | 135 | 177 | 178 | 209 | 160 | 115 | 18.2% | 97 |
| WARROAD | 690 | 1,325 | 150 | 153 | 125 | 142 | 160 | 116 | 6.5% | 126 |
| WACONIA | 110 | 2,277 | 134 | 138 | 156 | 159 | 159 | 117 | 18.5% | 96 |
| PRINCETON | 477 | 3,277 | 125 | 142 | 152 | 159 | 158 | 118 | 26.4% | 74 |
| EVELETH-GILBERT | 2,154 | 1,517 | 169 | 159 | 146 | 177 | 157 | 119 | -7.0% | 145 |
| MONTICELLO | 882 | 3,887 | 125 | 165 | 153 | 140 | 157 | 120 | 26.0% | 75 |
| SIBLEY EAST | 2,310 | 1,299 | 162 | 140 | 136 | 159 | 157 | 121 | -2.9% | 138 |
| PIERZ | 484 | 1,003 | 141 | 145 | 142 | 133 | 149 | 122 | 5.8% | 127 |
| BIG LAKE | 727 | 3,036 | 173 | 121 | 108 | 107 | 148 | 123 | -14.3% | 154 |
| LITCHFIELD | 465 | 1,941 | 126 | 139 | 140 | 137 | 145 | 124 | 15.1% | 106 |
| ST. CHARLES | 858 | 1,052 | 132 | 145 | 140 | 135 | 144 | 125 | 9.0% | 120 |
| MELROSE | 740 | 1,574 | 124 | 190 | 135 | 135 | 142 | 126 | 14.8% | 109 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 142 | 182 | 143 | 139 | 142 | 127 | -0.1% | 134 |
| PROCTOR | 704 | 1,840 | 102 | 124 | 134 | 129 | 142 | 128 | 39.2% | 45 |
| ALBANY | 745 | 1,574 | 145 | 132 | 124 | 140 | 141 | 129 | -2.4% | 137 |
| ALEXANDRIA | 206 | 4,208 | 90 | 115 | 133 | 149 | 141 | 130 | 56.9% | 25 |
| MOORHEAD | 152 | 5,568 | 140 | 165 | 136 | 128 | 141 | 131 | 0.4% | 133 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 149 | 146 | 139 | 142 | 139 | 132 | -6.9% | 144 |
| CENTENNIAL | 12 | 7,002 | 163 | 176 | 155 | 125 | 137 | 133 | -15.8% | 155 |
| ALBERT LEA | 241 | 3,710 | 130 | 129 | 136 | 154 | 136 | 134 | 4.4% | 129 |
| HUTCHINSON | 423 | 3,116 | 117 | 95 | 100 | 137 | 135 | 135 | 15.9% | 103 |
| LAKE SUPERIOR | 381 | 1,731 | 83 | 95 | 88 | 131 | 135 | 136 | 63.2% | 19 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 94 | 110 | 124 | 188 | 135 | 137 | 43.1% | 41 |
| PINE ISLAND | 255 | 1,235 | 85 | 100 | 110 | 122 | 134 | 138 | 57.8% | 24 |
| ROSEAU | 682 | 1,472 | 97 | 98 | 101 | 97 | 134 | 139 | 38.3% | 47 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 106 | 166 | 121 | 143 | 134 | 140 | 26.9% | 70 |
| JORDAN | 717 | 1,382 | 116 | 104 | 110 | 113 | 133 | 141 | 15.1% | 107 |
| MANKATO | 77 | 6,994 | 103 | 117 | 129 | 129 | 131 | 142 | 26.6% | 72 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 113 | 112 | 131 | 121 | 130 | 143 | 14.7% | 110 |
| PAYNESVILLE | 741 | 1,147 | 115 | 138 | 124 | 134 | 130 | 144 | 12.6% | 115 |

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

| District Name | District Number | 2003 Enrollment | 1999 District Support | 2000 District Support | 2001 District Support | 2002 District Support | 2003 District Support | 2003 District Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 67 | 81 | 83 | 108 | 129 | 145 | 92.9% | 7 |
| PLAINVIEW | 810 | 1,138 | 96 | 82 | 83 | 94 | 129 | 146 | 33.9% | 58 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 108 | 116 | 128 | 147 | N/A | 167 |
| KASSON-MANTORVILLE | 204 | 1,856 | 117 | 95 | 121 | 122 | 127 | 148 | 9.0% | 121 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 94 | 107 | 119 | 132 | 124 | 149 | 32.4% | 60 |
| BECKER | 726 | 2,337 | 99 | 99 | 102 | 123 | 122 | 150 | 23.1% | 79 |
| ESKO | 99 | 1,075 | 101 | 121 | 156 | 129 | 121 | 151 | 20.3% | 91 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 126 | 128 | 135 | 151 | 119 | 152 | -5.5% | 142 |
| FRAZEE | 23 | 1,204 | 93 | 104 | 102 | 121 | 119 | 153 | 28.6% | 66 |
| SAUK RAPIDS | 47 | 3,491 | 127 | 145 | 126 | 121 | 118 | 154 | -7.4% | 146 |
| SHAKOPEE | 720 | 4,818 | 142 | 145 | 143 | 146 | 113 | 155 | -20.5% | 160 |
| STEWARTVILLE | 534 | 1,773 | 122 | 106 | 102 | 104 | 110 | 156 | -9.8% | 149 |
| WATERTOWN-MAYER | 111 | 1,415 | 102 | 99 | 105 | 97 | 110 | 157 | 8.3% | 122 |
| BELLE PLAINE | 716 | 1,329 | 71 | 82 | 81 | 99 | 108 | 158 | 52.3% | 27 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 74 | 82 | 106 | 90 | 107 | 159 | 44.2% | 38 |
| ANNANDALE | 876 | 1,857 | 82 | 88 | 99 | 106 | 104 | 160 | 26.5% | 73 |
| SARTELL | 748 | 2,702 | 96 | 123 | 119 | 108 | 104 | 161 | 7.9% | 125 |
| BRAINERD | 181 | 7,333 | 79 | 87 | 93 | 92 | 102 | 162 | 28.8% | 65 |
| ROCORI | 750 | 2,371 | 84 | 84 | 86 | 96 | 102 | 163 | 20.9% | 88 |
| LAKE CITY | 813 | 1,439 | 81 | 89 | 89 | 89 | 98 | 164 | 21.4% | 87 |
| DASSEL-COKATO | 466 | 2,262 | 63 | 74 | 80 | 108 | 95 | 165 | 50.4% | 29 |
| MORA | 332 | 1,917 | 75 | 120 | 151 | 155 | 87 | 166 | 15.4% | 105 |
| PELICAN RAPIDS | 548 | 1,232 | 67 | 63 | 68 | 69 | 73 | 167 | 8.2% | 123 |
| HASTINGS | 200 | 5,246 | 46 | 52 | 105 | 108 | 29 | 168 | -37.3% | 163 |
| Average for schools above 1,000 in enrollment | | 4,413 | 202 | 214 | 224 | 221 | 227 | N/A | 12.4% | N/A |
| Minimum | | 463 | 46 | 52 | 68 | 69 | 29 | N/A | -37.3% | N/A |
| Maximum | | 47,416 | 789 | 539 | 530 | 484 | 482 | N/A | -38.9% | N/A |
| Median | | 2,044 | 149 | 165 | 171 | 179 | 184 | N/A | 23.1% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Regular Instruction | 2000 Regular Instruction | 2001 Regular Instruction | 2002 Regular Instruction | 2003 Regular Instruction | 2003 Regular Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|-----------------|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------|-------------------------------------|
| RED LAKE | 38 | 1,497 | 5,754 | 5,938 | 6,516 | 6,412 | 7,379 | 1 | 28.2% | 14 |
| MINNEAPOLIS | 1 | 47,416 | 4,628 | 4,923 | 5,074 | 5,170 | 5,652 | 2 | 22.1% | 51 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 3,950 | 4,349 | 4,620 | 4,761 | 5,009 | 3 | 26.8% | 20 |
| ST. PAUL | 625 | 45,583 | 3,870 | 4,186 | 4,274 | 4,649 | 4,901 | 4 | 26.6% | 21 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 3,782 | 4,178 | 4,021 | 3,938 | 4,377 | 5 | 15.7% | 98 |
| MELROSE | 740 | 1,574 | 3,401 | 3,566 | 3,584 | 3,915 | 4,351 | 6 | 27.9% | 15 |
| MINNEWASKA | 2,149 | 1,512 | 3,392 | 3,572 | 3,721 | 3,967 | 4,243 | 7 | 25.1% | 29 |
| DEER RIVER | 317 | 1,074 | 3,406 | 3,781 | 3,714 | 3,873 | 4,216 | 8 | 23.8% | 38 |
| WAYZATA | 284 | 9,637 | 3,404 | 3,441 | 3,577 | 3,588 | 4,176 | 9 | 22.7% | 46 |
| HIBBING | 701 | 2,707 | 3,348 | 3,623 | 3,587 | 3,800 | 4,114 | 10 | 22.9% | 45 |
| EDINA | 273 | 7,164 | 3,448 | 3,609 | 3,862 | 3,864 | 4,046 | 11 | 17.3% | 82 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 3,178 | 3,387 | 3,463 | 3,519 | 4,034 | 12 | 27.0% | 19 |
| ST. LOUIS PARK | 283 | 4,371 | 3,348 | 3,707 | 3,977 | 3,695 | 4,025 | 13 | 20.2% | 65 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 3,292 | 3,582 | 3,742 | 3,825 | 4,022 | 14 | 22.2% | 50 |
| HOPKINS | 270 | 8,489 | 3,413 | 3,631 | 3,941 | 4,027 | 4,016 | 15 | 17.7% | 79 |
| DULUTH | 709 | 11,506 | 3,172 | 3,551 | 3,589 | 3,653 | 3,986 | 16 | 25.7% | 26 |
| CROSBY-IRONTON | 182 | 1,484 | 3,222 | 3,274 | 3,429 | 3,546 | 3,982 | 17 | 23.6% | 40 |
| GREENWAY | 316 | 1,352 | 3,354 | 3,674 | 4,016 | 4,054 | 3,981 | 18 | 18.7% | 74 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 2,915 | 3,156 | 3,441 | 3,744 | 3,979 | 19 | 36.5% | 3 |
| STILLWATER | 834 | 9,340 | 3,245 | 3,500 | 3,659 | 3,861 | 3,975 | 20 | 22.5% | 47 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 3,159 | 3,358 | 3,567 | 3,667 | 3,953 | 21 | 25.1% | 28 |
| GRAND RAPIDS | 318 | 4,150 | 3,471 | 3,513 | 3,733 | 3,903 | 3,949 | 22 | 13.8% | 117 |
| ROCORI | 750 | 2,371 | 3,227 | 3,393 | 3,584 | 3,802 | 3,948 | 23 | 22.3% | 49 |
| MARSHALL | 413 | 2,309 | 2,866 | 3,423 | 3,468 | 3,650 | 3,935 | 24 | 37.3% | 2 |
| RANDOLPH | 195 | 463 | 3,640 | 4,036 | 4,084 | 3,929 | 3,934 | 25 | 8.1% | 153 |
| ORONO | 278 | 2,481 | 3,332 | 3,492 | 3,582 | 3,825 | 3,914 | 26 | 17.4% | 81 |
| BROOKLYN CENTER | 286 | 1,752 | 3,514 | 3,725 | 4,130 | 4,440 | 3,886 | 27 | 10.6% | 136 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 3,505 | 3,539 | 3,570 | 3,829 | 3,886 | 28 | 10.9% | 132 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 3,429 | 3,645 | 3,594 | 3,503 | 3,876 | 29 | 13.0% | 122 |
| PROCTOR | 704 | 1,840 | 3,297 | 3,581 | 3,553 | 3,508 | 3,867 | 30 | 17.3% | 84 |
| ST. PETER | 508 | 1,896 | 3,118 | 3,361 | 3,490 | 3,521 | 3,866 | 31 | 24.0% | 36 |
| BAGLEY | 162 | 1,104 | 3,330 | 3,414 | 3,575 | 3,507 | 3,864 | 32 | 16.0% | 97 |
| WARROAD | 690 | 1,325 | 2,977 | 3,350 | 3,272 | 3,510 | 3,862 | 33 | 29.7% | 9 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 2,976 | 3,190 | 3,191 | 3,473 | 3,858 | 34 | 29.6% | 10 |
| INTERNATIONAL FALLS | 361 | 1,463 | 3,530 | 3,642 | 3,678 | 3,780 | 3,837 | 35 | 8.7% | 148 |
| PELICAN RAPIDS | 548 | 1,232 | 2,977 | 3,323 | 3,314 | 3,621 | 3,822 | 36 | 28.4% | 12 |
| PINE ISLAND | 255 | 1,235 | 2,905 | 3,312 | 3,437 | 3,666 | 3,816 | 37 | 31.3% | 6 |
| MINNETONKA | 276 | 7,652 | 3,239 | 3,412 | 3,454 | 3,533 | 3,811 | 38 | 17.7% | 80 |
| VIRGINIA | 706 | 1,720 | 3,170 | 3,456 | 3,652 | 3,655 | 3,808 | 39 | 20.1% | 66 |
| CLOQUET | 94 | 2,636 | 3,506 | 3,605 | 3,675 | 3,755 | 3,803 | 40 | 8.5% | 149 |
| ROSEVILLE | 623 | 6,541 | 3,592 | 3,609 | 3,437 | 3,532 | 3,797 | 41 | 5.7% | 160 |

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

| District Name | District Number | 2003 Enrollment | 1999 Regular Instruction | 2000 Regular Instruction | 2001 Regular Instruction | 2002 Regular Instruction | 2003 Regular Instruction | 2003 Regular Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------|-------------------------------------|
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 2,692 | 2,789 | 3,082 | 3,310 | 3,792 | 42 | 40.9% | 1 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 2,915 | 3,152 | 3,375 | 3,567 | 3,790 | 43 | 30.0% | 8 |
| AITKIN | 1 | 1,327 | 3,017 | 3,119 | 3,295 | 3,532 | 3,788 | 44 | 25.6% | 27 |
| TRITON | 2,125 | 1,156 | 3,300 | 3,555 | 3,386 | 3,614 | 3,779 | 45 | 14.5% | 109 |
| OSSEO | 279 | 22,055 | 3,361 | 3,432 | 3,636 | 3,834 | 3,776 | 46 | 12.3% | 125 |
| SIBLEY EAST | 2,310 | 1,299 | 3,177 | 3,280 | 3,227 | 3,541 | 3,770 | 47 | 18.7% | 75 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 2,877 | 3,164 | 3,500 | 3,523 | 3,766 | 48 | 30.9% | 7 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 3,128 | 3,345 | 3,624 | 3,775 | 3,765 | 49 | 20.4% | 63 |
| NEW ULM | 88 | 2,458 | 3,101 | 3,171 | 3,308 | 3,207 | 3,759 | 50 | 21.2% | 55 |
| ALEXANDRIA | 206 | 4,208 | 2,988 | 3,258 | 3,622 | 3,490 | 3,758 | 51 | 25.8% | 24 |
| LAKE SUPERIOR | 381 | 1,731 | 3,221 | 3,041 | 3,167 | 3,466 | 3,758 | 52 | 16.7% | 88 |
| ROCHESTER | 535 | 16,265 | 3,116 | 3,230 | 3,447 | 3,404 | 3,753 | 53 | 20.5% | 61 |
| NORTHFIELD | 659 | 3,856 | 2,848 | 3,041 | 3,118 | 3,374 | 3,750 | 54 | 31.7% | 5 |
| ESKO | 99 | 1,075 | 3,334 | 3,392 | 3,469 | 3,437 | 3,748 | 55 | 12.4% | 124 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 3,162 | 3,570 | 3,680 | 3,775 | 3,745 | 56 | 18.5% | 76 |
| INVER GROVE | 199 | 3,954 | 3,272 | 3,307 | 3,277 | 3,259 | 3,743 | 57 | 14.4% | 111 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 3,296 | 3,497 | 3,741 | 58 | N/A | 168 |
| MORA | 332 | 1,917 | 3,135 | 3,497 | 3,310 | 3,395 | 3,735 | 59 | 19.1% | 72 |
| WESTONKA | 277 | 2,274 | 3,010 | 3,116 | 3,142 | 3,713 | 3,735 | 60 | 24.1% | 35 |
| WINDOM | 177 | 1,052 | 3,429 | 3,541 | 3,928 | 3,745 | 3,734 | 61 | 8.9% | 147 |
| LUVERNE | 2,184 | 1,338 | 3,017 | 3,179 | 3,556 | 3,511 | 3,729 | 62 | 23.6% | 41 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 3,203 | 2,981 | 3,223 | 3,455 | 3,726 | 63 | 16.3% | 92 |
| BECKER | 726 | 2,337 | 3,263 | 3,217 | 3,350 | 3,726 | 3,717 | 64 | 13.9% | 115 |
| PEQUOT LAKES | 186 | 1,339 | 2,924 | 3,089 | 3,286 | 3,454 | 3,712 | 65 | 27.0% | 18 |
| LITCHFIELD | 465 | 1,941 | 2,908 | 3,222 | 3,318 | 3,466 | 3,711 | 66 | 27.6% | 16 |
| ST. JAMES | 840 | 1,298 | 3,362 | 3,351 | 3,403 | 3,533 | 3,711 | 67 | 10.4% | 138 |
| PAYNESVILLE | 741 | 1,147 | 3,265 | 3,477 | 3,677 | 3,526 | 3,709 | 68 | 13.6% | 119 |
| PINE CITY | 578 | 1,696 | 3,092 | 3,082 | 3,249 | 3,618 | 3,708 | 69 | 19.9% | 68 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 2,981 | 3,138 | 3,390 | 3,594 | 3,704 | 70 | 24.2% | 31 |
| FRIDLEY | 14 | 2,644 | 3,349 | 3,671 | 3,691 | 3,767 | 3,703 | 71 | 10.6% | 137 |
| PLAINVIEW | 810 | 1,138 | 2,777 | 3,044 | 3,221 | 3,521 | 3,697 | 72 | 33.1% | 4 |
| ROBBINSDALE | 281 | 14,297 | 3,214 | 3,317 | 3,426 | 3,549 | 3,693 | 73 | 14.9% | 107 |
| HOLDINGFORD | 738 | 1,090 | 3,216 | 3,369 | 3,562 | 3,649 | 3,686 | 74 | 14.6% | 108 |
| NEW LONDON-SPICER | 345 | 1,749 | 2,959 | 3,194 | 3,421 | 3,651 | 3,669 | 75 | 24.0% | 37 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 3,330 | 3,558 | 3,652 | 3,493 | 3,663 | 76 | 10.0% | 140 |
| BEMIDJI | 31 | 5,122 | 3,302 | 3,489 | 3,624 | 3,439 | 3,661 | 77 | 10.9% | 131 |
| PARK RAPIDS | 309 | 1,789 | 3,131 | 3,301 | 3,481 | 3,511 | 3,648 | 78 | 16.5% | 90 |
| RED WING | 256 | 3,054 | 3,009 | 3,019 | 3,130 | 3,484 | 3,646 | 79 | 21.2% | 56 |
| ANNANDALE | 876 | 1,857 | 2,969 | 3,103 | 3,246 | 3,373 | 3,636 | 80 | 22.5% | 48 |
| BURNSVILLE | 191 | 11,348 | 3,309 | 3,346 | 3,457 | 3,564 | 3,632 | 81 | 9.8% | 143 |
| THIEF RIVER FALLS | 564 | 2,139 | 3,007 | 3,261 | 3,341 | 3,436 | 3,624 | 82 | 20.5% | 60 |

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

| District Name | District Number | 2003 Enrollment | 1999 Regular Instruction | 2000 Regular Instruction | 2001 Regular Instruction | 2002 Regular Instruction | 2003 Regular Instruction | 2003 Regular Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|-----------------|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------|-------------------------------------|
| FOLEY | 51 | 1,641 | 3,007 | 3,143 | 3,162 | 3,289 | 3,622 | 83 | 20.4% | 62 |
| MAHTOMEDI | 832 | 3,098 | 2,917 | 3,024 | 3,272 | 3,361 | 3,621 | 84 | 24.1% | 33 |
| BRAINERD | 181 | 7,333 | 2,924 | 3,199 | 3,197 | 3,341 | 3,617 | 85 | 23.7% | 39 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 3,371 | 3,444 | 3,421 | 3,285 | 3,614 | 86 | 7.2% | 156 |
| FARIBAULT | 656 | 4,038 | 2,939 | 2,863 | 3,106 | 3,179 | 3,612 | 87 | 22.9% | 44 |
| MANKATO | 77 | 6,994 | 3,004 | 3,308 | 3,407 | 3,452 | 3,612 | 88 | 20.3% | 64 |
| ST. CHARLES | 858 | 1,052 | 3,020 | 3,109 | 3,177 | 3,236 | 3,610 | 89 | 19.5% | 70 |
| SAUK CENTRE | 743 | 1,226 | 3,213 | 3,405 | 3,681 | 3,681 | 3,608 | 90 | 12.3% | 126 |
| DETROIT LAKES | 22 | 2,857 | 3,110 | 3,237 | 3,350 | 3,549 | 3,596 | 91 | 15.6% | 101 |
| RICHFIELD | 280 | 4,338 | 3,148 | 3,303 | 3,435 | 3,503 | 3,592 | 92 | 14.1% | 114 |
| SOUTH ST. PAUL | 6 | 3,505 | 3,071 | 3,210 | 3,568 | 3,636 | 3,588 | 93 | 16.8% | 86 |
| ALBANY | 745 | 1,574 | 2,959 | 3,117 | 3,242 | 3,354 | 3,585 | 94 | 21.2% | 57 |
| EAST GRAND FORKS | 595 | 1,788 | 3,566 | 3,501 | 3,589 | 3,424 | 3,581 | 95 | 0.4% | 164 |
| BLOOMINGTON | 271 | 10,967 | 3,382 | 3,371 | 3,462 | 3,554 | 3,575 | 96 | 5.7% | 161 |
| WHITE BEAR LAKE | 624 | 9,063 | 3,078 | 3,169 | 3,117 | 3,293 | 3,575 | 97 | 16.1% | 94 |
| WORTHINGTON | 518 | 2,350 | 3,048 | 3,357 | 3,456 | 3,400 | 3,560 | 98 | 16.8% | 87 |
| CROOKSTON | 593 | 1,538 | 3,179 | 3,251 | 3,395 | 3,228 | 3,559 | 99 | 11.9% | 128 |
| ST. CLOUD | 742 | 10,442 | 2,773 | 3,041 | 3,310 | 3,419 | 3,559 | 100 | 28.3% | 13 |
| LAKE CITY | 813 | 1,439 | 2,845 | 3,069 | 3,272 | 3,417 | 3,557 | 101 | 25.0% | 30 |
| BYRON | 531 | 1,485 | 2,820 | 2,868 | 3,102 | 3,172 | 3,546 | 102 | 25.8% | 23 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 3,074 | 3,265 | 3,199 | 3,322 | 3,545 | 103 | 15.3% | 102 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 3,001 | 3,177 | 3,454 | 3,572 | 3,539 | 104 | 17.9% | 77 |
| WASECA | 829 | 2,250 | 3,093 | 3,270 | 3,105 | 3,244 | 3,512 | 105 | 13.5% | 120 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 3,276 | 3,391 | 3,225 | 3,131 | 3,502 | 106 | 6.9% | 158 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | 3,462 | 3,521 | 3,521 | 3,498 | 107 | N/A | 167 |
| WATERTOWN-MAYER | 111 | 1,415 | 3,029 | 3,122 | 3,209 | 3,256 | 3,485 | 108 | 15.0% | 105 |
| BUFFALO | 877 | 5,141 | 3,043 | 3,237 | 3,455 | 3,559 | 3,479 | 109 | 14.3% | 112 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 2,895 | 2,972 | 3,063 | 3,169 | 3,468 | 110 | 19.8% | 69 |
| SARTELL | 748 | 2,702 | 2,853 | 2,932 | 3,237 | 3,366 | 3,463 | 111 | 21.4% | 54 |
| BELLE PLAINE | 716 | 1,329 | 2,836 | 3,126 | 3,294 | 3,432 | 3,460 | 112 | 22.0% | 52 |
| ROCKFORD | 883 | 1,755 | 2,845 | 2,968 | 2,862 | 3,011 | 3,454 | 113 | 21.4% | 53 |
| LACRESCENT-HOKAH | 300 | 1,689 | 2,943 | 3,116 | 3,323 | 3,533 | 3,452 | 114 | 17.3% | 83 |
| FOREST LAKE | 831 | 7,797 | 3,006 | 3,219 | 3,252 | 3,098 | 3,441 | 115 | 14.5% | 110 |
| CHASKA | 112 | 8,117 | 2,769 | 2,994 | 3,216 | 3,229 | 3,439 | 116 | 24.2% | 32 |
| FRAZEE | 23 | 1,204 | 2,843 | 3,153 | 3,120 | 2,994 | 3,434 | 117 | 20.8% | 59 |
| FERGUS FALLS | 544 | 2,859 | 3,056 | 3,036 | 3,100 | 3,230 | 3,431 | 118 | 12.3% | 127 |
| MOUNDS VIEW | 621 | 11,323 | 3,132 | 3,263 | 3,491 | 3,475 | 3,431 | 119 | 9.5% | 146 |
| ANOKA-HENNEPIN | 11 | 40,958 | 2,857 | 3,058 | 3,143 | 3,167 | 3,428 | 120 | 20.0% | 67 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 3,088 | 3,185 | 3,282 | 3,425 | 3,398 | 121 | 10.0% | 139 |
| PIERZ | 484 | 1,003 | 3,118 | 3,161 | 3,403 | 3,313 | 3,382 | 122 | 8.5% | 150 |
| NORWOOD | 108 | 1,034 | 2,604 | 2,706 | 2,826 | 3,201 | 3,369 | 123 | 29.4% | 11 |

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

| District Name | District Number | 2003 Enrollment | 1999 Regular Instruction | 2000 Regular Instruction | 2001 Regular Instruction | 2002 Regular Instruction | 2003 Regular Instruction | 2003 Regular Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|-----------------------------|-------------------------------------|
| WILLMAR | 347 | 4,330 | 3,101 | 3,289 | 3,500 | 3,269 | 3,363 | 124 | 8.4% | 151 |
| MOORHEAD | 152 | 5,568 | 2,952 | 3,157 | 3,033 | 3,120 | 3,362 | 125 | 13.9% | 116 |
| AUSTIN | 492 | 4,129 | 2,882 | 2,933 | 3,051 | 3,273 | 3,360 | 126 | 16.6% | 89 |
| OWATONNA | 761 | 5,048 | 2,967 | 3,099 | 3,128 | 3,280 | 3,359 | 127 | 13.2% | 121 |
| MONTEVIDEO | 129 | 1,607 | 2,817 | 2,968 | 3,049 | 3,111 | 3,354 | 128 | 19.0% | 73 |
| ALBERT LEA | 241 | 3,710 | 2,899 | 2,943 | 3,017 | 3,272 | 3,353 | 129 | 15.7% | 99 |
| DASSEL-COKATO | 466 | 2,262 | 2,855 | 3,214 | 3,180 | 3,241 | 3,340 | 130 | 17.0% | 85 |
| HUTCHINSON | 423 | 3,116 | 2,650 | 2,974 | 3,147 | 3,148 | 3,339 | 131 | 26.0% | 22 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 2,784 | 2,980 | 3,288 | 3,125 | 3,324 | 132 | 19.4% | 71 |
| CHISAGO LAKES | 2,144 | 3,470 | 2,821 | 2,835 | 2,635 | 2,939 | 3,323 | 133 | 17.8% | 78 |
| SHAKOPEE | 720 | 4,818 | 3,015 | 3,199 | 3,296 | 3,396 | 3,317 | 134 | 10.0% | 141 |
| MILACA | 912 | 1,947 | 2,857 | 3,227 | 3,317 | 3,186 | 3,316 | 135 | 16.1% | 96 |
| DELANO | 879 | 1,917 | 3,019 | 3,199 | 3,186 | 3,265 | 3,311 | 136 | 9.7% | 145 |
| EVELETH-GILBERT | 2,154 | 1,517 | 3,129 | 3,161 | 3,064 | 3,030 | 3,303 | 137 | 5.6% | 162 |
| SPRING LAKE PARK | 16 | 4,335 | 2,929 | 3,355 | 3,662 | 3,442 | 3,303 | 138 | 12.8% | 123 |
| KASSON-MANTORVILLE | 204 | 1,856 | 2,678 | 2,991 | 3,024 | 3,100 | 3,301 | 139 | 23.3% | 43 |
| LAKEVILLE | 194 | 10,148 | 2,585 | 2,875 | 2,767 | 3,088 | 3,293 | 140 | 27.4% | 17 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 2,960 | 3,055 | 3,167 | 3,180 | 3,280 | 141 | 10.8% | 134 |
| CENTENNIAL | 12 | 7,002 | 2,689 | 2,863 | 3,034 | 3,189 | 3,253 | 142 | 21.0% | 58 |
| ST. FRANCIS | 15 | 5,874 | 2,820 | 2,885 | 3,010 | 3,115 | 3,247 | 143 | 15.1% | 103 |
| STEWARTVILLE | 534 | 1,773 | 2,894 | 3,050 | 2,990 | 3,043 | 3,236 | 144 | 11.8% | 129 |
| NORTH BRANCH | 138 | 3,851 | 2,569 | 2,691 | 2,735 | 2,976 | 3,230 | 145 | 25.7% | 25 |
| PRIOR LAKE | 719 | 5,339 | 2,776 | 3,066 | 3,215 | 3,212 | 3,224 | 146 | 16.1% | 95 |
| SAUK RAPIDS | 47 | 3,491 | 2,805 | 2,828 | 2,913 | 2,934 | 3,224 | 147 | 14.9% | 106 |
| JORDAN | 717 | 1,382 | 2,596 | 2,784 | 2,768 | 2,869 | 3,222 | 148 | 24.1% | 34 |
| MAPLE RIVER | 2,135 | 1,285 | 2,883 | 3,130 | 3,080 | 3,161 | 3,196 | 149 | 10.9% | 133 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 2,950 | 3,075 | 3,075 | 3,146 | 3,178 | 150 | 7.7% | 154 |
| LITTLE FALLS | 482 | 3,052 | 2,978 | 3,006 | 3,096 | 3,017 | 3,176 | 151 | 6.6% | 159 |
| BIG LAKE | 727 | 3,036 | 2,564 | 2,607 | 2,899 | 3,149 | 3,163 | 152 | 23.4% | 42 |
| EDEN PRAIRIE | 272 | 10,425 | 2,772 | 2,987 | 3,156 | 3,268 | 3,151 | 153 | 13.7% | 118 |
| MONTICELLO | 882 | 3,887 | 3,079 | 3,439 | 3,102 | 3,078 | 3,144 | 154 | 2.1% | 163 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 2,729 | 2,914 | 3,206 | 2,990 | 3,140 | 155 | 15.1% | 104 |
| CANNON FALLS | 252 | 1,483 | 2,707 | 2,669 | 2,771 | 3,397 | 3,131 | 156 | 15.6% | 100 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 2,910 | 3,156 | 2,888 | 3,062 | 3,129 | 157 | 7.5% | 155 |
| BENSON | 777 | 1,120 | 2,732 | 2,792 | 2,961 | 3,087 | 3,121 | 158 | 14.2% | 113 |
| ELK RIVER | 728 | 9,803 | 2,836 | 2,935 | 3,150 | 3,162 | 3,113 | 159 | 9.8% | 142 |
| HERMANTOWN | 700 | 1,949 | 2,829 | 2,993 | 2,868 | 3,001 | 3,104 | 160 | 9.7% | 144 |
| PERHAM | 549 | 1,690 | 2,649 | 2,796 | 2,906 | 2,994 | 3,079 | 161 | 16.2% | 93 |
| WACONIA | 110 | 2,277 | 2,860 | 2,768 | 2,934 | 2,961 | 3,065 | 162 | 7.2% | 157 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 2,590 | 2,772 | 2,921 | 2,949 | 3,015 | 163 | 16.4% | 91 |
| PRINCETON | 477 | 3,277 | 2,706 | 2,861 | 2,964 | 2,981 | 3,009 | 164 | 11.2% | 130 |

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

| District Name | District Number | 2003 Enrollment | 1999 Regular Instruction | 2000 Regular Instruction | 2001 Regular Instruction | 2002 Regular Instruction | 2003 Regular Instruction | 2003 Regular Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|------------------------------------|--|
| ROSEAU | 682 | 1,472 | 3,085 | 3,047 | 3,031 | 3,103 | 2,943 | 165 | -4.6% | 165 |
| FARMINGTON | 192 | 5,247 | 2,630 | 2,681 | 2,634 | 2,817 | 2,912 | 166 | 10.7% | 135 |
| HASTINGS | 200 | 5,246 | 3,190 | 3,415 | 3,556 | 3,350 | 2,797 | 167 | -12.3% | 166 |
| DOVER-EYOTA | 533 | 1,216 | 2,572 | 2,857 | 2,924 | 2,896 | 2,786 | 168 | 8.3% | 152 |
| Average for schools above 1,000 in enrollment | | 4,413 | 3,217 | 3,398 | 3,512 | 3,622 | 3,808 | N/A | 18.4% | N/A |
| Minimum | | 463 | 2,564 | 2,607 | 2,634 | 2,817 | 2,786 | N/A | 8.7% | N/A |
| Maximum | | 47,416 | 5,754 | 5,938 | 6,516 | 6,412 | 7,379 | N/A | 28.2% | N/A |
| Median | | 2,044 | 3,025 | 3,212 | 3,312 | 3,440 | 3,619 | N/A | 19.7% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Vocational Instruction | 2000 Vocational Instruction | 2001 Vocational Instruction | 2002 Vocational Instruction | 2003 Vocational Instruction | 2003 Vocational Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|-----------------|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------|-------------------------------------|
| BENSON | 777 | 1,120 | 357 | 372 | 447 | 451 | 471 | 1 | 31.8% | 27 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 261 | 278 | 320 | 313 | 344 | 2 | 31.6% | 28 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 273 | 308 | 313 | 437 | 328 | 3 | 20.3% | 42 |
| WACONIA | 110 | 2,277 | 157 | 135 | 172 | 143 | 325 | 4 | 107.5% | 7 |
| FRAZEE | 23 | 1,204 | 266 | 250 | 293 | 302 | 323 | 5 | 21.4% | 39 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 234 | 251 | 274 | 280 | 301 | 6 | 28.5% | 31 |
| NORWOOD | 108 | 1,034 | 406 | 351 | 387 | 285 | 272 | 7 | -33.0% | 145 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 225 | 247 | 310 | 230 | 271 | 8 | 20.4% | 41 |
| DULUTH | 709 | 11,506 | 287 | 305 | 262 | 260 | 270 | 9 | -5.9% | 101 |
| RANDOLPH | 195 | 463 | 130 | 240 | 230 | 190 | 265 | 10 | 103.3% | 8 |
| MAHTOMEDI | 832 | 3,098 | 182 | 204 | 234 | 244 | 249 | 11 | 37.2% | 21 |
| MONTEVIDEO | 129 | 1,607 | 275 | 116 | 224 | 299 | 245 | 12 | -10.8% | 109 |
| EAST GRAND FORKS | 595 | 1,788 | 226 | 269 | 250 | 259 | 234 | 13 | 3.6% | 79 |
| WILLMAR | 347 | 4,330 | 247 | 216 | 260 | 212 | 234 | 14 | -5.3% | 99 |
| WARROAD | 690 | 1,325 | 164 | 196 | 205 | 234 | 230 | 15 | 39.9% | 19 |
| PAYNESVILLE | 741 | 1,147 | 196 | 222 | 237 | 231 | 226 | 16 | 15.2% | 48 |
| AITKIN | 1 | 1,327 | 185 | 172 | 181 | 174 | 225 | 17 | 21.3% | 40 |
| LAKE CITY | 813 | 1,439 | 208 | 233 | 191 | 201 | 225 | 18 | 8.4% | 69 |
| PIERZ | 484 | 1,003 | 291 | 286 | 273 | 291 | 225 | 19 | -22.8% | 129 |
| ROBBINSDALE | 281 | 14,297 | 195 | 205 | 203 | 189 | 217 | 20 | 11.2% | 62 |
| PRINCETON | 477 | 3,277 | 188 | 203 | 222 | 208 | 211 | 21 | 11.9% | 59 |
| WORTHINGTON | 518 | 2,350 | 151 | 172 | 179 | 194 | 207 | 22 | 36.9% | 22 |
| SIBLEY EAST | 2,310 | 1,299 | 278 | 158 | 142 | 153 | 205 | 23 | -26.4% | 133 |
| CENTENNIAL | 12 | 7,002 | 177 | 190 | 176 | 185 | 197 | 24 | 11.6% | 60 |
| OWATONNA | 761 | 5,048 | 170 | 183 | 189 | 201 | 196 | 25 | 15.0% | 49 |
| ANOKA-HENNEPIN | 11 | 40,958 | 176 | 185 | 195 | 187 | 195 | 26 | 10.6% | 63 |
| PINE ISLAND | 255 | 1,235 | 177 | 167 | 218 | 207 | 190 | 27 | 7.4% | 72 |
| THIEF RIVER FALLS | 564 | 2,139 | 184 | 187 | 171 | 169 | 190 | 28 | 3.4% | 80 |
| BRAINERD | 181 | 7,333 | 201 | 203 | 199 | 192 | 186 | 29 | -7.4% | 105 |
| MILACA | 912 | 1,947 | 183 | 209 | 236 | 215 | 181 | 30 | -1.2% | 94 |
| MINNETONKA | 276 | 7,652 | 200 | 188 | 194 | 172 | 181 | 31 | -9.7% | 108 |
| ELK RIVER | 728 | 9,803 | 172 | 176 | 198 | 218 | 180 | 32 | 4.4% | 75 |
| LITTLE FALLS | 482 | 3,052 | 326 | 320 | 236 | 182 | 179 | 33 | -45.1% | 158 |
| VIRGINIA | 706 | 1,720 | 262 | 298 | 208 | 192 | 178 | 34 | -32.0% | 142 |
| LAKE SUPERIOR | 381 | 1,731 | 124 | 133 | 144 | 163 | 177 | 35 | 42.9% | 16 |
| NEW ULM | 88 | 2,458 | 112 | 129 | 135 | 155 | 174 | 36 | 54.8% | 13 |
| BROOKLYN CENTER | 286 | 1,752 | 162 | 177 | 191 | 173 | 173 | 37 | 6.7% | 74 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 170 | 160 | 156 | 152 | 173 | 38 | 1.9% | 84 |
| MORA | 332 | 1,917 | 137 | 159 | 165 | 180 | 173 | 39 | 26.3% | 34 |
| WASECA | 829 | 2,250 | 159 | 155 | 140 | 138 | 173 | 40 | 8.6% | 68 |
| GRAND RAPIDS | 318 | 4,150 | 173 | 180 | 175 | 169 | 171 | 41 | -1.0% | 93 |

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

| District Name | District Number | 2003 Enrollment | 1999 Vocational Instruction | 2000 Vocational Instruction | 2001 Vocational Instruction | 2002 Vocational Instruction | 2003 Vocational Instruction | 2003 Vocational Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|------------------------------------|--|
| CAMBRIDGE-ISANTI | 911 | 5,153 | 370 | 373 | 426 | 438 | 170 | 42 | -54.0% | 163 |
| FRIDLEY | 14 | 2,644 | 195 | 168 | 184 | 192 | 170 | 43 | -12.9% | 113 |
| MOUNDS VIEW | 621 | 11,323 | 164 | 147 | 164 | 181 | 170 | 44 | 3.6% | 78 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 140 | 166 | 170 | 167 | 168 | 45 | 20.2% | 43 |
| OSSEO | 279 | 22,055 | 169 | 182 | 178 | 187 | 167 | 46 | -1.3% | 95 |
| MAPLE RIVER | 2,135 | 1,285 | 79 | 102 | 104 | 104 | 165 | 47 | 107.8% | 6 |
| ST. LOUIS PARK | 283 | 4,371 | 145 | 115 | 176 | 155 | 164 | 48 | 13.4% | 54 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 110 | 85 | 160 | 151 | 163 | 49 | 48.9% | 15 |
| ROSEVILLE | 623 | 6,541 | 133 | 128 | 130 | 145 | 163 | 50 | 22.3% | 38 |
| BUFFALO | 877 | 5,141 | 185 | 174 | 189 | 190 | 160 | 51 | -13.6% | 117 |
| PERHAM | 549 | 1,690 | 127 | 147 | 145 | 155 | 160 | 52 | 25.5% | 35 |
| EDEN PRAIRIE | 272 | 10,425 | 127 | 137 | 146 | 149 | 157 | 53 | 23.3% | 37 |
| EVELETH-GILBERT | 2,154 | 1,517 | 215 | 242 | 146 | 156 | 157 | 54 | -26.9% | 134 |
| SAUK CENTRE | 743 | 1,226 | 184 | 199 | 180 | 163 | 156 | 55 | -15.3% | 118 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 58 | 128 | 128 | 151 | 155 | 56 | 167.8% | 2 |
| CROSBY-IRONTON | 182 | 1,484 | 168 | 154 | 153 | 164 | 154 | 57 | -8.4% | 106 |
| PARK RAPIDS | 309 | 1,789 | 149 | 151 | 156 | 165 | 153 | 58 | 2.5% | 82 |
| WINDOM | 177 | 1,052 | 191 | 194 | 211 | 175 | 153 | 59 | -19.8% | 122 |
| PINE CITY | 578 | 1,696 | 111 | 154 | 132 | 156 | 152 | 60 | 36.6% | 24 |
| CROOKSTON | 593 | 1,538 | 194 | 187 | 201 | 129 | 151 | 61 | -22.1% | 127 |
| SPRING LAKE PARK | 16 | 4,335 | 231 | 203 | 225 | 178 | 151 | 62 | -34.6% | 147 |
| JORDAN | 717 | 1,382 | 118 | 140 | 117 | 179 | 150 | 63 | 27.5% | 32 |
| ALBERT LEA | 241 | 3,710 | 94 | 111 | 136 | 140 | 148 | 64 | 56.9% | 12 |
| ROCHESTER | 535 | 16,265 | 146 | 136 | 150 | 130 | 148 | 65 | 1.5% | 86 |
| MONTICELLO | 882 | 3,887 | 84 | 85 | 72 | 113 | 146 | 66 | 72.8% | 11 |
| HOLDINGFORD | 738 | 1,090 | 168 | 168 | 163 | 152 | 145 | 67 | -13.6% | 116 |
| GREENWAY | 316 | 1,352 | 111 | 128 | 142 | 139 | 143 | 68 | 28.6% | 30 |
| WATERTOWN-MAYER | 111 | 1,415 | 161 | 148 | 148 | 151 | 141 | 69 | -12.5% | 111 |
| WHITE BEAR LAKE | 624 | 9,063 | 147 | 140 | 161 | 138 | 139 | 70 | -5.5% | 100 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 93 | 99 | 137 | 71 | N/A | 166 |
| ORONO | 278 | 2,481 | 105 | 110 | 118 | 123 | 136 | 72 | 29.9% | 29 |
| ST. FRANCIS | 15 | 5,874 | 126 | 104 | 124 | 116 | 136 | 73 | 7.8% | 71 |
| BLOOMINGTON | 271 | 10,967 | 188 | 141 | 150 | 178 | 135 | 74 | -28.0% | 137 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 100 | 118 | 100 | 100 | 134 | 75 | 34.2% | 26 |
| RED LAKE | 38 | 1,497 | 183 | 192 | 173 | 180 | 134 | 76 | -27.0% | 136 |
| ST. JAMES | 840 | 1,298 | 170 | 119 | 128 | 124 | 133 | 77 | -21.9% | 126 |
| BEMIDJI | 31 | 5,122 | 116 | 117 | 117 | 121 | 132 | 78 | 14.1% | 52 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 204 | 189 | 260 | 141 | 132 | 79 | -35.3% | 149 |
| HOPKINS | 270 | 8,489 | 92 | 82 | 107 | 83 | 130 | 80 | 40.6% | 17 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 114 | 102 | 111 | 127 | 129 | 81 | 12.7% | 55 |
| WESTONKA | 277 | 2,274 | 176 | 184 | 186 | 191 | 129 | 82 | -26.9% | 135 |

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

| District Name | District Number | 2003 Enrollment | 1999 Vocational Instruction | 2000 Vocational Instruction | 2001 Vocational Instruction | 2002 Vocational Instruction | 2003 Vocational Instruction | 2003 Vocational Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------|-------------------------------------|
| AUSTIN | 492 | 4,129 | 213 | 227 | 226 | 160 | 128 | 83 | -40.0% | 153 |
| NEW LONDON-SPICER | 345 | 1,749 | 117 | 117 | 136 | 139 | 128 | 84 | 9.7% | 65 |
| ALBANY | 745 | 1,574 | 105 | 99 | 128 | 116 | 124 | 85 | 18.3% | 45 |
| CHISAGO LAKES | 2,144 | 3,470 | 167 | 172 | 140 | 144 | 124 | 86 | -25.9% | 131 |
| DASSEL-COKATO | 466 | 2,262 | 67 | 94 | 124 | 172 | 124 | 87 | 85.7% | 10 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 121 | 138 | 105 | 86 | 124 | 88 | 2.5% | 83 |
| PRIOR LAKE | 719 | 5,339 | 122 | 132 | 127 | 126 | 121 | 89 | -0.6% | 91 |
| KASSON-MANTORVILLE | 204 | 1,856 | 129 | 157 | 107 | 109 | 120 | 90 | -7.3% | 104 |
| RED WING | 256 | 3,054 | 162 | 118 | 142 | 123 | 120 | 91 | -26.2% | 132 |
| MARSHALL | 413 | 2,309 | 92 | 125 | 112 | 131 | 117 | 92 | 27.2% | 33 |
| CLOQUET | 94 | 2,636 | 104 | 94 | 97 | 99 | 112 | 93 | 7.3% | 73 |
| NORTH BRANCH | 138 | 3,851 | 88 | 93 | 95 | 117 | 111 | 94 | 25.4% | 36 |
| MELROSE | 740 | 1,574 | 106 | 113 | 127 | 103 | 110 | 95 | 3.7% | 77 |
| ALEXANDRIA | 206 | 4,208 | 99 | 109 | 108 | 107 | 109 | 96 | 9.8% | 64 |
| PELICAN RAPIDS | 548 | 1,232 | 79 | 86 | 91 | 107 | 109 | 97 | 38.3% | 20 |
| SARTELL | 748 | 2,702 | 125 | 106 | 100 | 112 | 108 | 98 | -13.3% | 114 |
| FOREST LAKE | 831 | 7,797 | 95 | 92 | 89 | 108 | 106 | 99 | 11.5% | 61 |
| MANKATO | 77 | 6,994 | 106 | 109 | 110 | 112 | 106 | 100 | -0.2% | 89 |
| STEWARTVILLE | 534 | 1,773 | 95 | 91 | 101 | 105 | 106 | 101 | 12.1% | 57 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 70 | 86 | 86 | 88 | 106 | 102 | 52.0% | 14 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 94 | 78 | 81 | 89 | 105 | 103 | 12.1% | 58 |
| STILLWATER | 834 | 9,340 | 56 | 70 | 86 | 75 | 105 | 104 | 86.5% | 9 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 92 | 102 | 101 | 101 | 105 | 105 | 14.4% | 51 |
| CANNON FALLS | 252 | 1,483 | 89 | 89 | 88 | 80 | 102 | 106 | 14.5% | 50 |
| FARMINGTON | 192 | 5,247 | 87 | 87 | 93 | 97 | 102 | 107 | 17.0% | 46 |
| INTERNATIONAL FALLS | 361 | 1,463 | 110 | 107 | 72 | 80 | 102 | 108 | -7.0% | 103 |
| BELLE PLAINE | 716 | 1,329 | 83 | 77 | 103 | 148 | 100 | 109 | 19.8% | 44 |
| DOVER-EYOTA | 533 | 1,216 | 92 | 104 | 109 | 107 | 100 | 110 | 8.9% | 67 |
| PEQUOT LAKES | 186 | 1,339 | 86 | 86 | 86 | 99 | 99 | 111 | 15.7% | 47 |
| BURNSVILLE | 191 | 11,348 | 123 | 83 | 99 | 107 | 98 | 112 | -20.3% | 123 |
| BAGLEY | 162 | 1,104 | 95 | 103 | 92 | 90 | 96 | 113 | 0.9% | 88 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 85 | 98 | 86 | 89 | 95 | 114 | 12.4% | 56 |
| RICHFIELD | 280 | 4,338 | 145 | 159 | 108 | 62 | 94 | 115 | -35.0% | 148 |
| CHASKA | 112 | 8,117 | 67 | 103 | 81 | 104 | 92 | 116 | 36.7% | 23 |
| DETROIT LAKES | 22 | 2,857 | 108 | 113 | 128 | 118 | 88 | 117 | -18.4% | 120 |
| FOLEY | 51 | 1,641 | 65 | 68 | 86 | 86 | 87 | 118 | 34.7% | 25 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 62 | 81 | 87 | 85 | 87 | 119 | 40.1% | 18 |
| DEER RIVER | 317 | 1,074 | 78 | 83 | 85 | 78 | 85 | 120 | 8.3% | 70 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 113 | 105 | 86 | 86 | 80 | 121 | -29.3% | 138 |
| ESKO | 99 | 1,075 | 141 | 139 | 157 | 142 | 78 | 122 | -44.6% | 157 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 36 | 37 | 38 | 38 | 77 | 123 | 115.2% | 5 |

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

| District Name | District Number | 2003 Enrollment | 1999 Vocational Instruction | 2000 Vocational Instruction | 2001 Vocational Instruction | 2002 Vocational Instruction | 2003 Vocational Instruction | 2003 Vocational Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------|-------------------------------------|
| MINNEWASKA | 2,149 | 1,512 | 123 | 138 | 157 | 86 | 77 | 124 | -37.4% | 151 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 68 | 57 | 59 | 72 | 77 | 125 | 13.5% | 53 |
| LUVERNE | 2,184 | 1,338 | 139 | 145 | 82 | 108 | 76 | 126 | -45.4% | 159 |
| ST. PAUL | 625 | 45,583 | 98 | 115 | 101 | 97 | 76 | 127 | -22.8% | 130 |
| FERGUS FALLS | 544 | 2,859 | 143 | 94 | 80 | 73 | 75 | 128 | -47.4% | 161 |
| MINNEAPOLIS | 1 | 47,416 | 121 | 86 | 83 | 66 | 75 | 129 | -38.1% | 152 |
| PLAINVIEW | 810 | 1,138 | 78 | 69 | 70 | 69 | 75 | 130 | -3.4% | 96 |
| LACRESCENT-HOKAH | 300 | 1,689 | 85 | 86 | 70 | 64 | 74 | 131 | -13.4% | 115 |
| ROSEAU | 682 | 1,472 | 68 | 64 | 62 | 73 | 74 | 132 | 9.6% | 66 |
| ANNANDALE | 876 | 1,857 | 69 | 60 | 63 | 67 | 72 | 133 | 4.4% | 76 |
| ROCORI | 750 | 2,371 | 75 | 86 | 73 | 71 | 70 | 134 | -6.7% | 102 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 101 | 100 | 109 | 101 | 68 | 135 | -32.9% | 143 |
| MOORHEAD | 152 | 5,568 | 66 | 63 | 70 | 60 | 66 | 136 | -0.7% | 92 |
| BECKER | 726 | 2,337 | 97 | 116 | 106 | 89 | 65 | 137 | -32.9% | 144 |
| BYRON | 531 | 1,485 | 64 | 69 | 31 | 58 | 65 | 138 | 1.0% | 87 |
| WAYZATA | 284 | 9,637 | 74 | 84 | 77 | 73 | 65 | 139 | -11.8% | 110 |
| ST. CHARLES | 858 | 1,052 | 64 | 68 | 73 | 77 | 62 | 140 | -3.8% | 97 |
| FARIBAUT | 656 | 4,038 | 87 | 67 | 68 | 62 | 61 | 141 | -29.6% | 139 |
| HERMANTOWN | 700 | 1,949 | 60 | 65 | 52 | 48 | 57 | 142 | -4.5% | 98 |
| ST. CLOUD | 742 | 10,442 | 72 | 87 | 89 | 59 | 57 | 143 | -20.7% | 124 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 64 | 84 | 76 | 55 | 56 | 144 | -12.7% | 112 |
| SAUK RAPIDS | 47 | 3,491 | 53 | 53 | 58 | 55 | 54 | 145 | 1.5% | 85 |
| SHAKOPEE | 720 | 4,818 | 124 | 78 | 86 | 146 | 54 | 146 | -56.6% | 164 |
| SOUTH ST. PAUL | 6 | 3,505 | 52 | 53 | 74 | 85 | 54 | 147 | 3.1% | 81 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 79 | 49 | 46 | 44 | 54 | 148 | -31.5% | 141 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 51 | 56 | 52 | 149 | N/A | 167 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 79 | 75 | 81 | 82 | 51 | 150 | -35.7% | 150 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 59 | 44 | 0 | 13 | 48 | 151 | -19.3% | 121 |
| ROCKFORD | 883 | 1,755 | 89 | 109 | 137 | 96 | 48 | 152 | -46.2% | 160 |
| HASTINGS | 200 | 5,246 | 52 | 52 | 61 | 60 | 47 | 153 | -9.0% | 107 |
| NORTHFIELD | 659 | 3,856 | 47 | 32 | 38 | 42 | 47 | 154 | -0.3% | 90 |
| HUTCHINSON | 423 | 3,116 | 74 | 53 | 47 | 42 | 44 | 155 | -40.7% | 154 |
| PROCTOR | 704 | 1,840 | 55 | 59 | 50 | 8 | 43 | 156 | -22.2% | 128 |
| BIG LAKE | 727 | 3,036 | 59 | 35 | 32 | 45 | 39 | 157 | -33.5% | 146 |
| LAKEVILLE | 194 | 10,148 | 48 | 51 | 33 | 37 | 38 | 158 | -21.4% | 125 |
| HIBBING | 701 | 2,707 | 60 | 66 | 49 | 56 | 35 | 159 | -41.9% | 155 |
| LITCHFIELD | 465 | 1,941 | 76 | 72 | 89 | 59 | 35 | 160 | -53.9% | 162 |
| INVER GROVE | 199 | 3,954 | 15 | 4 | 6 | 20 | 34 | 161 | 131.0% | 3 |
| DELANO | 879 | 1,917 | 14 | 16 | 17 | 28 | 32 | 162 | 125.6% | 4 |
| TRITON | 2,125 | 1,156 | 7 | 1 | 37 | 33 | 31 | 163 | 344.9% | 1 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 34 | 22 | 22 | 24 | 28 | 164 | -17.2% | 119 |

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

| District Name | District Number | 2003 Enrollment | 1999 Vocational Instruction | 2000 Vocational Instruction | 2001 Vocational Instruction | 2002 Vocational Instruction | 2003 Vocational Instruction | 2003 Vocational Instruction Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|------------------------------------|--|
| ST. PETER | 508 | 1,896 | 37 | 43 | 33 | 34 | 21 | 165 | -43.1% | 156 |
| EDINA | 273 | 7,164 | 17 | 14 | 19 | 18 | 12 | 166 | -31.4% | 140 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 36 | 25 | 20 | 3 | 9 | 167 | -74.9% | 165 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 0 | 0 | 0 | 0 | 4 | 168 | N/A | 168 |
| Average for schools above 1,000 in enrollment | | 4,413 | 132 | 131 | 132 | 129 | 127 | N/A | -3.5% | N/A |
| Minimum | | 463 | 0 | 0 | 0 | 0 | 4 | N/A | N/A | N/A |
| Maximum | | 47,416 | 406 | 373 | 447 | 451 | 471 | N/A | 16.0% | N/A |
| Median | | 2,044 | 117 | 117 | 124 | 123 | 126 | N/A | 7.5% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education | 2000 Special Education | 2001 Special Education | 2002 Special Education | 2003 Special Education | 2003 Special Education Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------------------------|--|
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 1,915 | 2,086 | 1,972 | 2,088 | 2,229 | 1 | 16.4% | 139 |
| VIRGINIA | 706 | 1,720 | 1,664 | 1,697 | 1,793 | 1,833 | 2,111 | 2 | 26.9% | 103 |
| ST. CLOUD | 742 | 10,442 | 1,641 | 1,743 | 2,017 | 2,051 | 2,083 | 3 | 26.9% | 102 |
| ST. LOUIS PARK | 283 | 4,371 | 1,488 | 1,665 | 1,729 | 1,834 | 2,017 | 4 | 35.5% | 69 |
| NORWOOD | 108 | 1,034 | 1,197 | 1,543 | 1,699 | 2,111 | 1,964 | 5 | 64.0% | 3 |
| WINDOM | 177 | 1,052 | 1,452 | 1,350 | 1,445 | 1,452 | 1,876 | 6 | 29.2% | 93 |
| MOORHEAD | 152 | 5,568 | 1,499 | 1,608 | 1,671 | 1,734 | 1,826 | 7 | 21.8% | 126 |
| ST. PETER | 508 | 1,896 | 1,397 | 1,586 | 1,696 | 1,772 | 1,823 | 8 | 30.5% | 89 |
| MINNEAPOLIS | 1 | 47,416 | 1,532 | 1,644 | 1,696 | 1,693 | 1,815 | 9 | 18.5% | 134 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 1,189 | 1,302 | 1,420 | 1,658 | 1,767 | 10 | 48.6% | 24 |
| ST. PAUL | 625 | 45,583 | 1,292 | 1,432 | 1,514 | 1,649 | 1,727 | 11 | 33.7% | 76 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 1,099 | 1,165 | 1,283 | 1,493 | 1,683 | 12 | 53.1% | 14 |
| HOPKINS | 270 | 8,489 | 1,492 | 1,612 | 1,513 | 1,684 | 1,673 | 13 | 12.1% | 147 |
| CLOQUET | 94 | 2,636 | 1,259 | 1,374 | 1,473 | 1,542 | 1,666 | 14 | 32.3% | 79 |
| RED LAKE | 38 | 1,497 | 1,019 | 1,040 | 1,174 | 1,369 | 1,659 | 15 | 62.7% | 5 |
| FARIBAULT | 656 | 4,038 | 1,276 | 1,317 | 1,432 | 1,518 | 1,653 | 16 | 29.6% | 92 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 1,136 | 1,269 | 1,499 | 1,617 | 1,643 | 17 | 44.7% | 34 |
| INVER GROVE | 199 | 3,954 | 1,432 | 1,490 | 1,478 | 1,496 | 1,629 | 18 | 13.8% | 145 |
| MONTECELLO | 882 | 3,887 | 1,293 | 1,344 | 1,449 | 1,589 | 1,626 | 19 | 25.7% | 108 |
| BURNSVILLE | 191 | 11,348 | 1,237 | 1,222 | 1,365 | 1,527 | 1,609 | 20 | 30.1% | 91 |
| BRAINERD | 181 | 7,333 | 988 | 1,178 | 1,303 | 1,464 | 1,599 | 21 | 61.8% | 7 |
| WILLMAR | 347 | 4,330 | 1,389 | 1,394 | 1,385 | 1,504 | 1,594 | 22 | 14.7% | 143 |
| RICHFIELD | 280 | 4,338 | 1,097 | 1,187 | 1,409 | 1,514 | 1,572 | 23 | 43.3% | 39 |
| WHITE BEAR LAKE | 624 | 9,063 | 1,114 | 1,228 | 1,432 | 1,502 | 1,567 | 24 | 40.7% | 48 |
| WASECA | 829 | 2,250 | 1,271 | 1,264 | 1,361 | 1,379 | 1,549 | 25 | 21.9% | 124 |
| MONTEVIDEO | 129 | 1,607 | 950 | 1,033 | 1,156 | 1,267 | 1,548 | 26 | 63.0% | 4 |
| PARK RAPIDS | 309 | 1,789 | 1,019 | 1,157 | 1,386 | 1,388 | 1,528 | 27 | 50.0% | 22 |
| BEMIDJI | 31 | 5,122 | 1,388 | 1,497 | 1,572 | 1,682 | 1,526 | 28 | 9.9% | 151 |
| DULUTH | 709 | 11,506 | 1,166 | 1,252 | 1,286 | 1,390 | 1,525 | 29 | 30.8% | 87 |
| WESTONKA | 277 | 2,274 | 1,148 | 1,288 | 1,190 | 1,331 | 1,468 | 30 | 27.9% | 99 |
| LITTLE FALLS | 482 | 3,052 | 1,029 | 1,107 | 1,203 | 1,347 | 1,466 | 31 | 42.4% | 42 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 1,006 | 1,054 | 1,175 | 1,297 | 1,455 | 32 | 44.6% | 35 |
| AUSTIN | 492 | 4,129 | 1,372 | 1,365 | 1,339 | 1,388 | 1,447 | 33 | 5.5% | 157 |
| GREENWAY | 316 | 1,352 | 1,331 | 1,353 | 1,564 | 1,493 | 1,435 | 34 | 7.8% | 153 |
| OSSEO | 279 | 22,055 | 1,025 | 1,108 | 1,211 | 1,390 | 1,433 | 35 | 39.9% | 51 |
| ROSEVILLE | 623 | 6,541 | 1,201 | 1,199 | 1,275 | 1,390 | 1,433 | 36 | 19.4% | 130 |
| BLOOMINGTON | 271 | 10,967 | 1,090 | 1,328 | 1,285 | 1,367 | 1,430 | 37 | 31.2% | 86 |
| MOUNDS VIEW | 621 | 11,323 | 1,063 | 1,172 | 1,271 | 1,315 | 1,425 | 38 | 34.0% | 72 |

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education | 2000 Special Education | 2001 Special Education | 2002 Special Education | 2003 Special Education | 2003 Special Education Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|-----------------------------|-------------------------------------|
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 1,130 | 1,119 | 1,215 | 1,242 | 1,420 | 39 | 25.7% | 109 |
| WORTHINGTON | 518 | 2,350 | 1,271 | 1,381 | 1,465 | 1,380 | 1,420 | 40 | 11.7% | 148 |
| FRIDLEY | 14 | 2,644 | 1,233 | 1,018 | 1,131 | 1,317 | 1,416 | 41 | 14.8% | 142 |
| ALBERT LEA | 241 | 3,710 | 1,056 | 1,058 | 1,171 | 1,229 | 1,411 | 42 | 33.7% | 75 |
| RED WING | 256 | 3,054 | 1,065 | 1,141 | 1,220 | 1,344 | 1,406 | 43 | 32.0% | 82 |
| ROBBINSDALE | 281 | 14,297 | 1,114 | 1,199 | 1,291 | 1,380 | 1,405 | 44 | 26.1% | 107 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 984 | 1,070 | 1,288 | 1,134 | 1,400 | 45 | 42.2% | 43 |
| MINNETONKA | 276 | 7,652 | 1,004 | 1,058 | 1,125 | 1,158 | 1,384 | 46 | 37.8% | 58 |
| CROSBY-IRONTON | 182 | 1,484 | 850 | 953 | 1,045 | 1,275 | 1,378 | 47 | 62.1% | 6 |
| FERGUS FALLS | 544 | 2,859 | 1,024 | 1,113 | 1,187 | 1,261 | 1,360 | 48 | 32.9% | 78 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 894 | 907 | 1,004 | 1,120 | 1,347 | 49 | 50.6% | 19 |
| GRAND RAPIDS | 318 | 4,150 | 1,135 | 1,264 | 1,381 | 1,133 | 1,340 | 50 | 18.0% | 137 |
| SOUTH ST. PAUL | 6 | 3,505 | 1,017 | 1,132 | 1,391 | 1,263 | 1,337 | 51 | 31.4% | 84 |
| DETROIT LAKES | 22 | 2,857 | 1,060 | 1,095 | 1,186 | 1,237 | 1,328 | 52 | 25.3% | 111 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 1,071 | 1,233 | 1,298 | 1,308 | 1,324 | 53 | 23.6% | 119 |
| NORTHFIELD | 659 | 3,856 | 913 | 862 | 967 | 1,181 | 1,322 | 54 | 44.7% | 33 |
| SAUK RAPIDS | 47 | 3,491 | 938 | 986 | 1,137 | 1,246 | 1,318 | 55 | 40.6% | 49 |
| BROOKLYN CENTER | 286 | 1,752 | 836 | 945 | 986 | 1,275 | 1,317 | 56 | 57.5% | 12 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 1,394 | 1,381 | 1,391 | 1,359 | 1,313 | 57 | -5.8% | 164 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 917 | 991 | 1,125 | 1,212 | 1,313 | 58 | 43.2% | 40 |
| ST. FRANCIS | 15 | 5,874 | 1,179 | 1,155 | 1,227 | 1,202 | 1,303 | 59 | 10.5% | 150 |
| MANKATO | 77 | 6,994 | 877 | 1,002 | 1,091 | 1,234 | 1,298 | 60 | 48.0% | 26 |
| CROOKSTON | 593 | 1,538 | 857 | 978 | 1,101 | 1,189 | 1,295 | 61 | 51.1% | 17 |
| WACONIA | 110 | 2,277 | 880 | 956 | 1,109 | 1,229 | 1,295 | 62 | 47.2% | 28 |
| CHASKA | 112 | 8,117 | 1,084 | 1,154 | 1,319 | 1,316 | 1,293 | 63 | 19.2% | 132 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 1,582 | 1,681 | 1,844 | 1,288 | 1,293 | 64 | -18.3% | 165 |
| SHAKOPEE | 720 | 4,818 | 1,043 | 1,121 | 1,174 | 1,163 | 1,270 | 65 | 21.8% | 125 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 1,070 | 1,234 | 1,265 | 66 | N/A | N/A |
| MARSHALL | 413 | 2,309 | 979 | 1,061 | 1,060 | 1,134 | 1,244 | 67 | 27.0% | 100 |
| EDINA | 273 | 7,164 | 876 | 1,025 | 1,150 | 1,219 | 1,242 | 68 | 41.8% | 44 |
| ANOKA-HENNEPIN | 11 | 40,958 | 888 | 953 | 1,056 | 1,149 | 1,239 | 69 | 39.6% | 52 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 868 | 892 | 1,073 | 1,233 | 1,219 | 70 | 40.5% | 50 |
| LAKE SUPERIOR | 381 | 1,731 | 809 | 924 | 958 | 1,035 | 1,216 | 71 | 50.3% | 21 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 758 | 847 | 955 | 1,028 | 1,216 | 72 | 60.5% | 10 |
| CENTENNIAL | 12 | 7,002 | 1,096 | 1,220 | 1,306 | 1,146 | 1,215 | 73 | 10.8% | 149 |
| FRAZEE | 23 | 1,204 | 865 | 952 | 1,051 | 1,120 | 1,207 | 74 | 39.6% | 53 |
| INTERNATIONAL FALLS | 361 | 1,463 | 937 | 1,020 | 1,047 | 1,135 | 1,205 | 75 | 28.6% | 95 |
| BENSON | 777 | 1,120 | 748 | 842 | 930 | 1,008 | 1,203 | 76 | 60.9% | 9 |

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education | 2000 Special Education | 2001 Special Education | 2002 Special Education | 2003 Special Education | 2003 Special Education Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------------------------|--|
| DEER RIVER | 317 | 1,074 | 941 | 1,034 | 1,065 | 1,191 | 1,195 | 77 | 27.0% | 101 |
| ELK RIVER | 728 | 9,803 | 904 | 1,023 | 1,102 | 1,145 | 1,195 | 78 | 32.1% | 81 |
| SPRING LAKE PARK | 16 | 4,335 | 892 | 819 | 1,050 | 1,126 | 1,193 | 79 | 33.8% | 74 |
| THIEF RIVER FALLS | 564 | 2,139 | 954 | 1,048 | 1,111 | 1,165 | 1,185 | 80 | 24.2% | 115 |
| MINNEWASKA | 2,149 | 1,512 | 665 | 762 | 897 | 1,043 | 1,174 | 81 | 76.5% | 2 |
| NEW ULM | 88 | 2,458 | 799 | 924 | 944 | 1,068 | 1,172 | 82 | 46.8% | 30 |
| ALEXANDRIA | 206 | 4,208 | 843 | 913 | 1,036 | 1,130 | 1,168 | 83 | 38.6% | 55 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 882 | 929 | 1,049 | 1,040 | 1,167 | 84 | 32.3% | 80 |
| PRIOR LAKE | 719 | 5,339 | 865 | 907 | 1,153 | 1,154 | 1,164 | 85 | 34.5% | 71 |
| MAHTOMEDI | 832 | 3,098 | 857 | 957 | 1,071 | 1,070 | 1,163 | 86 | 35.7% | 66 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 765 | 817 | 884 | 1,000 | 1,159 | 87 | 51.6% | 16 |
| PIERZ | 484 | 1,003 | 819 | 971 | 1,031 | 1,099 | 1,158 | 88 | 41.4% | 46 |
| PERHAM | 549 | 1,690 | 778 | 839 | 926 | 1,139 | 1,157 | 89 | 48.7% | 23 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 822 | 896 | 1,040 | 1,084 | 1,136 | 90 | 38.2% | 56 |
| LAKEVILLE | 194 | 10,148 | 915 | 985 | 1,015 | 1,132 | 1,134 | 91 | 23.9% | 117 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 995 | 1,050 | 1,124 | 1,122 | 1,133 | 92 | 13.8% | 144 |
| BAGLEY | 162 | 1,104 | 912 | 1,091 | 1,188 | 1,157 | 1,131 | 93 | 24.0% | 116 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 915 | 949 | 931 | 1,013 | 1,127 | 94 | 23.2% | 121 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 777 | 888 | 992 | 1,142 | 1,116 | 95 | 43.6% | 38 |
| JORDAN | 717 | 1,382 | 815 | 995 | 1,164 | 1,172 | 1,105 | 96 | 35.6% | 68 |
| CHISAGO LAKES | 2,144 | 3,470 | 781 | 888 | 953 | 987 | 1,104 | 97 | 41.4% | 45 |
| BELLE PLAINE | 716 | 1,329 | 1,045 | 1,114 | 1,308 | 1,144 | 1,103 | 98 | 5.6% | 156 |
| FARMINGTON | 192 | 5,247 | 927 | 938 | 1,005 | 1,050 | 1,096 | 99 | 18.2% | 135 |
| PAYNESVILLE | 741 | 1,147 | 727 | 811 | 878 | 962 | 1,093 | 100 | 50.4% | 20 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 740 | 850 | 927 | 1,054 | 1,090 | 101 | 47.3% | 27 |
| EDEN PRAIRIE | 272 | 10,425 | 809 | 850 | 933 | 989 | 1,084 | 102 | 34.0% | 73 |
| SARTELL | 748 | 2,702 | 866 | 930 | 944 | 1,029 | 1,077 | 103 | 24.3% | 114 |
| HASTINGS | 200 | 5,246 | 949 | 1,107 | 1,205 | 1,097 | 1,074 | 104 | 13.2% | 146 |
| ALBANY | 745 | 1,574 | 837 | 854 | 927 | 1,023 | 1,071 | 105 | 28.0% | 98 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 768 | 940 | 946 | 974 | 1,068 | 106 | 39.0% | 54 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 775 | 967 | 1,132 | 1,245 | 1,068 | 107 | 37.9% | 57 |
| NORTH BRANCH | 138 | 3,851 | 787 | 779 | 861 | 917 | 1,068 | 108 | 35.7% | 67 |
| WATERTOWN-MAYER | 111 | 1,415 | 782 | 1,037 | 1,061 | 1,243 | 1,068 | 109 | 36.6% | 65 |
| WAYZATA | 284 | 9,637 | 707 | 771 | 857 | 915 | 1,066 | 110 | 50.7% | 18 |
| MELROSE | 740 | 1,574 | 830 | 824 | 911 | 915 | 1,064 | 111 | 28.2% | 97 |
| ORONO | 278 | 2,481 | 878 | 959 | 1,007 | 1,080 | 1,064 | 112 | 21.2% | 127 |
| TRITON | 2,125 | 1,156 | 801 | 760 | 868 | 1,053 | 1,057 | 113 | 31.9% | 83 |
| LITCHFIELD | 465 | 1,941 | 718 | 799 | 912 | 993 | 1,056 | 114 | 47.0% | 29 |

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education | 2000 Special Education | 2001 Special Education | 2002 Special Education | 2003 Special Education | 2003 Special Education Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|------------------------|------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------------------------|--|
| FOLEY | 51 | 1,641 | 691 | 767 | 844 | 950 | 1,052 | 115 | 52.1% | 15 |
| ROCKFORD | 883 | 1,755 | 849 | 949 | 933 | 1,000 | 1,042 | 116 | 22.7% | 123 |
| HERMANTOWN | 700 | 1,949 | 716 | 855 | 909 | 1,004 | 1,040 | 117 | 45.3% | 32 |
| STILLWATER | 834 | 9,340 | 668 | 768 | 854 | 971 | 1,035 | 118 | 54.9% | 13 |
| ROSEAU | 682 | 1,472 | 825 | 867 | 943 | 995 | 1,031 | 119 | 24.9% | 112 |
| PROCTOR | 704 | 1,840 | 744 | 857 | 968 | 997 | 1,019 | 120 | 37.0% | 64 |
| ROCHESTER | 535 | 16,265 | 778 | 874 | 969 | 975 | 1,012 | 121 | 30.1% | 90 |
| FOREST LAKE | 831 | 7,797 | 717 | 774 | 824 | 916 | 1,011 | 122 | 40.9% | 47 |
| OWATONNA | 761 | 5,048 | 780 | 823 | 848 | 966 | 1,006 | 123 | 28.9% | 94 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 990 | 947 | 1,003 | 124 | N/A | N/A |
| HIBBING | 701 | 2,707 | 756 | 776 | 839 | 981 | 993 | 125 | 31.4% | 85 |
| LUVERNE | 2,184 | 1,338 | 681 | 740 | 792 | 860 | 982 | 126 | 44.1% | 36 |
| ROCORI | 750 | 2,371 | 776 | 840 | 892 | 945 | 979 | 127 | 26.1% | 106 |
| SIBLEY EAST | 2,310 | 1,299 | 815 | 829 | 838 | 995 | 975 | 128 | 19.6% | 129 |
| STEWARTVILLE | 534 | 1,773 | 758 | 787 | 810 | 905 | 973 | 129 | 28.3% | 96 |
| ANNANDALE | 876 | 1,857 | 844 | 856 | 908 | 973 | 970 | 130 | 15.0% | 141 |
| ST. JAMES | 840 | 1,298 | 768 | 744 | 823 | 897 | 969 | 131 | 26.2% | 105 |
| EAST GRAND FORKS | 595 | 1,788 | 712 | 763 | 767 | 840 | 962 | 132 | 35.2% | 70 |
| SAUK CENTRE | 743 | 1,226 | 831 | 850 | 908 | 973 | 961 | 133 | 15.6% | 140 |
| PEQUOT LAKES | 186 | 1,339 | 525 | 666 | 780 | 937 | 960 | 134 | 83.0% | 1 |
| PRINCETON | 477 | 3,277 | 689 | 765 | 839 | 922 | 949 | 135 | 37.7% | 60 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 905 | 919 | 1,061 | 956 | 942 | 136 | 4.1% | 158 |
| LACRESCENT-HOKAH | 300 | 1,689 | 679 | 725 | 750 | 849 | 934 | 137 | 37.6% | 61 |
| BIG LAKE | 727 | 3,036 | 747 | 748 | 856 | 879 | 923 | 138 | 23.5% | 120 |
| MAPLE RIVER | 2,135 | 1,285 | 568 | 653 | 768 | 809 | 919 | 139 | 61.7% | 8 |
| PLAINVIEW | 810 | 1,138 | 684 | 751 | 748 | 825 | 913 | 140 | 33.4% | 77 |
| ESKO | 99 | 1,075 | 887 | 792 | 778 | 755 | 912 | 141 | 2.8% | 159 |
| MORA | 332 | 1,917 | 619 | 696 | 715 | 805 | 903 | 142 | 46.0% | 31 |
| LAKE CITY | 813 | 1,439 | 653 | 619 | 753 | 725 | 899 | 143 | 37.8% | 59 |
| WARROAD | 690 | 1,325 | 733 | 851 | 836 | 857 | 883 | 144 | 20.4% | 128 |
| BECKER | 726 | 2,337 | 705 | 704 | 775 | 908 | 878 | 145 | 24.6% | 113 |
| BYRON | 531 | 1,485 | 871 | 883 | 794 | 819 | 876 | 146 | 0.6% | 161 |
| DELANO | 879 | 1,917 | 740 | 792 | 811 | 813 | 875 | 147 | 18.2% | 136 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 604 | 693 | 796 | 888 | 870 | 148 | 44.0% | 37 |
| CANNON FALLS | 252 | 1,483 | 693 | 696 | 805 | 900 | 850 | 149 | 22.7% | 122 |
| HUTCHINSON | 423 | 3,116 | 712 | 753 | 781 | 750 | 845 | 150 | 18.7% | 133 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 589 | 633 | 724 | 801 | 842 | 151 | 43.0% | 41 |
| PINE CITY | 578 | 1,696 | 708 | 802 | 882 | 901 | 830 | 152 | 17.3% | 138 |

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education | 2000 Special Education | 2001 Special Education | 2002 Special Education | 2003 Special Education | 2003 Special Education Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------------------------|--|
| MILACA | 912 | 1,947 | 750 | 858 | 865 | 890 | 809 | 153 | 7.9% | 152 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 758 | 833 | 765 | 858 | 809 | 154 | 6.7% | 155 |
| DASSEL-COKATO | 466 | 2,262 | 676 | 640 | 742 | 788 | 806 | 155 | 19.3% | 131 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 1,171 | 1,227 | 1,192 | 1,247 | 800 | 156 | -31.7% | 166 |
| AITKIN | 1 | 1,327 | 504 | 523 | 647 | 721 | 798 | 157 | 58.3% | 11 |
| BUFFALO | 877 | 5,141 | 621 | 683 | 713 | 781 | 784 | 158 | 26.3% | 104 |
| NEW LONDON-SPICER | 345 | 1,749 | 617 | 654 | 688 | 784 | 764 | 159 | 23.8% | 118 |
| ST. CHARLES | 858 | 1,052 | 511 | 552 | 647 | 703 | 757 | 160 | 48.2% | 25 |
| EVELETH-GILBERT | 2,154 | 1,517 | 706 | 835 | 738 | 751 | 754 | 161 | 6.9% | 154 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 593 | 609 | 685 | 742 | 744 | 162 | 25.5% | 110 |
| KASSON-MANTORVILLE | 204 | 1,856 | 756 | 689 | 603 | 718 | 735 | 163 | -2.8% | 163 |
| PELICAN RAPIDS | 548 | 1,232 | 519 | 573 | 616 | 608 | 712 | 164 | 37.1% | 63 |
| DOVER-EYOTA | 533 | 1,216 | 523 | 636 | 706 | 713 | 683 | 165 | 30.6% | 88 |
| PINE ISLAND | 255 | 1,235 | 479 | 517 | 510 | 541 | 658 | 166 | 37.4% | 62 |
| HOLDINGFORD | 738 | 1,090 | 619 | 544 | 573 | 568 | 628 | 167 | 1.4% | 160 |
| RANDOLPH | 195 | 463 | 561 | 565 | 628 | 728 | 563 | 168 | 0.4% | 162 |
| Average for schools above 1,000 in enrollment | | 4,413 | 1,029 | 1,109 | 1,190 | 1,264 | 1,334 | N/A | 29.6% | N/A |
| Minimum | | 463 | 479 | 517 | 510 | 541 | 563 | N/A | 17.6% | N/A |
| Maximum | | 47,416 | 1,915 | 2,086 | 2,017 | 2,111 | 2,229 | N/A | 16.4% | N/A |
| Median | | 2,044 | 873 | 950 | 1,048 | 1,131 | 1,166 | N/A | 33.5% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|----------------|------------------------|
| | | | Instructional Support | Instructional Support | Instructional Support | Instructional Support | Instructional Support | Instructional Support Ranking | Percent Change | Percent Change Ranking |
| ST. LOUIS PARK | 283 | 4,371 | 795 | 965 | 894 | 883 | 1,010 | 1 | 27.0% | 52 |
| RED LAKE | 38 | 1,497 | 854 | 1,051 | 1,095 | 1,117 | 1,004 | 2 | 17.6% | 69 |
| BROOKLYN CENTER | 286 | 1,752 | 509 | 769 | 868 | 998 | 918 | 3 | 80.4% | 7 |
| HOPKINS | 270 | 8,489 | 602 | 594 | 715 | 760 | 859 | 4 | 42.7% | 30 |
| MONTEVIDEO | 129 | 1,607 | 601 | 582 | 756 | 779 | 828 | 5 | 37.7% | 37 |
| ST. CLOUD | 742 | 10,442 | 544 | 636 | 760 | 728 | 779 | 6 | 43.3% | 28 |
| CHASKA | 112 | 8,117 | 628 | 703 | 694 | 678 | 766 | 7 | 21.9% | 59 |
| ROSEVILLE | 623 | 6,541 | 702 | 655 | 587 | 656 | 710 | 8 | 1.2% | 117 |
| WAYZATA | 284 | 9,637 | 315 | 292 | 636 | 635 | 637 | 9 | 102.0% | 1 |
| SAUK RAPIDS | 47 | 3,491 | 476 | 555 | 604 | 550 | 634 | 10 | 33.1% | 42 |
| PRIOR LAKE | 719 | 5,339 | 398 | 434 | 479 | 592 | 633 | 11 | 59.0% | 18 |
| SOUTH ST. PAUL | 6 | 3,505 | 461 | 336 | 344 | 310 | 633 | 12 | 37.3% | 38 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 676 | 538 | 574 | 621 | 619 | 13 | -8.4% | 136 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 477 | 396 | 425 | 479 | 576 | 14 | 20.8% | 64 |
| EDINA | 273 | 7,164 | 380 | 400 | 473 | 454 | 563 | 15 | 48.1% | 25 |
| MINNEAPOLIS | 1 | 47,416 | 502 | 518 | 588 | 622 | 563 | 16 | 12.1% | 84 |
| SPRING LAKE PARK | 16 | 4,335 | 525 | 529 | 658 | 653 | 559 | 17 | 6.4% | 101 |
| WORTHINGTON | 518 | 2,350 | 499 | 584 | 575 | 585 | 550 | 18 | 10.2% | 86 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 314 | 352 | 370 | 375 | 543 | 19 | 72.9% | 11 |
| ST. PAUL | 625 | 45,583 | 428 | 491 | 609 | 654 | 534 | 20 | 24.8% | 55 |
| EDEN PRAIRIE | 272 | 10,425 | 439 | 499 | 513 | 500 | 517 | 21 | 17.6% | 68 |
| MINNETONKA | 276 | 7,652 | 444 | 430 | 418 | 502 | 512 | 22 | 15.3% | 75 |
| RICHFIELD | 280 | 4,338 | 564 | 560 | 630 | 626 | 511 | 23 | -9.4% | 138 |
| FRIDLEY | 14 | 2,644 | 338 | 270 | 481 | 529 | 501 | 24 | 48.2% | 24 |
| HERMANTOWN | 700 | 1,949 | 307 | 321 | 452 | 342 | 495 | 25 | 61.0% | 16 |
| OSSEO | 279 | 22,055 | 439 | 451 | 530 | 603 | 492 | 26 | 12.2% | 83 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 265 | 284 | 292 | 413 | 487 | 27 | 83.4% | 6 |
| LITTLE FALLS | 482 | 3,052 | 444 | 398 | 372 | 318 | 487 | 28 | 9.6% | 88 |
| DEER RIVER | 317 | 1,074 | 496 | 438 | 487 | 452 | 481 | 29 | -3.0% | 125 |
| BLOOMINGTON | 271 | 10,967 | 416 | 368 | 386 | 423 | 477 | 30 | 14.7% | 76 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 282 | 364 | 903 | 557 | 469 | 31 | 66.4% | 13 |
| ROBBINSDALE | 281 | 14,297 | 254 | 315 | 349 | 424 | 469 | 32 | 84.3% | 3 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 324 | 352 | 350 | 344 | 456 | 33 | 40.7% | 32 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 254 | 288 | 461 | 427 | 451 | 34 | 77.9% | 9 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 303 | 369 | 450 | 480 | 444 | 35 | 46.7% | 26 |
| BIG LAKE | 727 | 3,036 | 319 | 395 | 416 | 398 | 443 | 36 | 39.1% | 36 |
| PIERZ | 484 | 1,003 | 433 | 409 | 445 | 586 | 441 | 37 | 1.7% | 115 |
| FARIBAULT | 656 | 4,038 | 389 | 330 | 446 | 436 | 441 | 38 | 13.5% | 79 |
| BAGLEY | 162 | 1,104 | 364 | 365 | 334 | 407 | 440 | 39 | 21.0% | 62 |
| BRAINERD | 181 | 7,333 | 338 | 340 | 388 | 402 | 440 | 40 | 30.2% | 46 |
| INVER GROVE | 199 | 3,954 | 285 | 400 | 459 | 548 | 435 | 41 | 52.5% | 21 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|----------------|------------------------|
| | | | Instructional Support | Instructional Support | Instructional Support | Instructional Support | Instructional Support | Instructional Support Ranking | Percent Change | Percent Change Ranking |
| ALEXANDRIA | 206 | 4,208 | 242 | 272 | 319 | 381 | 432 | 42 | 78.4% | 8 |
| ROSEAU | 682 | 1,472 | 461 | 437 | 427 | 434 | 431 | 43 | -6.6% | 129 |
| GREENWAY | 316 | 1,352 | 306 | 368 | 362 | 460 | 427 | 44 | 39.3% | 34 |
| DASSEL-COKATO | 466 | 2,262 | 276 | 328 | 472 | 423 | 423 | 45 | 53.1% | 19 |
| DULUTH | 709 | 11,506 | 570 | 490 | 506 | 446 | 419 | 46 | -26.5% | 157 |
| HUTCHINSON | 423 | 3,116 | 234 | 245 | 217 | 306 | 414 | 47 | 76.7% | 10 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 340 | 332 | 361 | 367 | 412 | 48 | 21.2% | 61 |
| JORDAN | 717 | 1,382 | 353 | 340 | 334 | 402 | 412 | 49 | 16.7% | 72 |
| WHITE BEAR LAKE | 624 | 9,063 | 332 | 368 | 426 | 457 | 412 | 50 | 24.0% | 56 |
| FERGUS FALLS | 544 | 2,859 | 350 | 224 | 313 | 340 | 410 | 51 | 17.1% | 70 |
| NEW ULM | 88 | 2,458 | 370 | 373 | 338 | 391 | 402 | 52 | 8.7% | 93 |
| MOORHEAD | 152 | 5,568 | 337 | 354 | 405 | 416 | 401 | 53 | 18.9% | 66 |
| DOVER-EYOTA | 533 | 1,216 | 258 | 305 | 420 | 360 | 395 | 54 | 53.1% | 20 |
| ROCHESTER | 535 | 16,265 | 418 | 447 | 462 | 362 | 393 | 55 | -6.0% | 127 |
| WILLMAR | 347 | 4,330 | 261 | 226 | 228 | 359 | 391 | 56 | 49.9% | 22 |
| STILLWATER | 834 | 9,340 | 368 | 334 | 337 | 501 | 391 | 57 | 6.4% | 100 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 306 | 307 | 388 | 393 | 391 | 58 | 27.8% | 49 |
| FRAZEE | 23 | 1,204 | 211 | 222 | 296 | 382 | 389 | 59 | 84.1% | 4 |
| STEWARTVILLE | 534 | 1,773 | 363 | 410 | 446 | 367 | 388 | 60 | 6.9% | 98 |
| HIBBING | 701 | 2,707 | 348 | 341 | 523 | 459 | 387 | 61 | 11.2% | 85 |
| SARTELL | 748 | 2,702 | 361 | 391 | 409 | 415 | 387 | 62 | 7.1% | 96 |
| THIEF RIVER FALLS | 564 | 2,139 | 323 | 362 | 383 | 406 | 387 | 63 | 19.9% | 65 |
| NORTH BRANCH | 138 | 3,851 | 489 | 413 | 421 | 443 | 386 | 64 | -21.0% | 154 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 420 | 264 | 318 | 387 | 384 | 65 | -8.6% | 137 |
| ANNANDALE | 876 | 1,857 | 326 | 344 | 381 | 360 | 381 | 66 | 16.9% | 71 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 329 | 342 | 331 | 305 | 381 | 67 | 15.9% | 74 |
| CENTENNIAL | 12 | 7,002 | 291 | 326 | 370 | 388 | 381 | 68 | 30.8% | 44 |
| TRITON | 2,125 | 1,156 | 282 | 245 | 342 | 399 | 381 | 69 | 35.3% | 41 |
| EVELETH-GILBERT | 2,154 | 1,517 | 405 | 449 | 449 | 455 | 379 | 70 | -6.4% | 128 |
| FARMINGTON | 192 | 5,247 | 332 | 312 | 354 | 371 | 379 | 71 | 14.0% | 77 |
| LAKE SUPERIOR | 381 | 1,731 | 294 | 371 | 383 | 301 | 373 | 72 | 26.9% | 53 |
| PLAINVIEW | 810 | 1,138 | 200 | 207 | 209 | 238 | 370 | 73 | 85.3% | 2 |
| WACONIA | 110 | 2,277 | 249 | 282 | 323 | 356 | 370 | 74 | 48.6% | 23 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 318 | 352 | 370 | 75 | N/A | |
| ROCKFORD | 883 | 1,755 | 396 | 414 | 507 | 580 | 369 | 76 | -6.7% | 131 |
| GRAND RAPIDS | 318 | 4,150 | 327 | 366 | 359 | 369 | 368 | 77 | 12.6% | 81 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 373 | 353 | 364 | 78 | N/A | |
| SHAKOPEE | 720 | 4,818 | 412 | 376 | 356 | 333 | 363 | 79 | -11.9% | 141 |
| FOREST LAKE | 831 | 7,797 | 454 | 488 | 519 | 430 | 362 | 80 | -20.3% | 153 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 345 | 283 | 314 | 315 | 362 | 81 | 5.0% | 106 |
| ANOKA-HENNEPIN | 11 | 40,958 | 345 | 368 | 373 | 367 | 361 | 82 | 4.5% | 107 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|----------------|------------------------|
| | | | Instructional Support | Instructional Support | Instructional Support | Instructional Support | Instructional Support | Instructional Support Ranking | Percent Change | Percent Change Ranking |
| BENSON | 777 | 1,120 | 292 | 331 | 378 | 369 | 361 | 83 | 23.5% | 58 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 222 | 206 | 277 | 325 | 361 | 84 | 62.4% | 15 |
| MAPLE RIVER | 2,135 | 1,285 | 251 | 301 | 314 | 343 | 360 | 85 | 43.2% | 29 |
| ALBANY | 745 | 1,574 | 206 | 246 | 268 | 274 | 351 | 86 | 70.1% | 12 |
| BUFFALO | 877 | 5,141 | 306 | 327 | 369 | 381 | 349 | 87 | 13.9% | 78 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 256 | 204 | 273 | 319 | 347 | 88 | 35.7% | 40 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 326 | 287 | 309 | 342 | 345 | 89 | 5.8% | 104 |
| AUSTIN | 492 | 4,129 | 187 | 184 | 275 | 313 | 344 | 90 | 83.8% | 5 |
| OWATONNA | 761 | 5,048 | 366 | 308 | 336 | 432 | 342 | 91 | -6.7% | 130 |
| PROCTOR | 704 | 1,840 | 269 | 327 | 410 | 439 | 342 | 92 | 27.2% | 51 |
| EAST GRAND FORKS | 595 | 1,788 | 347 | 289 | 332 | 350 | 340 | 93 | -2.1% | 122 |
| ST. PETER | 508 | 1,896 | 337 | 334 | 344 | 345 | 339 | 94 | 0.5% | 118 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 307 | 305 | 345 | 263 | 337 | 95 | 9.9% | 87 |
| SIBLEY EAST | 2,310 | 1,299 | 322 | 236 | 300 | 300 | 335 | 96 | 4.1% | 109 |
| MANKATO | 77 | 6,994 | 284 | 300 | 317 | 350 | 331 | 97 | 16.5% | 73 |
| LAKEVILLE | 194 | 10,148 | 291 | 291 | 260 | 293 | 328 | 98 | 12.8% | 80 |
| SAUK CENTRE | 743 | 1,226 | 382 | 381 | 429 | 310 | 326 | 99 | -14.7% | 148 |
| RED WING | 256 | 3,054 | 260 | 246 | 312 | 363 | 325 | 100 | 25.2% | 54 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 303 | 291 | 340 | 326 | 324 | 101 | 7.0% | 97 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 341 | 241 | 314 | 327 | 321 | 102 | -6.0% | 126 |
| KASSON-MANTORVILLE | 204 | 1,856 | 249 | 294 | 340 | 368 | 319 | 103 | 28.0% | 48 |
| MELROSE | 740 | 1,574 | 226 | 294 | 347 | 305 | 316 | 104 | 39.5% | 33 |
| BEMIDJI | 31 | 5,122 | 261 | 243 | 287 | 354 | 316 | 105 | 20.9% | 63 |
| AITKIN | 1 | 1,327 | 342 | 302 | 265 | 287 | 315 | 106 | -7.8% | 134 |
| BURNSVILLE | 191 | 11,348 | 297 | 308 | 385 | 387 | 315 | 107 | 6.2% | 102 |
| MAHTOMEDI | 832 | 3,098 | 339 | 297 | 307 | 310 | 314 | 108 | -7.4% | 133 |
| FOLEY | 51 | 1,641 | 303 | 285 | 302 | 321 | 313 | 109 | 3.5% | 112 |
| PRINCETON | 477 | 3,277 | 302 | 336 | 440 | 302 | 311 | 110 | 3.1% | 113 |
| HOLDINGFORD | 738 | 1,090 | 286 | 288 | 328 | 306 | 310 | 111 | 8.2% | 94 |
| CLOQUET | 94 | 2,636 | 374 | 363 | 355 | 325 | 309 | 112 | -17.3% | 151 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 290 | 330 | 353 | 565 | 307 | 113 | 5.9% | 103 |
| PEQUOT LAKES | 186 | 1,339 | 247 | 265 | 294 | 410 | 306 | 114 | 23.6% | 57 |
| MORA | 332 | 1,917 | 295 | 210 | 294 | 249 | 305 | 115 | 3.5% | 111 |
| MILACA | 912 | 1,947 | 277 | 345 | 312 | 313 | 302 | 116 | 9.2% | 89 |
| LUVERNE | 2,184 | 1,338 | 229 | 274 | 314 | 279 | 301 | 117 | 31.3% | 43 |
| LAKE CITY | 813 | 1,439 | 183 | 225 | 242 | 307 | 301 | 118 | 64.1% | 14 |
| PERHAM | 549 | 1,690 | 283 | 269 | 297 | 413 | 299 | 119 | 5.7% | 105 |
| NORTHFIELD | 659 | 3,856 | 329 | 231 | 287 | 354 | 297 | 120 | -9.7% | 139 |
| CANNON FALLS | 252 | 1,483 | 228 | 192 | 243 | 260 | 297 | 121 | 30.3% | 45 |
| LACRESCENT-HOKAH | 300 | 1,689 | 286 | 361 | 318 | 382 | 294 | 122 | 2.7% | 114 |
| CHISAGO LAKES | 2,144 | 3,470 | 266 | 251 | 280 | 307 | 290 | 123 | 9.2% | 90 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|----------------|------------------------|
| | | | Instructional Support | Instructional Support | Instructional Support | Instructional Support | Instructional Support | Instructional Support Ranking | Percent Change | Percent Change Ranking |
| ELK RIVER | 728 | 9,803 | 265 | 239 | 272 | 298 | 289 | 124 | 9.1% | 91 |
| MINNEWASKA | 2,149 | 1,512 | 288 | 214 | 249 | 278 | 284 | 125 | -1.3% | 120 |
| INTERNATIONAL FALLS | 361 | 1,463 | 204 | 226 | 286 | 264 | 278 | 126 | 36.3% | 39 |
| ALBERT LEA | 241 | 3,710 | 293 | 322 | 334 | 324 | 272 | 127 | -7.3% | 132 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 344 | 302 | 348 | 263 | 271 | 128 | -21.1% | 155 |
| WESTONKA | 277 | 2,274 | 259 | 198 | 295 | 304 | 271 | 129 | 4.5% | 108 |
| CROSBY-IRONTON | 182 | 1,484 | 169 | 213 | 196 | 248 | 269 | 130 | 59.6% | 17 |
| MARSHALL | 413 | 2,309 | 207 | 226 | 259 | 257 | 264 | 131 | 27.7% | 50 |
| ROCORI | 750 | 2,371 | 178 | 185 | 272 | 249 | 259 | 132 | 45.5% | 27 |
| PINE CITY | 578 | 1,696 | 258 | 316 | 287 | 201 | 257 | 133 | -0.4% | 119 |
| BELLE PLAINE | 716 | 1,329 | 199 | 253 | 282 | 270 | 257 | 134 | 29.4% | 47 |
| VIRGINIA | 706 | 1,720 | 367 | 304 | 271 | 276 | 257 | 135 | -29.9% | 159 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 257 | 340 | 308 | 327 | 252 | 136 | -1.8% | 121 |
| ST. JAMES | 840 | 1,298 | 229 | 215 | 207 | 233 | 250 | 137 | 9.1% | 92 |
| MONTICELLO | 882 | 3,887 | 200 | 201 | 321 | 305 | 243 | 138 | 21.4% | 60 |
| DETROIT LAKES | 22 | 2,857 | 266 | 235 | 236 | 233 | 239 | 139 | -10.1% | 140 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 290 | 245 | 282 | 273 | 237 | 140 | -18.4% | 152 |
| NORWOOD | 108 | 1,034 | 168 | 249 | 249 | 275 | 234 | 141 | 39.1% | 35 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 530 | 549 | 458 | 355 | 234 | 142 | -55.8% | 164 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 238 | 229 | 256 | 249 | 232 | 143 | -2.4% | 123 |
| PARK RAPIDS | 309 | 1,789 | 196 | 431 | 231 | 291 | 231 | 144 | 17.8% | 67 |
| LITCHFIELD | 465 | 1,941 | 211 | 184 | 237 | 216 | 228 | 145 | 8.2% | 95 |
| ST. CHARLES | 858 | 1,052 | 258 | 162 | 213 | 221 | 224 | 146 | -13.1% | 143 |
| MOUNDS VIEW | 621 | 11,323 | 219 | 249 | 261 | 272 | 222 | 147 | 1.4% | 116 |
| PELICAN RAPIDS | 548 | 1,232 | 155 | 169 | 189 | 213 | 218 | 148 | 40.9% | 31 |
| BECKER | 726 | 2,337 | 204 | 206 | 197 | 239 | 217 | 149 | 6.5% | 99 |
| ORONO | 278 | 2,481 | 246 | 239 | 244 | 207 | 215 | 150 | -12.7% | 142 |
| PAYNESVILLE | 741 | 1,147 | 285 | 299 | 345 | 299 | 213 | 151 | -25.3% | 156 |
| PINE ISLAND | 255 | 1,235 | 218 | 152 | 198 | 211 | 212 | 152 | -2.7% | 124 |
| ESKO | 99 | 1,075 | 308 | 292 | 306 | 274 | 211 | 153 | -31.6% | 161 |
| WINDOM | 177 | 1,052 | 244 | 185 | 192 | 236 | 211 | 154 | -13.5% | 146 |
| CROOKSTON | 593 | 1,538 | 248 | 244 | 241 | 225 | 208 | 155 | -16.0% | 150 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 292 | 229 | 229 | 215 | 197 | 156 | -32.6% | 162 |
| RANDOLPH | 195 | 463 | 652 | 257 | 312 | 275 | 197 | 157 | -69.8% | 166 |
| DELANO | 879 | 1,917 | 280 | 267 | 337 | 291 | 195 | 158 | -30.5% | 160 |
| HASTINGS | 200 | 5,246 | 225 | 244 | 453 | 485 | 195 | 159 | -13.3% | 145 |
| NEW LONDON-SPICER | 345 | 1,749 | 172 | 202 | 223 | 201 | 193 | 160 | 12.3% | 82 |
| WASECA | 829 | 2,250 | 329 | 352 | 384 | 276 | 193 | 161 | -41.4% | 163 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 222 | 238 | 229 | 259 | 193 | 162 | -13.1% | 144 |
| WATERTOWN-MAYER | 111 | 1,415 | 223 | 149 | 155 | 177 | 190 | 163 | -14.7% | 149 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 247 | 218 | 275 | 209 | 180 | 164 | -27.3% | 158 |

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

| District Name | District Number | 2003 Enrollment | 1999 Instructional Support | 2000 Instructional Support | 2001 Instructional Support | 2002 Instructional Support | 2003 Instructional Support | 2003 Instructional Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---|------------------------------------|--|
| WARROAD | 690 | 1,325 | 157 | 188 | 168 | 151 | 163 | 165 | 3.7% | 110 |
| BYRON | 531 | 1,485 | 175 | 197 | 211 | 213 | 161 | 166 | -8.2% | 135 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 171 | 151 | 154 | 152 | 147 | 167 | -14.3% | 147 |
| ST. FRANCIS | 15 | 5,874 | 344 | 250 | 192 | 215 | 145 | 168 | -57.8% | 165 |
| Average for schools above 1,000 in enrollment | | 4,413 | 368 | 378 | 425 | 442 | 426 | N/A | 15.8% | N/A |
| Minimum | | 463 | 155 | 149 | 154 | 151 | 145 | N/A | -6.3% | N/A |
| Maximum | | 47,416 | 854 | 1,051 | 1,095 | 1,117 | 1,010 | N/A | 18.3% | N/A |
| Median | | 2,044 | 304 | 306 | 339 | 354 | 361 | N/A | 18.4% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Support | 2000 Pupil Support | 2001 Pupil Support | 2002 Pupil Support | 2003 Pupil Support | 2003 Pupil Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|------------------------------------|--|
| ST. PAUL | 625 | 45,583 | 434 | 454 | 505 | 560 | 555 | 1 | 27.9% | 50 |
| MINNEAPOLIS | 1 | 47,416 | 413 | 491 | 530 | 516 | 533 | 2 | 28.9% | 48 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 326 | 374 | 351 | 465 | 479 | 3 | 46.8% | 25 |
| BLOOMINGTON | 271 | 10,967 | 228 | 160 | 307 | 350 | 386 | 4 | 69.0% | 15 |
| ST. LOUIS PARK | 283 | 4,371 | 310 | 314 | 305 | 368 | 365 | 5 | 17.7% | 76 |
| WESTONKA | 277 | 2,274 | 255 | 285 | 351 | 369 | 361 | 6 | 41.7% | 29 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 174 | 258 | 292 | 253 | 357 | 7 | 104.8% | 5 |
| ANOKA-HENNEPIN | 11 | 40,958 | 199 | 244 | 269 | 315 | 357 | 8 | 79.4% | 8 |
| WARROAD | 690 | 1,325 | 348 | 347 | 303 | 306 | 354 | 9 | 1.7% | 113 |
| HOPKINS | 270 | 8,489 | 366 | 340 | 348 | 364 | 352 | 10 | -3.8% | 122 |
| SAUK RAPIDS | 47 | 3,491 | 208 | 312 | 316 | 377 | 347 | 11 | 67.1% | 16 |
| ROBBINSDALE | 281 | 14,297 | 272 | 302 | 337 | 332 | 346 | 12 | 27.2% | 53 |
| PERHAM | 549 | 1,690 | 258 | 299 | 324 | 363 | 340 | 13 | 31.6% | 44 |
| BENSON | 777 | 1,120 | 161 | 208 | 253 | 273 | 338 | 14 | 109.7% | 3 |
| DULUTH | 709 | 11,506 | 307 | 284 | 342 | 340 | 334 | 15 | 8.7% | 98 |
| FARMINGTON | 192 | 5,247 | 245 | 287 | 263 | 305 | 330 | 16 | 34.6% | 39 |
| BURNSVILLE | 191 | 11,348 | 283 | 302 | 314 | 323 | 330 | 17 | 16.5% | 79 |
| MONTICELLO | 882 | 3,887 | 224 | 273 | 344 | 328 | 320 | 18 | 42.6% | 28 |
| DETROIT LAKES | 22 | 2,857 | 247 | 257 | 270 | 295 | 312 | 19 | 26.1% | 55 |
| INTERNATIONAL FALLS | 361 | 1,463 | 225 | 256 | 308 | 264 | 310 | 20 | 37.9% | 34 |
| RICHFIELD | 280 | 4,338 | 322 | 350 | 219 | 346 | 307 | 21 | -4.6% | 124 |
| JORDAN | 717 | 1,382 | 206 | 246 | 265 | 297 | 306 | 22 | 48.2% | 24 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 169 | 182 | 185 | 221 | 301 | 23 | 78.4% | 11 |
| STILLWATER | 834 | 9,340 | 482 | 515 | 504 | 336 | 295 | 24 | -38.8% | 161 |
| MOUNDS VIEW | 621 | 11,323 | 234 | 270 | 283 | 335 | 294 | 25 | 25.6% | 56 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 162 | 193 | 239 | 266 | 291 | 26 | 79.6% | 7 |
| ALEXANDRIA | 206 | 4,208 | 352 | 295 | 265 | 271 | 285 | 27 | -19.0% | 147 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 259 | 250 | 257 | 266 | 281 | 28 | 8.5% | 99 |
| RED WING | 256 | 3,054 | 319 | 326 | 351 | 352 | 277 | 29 | -13.3% | 139 |
| SPRING LAKE PARK | 16 | 4,335 | 247 | 264 | 318 | 303 | 273 | 30 | 10.4% | 90 |
| MAPLE RIVER | 2,135 | 1,285 | 106 | 187 | 196 | 224 | 272 | 31 | 157.6% | 2 |
| WORTHINGTON | 518 | 2,350 | 568 | 732 | 732 | 742 | 271 | 32 | -52.2% | 166 |
| ST. JAMES | 840 | 1,298 | 264 | 262 | 250 | 265 | 271 | 33 | 2.6% | 111 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 220 | 250 | 261 | 285 | 270 | 34 | 23.0% | 61 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 235 | 240 | 268 | 35 | N/A | 168 |
| DELANO | 879 | 1,917 | 148 | 250 | 264 | 314 | 264 | 36 | 78.8% | 9 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Support | 2000 Pupil Support | 2001 Pupil Support | 2002 Pupil Support | 2003 Pupil Support | 2003 Pupil Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|------------------------------------|--|
| ROCHESTER | 535 | 16,265 | 163 | 173 | 206 | 232 | 262 | 37 | 61.0% | 20 |
| FARIBAULT | 656 | 4,038 | 186 | 197 | 200 | 220 | 255 | 38 | 36.9% | 36 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 231 | 181 | 260 | 289 | 252 | 39 | 9.3% | 96 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 214 | 214 | 247 | 239 | 247 | 40 | 15.7% | 80 |
| INVER GROVE | 199 | 3,954 | 322 | 248 | 237 | 239 | 246 | 41 | -23.6% | 150 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 204 | 217 | 230 | 249 | 246 | 42 | 20.7% | 69 |
| WINDOM | 177 | 1,052 | 119 | 132 | 125 | 202 | 245 | 43 | 105.7% | 4 |
| DEER RIVER | 317 | 1,074 | 225 | 241 | 223 | 292 | 245 | 44 | 9.0% | 97 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 215 | 211 | 225 | 272 | 242 | 45 | 12.3% | 85 |
| HERMANTOWN | 700 | 1,949 | 206 | 232 | 221 | 243 | 241 | 46 | 17.0% | 77 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 242 | 239 | 235 | 251 | 241 | 47 | -0.5% | 117 |
| CENTENNIAL | 12 | 7,002 | 157 | 173 | 206 | 233 | 240 | 48 | 53.0% | 21 |
| EDINA | 273 | 7,164 | 184 | 192 | 223 | 253 | 240 | 49 | 30.6% | 45 |
| EDEN PRAIRIE | 272 | 10,425 | 188 | 259 | 281 | 283 | 240 | 50 | 27.7% | 52 |
| OWATONNA | 761 | 5,048 | 270 | 280 | 273 | 314 | 240 | 51 | -11.1% | 135 |
| AITKIN | 1 | 1,327 | 177 | 185 | 237 | 227 | 239 | 52 | 34.7% | 38 |
| ROSEVILLE | 623 | 6,541 | 224 | 236 | 199 | 235 | 236 | 53 | 5.5% | 106 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 197 | 223 | 216 | 226 | 236 | 54 | 19.7% | 73 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 239 | 245 | 237 | 244 | 235 | 55 | -1.7% | 121 |
| LAKEVILLE | 194 | 10,148 | 175 | 199 | 195 | 243 | 233 | 56 | 33.1% | 41 |
| FERGUS FALLS | 544 | 2,859 | 191 | 199 | 189 | 248 | 232 | 57 | 21.7% | 63 |
| LUVERNE | 2,184 | 1,338 | 243 | 220 | 246 | 211 | 231 | 58 | -4.9% | 125 |
| FOREST LAKE | 831 | 7,797 | 151 | 153 | 190 | 207 | 228 | 59 | 51.0% | 23 |
| HUTCHINSON | 423 | 3,116 | 127 | 136 | 160 | 195 | 221 | 60 | 74.7% | 12 |
| PRIOR LAKE | 719 | 5,339 | 168 | 183 | 208 | 213 | 218 | 61 | 29.7% | 47 |
| CANNON FALLS | 252 | 1,483 | 167 | 144 | 157 | 183 | 218 | 62 | 30.6% | 46 |
| MANKATO | 77 | 6,994 | 198 | 205 | 208 | 217 | 217 | 63 | 9.4% | 95 |
| ALBERT LEA | 241 | 3,710 | 206 | 218 | 199 | 209 | 217 | 64 | 5.1% | 107 |
| STEWARTVILLE | 534 | 1,773 | 172 | 443 | 159 | 176 | 217 | 65 | 26.3% | 54 |
| WAYZATA | 284 | 9,637 | 202 | 231 | 281 | 289 | 215 | 66 | 6.6% | 103 |
| PLAINVIEW | 810 | 1,138 | 132 | 142 | 144 | 163 | 214 | 67 | 62.0% | 19 |
| NEW ULM | 88 | 2,458 | 167 | 196 | 162 | 155 | 213 | 68 | 27.7% | 51 |
| EAST GRAND FORKS | 595 | 1,788 | 205 | 208 | 183 | 198 | 211 | 69 | 2.9% | 109 |
| CHASKA | 112 | 8,117 | 248 | 199 | 234 | 187 | 209 | 70 | -15.8% | 142 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 153 | 157 | 180 | 198 | 208 | 71 | 35.7% | 37 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 166 | 174 | 230 | 191 | 207 | 72 | 24.8% | 58 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Support | 2000 Pupil Support | 2001 Pupil Support | 2002 Pupil Support | 2003 Pupil Support | 2003 Pupil Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|------------------------------------|--|
| LAKE SUPERIOR | 381 | 1,731 | 191 | 143 | 156 | 167 | 206 | 73 | 8.1% | 100 |
| MAHTOMEDI | 832 | 3,098 | 120 | 129 | 145 | 184 | 205 | 74 | 70.3% | 14 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 220 | 234 | 238 | 268 | 205 | 75 | -6.8% | 129 |
| FOLEY | 51 | 1,641 | 118 | 147 | 183 | 185 | 205 | 76 | 73.5% | 13 |
| BAGLEY | 162 | 1,104 | 186 | 262 | 243 | 212 | 199 | 77 | 7.1% | 102 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 111 | 121 | 145 | 169 | 199 | 78 | 78.7% | 10 |
| ST. CLOUD | 742 | 10,442 | 154 | 138 | 178 | 237 | 197 | 79 | 28.1% | 49 |
| CROSBY-IRONTON | 182 | 1,484 | 207 | 190 | 228 | 217 | 197 | 80 | -5.0% | 126 |
| ST. PETER | 508 | 1,896 | 167 | 174 | 191 | 200 | 195 | 81 | 16.9% | 78 |
| WACONIA | 110 | 2,277 | 180 | 170 | 183 | 203 | 194 | 82 | 8.0% | 101 |
| BYRON | 531 | 1,485 | 138 | 148 | 168 | 168 | 194 | 83 | 40.3% | 30 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 162 | 181 | 176 | 181 | 193 | 84 | 18.9% | 75 |
| FRIDLEY | 14 | 2,644 | 186 | 171 | 176 | 161 | 193 | 85 | 3.7% | 108 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 195 | 200 | 231 | 234 | 193 | 86 | -1.2% | 119 |
| LAKE CITY | 813 | 1,439 | 144 | 150 | 173 | 184 | 192 | 87 | 33.1% | 42 |
| PROCTOR | 704 | 1,840 | 144 | 153 | 155 | 185 | 191 | 88 | 33.1% | 43 |
| KASSON-MANTORVILLE | 204 | 1,856 | 168 | 200 | 194 | 211 | 190 | 89 | 13.0% | 84 |
| WHITE BEAR LAKE | 624 | 9,063 | 137 | 144 | 147 | 142 | 189 | 90 | 37.6% | 35 |
| NORTHFIELD | 659 | 3,856 | 170 | 151 | 168 | 185 | 189 | 91 | 11.3% | 87 |
| ANNANDALE | 876 | 1,857 | 124 | 138 | 147 | 156 | 189 | 92 | 52.5% | 22 |
| HASTINGS | 200 | 5,246 | 201 | 231 | 249 | 241 | 189 | 93 | -5.8% | 127 |
| MINNETONKA | 276 | 7,652 | 354 | 355 | 354 | 393 | 183 | 94 | -48.3% | 165 |
| FRAZEE | 23 | 1,204 | 165 | 170 | 178 | 201 | 183 | 95 | 11.2% | 88 |
| MOORHEAD | 152 | 5,568 | 167 | 170 | 175 | 188 | 183 | 96 | 9.7% | 93 |
| CHISAGO LAKES | 2,144 | 3,470 | 165 | 167 | 172 | 175 | 182 | 97 | 10.0% | 92 |
| PEQUOT LAKES | 186 | 1,339 | 149 | 147 | 127 | 164 | 182 | 98 | 21.8% | 62 |
| ELK RIVER | 728 | 9,803 | 172 | 177 | 195 | 189 | 182 | 99 | 5.9% | 104 |
| BROOKLYN CENTER | 286 | 1,752 | 35 | 152 | 101 | 70 | 180 | 100 | 414.2% | 1 |
| PRINCETON | 477 | 3,277 | 251 | 269 | 294 | 259 | 180 | 101 | -28.2% | 156 |
| GREENWAY | 316 | 1,352 | 208 | 174 | 178 | 190 | 179 | 102 | -13.8% | 140 |
| NORTH BRANCH | 138 | 3,851 | 170 | 161 | 165 | 189 | 179 | 103 | 5.6% | 105 |
| DOVER-EYOTA | 533 | 1,216 | 148 | 172 | 163 | 199 | 178 | 104 | 20.7% | 70 |
| NEW LONDON-SPICER | 345 | 1,749 | 172 | 138 | 151 | 167 | 177 | 105 | 2.8% | 110 |
| ALBANY | 745 | 1,574 | 146 | 156 | 167 | 177 | 177 | 106 | 21.3% | 65 |
| BECKER | 726 | 2,337 | 145 | 142 | 143 | 155 | 176 | 107 | 21.2% | 66 |
| LACRESCENT-HOKAH | 300 | 1,689 | 126 | 144 | 144 | 176 | 175 | 108 | 38.5% | 32 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Support | 2000 Pupil Support | 2001 Pupil Support | 2002 Pupil Support | 2003 Pupil Support | 2003 Pupil Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|------------------------------------|--|
| PINE ISLAND | 255 | 1,235 | 160 | 151 | 150 | 157 | 175 | 109 | 9.6% | 94 |
| PINE CITY | 578 | 1,696 | 156 | 157 | 142 | 161 | 174 | 110 | 11.9% | 86 |
| WILLMAR | 347 | 4,330 | 196 | 214 | 219 | 159 | 172 | 111 | -12.3% | 136 |
| BUFFALO | 877 | 5,141 | 189 | 205 | 226 | 171 | 171 | 112 | -9.4% | 134 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 124 | 133 | 156 | 161 | 171 | 113 | 38.4% | 33 |
| LITTLE FALLS | 482 | 3,052 | 186 | 158 | 162 | 145 | 170 | 114 | -8.7% | 132 |
| BEMIDJI | 31 | 5,122 | 137 | 150 | 155 | 163 | 169 | 115 | 23.0% | 60 |
| ST. CHARLES | 858 | 1,052 | 152 | 164 | 160 | 155 | 169 | 116 | 11.2% | 89 |
| ORONO | 278 | 2,481 | 167 | 173 | 156 | 168 | 167 | 117 | -0.2% | 116 |
| BRAINERD | 181 | 7,333 | 152 | 159 | 157 | 160 | 167 | 118 | 10.1% | 91 |
| ST. FRANCIS | 15 | 5,874 | 196 | 207 | 223 | 270 | 165 | 119 | -15.8% | 143 |
| PARK RAPIDS | 309 | 1,789 | 198 | 235 | 210 | 212 | 164 | 120 | -17.2% | 144 |
| MARSHALL | 413 | 2,309 | 172 | 138 | 147 | 155 | 159 | 121 | -7.4% | 130 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 152 | 163 | 157 | 122 | N/A | 167 |
| NORWOOD | 108 | 1,034 | 109 | 107 | 124 | 177 | 157 | 123 | 44.4% | 26 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 126 | 144 | 104 | 113 | 157 | 124 | 24.2% | 59 |
| ROCKFORD | 883 | 1,755 | 154 | 140 | 149 | 128 | 154 | 125 | 0.0% | 115 |
| SARTELL | 748 | 2,702 | 93 | 125 | 146 | 156 | 153 | 126 | 64.5% | 17 |
| THIEF RIVER FALLS | 564 | 2,139 | 167 | 166 | 141 | 153 | 152 | 127 | -8.8% | 133 |
| WASECA | 829 | 2,250 | 187 | 187 | 136 | 127 | 151 | 128 | -19.2% | 148 |
| AUSTIN | 492 | 4,129 | 160 | 156 | 144 | 165 | 150 | 129 | -6.5% | 128 |
| GRAND RAPIDS | 318 | 4,150 | 149 | 131 | 148 | 146 | 148 | 130 | -0.8% | 118 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 194 | 207 | 246 | 207 | 147 | 131 | -24.3% | 151 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 118 | 122 | 148 | 148 | 143 | 132 | 21.5% | 64 |
| OSSEO | 279 | 22,055 | 143 | 145 | 157 | 158 | 143 | 133 | 0.1% | 114 |
| CROOKSTON | 593 | 1,538 | 179 | 170 | 147 | 154 | 139 | 134 | -22.2% | 149 |
| SHAKOPEE | 720 | 4,818 | 158 | 156 | 175 | 135 | 137 | 135 | -13.1% | 138 |
| DASSEL-COKATO | 466 | 2,262 | 187 | 176 | 129 | 110 | 135 | 136 | -27.8% | 155 |
| MILACA | 912 | 1,947 | 112 | 138 | 177 | 150 | 134 | 137 | 19.1% | 74 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 113 | 118 | 123 | 123 | 130 | 138 | 15.0% | 82 |
| MINNEWASKA | 2,149 | 1,512 | 107 | 108 | 119 | 134 | 129 | 139 | 21.0% | 67 |
| HIBBING | 701 | 2,707 | 149 | 131 | 153 | 130 | 127 | 140 | -15.0% | 141 |
| SIBLEY EAST | 2,310 | 1,299 | 109 | 107 | 103 | 121 | 125 | 141 | 15.1% | 81 |
| SOUTH ST. PAUL | 6 | 3,505 | 171 | 182 | 204 | 169 | 121 | 142 | -29.3% | 157 |
| MORA | 332 | 1,917 | 96 | 100 | 110 | 137 | 120 | 143 | 24.9% | 57 |
| ROCORI | 750 | 2,371 | 116 | 120 | 112 | 129 | 118 | 144 | 1.9% | 112 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Support | 2000 Pupil Support | 2001 Pupil Support | 2002 Pupil Support | 2003 Pupil Support | 2003 Pupil Support Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|-----------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|-----------------------------|-------------------------------------|
| SAUK CENTRE | 743 | 1,226 | 134 | 129 | 141 | 138 | 117 | 145 | -12.5% | 137 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 84 | 101 | 139 | 111 | 116 | 146 | 38.8% | 31 |
| WATERTOWN-MAYER | 111 | 1,415 | 119 | 126 | 131 | 124 | 114 | 147 | -3.9% | 123 |
| VIRGINIA | 706 | 1,720 | 150 | 192 | 146 | 116 | 113 | 148 | -24.7% | 153 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 83 | 89 | 94 | 102 | 111 | 149 | 34.3% | 40 |
| MELROSE | 740 | 1,574 | 135 | 138 | 93 | 79 | 111 | 150 | -17.7% | 146 |
| TRITON | 2,125 | 1,156 | 67 | 64 | 132 | 109 | 109 | 151 | 62.0% | 18 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 129 | 125 | 87 | 102 | 107 | 152 | -17.2% | 145 |
| BIG LAKE | 727 | 3,036 | 136 | 162 | 170 | 182 | 102 | 153 | -25.0% | 154 |
| BELLE PLAINE | 716 | 1,329 | 53 | 72 | 56 | 93 | 102 | 154 | 91.1% | 6 |
| RED LAKE | 38 | 1,497 | 70 | 137 | 118 | 85 | 101 | 155 | 44.1% | 27 |
| PAYNESVILLE | 741 | 1,147 | 84 | 96 | 108 | 120 | 101 | 156 | 20.3% | 71 |
| PELICAN RAPIDS | 548 | 1,232 | 130 | 104 | 117 | 128 | 98 | 157 | -24.4% | 152 |
| CLOQUET | 94 | 2,636 | 178 | 181 | 174 | 123 | 98 | 158 | -44.9% | 164 |
| PIERZ | 484 | 1,003 | 149 | 146 | 150 | 235 | 91 | 159 | -38.9% | 162 |
| LITCHFIELD | 465 | 1,941 | 90 | 92 | 92 | 78 | 89 | 160 | -1.4% | 120 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 131 | 112 | 150 | 162 | 88 | 161 | -32.8% | 159 |
| MONTEVIDEO | 129 | 1,607 | 72 | 44 | 47 | 58 | 82 | 162 | 14.3% | 83 |
| ROSEAU | 682 | 1,472 | 67 | 66 | 77 | 86 | 81 | 163 | 20.1% | 72 |
| EVELETH-GILBERT | 2,154 | 1,517 | 110 | 107 | 98 | 69 | 77 | 164 | -30.2% | 158 |
| ESKO | 99 | 1,075 | 118 | 121 | 106 | 69 | 67 | 165 | -43.2% | 163 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 79 | 61 | 71 | 70 | 50 | 166 | -36.9% | 160 |
| HOLDINGFORD | 738 | 1,090 | 53 | 49 | 50 | 50 | 49 | 167 | -7.9% | 131 |
| RANDOLPH | 195 | 463 | 17 | 10 | 14 | 25 | 20 | 168 | 20.7% | 68 |
| Average for schools above 1,000 in enrollment | | 4,413 | 227 | 244 | 262 | 274 | 270 | N/A | 18.9% | N/A |
| Minimum | | 463 | 17 | 10 | 14 | 25 | 20 | N/A | 20.7% | N/A |
| Maximum | | 47,416 | 568 | 732 | 732 | 742 | 555 | N/A | -2.2% | N/A |
| Median | | 2,044 | 168 | 174 | 179 | 190 | 193 | N/A | 14.6% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|------------------------|-----------------|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|----------------|------------------------|
| | | | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance Ranking | Percent Change | Percent Change Ranking |
| RED LAKE | 38 | 1,497 | 1,055 | 1,163 | 1,081 | 1,095 | 1,282 | 1 | 21.5% | 92 |
| HIBBING | 701 | 2,707 | 842 | 857 | 882 | 946 | 1,003 | 2 | 19.1% | 105 |
| EVELETH-GILBERT | 2,154 | 1,517 | 853 | 857 | 1,035 | 944 | 982 | 3 | 15.2% | 119 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 645 | 620 | 661 | 719 | 956 | 4 | 48.3% | 17 |
| VIRGINIA | 706 | 1,720 | 837 | 887 | 925 | 887 | 878 | 5 | 4.9% | 157 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 582 | 663 | 736 | 799 | 873 | 6 | 49.9% | 14 |
| LAKE SUPERIOR | 381 | 1,731 | 628 | 659 | 759 | 757 | 861 | 7 | 37.1% | 40 |
| PARK RAPIDS | 309 | 1,789 | 488 | 505 | 622 | 706 | 839 | 8 | 71.8% | 1 |
| WACONIA | 110 | 2,277 | 495 | 484 | 577 | 776 | 810 | 9 | 63.7% | 3 |
| INTERNATIONAL FALLS | 361 | 1,463 | 643 | 678 | 751 | 687 | 803 | 10 | 24.8% | 76 |
| RICHFIELD | 280 | 4,338 | 709 | 741 | 804 | 757 | 803 | 11 | 13.2% | 127 |
| BECKER | 726 | 2,337 | 637 | 600 | 633 | 824 | 797 | 12 | 25.2% | 75 |
| ROSEAU | 682 | 1,472 | 549 | 629 | 730 | 650 | 794 | 13 | 44.6% | 26 |
| MAPLE RIVER | 2,135 | 1,285 | 571 | 682 | 759 | 743 | 782 | 14 | 36.9% | 41 |
| ST. LOUIS PARK | 283 | 4,371 | 832 | 832 | 838 | 748 | 765 | 15 | -8.0% | 166 |
| MOUNDS VIEW | 621 | 11,323 | 492 | 532 | 575 | 616 | 741 | 16 | 50.7% | 13 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 568 | 568 | 640 | 627 | 741 | 17 | 30.4% | 59 |
| WESTONKA | 277 | 2,274 | 676 | 632 | 755 | 651 | 739 | 18 | 9.3% | 142 |
| MINNEAPOLIS | 1 | 47,416 | 572 | 611 | 714 | 706 | 738 | 19 | 29.0% | 65 |
| BEMIDJI | 31 | 5,122 | 525 | 568 | 689 | 701 | 738 | 20 | 40.4% | 33 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 597 | 603 | 761 | 733 | 735 | 21 | 23.1% | 81 |
| GREENWAY | 316 | 1,352 | 706 | 698 | 791 | 749 | 733 | 22 | 3.8% | 158 |
| EAST GRAND FORKS | 595 | 1,788 | 574 | 675 | 662 | 681 | 726 | 23 | 26.5% | 72 |
| NORWOOD | 108 | 1,034 | 428 | 461 | 496 | 532 | 726 | 24 | 69.6% | 2 |
| MONTEVIDEO | 129 | 1,607 | 442 | 508 | 637 | 600 | 716 | 25 | 62.0% | 5 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 550 | 589 | 676 | 664 | 716 | 26 | 30.1% | 61 |
| WARROAD | 690 | 1,325 | 489 | 554 | 640 | 625 | 716 | 27 | 46.4% | 23 |
| CROOKSTON | 593 | 1,538 | 585 | 601 | 679 | 638 | 714 | 28 | 22.1% | 88 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 546 | 556 | 674 | 635 | 712 | 29 | 30.3% | 60 |
| EDINA | 273 | 7,164 | 644 | 668 | 781 | 721 | 709 | 30 | 10.1% | 136 |
| RED WING | 256 | 3,054 | 511 | 524 | 606 | 620 | 708 | 31 | 38.4% | 37 |
| ST. PAUL | 625 | 45,583 | 545 | 585 | 654 | 628 | 707 | 32 | 29.8% | 63 |
| FERGUS FALLS | 544 | 2,859 | 529 | 483 | 573 | 582 | 698 | 33 | 32.0% | 54 |
| ROBBINSDALE | 281 | 14,297 | 584 | 578 | 637 | 638 | 697 | 34 | 19.3% | 103 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 428 | 469 | 542 | 466 | 694 | 35 | 62.3% | 4 |
| ROCKFORD | 883 | 1,755 | 437 | 429 | 522 | 496 | 690 | 36 | 57.8% | 7 |
| WINDOM | 177 | 1,052 | 540 | 547 | 658 | 727 | 686 | 37 | 27.1% | 70 |
| ST. JAMES | 840 | 1,298 | 474 | 498 | 611 | 579 | 684 | 38 | 44.3% | 27 |
| BAGLEY | 162 | 1,104 | 444 | 458 | 586 | 554 | 682 | 39 | 53.6% | 10 |
| DULUTH | 709 | 11,506 | 563 | 554 | 622 | 631 | 680 | 40 | 20.7% | 97 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 553 | 701 | 720 | 635 | 678 | 41 | 22.7% | 85 |
| LITCHFIELD | 465 | 1,941 | 467 | 515 | 595 | 588 | 671 | 42 | 43.6% | 29 |
| LUVERNE | 2,184 | 1,338 | 448 | 504 | 561 | 544 | 671 | 43 | 49.7% | 15 |
| ALBERT LEA | 241 | 3,710 | 532 | 520 | 699 | 656 | 670 | 44 | 25.9% | 74 |
| CROSBY-IRONTON | 182 | 1,484 | 539 | 544 | 658 | 609 | 669 | 45 | 24.0% | 78 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 433 | 469 | 573 | 576 | 667 | 46 | 54.2% | 9 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------------|-----------------|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|----------------|------------------------|
| | | | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance Ranking | Percent Change | Percent Change Ranking |
| NORTH BRANCH | 138 | 3,851 | 479 | 496 | 531 | 551 | 665 | 47 | 38.7% | 35 |
| ORONO | 278 | 2,481 | 503 | 543 | 712 | 678 | 662 | 48 | 31.7% | 55 |
| DEER RIVER | 317 | 1,074 | 485 | 477 | 577 | 587 | 650 | 49 | 34.1% | 47 |
| GRAND RAPIDS | 318 | 4,150 | 553 | 566 | 642 | 595 | 648 | 50 | 17.1% | 115 |
| ROSEVILLE | 623 | 6,541 | 594 | 562 | 613 | 592 | 644 | 51 | 8.4% | 147 |
| AUSTIN | 492 | 4,129 | 530 | 554 | 630 | 627 | 643 | 52 | 21.4% | 93 |
| LITTLE FALLS | 482 | 3,052 | 582 | 577 | 663 | 652 | 641 | 53 | 10.1% | 137 |
| EDEN PRAIRIE | 272 | 10,425 | 544 | 570 | 621 | 600 | 639 | 54 | 17.5% | 112 |
| THIEF RIVER FALLS | 564 | 2,139 | 476 | 504 | 607 | 572 | 635 | 55 | 33.5% | 49 |
| ROCHESTER | 535 | 16,265 | 517 | 533 | 654 | 597 | 631 | 56 | 22.0% | 89 |
| BYRON | 531 | 1,485 | 414 | 504 | 560 | 615 | 630 | 57 | 52.2% | 11 |
| BURNSVILLE | 191 | 11,348 | 521 | 528 | 616 | 606 | 630 | 58 | 21.0% | 96 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 421 | 416 | 432 | 502 | 630 | 59 | 49.6% | 16 |
| BRAINERD | 181 | 7,333 | 484 | 491 | 553 | 556 | 630 | 60 | 30.0% | 62 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 549 | 496 | 580 | 588 | 625 | 61 | 13.9% | 126 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 423 | 427 | 564 | 507 | 625 | 62 | 47.9% | 20 |
| BENSON | 777 | 1,120 | 427 | 484 | 600 | 572 | 624 | 63 | 46.0% | 24 |
| MARSHALL | 413 | 2,309 | 555 | 523 | 588 | 547 | 624 | 64 | 12.4% | 131 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 511 | 493 | 584 | 536 | 622 | 65 | 21.7% | 90 |
| PERHAM | 549 | 1,690 | 511 | 528 | 594 | 588 | 619 | 66 | 21.1% | 94 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 418 | 542 | 563 | 525 | 618 | 67 | 47.9% | 18 |
| INVER GROVE | 199 | 3,954 | 510 | 516 | 537 | 537 | 616 | 68 | 20.7% | 98 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 579 | 569 | 712 | 765 | 614 | 69 | 6.1% | 155 |
| MINNEWASKA | 2,149 | 1,512 | 477 | 451 | 555 | 575 | 613 | 70 | 28.5% | 66 |
| WAYZATA | 284 | 9,637 | 530 | 566 | 632 | 610 | 608 | 71 | 14.8% | 120 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 555 | 553 | 628 | 614 | 606 | 72 | 9.1% | 145 |
| FARMINGTON | 192 | 5,247 | 529 | 580 | 593 | 577 | 605 | 73 | 14.4% | 123 |
| HUTCHINSON | 423 | 3,116 | 455 | 491 | 602 | 604 | 604 | 74 | 32.9% | 52 |
| SOUTH ST. PAUL | 6 | 3,505 | 514 | 543 | 559 | 600 | 604 | 75 | 17.4% | 113 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 453 | 487 | 556 | 539 | 603 | 76 | 33.3% | 50 |
| ST. PETER | 508 | 1,896 | 460 | 484 | 548 | 535 | 602 | 77 | 30.8% | 56 |
| MANKATO | 77 | 6,994 | 550 | 603 | 661 | 611 | 600 | 78 | 9.2% | 144 |
| NEW ULM | 88 | 2,458 | 417 | 465 | 503 | 513 | 599 | 79 | 43.6% | 28 |
| FARIBAULT | 656 | 4,038 | 486 | 540 | 583 | 560 | 597 | 80 | 22.7% | 84 |
| WILLMAR | 347 | 4,330 | 465 | 480 | 584 | 523 | 597 | 81 | 28.3% | 68 |
| MINNETONKA | 276 | 7,652 | 603 | 586 | 609 | 588 | 596 | 82 | -1.1% | 163 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 457 | 463 | 563 | 538 | 596 | 83 | 30.4% | 58 |
| HASTINGS | 200 | 5,246 | 404 | 420 | 466 | 561 | 596 | 84 | 47.4% | 21 |
| AITKIN | 1 | 1,327 | 465 | 483 | 578 | 587 | 595 | 85 | 28.0% | 69 |
| NORTHFIELD | 659 | 3,856 | 437 | 457 | 518 | 512 | 593 | 86 | 35.7% | 43 |
| DELANO | 879 | 1,917 | 408 | 445 | 486 | 492 | 592 | 87 | 45.1% | 25 |
| OWATONNA | 761 | 5,048 | 579 | 511 | 605 | 601 | 590 | 88 | 1.9% | 161 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 451 | 465 | 643 | 558 | 590 | 89 | 30.8% | 57 |
| RANDOLPH | 195 | 463 | 439 | 452 | 514 | 425 | 588 | 90 | 33.9% | 48 |
| CENTENNIAL | 12 | 7,002 | 485 | 476 | 540 | 516 | 583 | 91 | 20.1% | 100 |
| BROOKLYN CENTER | 286 | 1,752 | 516 | 571 | 595 | 590 | 580 | 92 | 12.5% | 130 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------------|-----------------|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|----------------|------------------------|
| | | | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance | Operations & Maintenance Ranking | Percent Change | Percent Change Ranking |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 488 | 551 | 647 | 578 | 577 | 93 | 18.2% | 108 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 596 | 643 | 739 | 639 | 574 | 94 | -3.8% | 164 |
| PRINCETON | 477 | 3,277 | 402 | 494 | 559 | 547 | 574 | 95 | 42.8% | 31 |
| SARTELL | 748 | 2,702 | 422 | 536 | 596 | 564 | 573 | 96 | 35.8% | 42 |
| WASECA | 829 | 2,250 | 486 | 498 | 584 | 528 | 573 | 97 | 18.0% | 109 |
| FRAZEE | 23 | 1,204 | 417 | 481 | 554 | 530 | 564 | 98 | 35.2% | 45 |
| FOREST LAKE | 831 | 7,797 | 488 | 531 | 553 | 483 | 563 | 99 | 15.3% | 118 |
| ROCORI | 750 | 2,371 | 489 | 520 | 576 | 544 | 560 | 100 | 14.4% | 122 |
| PLAINVIEW | 810 | 1,138 | 401 | 392 | 478 | 453 | 559 | 101 | 39.6% | 34 |
| SPRING LAKE PARK | 16 | 4,335 | 466 | 517 | 551 | 500 | 557 | 102 | 19.5% | 102 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 433 | 466 | 512 | 470 | 556 | 103 | 28.4% | 67 |
| ST. CLOUD | 742 | 10,442 | 469 | 502 | 550 | 539 | 555 | 104 | 18.2% | 107 |
| BLOOMINGTON | 271 | 10,967 | 411 | 392 | 546 | 475 | 555 | 105 | 35.1% | 46 |
| WORTHINGTON | 518 | 2,350 | 354 | 386 | 473 | 562 | 554 | 106 | 56.4% | 8 |
| HOLDINGFORD | 738 | 1,090 | 471 | 531 | 496 | 527 | 553 | 107 | 17.4% | 114 |
| PROCTOR | 704 | 1,840 | 451 | 491 | 547 | 532 | 551 | 108 | 22.2% | 87 |
| HOPKINS | 270 | 8,489 | 555 | 515 | 567 | 541 | 550 | 109 | -1.0% | 162 |
| PELICAN RAPIDS | 548 | 1,232 | 381 | 412 | 488 | 448 | 546 | 110 | 43.3% | 30 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 508 | 538 | 572 | 504 | 543 | 111 | 6.9% | 152 |
| KASSON-MANTORVILLE | 204 | 1,856 | 409 | 420 | 486 | 538 | 543 | 112 | 32.7% | 53 |
| PEQUOT LAKES | 186 | 1,339 | 481 | 503 | 558 | 534 | 542 | 113 | 12.6% | 129 |
| LACRESCENT-HOKAH | 300 | 1,689 | 367 | 371 | 567 | 523 | 539 | 114 | 47.0% | 22 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 431 | 449 | 511 | 519 | 538 | 115 | 24.7% | 77 |
| MORA | 332 | 1,917 | 470 | 463 | 522 | 475 | 537 | 116 | 14.2% | 124 |
| MAHTOMEDI | 832 | 3,098 | 495 | 502 | 533 | 546 | 536 | 117 | 8.2% | 148 |
| MILACA | 912 | 1,947 | 447 | 549 | 594 | 487 | 535 | 118 | 19.7% | 101 |
| CLOQUET | 94 | 2,636 | 475 | 461 | 524 | 517 | 530 | 119 | 11.6% | 132 |
| LAKEVILLE | 194 | 10,148 | 429 | 499 | 514 | 510 | 529 | 120 | 23.2% | 80 |
| CHISAGO LAKES | 2,144 | 3,470 | 381 | 415 | 478 | 462 | 524 | 121 | 37.5% | 38 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 381 | 458 | 531 | 509 | 523 | 122 | 37.3% | 39 |
| BIG LAKE | 727 | 3,036 | 479 | 428 | 506 | 459 | 518 | 123 | 8.2% | 149 |
| ALBANY | 745 | 1,574 | 383 | 387 | 469 | 474 | 518 | 124 | 35.2% | 44 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 389 | 434 | 485 | 498 | 518 | 125 | 33.1% | 51 |
| HERMANTOWN | 700 | 1,949 | 469 | 501 | 504 | 476 | 517 | 126 | 10.3% | 135 |
| WHITE BEAR LAKE | 624 | 9,063 | 419 | 420 | 489 | 474 | 516 | 127 | 23.2% | 79 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 491 | 450 | 514 | 128 | N/A | 167 |
| CANNON FALLS | 252 | 1,483 | 419 | 446 | 529 | 511 | 513 | 129 | 22.4% | 86 |
| FRIDLEY | 14 | 2,644 | 479 | 474 | 561 | 503 | 509 | 130 | 6.3% | 154 |
| SIBLEY EAST | 2,310 | 1,299 | 367 | 410 | 492 | 458 | 509 | 131 | 38.7% | 36 |
| PAYNESVILLE | 741 | 1,147 | 343 | 347 | 453 | 409 | 507 | 132 | 47.9% | 19 |
| DETROIT LAKES | 22 | 2,857 | 410 | 444 | 474 | 475 | 504 | 133 | 22.8% | 83 |
| MONTICELLO | 882 | 3,887 | 463 | 621 | 600 | 512 | 503 | 134 | 8.6% | 146 |
| ST. FRANCIS | 15 | 5,874 | 456 | 435 | 473 | 461 | 498 | 135 | 9.2% | 143 |
| TRITON | 2,125 | 1,156 | 405 | 446 | 505 | 476 | 498 | 136 | 23.0% | 82 |
| STILLWATER | 834 | 9,340 | 448 | 436 | 479 | 455 | 496 | 137 | 10.6% | 134 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 404 | 403 | 492 | 476 | 491 | 138 | 21.6% | 91 |

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

| District Name | District Number | 2003 Enrollment | 1999 Operations & Maintenance | 2000 Operations & Maintenance | 2001 Operations & Maintenance | 2002 Operations & Maintenance | 2003 Operations & Maintenance | 2003 Operations & Maintenance Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|-----------------|-----------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------------|-----------------------------|-------------------------------------|
| MELROSE | 740 | 1,574 | 414 | 446 | 480 | 484 | 487 | 139 | 17.6% | 111 |
| ELK RIVER | 728 | 9,803 | 453 | 447 | 482 | 449 | 487 | 140 | 7.6% | 151 |
| SAUK CENTRE | 743 | 1,226 | 384 | 417 | 494 | 420 | 487 | 141 | 26.9% | 71 |
| WATERTOWN-MAYER | 111 | 1,415 | 456 | 411 | 449 | 436 | 486 | 142 | 6.7% | 153 |
| JORDAN | 717 | 1,382 | 305 | 351 | 390 | 387 | 486 | 143 | 59.2% | 6 |
| BUFFALO | 877 | 5,141 | 448 | 476 | 542 | 484 | 482 | 144 | 7.6% | 150 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 424 | 438 | 481 | 145 | N/A | 168 |
| SAUK RAPIDS | 47 | 3,491 | 412 | 427 | 450 | 440 | 480 | 146 | 16.6% | 117 |
| CHASKA | 112 | 8,117 | 456 | 473 | 501 | 408 | 479 | 147 | 5.1% | 156 |
| FOLEY | 51 | 1,641 | 365 | 375 | 428 | 409 | 472 | 148 | 29.4% | 64 |
| ALEXANDRIA | 206 | 4,208 | 388 | 363 | 419 | 409 | 470 | 149 | 21.1% | 95 |
| ANOKA-HENNEPIN | 11 | 40,958 | 388 | 410 | 470 | 420 | 468 | 150 | 20.6% | 99 |
| STEWARTVILLE | 534 | 1,773 | 425 | 390 | 426 | 426 | 468 | 151 | 10.0% | 138 |
| OSSEO | 279 | 22,055 | 426 | 455 | 494 | 455 | 467 | 152 | 9.7% | 140 |
| ESKO | 99 | 1,075 | 419 | 508 | 496 | 439 | 465 | 153 | 10.9% | 133 |
| SHAKOPEE | 720 | 4,818 | 480 | 467 | 535 | 439 | 457 | 154 | -4.8% | 165 |
| PRIOR LAKE | 719 | 5,339 | 441 | 427 | 483 | 446 | 450 | 155 | 1.9% | 160 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 377 | 403 | 423 | 403 | 449 | 156 | 19.2% | 104 |
| DOVER-EYOTA | 533 | 1,216 | 396 | 455 | 535 | 450 | 446 | 157 | 12.7% | 128 |
| ANNANDALE | 876 | 1,857 | 372 | 436 | 416 | 398 | 440 | 158 | 18.3% | 106 |
| NEW LONDON-SPICER | 345 | 1,749 | 400 | 380 | 452 | 423 | 439 | 159 | 9.8% | 139 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 418 | 409 | 442 | 423 | 434 | 160 | 3.7% | 159 |
| ST. CHARLES | 858 | 1,052 | 286 | 331 | 356 | 371 | 433 | 161 | 51.6% | 12 |
| DASSEL-COKATO | 466 | 2,262 | 395 | 394 | 484 | 403 | 432 | 162 | 9.5% | 141 |
| LAKE CITY | 813 | 1,439 | 343 | 373 | 404 | 399 | 432 | 163 | 25.9% | 73 |
| BELLE PLAINE | 716 | 1,329 | 371 | 415 | 437 | 415 | 423 | 164 | 14.1% | 125 |
| PIERZ | 484 | 1,003 | 348 | 362 | 399 | 371 | 406 | 165 | 16.8% | 116 |
| MOORHEAD | 152 | 5,568 | 328 | 354 | 399 | 358 | 386 | 166 | 17.6% | 110 |
| PINE CITY | 578 | 1,696 | 268 | 304 | 297 | 335 | 381 | 167 | 42.2% | 32 |
| PINE ISLAND | 255 | 1,235 | 293 | 304 | 326 | 364 | 336 | 168 | 14.8% | 121 |
| Average for schools above 1,000 in enrollment | | 4,413 | 490 | 511 | 575 | 553 | 595 | N/A | 21.4% | N/A |
| Minimum | | 463 | 286 | 331 | 297 | 335 | 336 | N/A | 17.6% | N/A |
| Maximum | | 47,416 | 1,055 | 1,163 | 1,081 | 1,095 | 1,282 | N/A | 21.5% | N/A |
| Median | | 2,044 | 470 | 496 | 561 | 539 | 596 | N/A | 26.7% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Transport | 2000 Pupil Transport | 2001 Pupil Transport | 2002 Pupil Transport | 2003 Pupil Transport | 2003 Pupil Transport Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| RED LAKE | 38 | 1,497 | 653 | 786 | 828 | 769 | 861 | 1 | 31.8% | 29 |
| MINNEAPOLIS | 1 | 47,416 | 659 | 725 | 764 | 748 | 696 | 2 | 5.5% | 135 |
| DEER RIVER | 317 | 1,074 | 554 | 599 | 636 | 630 | 687 | 3 | 23.9% | 56 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 660 | 708 | 669 | 614 | 657 | 4 | -0.5% | 152 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 552 | 602 | 617 | 616 | 651 | 5 | 18.0% | 87 |
| ST. LOUIS PARK | 283 | 4,371 | 509 | 506 | 499 | 514 | 645 | 6 | 26.8% | 42 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 540 | 596 | 623 | 606 | 639 | 7 | 18.3% | 85 |
| FRAZEE | 23 | 1,204 | 527 | 549 | 587 | 610 | 630 | 8 | 19.5% | 79 |
| WACONIA | 110 | 2,277 | 534 | 551 | 575 | 594 | 583 | 9 | 9.2% | 117 |
| ROBBINSDALE | 281 | 14,297 | 378 | 415 | 434 | 494 | 568 | 10 | 50.2% | 5 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 426 | 468 | 526 | 553 | 565 | 11 | 32.6% | 26 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 428 | 464 | 490 | 513 | 560 | 12 | 30.8% | 31 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 453 | 475 | 517 | 518 | 559 | 13 | 23.3% | 61 |
| ORONO | 278 | 2,481 | 469 | 498 | 530 | 548 | 557 | 14 | 18.7% | 83 |
| WESTONKA | 277 | 2,274 | 382 | 436 | 476 | 603 | 556 | 15 | 45.6% | 8 |
| FERGUS FALLS | 544 | 2,859 | 438 | 426 | 438 | 536 | 552 | 16 | 26.0% | 48 |
| NEW ULM | 88 | 2,458 | 460 | 495 | 518 | 537 | 546 | 17 | 18.8% | 82 |
| PRINCETON | 477 | 3,277 | 463 | 538 | 500 | 564 | 541 | 18 | 16.7% | 92 |
| BRAINERD | 181 | 7,333 | 355 | 402 | 427 | 506 | 541 | 19 | 52.5% | 3 |
| LAKE SUPERIOR | 381 | 1,731 | 352 | 409 | 401 | 484 | 540 | 20 | 53.6% | 2 |
| HOPKINS | 270 | 8,489 | 369 | 403 | 448 | 498 | 537 | 21 | 45.7% | 7 |
| MELROSE | 740 | 1,574 | 488 | 481 | 521 | 525 | 528 | 22 | 8.3% | 121 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 460 | 481 | 494 | 506 | 525 | 23 | 14.0% | 104 |
| WATERTOWN-MAYER | 111 | 1,415 | 381 | 418 | 444 | 498 | 523 | 24 | 37.4% | 14 |
| CHASKA | 112 | 8,117 | 425 | 453 | 547 | 453 | 520 | 25 | 22.4% | 64 |
| CROSBY-IRONTON | 182 | 1,484 | 478 | 467 | 520 | 532 | 520 | 26 | 8.7% | 118 |
| FARIBAULT | 656 | 4,038 | 423 | 466 | 492 | 518 | 517 | 27 | 22.1% | 66 |
| LITCHFIELD | 465 | 1,941 | 430 | 450 | 466 | 499 | 516 | 28 | 20.0% | 77 |
| MAPLE RIVER | 2,135 | 1,285 | 430 | 435 | 467 | 491 | 515 | 29 | 19.7% | 78 |
| BELLE PLAINE | 716 | 1,329 | 467 | 517 | 514 | 530 | 513 | 30 | 9.9% | 114 |
| BEMIDJI | 31 | 5,122 | 384 | 436 | 471 | 480 | 512 | 31 | 33.2% | 23 |
| ANNANDALE | 876 | 1,857 | 435 | 459 | 490 | 493 | 511 | 32 | 17.5% | 88 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 466 | 488 | 509 | 33 | N/A | |
| ROCORI | 750 | 2,371 | 450 | 488 | 481 | 499 | 506 | 34 | 12.4% | 106 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 417 | 460 | 479 | 487 | 502 | 35 | 20.4% | 71 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 558 | 483 | 427 | 425 | 496 | 36 | -11.1% | 162 |
| FOREST LAKE | 831 | 7,797 | 365 | 419 | 456 | 441 | 495 | 37 | 35.7% | 20 |
| PINE CITY | 578 | 1,696 | 463 | 469 | 483 | 488 | 494 | 38 | 6.6% | 131 |
| MINNEWASKA | 2,149 | 1,512 | 384 | 406 | 422 | 441 | 492 | 39 | 28.3% | 37 |
| DETROIT LAKES | 22 | 2,857 | 458 | 455 | 480 | 482 | 492 | 40 | 7.5% | 128 |
| PERHAM | 549 | 1,690 | 444 | 467 | 465 | 468 | 488 | 41 | 10.0% | 113 |
| LACRESCENT-HOKAH | 300 | 1,689 | 384 | 406 | 449 | 455 | 484 | 42 | 26.1% | 45 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Transport | 2000 Pupil Transport | 2001 Pupil Transport | 2002 Pupil Transport | 2003 Pupil Transport | 2003 Pupil Transport Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| PAYNESVILLE | 741 | 1,147 | 350 | 389 | 435 | 479 | 476 | 43 | 35.9% | 19 |
| GREENWAY | 316 | 1,352 | 414 | 439 | 532 | 532 | 475 | 44 | 14.6% | 101 |
| ST. PAUL | 625 | 45,583 | 347 | 385 | 413 | 469 | 475 | 45 | 37.1% | 16 |
| LAKE CITY | 813 | 1,439 | 337 | 350 | 405 | 439 | 473 | 46 | 40.5% | 11 |
| LAKEVILLE | 194 | 10,148 | 383 | 421 | 427 | 439 | 472 | 47 | 23.3% | 62 |
| AITKIN | 1 | 1,327 | 391 | 394 | 427 | 415 | 470 | 48 | 20.3% | 72 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 402 | 427 | 485 | 472 | 465 | 49 | 15.7% | 96 |
| GRAND RAPIDS | 318 | 4,150 | 425 | 449 | 462 | 447 | 465 | 50 | 9.3% | 116 |
| SAUK RAPIDS | 47 | 3,491 | 447 | 445 | 458 | 435 | 459 | 51 | 2.7% | 143 |
| ST. JAMES | 840 | 1,298 | 365 | 394 | 435 | 446 | 458 | 52 | 25.3% | 53 |
| BAGLEY | 162 | 1,104 | 392 | 411 | 438 | 431 | 457 | 53 | 16.6% | 93 |
| NEW LONDON-SPICER | 345 | 1,749 | 421 | 427 | 447 | 460 | 456 | 54 | 8.4% | 120 |
| MINNETONKA | 276 | 7,652 | 380 | 380 | 415 | 447 | 453 | 55 | 19.2% | 81 |
| ELK RIVER | 728 | 9,803 | 418 | 429 | 442 | 435 | 452 | 56 | 8.1% | 124 |
| PRIOR LAKE | 719 | 5,339 | 384 | 384 | 395 | 411 | 451 | 57 | 17.4% | 89 |
| ST. CLOUD | 742 | 10,442 | 354 | 382 | 413 | 441 | 449 | 58 | 26.9% | 40 |
| ROCHESTER | 535 | 16,265 | 415 | 433 | 454 | 434 | 447 | 59 | 7.8% | 126 |
| STILLWATER | 834 | 9,340 | 382 | 396 | 441 | 482 | 441 | 60 | 15.5% | 97 |
| NORTHFIELD | 659 | 3,856 | 450 | 400 | 412 | 421 | 441 | 61 | -2.0% | 155 |
| MOORHEAD | 152 | 5,568 | 349 | 385 | 430 | 418 | 440 | 62 | 25.9% | 49 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 353 | 414 | 443 | 381 | 436 | 63 | 23.4% | 59 |
| OSSEO | 279 | 22,055 | 349 | 361 | 395 | 422 | 433 | 64 | 23.9% | 55 |
| ROSEAU | 682 | 1,472 | 371 | 403 | 426 | 425 | 433 | 65 | 16.8% | 90 |
| BUFFALO | 877 | 5,141 | 388 | 398 | 405 | 440 | 433 | 66 | 11.5% | 109 |
| DELANO | 879 | 1,917 | 432 | 441 | 446 | 450 | 433 | 67 | 0.2% | 151 |
| PARK RAPIDS | 309 | 1,789 | 356 | 387 | 436 | 404 | 432 | 68 | 21.3% | 70 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 284 | 283 | 314 | 387 | 431 | 69 | 51.7% | 4 |
| MILACA | 912 | 1,947 | 399 | 409 | 461 | 447 | 429 | 70 | 7.5% | 127 |
| CENTENNIAL | 12 | 7,002 | 341 | 351 | 361 | 400 | 429 | 71 | 25.6% | 50 |
| FARMINGTON | 192 | 5,247 | 437 | 403 | 384 | 405 | 426 | 72 | -2.5% | 156 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 317 | 348 | 416 | 372 | 422 | 73 | 33.0% | 24 |
| RED WING | 256 | 3,054 | 354 | 371 | 383 | 417 | 419 | 74 | 18.3% | 86 |
| SHAKOPEE | 720 | 4,818 | 411 | 444 | 447 | 441 | 419 | 75 | 1.8% | 145 |
| PROCTOR | 704 | 1,840 | 328 | 346 | 392 | 403 | 417 | 76 | 27.1% | 39 |
| ROSEVILLE | 623 | 6,541 | 340 | 362 | 394 | 420 | 416 | 77 | 22.4% | 65 |
| BLOOMINGTON | 271 | 10,967 | 356 | 328 | 393 | 382 | 413 | 78 | 16.0% | 95 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 368 | 360 | 371 | 408 | 413 | 79 | 12.1% | 107 |
| WILLMAR | 347 | 4,330 | 397 | 411 | 378 | 389 | 411 | 80 | 3.4% | 142 |
| WORTHINGTON | 518 | 2,350 | 339 | 370 | 384 | 393 | 407 | 81 | 20.1% | 75 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 298 | 370 | 361 | 383 | 406 | 82 | 36.1% | 18 |
| HASTINGS | 200 | 5,246 | 399 | 411 | 414 | 414 | 403 | 83 | 1.1% | 149 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 308 | 314 | 340 | 379 | 401 | 84 | 30.2% | 35 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Transport | 2000 Pupil Transport | 2001 Pupil Transport | 2002 Pupil Transport | 2003 Pupil Transport | 2003 Pupil Transport Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 302 | 363 | 360 | 377 | 401 | 85 | 32.9% | 25 |
| WAYZATA | 284 | 9,637 | 306 | 314 | 356 | 367 | 401 | 86 | 30.9% | 30 |
| MONTEVIDEO | 129 | 1,607 | 334 | 349 | 371 | 382 | 399 | 87 | 19.5% | 80 |
| PELICAN RAPIDS | 548 | 1,232 | 396 | 363 | 426 | 422 | 399 | 88 | 0.7% | 150 |
| PEQUOT LAKES | 186 | 1,339 | 300 | 328 | 344 | 373 | 397 | 89 | 32.3% | 27 |
| WARROAD | 690 | 1,325 | 346 | 345 | 331 | 344 | 395 | 90 | 14.3% | 102 |
| ALBERT LEA | 241 | 3,710 | 322 | 347 | 377 | 408 | 394 | 91 | 22.4% | 63 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 337 | 360 | 396 | 396 | 394 | 92 | 16.8% | 91 |
| BURNSVILLE | 191 | 11,348 | 301 | 341 | 388 | 406 | 393 | 93 | 30.6% | 34 |
| SAUK CENTRE | 743 | 1,226 | 285 | 316 | 365 | 359 | 392 | 94 | 37.7% | 13 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 365 | 397 | 429 | 408 | 391 | 95 | 7.3% | 130 |
| ST. FRANCIS | 15 | 5,874 | 382 | 423 | 424 | 397 | 389 | 96 | 1.8% | 146 |
| RICHFIELD | 280 | 4,338 | 280 | 344 | 299 | 375 | 388 | 97 | 38.3% | 12 |
| INVER GROVE | 199 | 3,954 | 321 | 364 | 374 | 368 | 386 | 98 | 20.1% | 76 |
| MARSHALL | 413 | 2,309 | 355 | 340 | 342 | 350 | 384 | 99 | 8.2% | 122 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 341 | 355 | 382 | 100 | N/A | |
| JORDAN | 717 | 1,382 | 344 | 351 | 339 | 378 | 381 | 101 | 10.7% | 111 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 307 | 301 | 346 | 348 | 380 | 102 | 23.7% | 57 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 375 | 380 | 379 | 375 | 380 | 103 | 1.3% | 148 |
| DULUTH | 709 | 11,506 | 332 | 321 | 328 | 367 | 379 | 104 | 14.3% | 103 |
| MONTICELLO | 882 | 3,887 | 361 | 368 | 382 | 418 | 378 | 105 | 4.6% | 137 |
| DASSEL-COKATO | 466 | 2,262 | 340 | 351 | 370 | 360 | 378 | 106 | 11.3% | 110 |
| ROCKFORD | 883 | 1,755 | 261 | 270 | 301 | 370 | 377 | 107 | 44.2% | 9 |
| ANOKA-HENNEPIN | 11 | 40,958 | 313 | 350 | 372 | 377 | 377 | 108 | 20.3% | 74 |
| BIG LAKE | 727 | 3,036 | 359 | 346 | 370 | 371 | 375 | 109 | 4.3% | 139 |
| FOLEY | 51 | 1,641 | 286 | 310 | 326 | 343 | 374 | 110 | 30.7% | 32 |
| EDEN PRAIRIE | 272 | 10,425 | 292 | 307 | 339 | 349 | 363 | 111 | 24.2% | 54 |
| MOUNDS VIEW | 621 | 11,323 | 315 | 332 | 369 | 348 | 361 | 112 | 14.7% | 100 |
| CLOQUET | 94 | 2,636 | 340 | 342 | 341 | 354 | 361 | 113 | 6.3% | 132 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 264 | 299 | 319 | 314 | 361 | 114 | 36.8% | 17 |
| OWATONNA | 761 | 5,048 | 355 | 343 | 339 | 377 | 360 | 115 | 1.5% | 147 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 312 | 298 | 300 | 339 | 360 | 116 | 15.3% | 98 |
| RANDOLPH | 195 | 463 | 381 | 402 | 422 | 354 | 357 | 117 | -6.4% | 160 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 283 | 305 | 296 | 295 | 356 | 118 | 26.0% | 47 |
| ST. CHARLES | 858 | 1,052 | 289 | 300 | 314 | 337 | 353 | 119 | 22.0% | 67 |
| WASECA | 829 | 2,250 | 346 | 357 | 346 | 352 | 353 | 120 | 1.9% | 144 |
| NORTH BRANCH | 138 | 3,851 | 286 | 313 | 310 | 309 | 353 | 121 | 23.5% | 58 |
| HUTCHINSON | 423 | 3,116 | 359 | 369 | 338 | 364 | 352 | 122 | -1.8% | 154 |
| HIBBING | 701 | 2,707 | 310 | 314 | 335 | 347 | 351 | 123 | 13.1% | 105 |
| PIERZ | 484 | 1,003 | 492 | 505 | 544 | 551 | 350 | 124 | -28.9% | 166 |
| MAHTOMEDI | 832 | 3,098 | 305 | 303 | 342 | 350 | 350 | 125 | 14.7% | 99 |
| SIBLEY EAST | 2,310 | 1,299 | 324 | 311 | 324 | 323 | 350 | 126 | 8.2% | 123 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Transport | 2000 Pupil Transport | 2001 Pupil Transport | 2002 Pupil Transport | 2003 Pupil Transport | 2003 Pupil Transport Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| EDINA | 273 | 7,164 | 208 | 230 | 269 | 320 | 349 | 127 | 68.1% | 1 |
| TRITON | 2,125 | 1,156 | 299 | 299 | 305 | 322 | 347 | 128 | 16.1% | 94 |
| ALEXANDRIA | 206 | 4,208 | 253 | 307 | 330 | 320 | 347 | 129 | 37.2% | 15 |
| EVELETH-GILBERT | 2,154 | 1,517 | 313 | 326 | 340 | 324 | 346 | 130 | 10.5% | 112 |
| WINDOM | 177 | 1,052 | 255 | 272 | 284 | 316 | 345 | 131 | 35.5% | 21 |
| ST. PETER | 508 | 1,896 | 332 | 322 | 334 | 345 | 344 | 132 | 3.7% | 141 |
| CHISAGO LAKES | 2,144 | 3,470 | 282 | 290 | 288 | 332 | 343 | 133 | 21.8% | 68 |
| SPRING LAKE PARK | 16 | 4,335 | 358 | 384 | 381 | 373 | 342 | 134 | -4.5% | 159 |
| NORWOOD | 108 | 1,034 | 289 | 261 | 294 | 310 | 342 | 135 | 18.3% | 84 |
| STEWARTVILLE | 534 | 1,773 | 315 | 337 | 340 | 355 | 341 | 136 | 8.4% | 119 |
| HERMANTOWN | 700 | 1,949 | 316 | 309 | 335 | 340 | 339 | 137 | 7.3% | 129 |
| LITTLE FALLS | 482 | 3,052 | 413 | 422 | 407 | 390 | 337 | 138 | -18.4% | 164 |
| BECKER | 726 | 2,337 | 321 | 315 | 329 | 341 | 333 | 139 | 3.7% | 140 |
| LUVERNE | 2,184 | 1,338 | 276 | 295 | 315 | 299 | 332 | 140 | 20.3% | 73 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 258 | 269 | 307 | 315 | 331 | 141 | 28.1% | 38 |
| THIEF RIVER FALLS | 564 | 2,139 | 262 | 294 | 282 | 315 | 329 | 142 | 25.4% | 52 |
| PLAINVIEW | 810 | 1,138 | 430 | 438 | 300 | 309 | 328 | 143 | -23.7% | 165 |
| ALBANY | 745 | 1,574 | 257 | 269 | 294 | 294 | 326 | 144 | 26.8% | 41 |
| FRIDLEY | 14 | 2,644 | 309 | 319 | 343 | 320 | 326 | 145 | 5.5% | 136 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 221 | 242 | 267 | 271 | 322 | 146 | 45.9% | 6 |
| WHITE BEAR LAKE | 624 | 9,063 | 239 | 263 | 287 | 303 | 321 | 147 | 34.4% | 22 |
| ESKO | 99 | 1,075 | 299 | 320 | 298 | 294 | 317 | 148 | 5.9% | 133 |
| MORA | 332 | 1,917 | 253 | 276 | 271 | 287 | 317 | 149 | 25.4% | 51 |
| INTERNATIONAL FALLS | 361 | 1,463 | 250 | 290 | 304 | 294 | 315 | 150 | 26.2% | 44 |
| BENSON | 777 | 1,120 | 273 | 304 | 314 | 300 | 306 | 151 | 11.9% | 108 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 236 | 262 | 278 | 271 | 305 | 152 | 29.3% | 36 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 210 | 226 | 269 | 289 | 300 | 153 | 43.1% | 10 |
| AUSTIN | 492 | 4,129 | 270 | 258 | 268 | 280 | 296 | 154 | 9.5% | 115 |
| SARTELL | 748 | 2,702 | 330 | 356 | 314 | 304 | 293 | 155 | -11.1% | 163 |
| VIRGINIA | 706 | 1,720 | 218 | 238 | 251 | 261 | 285 | 156 | 30.7% | 33 |
| HOLDINGFORD | 738 | 1,090 | 221 | 238 | 254 | 259 | 279 | 157 | 26.1% | 46 |
| SOUTH ST. PAUL | 6 | 3,505 | 305 | 288 | 302 | 325 | 272 | 158 | -10.7% | 161 |
| MANKATO | 77 | 6,994 | 254 | 268 | 281 | 284 | 268 | 159 | 5.7% | 134 |
| CANNON FALLS | 252 | 1,483 | 263 | 287 | 284 | 289 | 259 | 160 | -1.4% | 153 |
| BYRON | 531 | 1,485 | 245 | 227 | 231 | 239 | 256 | 161 | 4.5% | 138 |
| PINE ISLAND | 255 | 1,235 | 200 | 226 | 230 | 245 | 252 | 162 | 26.2% | 43 |
| KASSON-MANTORVILLE | 204 | 1,856 | 258 | 305 | 265 | 242 | 251 | 163 | -2.8% | 158 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 224 | 233 | 254 | 244 | 242 | 164 | 8.0% | 125 |
| BROOKLYN CENTER | 286 | 1,752 | 198 | 241 | 276 | 323 | 241 | 165 | 21.5% | 69 |
| DOVER-EYOTA | 533 | 1,216 | 189 | 224 | 235 | 235 | 233 | 166 | 23.3% | 60 |
| CROOKSTON | 593 | 1,538 | 169 | 179 | 185 | 177 | 223 | 167 | 31.9% | 28 |
| EAST GRAND FORKS | 595 | 1,788 | 205 | 198 | 200 | 201 | 199 | 168 | -2.8% | 157 |

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

| District Name | District Number | 2003 Enrollment | 1999 Pupil Transport | 2000 Pupil Transport | 2001 Pupil Transport | 2002 Pupil Transport | 2003 Pupil Transport | 2003 Pupil Transport Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|---|--------------------|--------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------|-----------------------------------|--|
| Average for schools above 1,000 in enrollment | | 4,413 | 367 | 391 | 412 | 426 | 436 | N/A | 18.8% | N/A |
| Minimum | | 463 | 189 | 224 | 185 | 177 | 199 | N/A | 5.3% | N/A |
| Maximum | | 47,416 | 660 | 786 | 828 | 769 | 861 | N/A | 30.4% | N/A |
| Median | | 2,044 | 354 | 369 | 384 | 394 | 401 | N/A | 13.4% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Food Service | 2000 Food Service | 2001 Food Service | 2002 Food Service | 2003 Food Service | 2003 Food Service Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|-----------------------------|-------------------------------------|
| RED LAKE | 38 | 1,426 | 496 | 536 | 629 | 615 | 717 | 1 | 44.5% | 18 |
| MONTEVIDEO | 129 | 1,657 | 518 | 549 | 581 | 617 | 631 | 2 | 21.9% | 97 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,219 | 367 | 376 | 382 | 430 | 521 | 3 | 41.9% | 23 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,513 | | | 346 | 339 | 479 | 4 | N/A | |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,948 | 315 | 336 | 356 | 438 | 469 | 5 | 48.9% | 11 |
| STAPLES-MOTLEY | 2,170 | 1,613 | 347 | 352 | 403 | 409 | 466 | 6 | 34.4% | 37 |
| MINNEWASKA | 2,149 | 1,573 | 391 | 416 | 420 | 447 | 456 | 7 | 16.6% | 130 |
| CROOKSTON | 593 | 1,575 | 354 | 389 | 449 | 457 | 455 | 8 | 28.5% | 62 |
| UNITED SOUTH CENTRAL | 2,134 | 1,020 | 342 | 360 | 379 | 407 | 450 | 9 | 31.5% | 45 |
| AITKIN | 1 | 1,364 | 254 | 243 | 267 | 302 | 448 | 10 | 76.6% | 1 |
| BROOKLYN CENTER | 286 | 1,725 | 322 | 346 | 389 | 442 | 435 | 11 | 35.3% | 34 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,429 | 281 | 314 | 334 | 349 | 426 | 12 | 51.8% | 7 |
| MARSHALL | 413 | 2,391 | 330 | 371 | 378 | 398 | 426 | 13 | 29.0% | 58 |
| GLENCOE-SILVER LAKE | 2,859 | 1,806 | 358 | 355 | 391 | 426 | 426 | 14 | 19.0% | 119 |
| MOUNDS VIEW | 621 | 11,682 | 297 | 321 | 341 | 349 | 424 | 15 | 43.0% | 22 |
| LAC QUI PARLE VALLEY | 2,853 | 1,200 | 347 | 347 | 346 | 371 | 418 | 16 | 20.5% | 108 |
| WACONIA | 110 | 2,205 | 275 | 280 | 296 | 348 | 416 | 17 | 51.2% | 8 |
| EAST GRAND FORKS | 595 | 1,805 | 353 | 345 | 378 | 388 | 411 | 18 | 16.3% | 133 |
| WATERTOWN-MAYER | 111 | 1,392 | 279 | 299 | 308 | 313 | 409 | 19 | 46.7% | 14 |
| MINNETONKA | 276 | 7,752 | 299 | 320 | 342 | 352 | 409 | 20 | 36.6% | 32 |
| ORONO | 278 | 2,528 | 304 | 318 | 329 | 346 | 407 | 21 | 33.8% | 40 |
| WADENA-DEER CREEK | 2,155 | 1,386 | 318 | 350 | 359 | 377 | 403 | 22 | 26.7% | 70 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,848 | 276 | 306 | 297 | 332 | 402 | 23 | 45.6% | 15 |
| MILACA | 912 | 1,919 | 300 | 351 | 351 | 376 | 393 | 24 | 30.8% | 48 |
| FARIBAULT | 656 | 4,106 | 317 | 357 | 391 | 406 | 391 | 25 | 23.2% | 89 |
| SARTELL | 748 | 2,674 | 283 | 308 | 349 | 370 | 389 | 26 | 37.6% | 29 |
| YELLOW MEDICINE EAST | 2,190 | 1,175 | 290 | 323 | 349 | 370 | 389 | 27 | 34.4% | 38 |
| TRITON | 2,125 | 1,162 | 310 | 324 | 357 | 386 | 389 | 28 | 25.4% | 77 |
| HOPKINS | 270 | 8,513 | 241 | 311 | 325 | 348 | 387 | 29 | 60.3% | 2 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,443 | 328 | 371 | 397 | 382 | 385 | 30 | 17.3% | 127 |
| RED WING | 256 | 3,207 | 354 | 355 | 357 | 373 | 385 | 31 | 8.6% | 151 |
| OWATONNA | 761 | 5,042 | 281 | 293 | 313 | 333 | 385 | 32 | 37.0% | 30 |
| INVER GROVE | 199 | 4,030 | 314 | 319 | 339 | 349 | 384 | 33 | 22.4% | 94 |
| FOLEY | 51 | 1,665 | 264 | 276 | 307 | 358 | 383 | 34 | 45.1% | 16 |
| ST. LOUIS PARK | 283 | 4,349 | 264 | 297 | 333 | 372 | 381 | 35 | 44.4% | 19 |
| WESTONKA | 277 | 2,243 | 299 | 302 | 335 | 375 | 381 | 36 | 27.3% | 65 |
| HINCKLEY-FINLAYSON | 2,165 | 1,149 | 308 | 306 | 328 | 344 | 380 | 37 | 23.2% | 88 |
| FOREST LAKE | 831 | 7,772 | 317 | 328 | 356 | 389 | 379 | 38 | 19.5% | 115 |
| WASECA | 829 | 2,258 | 316 | 332 | 328 | 366 | 377 | 39 | 19.3% | 116 |
| AUSTIN | 492 | 4,124 | 303 | 318 | 320 | 338 | 376 | 40 | 24.1% | 82 |
| ST. FRANCIS | 15 | 5,901 | 309 | 305 | 311 | 330 | 376 | 41 | 21.7% | 103 |
| WILLMAR | 347 | 4,412 | 266 | 300 | 312 | 330 | 376 | 42 | 41.2% | 24 |
| BUFFALO | 877 | 4,956 | 322 | 330 | 348 | 363 | 375 | 43 | 16.4% | 132 |
| BEMIDJI | 31 | 5,166 | 285 | 288 | 382 | 391 | 375 | 44 | 31.7% | 44 |
| PINE CITY | 578 | 1,736 | 303 | 322 | 403 | 348 | 374 | 45 | 23.3% | 87 |

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

| District Name | District Number | 2003 Enrollment | 1999 Food Service | 2000 Food Service | 2001 Food Service | 2002 Food Service | 2003 Food Service | 2003 Food Service Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|-----------------------------|-------------------------------------|
| MAPLE RIVER | 2,135 | 1,293 | 330 | 345 | 350 | 374 | 374 | 46 | 13.4% | 145 |
| SAUK RAPIDS | 47 | 3,469 | 326 | 312 | 340 | 351 | 372 | 47 | 14.0% | 142 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,230 | 299 | 312 | 344 | 366 | 371 | 48 | 23.9% | 84 |
| EDEN PRAIRIE | 272 | 10,454 | 287 | 329 | 352 | 372 | 371 | 49 | 29.2% | 57 |
| CHASKA | 112 | 7,788 | 249 | 280 | 307 | 331 | 370 | 50 | 48.4% | 13 |
| BRAINERD | 181 | 7,361 | 284 | 322 | 327 | 357 | 369 | 51 | 29.7% | 55 |
| ROCHESTER | 535 | 15,918 | 262 | 266 | 294 | 299 | 369 | 52 | 41.0% | 26 |
| ROCORI | 750 | 2,313 | 323 | 339 | 345 | 358 | 368 | 53 | 13.8% | 143 |
| ANOKA-HENNEPIN | 11 | 41,081 | 307 | 321 | 322 | 333 | 368 | 54 | 19.7% | 113 |
| NORTHFIELD | 659 | 3,884 | 260 | 286 | 335 | 346 | 367 | 55 | 41.2% | 25 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,120 | 281 | 311 | 316 | 348 | 365 | 56 | 29.9% | 53 |
| WAYZATA | 284 | 9,601 | 289 | 303 | 321 | 343 | 365 | 57 | 26.3% | 72 |
| MELROSE | 740 | 1,584 | 269 | 271 | 302 | 317 | 364 | 58 | 35.4% | 33 |
| CANNON FALLS | 252 | 1,476 | 300 | 322 | 317 | 318 | 364 | 59 | 21.2% | 107 |
| ST. LOUIS COUNTY | 2,142 | 2,543 | 262 | 275 | 302 | 331 | 364 | 60 | 38.9% | 28 |
| LACRESCENT-HOKAH | 300 | 1,746 | 291 | 300 | 349 | 322 | 363 | 61 | 24.6% | 78 |
| ROBBINSDALE | 281 | 14,563 | 285 | 299 | 344 | 333 | 360 | 62 | 26.5% | 71 |
| FRIDLEY | 14 | 2,599 | 268 | 312 | 309 | 339 | 360 | 63 | 34.2% | 39 |
| DEER RIVER | 317 | 1,090 | 311 | 316 | 350 | 385 | 360 | 64 | 15.8% | 135 |
| OSSEO | 279 | 22,302 | 280 | 292 | 309 | 330 | 359 | 65 | 28.2% | 63 |
| NEW LONDON-SPICER | 345 | 1,734 | 271 | 294 | 312 | 342 | 359 | 66 | 32.3% | 42 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,358 | | | 333 | 363 | 357 | 67 | N/A | |
| ST. PAUL | 625 | 45,880 | 330 | 367 | 377 | 374 | 357 | 68 | 8.3% | 153 |
| PINE RIVER-BACKUS | 2,174 | 1,218 | 286 | 273 | 305 | 344 | 356 | 69 | 24.4% | 79 |
| WHITE BEAR LAKE | 624 | 9,351 | 275 | 293 | 319 | 338 | 354 | 70 | 28.9% | 59 |
| LITTLE FALLS | 482 | 3,215 | 297 | 315 | 292 | 315 | 353 | 71 | 18.9% | 121 |
| PERHAM | 549 | 1,713 | 288 | 296 | 324 | 362 | 353 | 72 | 22.6% | 93 |
| STEWARTVILLE | 534 | 1,784 | 294 | 321 | 328 | 364 | 352 | 73 | 19.7% | 112 |
| NORTH BRANCH | 138 | 3,810 | 280 | 319 | 314 | 344 | 352 | 74 | 25.8% | 74 |
| BLOOMINGTON | 271 | 11,016 | 288 | 302 | 320 | 347 | 352 | 75 | 22.3% | 95 |
| HASTINGS | 200 | 5,257 | 280 | 291 | 316 | 307 | 351 | 76 | 25.5% | 76 |
| SAUK CENTRE | 743 | 1,215 | 241 | 237 | 281 | 312 | 349 | 77 | 45.0% | 17 |
| PIERZ | 484 | 993 | 284 | 307 | 334 | 346 | 349 | 78 | 22.9% | 90 |
| FRAZEE | 23 | 1,224 | 286 | 298 | 291 | 310 | 349 | 79 | 21.8% | 98 |
| PARK RAPIDS | 309 | 1,878 | 243 | 265 | 323 | 350 | 349 | 80 | 43.4% | 20 |
| SIBLEY EAST | 2,310 | 1,260 | 270 | 273 | 280 | 299 | 348 | 81 | 28.7% | 60 |
| WORTHINGTON | 518 | 2,383 | 275 | 286 | 302 | 336 | 348 | 82 | 26.8% | 69 |
| MONTGOMERY-LONSDALE | 394 | 1,093 | 295 | 318 | 341 | 343 | 348 | 83 | 18.1% | 124 |
| ST. PETER | 508 | 1,940 | 259 | 294 | 335 | 333 | 347 | 84 | 33.8% | 41 |
| SOUTH ST. PAUL | 6 | 3,522 | 300 | 313 | 329 | 343 | 347 | 85 | 15.7% | 136 |
| EDINA | 273 | 7,037 | 242 | 261 | 294 | 312 | 347 | 86 | 43.2% | 21 |
| NORWOOD | 108 | 1,054 | 329 | 337 | 370 | 385 | 346 | 87 | 5.2% | 162 |
| WINDOM | 177 | 1,082 | 297 | 299 | 318 | 317 | 346 | 88 | 16.5% | 131 |
| DOVER-EYOTA | 533 | 1,107 | 293 | 322 | 322 | 314 | 344 | 89 | 17.5% | 125 |
| CENTENNIAL | 12 | 7,040 | 265 | 273 | 300 | 317 | 343 | 90 | 29.4% | 56 |

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

| District Name | District Number | 2003 Enrollment | 1999 Food Service | 2000 Food Service | 2001 Food Service | 2002 Food Service | 2003 Food Service | 2003 Food Service Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|-----------------------------|-------------------------------------|
| JORDAN | 717 | 1,370 | 293 | 295 | 305 | 308 | 343 | 91 | 17.3% | 128 |
| BAGLEY | 162 | 1,114 | 263 | 273 | 316 | 340 | 343 | 92 | 30.6% | 49 |
| ALBERT LEA | 241 | 3,841 | 230 | 239 | 281 | 337 | 343 | 93 | 49.2% | 10 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,503 | 261 | 302 | 321 | 347 | 342 | 94 | 30.8% | 47 |
| ALEXANDRIA | 206 | 4,218 | 259 | 292 | 309 | 314 | 340 | 95 | 31.4% | 46 |
| MORA | 332 | 1,952 | 228 | 245 | 251 | 279 | 338 | 96 | 48.4% | 12 |
| ROSEVILLE | 623 | 6,649 | 279 | 289 | 302 | 320 | 338 | 97 | 21.2% | 105 |
| MAHTOMEDI | 832 | 3,060 | 297 | 309 | 327 | 336 | 337 | 98 | 13.5% | 144 |
| BENSON | 777 | 1,161 | 264 | 280 | 339 | 323 | 336 | 99 | 27.2% | 66 |
| MINNEAPOLIS | 1 | 49,982 | 307 | 335 | 358 | 359 | 336 | 100 | 9.6% | 150 |
| DASSEL-COKATO | 466 | 2,302 | 240 | 261 | 266 | 286 | 336 | 101 | 40.2% | 27 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,714 | 297 | 299 | 305 | 323 | 335 | 102 | 13.0% | 147 |
| PAYNESVILLE | 741 | 1,203 | 280 | 302 | 307 | 304 | 333 | 103 | 19.0% | 120 |
| RANDOLPH | 195 | 434 | 221 | 249 | 250 | 267 | 331 | 104 | 49.7% | 9 |
| LESUEUR-HENDERSON | 2,397 | 1,387 | 255 | 261 | 261 | 326 | 331 | 105 | 29.7% | 54 |
| GREENWAY | 316 | 1,361 | 267 | 294 | 331 | 320 | 330 | 106 | 23.4% | 86 |
| LAKEVILLE | 194 | 9,898 | 304 | 317 | 341 | 332 | 329 | 107 | 8.2% | 154 |
| ST. CLOUD | 742 | 10,633 | 252 | 268 | 305 | 326 | 328 | 108 | 30.3% | 52 |
| ROCKFORD | 883 | 1,749 | 213 | 255 | 236 | 264 | 327 | 109 | 53.3% | 6 |
| ST. CHARLES | 858 | 1,058 | 280 | 295 | 305 | 323 | 327 | 110 | 16.6% | 129 |
| ALBANY | 745 | 1,614 | 266 | 277 | 297 | 324 | 326 | 111 | 22.8% | 92 |
| DELANO | 879 | 1,887 | 250 | 264 | 288 | 290 | 326 | 112 | 30.5% | 50 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,376 | 256 | 263 | 288 | 309 | 325 | 113 | 26.8% | 68 |
| LAKE CITY | 813 | 1,455 | 264 | 280 | 293 | 309 | 324 | 114 | 22.8% | 91 |
| VIRGINIA | 706 | 1,785 | 206 | 257 | 279 | 310 | 324 | 115 | 57.0% | 4 |
| THIEF RIVER FALLS | 564 | 2,182 | 255 | 265 | 279 | 299 | 324 | 116 | 26.9% | 67 |
| LUVERNE | 2,184 | 1,353 | 240 | 269 | 288 | 319 | 324 | 117 | 35.2% | 35 |
| BURNSVILLE | 191 | 11,611 | 271 | 297 | 309 | 295 | 323 | 118 | 19.3% | 117 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,478 | 256 | 258 | 283 | 321 | 322 | 119 | 25.5% | 75 |
| HUTCHINSON | 423 | 3,128 | 279 | 294 | 308 | 299 | 321 | 120 | 15.1% | 138 |
| CHISAGO LAKES | 2,144 | 3,547 | 275 | 300 | 306 | 310 | 319 | 121 | 16.1% | 134 |
| ELK RIVER | 728 | 9,636 | 296 | 301 | 299 | 299 | 319 | 122 | 7.8% | 156 |
| LITCHFIELD | 465 | 1,986 | 278 | 293 | 293 | 311 | 318 | 123 | 14.3% | 140 |
| KASSON-MANTORVILLE | 204 | 1,815 | 241 | 280 | 269 | 308 | 318 | 124 | 31.8% | 43 |
| FARMINGTON | 192 | 5,022 | 282 | 291 | 284 | 301 | 318 | 125 | 12.6% | 148 |
| MONTICELLO | 882 | 3,815 | 293 | 312 | 324 | 316 | 317 | 126 | 8.2% | 155 |
| SOUTH WASHINGTON COUNTY | 833 | 15,230 | 260 | 265 | 268 | 290 | 317 | 127 | 21.7% | 101 |
| PEQUOT LAKES | 186 | 1,304 | 299 | 298 | 307 | 318 | 317 | 128 | 6.2% | 161 |
| HOLDINGFORD | 738 | 1,066 | 235 | 241 | 266 | 279 | 316 | 129 | 34.5% | 36 |
| PINE ISLAND | 255 | 1,224 | 275 | 285 | 296 | 319 | 315 | 130 | 14.6% | 139 |
| HIBBING | 701 | 2,790 | 204 | 240 | 244 | 281 | 313 | 131 | 53.4% | 5 |
| COLUMBIA HEIGHTS | 13 | 3,212 | 288 | 321 | 310 | 308 | 312 | 132 | 8.5% | 152 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,012 | 290 | 315 | 342 | 378 | 310 | 133 | 7.0% | 159 |
| ANNANDALE | 876 | 1,916 | 259 | 271 | 292 | 286 | 310 | 134 | 19.8% | 111 |
| PLAINVIEW | 810 | 1,171 | 271 | 275 | 290 | 311 | 307 | 135 | 13.3% | 146 |

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

| District Name | District Number | 2003 Enrollment | 1999 Food Service | 2000 Food Service | 2001 Food Service | 2002 Food Service | 2003 Food Service | 2003 Food Service Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|-----------------------------|-------------------------------------|
| DETROIT LAKES | 22 | 2,846 | 286 | 300 | 297 | 315 | 307 | 136 | 7.3% | 158 |
| WARROAD | 690 | 1,354 | 240 | 305 | 314 | 312 | 305 | 137 | 27.3% | 64 |
| INTERNATIONAL FALLS | 361 | 1,542 | 275 | 271 | 294 | 326 | 303 | 138 | 10.3% | 149 |
| SPRING LAKE PARK | 16 | 4,310 | 236 | 260 | 287 | 295 | 303 | 139 | 28.5% | 61 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,588 | 222 | 238 | 274 | 277 | 303 | 140 | 36.7% | 31 |
| MANKATO | 77 | 6,986 | 243 | 262 | 280 | 293 | 300 | 141 | 23.5% | 85 |
| PRIOR LAKE | 719 | 5,119 | 261 | 260 | 260 | 275 | 298 | 142 | 14.3% | 141 |
| CROSBY-IRONTON | 182 | 1,476 | 243 | 259 | 294 | 303 | 296 | 143 | 21.8% | 99 |
| SHAKOPEE | 720 | 4,587 | 250 | 272 | 285 | 279 | 296 | 144 | 18.4% | 123 |
| BYRON | 531 | 1,478 | 248 | 272 | 265 | 286 | 294 | 145 | 18.7% | 122 |
| ST. JAMES | 840 | 1,298 | 240 | 237 | 256 | 274 | 292 | 146 | 21.7% | 100 |
| PELICAN RAPIDS | 548 | 1,256 | 222 | 240 | 265 | 274 | 290 | 147 | 30.4% | 51 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,312 | 268 | 286 | 324 | 307 | 285 | 148 | 6.2% | 160 |
| PRINCETON | 477 | 3,226 | 272 | 286 | 290 | 271 | 283 | 149 | 4.1% | 164 |
| NEW ULM | 88 | 2,556 | 236 | 253 | 247 | 261 | 282 | 150 | 19.3% | 118 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,132 | 266 | 260 | 273 | 275 | 277 | 151 | 4.0% | 165 |
| ROSEAU | 682 | 1,489 | 217 | 232 | 236 | 258 | 270 | 152 | 24.3% | 80 |
| STILLWATER | 834 | 9,344 | 213 | 243 | 232 | 254 | 265 | 153 | 24.3% | 81 |
| CLOQUET | 94 | 2,610 | 218 | 232 | 243 | 238 | 265 | 154 | 21.7% | 102 |
| RICHFIELD | 280 | 4,400 | 251 | 249 | 263 | 259 | 263 | 155 | 4.7% | 163 |
| GRAND RAPIDS | 318 | 4,262 | 216 | 237 | 246 | 250 | 263 | 156 | 21.6% | 104 |
| DULUTH | 709 | 11,998 | 222 | 225 | 235 | 250 | 260 | 157 | 17.3% | 126 |
| BIG LAKE | 727 | 2,826 | 213 | 208 | 236 | 243 | 260 | 158 | 21.9% | 96 |
| MOORHEAD | 152 | 5,638 | 215 | 220 | 232 | 250 | 259 | 159 | 20.4% | 109 |
| BECKER | 726 | 2,194 | 213 | 213 | 231 | 264 | 258 | 160 | 21.2% | 106 |
| FERGUS FALLS | 544 | 2,908 | 215 | 215 | 201 | 224 | 258 | 161 | 20.1% | 110 |
| HERMANTOWN | 700 | 1,944 | 203 | 211 | 223 | 251 | 256 | 162 | 26.2% | 73 |
| PROCTOR | 704 | 1,908 | 204 | 235 | 253 | 261 | 253 | 163 | 24.0% | 83 |
| LAKE SUPERIOR | 381 | 1,971 | 215 | 222 | 231 | 257 | 248 | 164 | 15.6% | 137 |
| ESKO | 99 | 1,074 | 154 | 164 | 193 | 228 | 246 | 165 | 59.7% | 3 |
| BELLE PLAINE | 716 | 1,275 | 220 | 218 | 237 | 239 | 237 | 166 | 7.5% | 157 |
| CAMBRIDGE-ISANTI | 911 | 5,010 | 229 | 238 | 246 | 241 | 237 | 167 | 3.4% | 166 |
| EVELETH-GILBERT | 2,154 | 1,516 | 177 | 213 | 189 | 206 | 212 | 168 | 19.5% | 114 |
| Average for schools above 1,000 in enrollment | | 4,413 | 279 | 298 | 316 | 328 | 345 | N/A | 23.7% | N/A |
| Minimum | | 434 | 154 | 164 | 189 | 206 | 212 | N/A | 37.6% | N/A |
| Maximum | | 49,982 | 518 | 549 | 629 | 617 | 717 | N/A | 38.5% | N/A |
| Median | | 2,084 | 278 | 295 | 309 | 326 | 347 | N/A | 24.6% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Other Operating | 2000 Other Operating | 2001 Other Operating | 2002 Other Operating | 2003 Other Operating | 2003 Other Operating Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| HASTINGS | 200 | 5,257 | 17 | 7 | 30 | 57 | 1,331 | 1 | 7544.4% | 2 |
| CROOKSTON | 593 | 1,575 | 24 | 36 | 80 | 146 | 475 | 2 | 1858.6% | 4 |
| ST. LOUIS COUNTY | 2,142 | 2,543 | 22 | 24 | 29 | 130 | 157 | 3 | 601.1% | 7 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,714 | 80 | 96 | 127 | 131 | 150 | 4 | 87.7% | 82 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,219 | 204 | 193 | 279 | 180 | 126 | 5 | -38.1% | 161 |
| CROSBY-IRONTON | 182 | 1,476 | 47 | 72 | 89 | 105 | 120 | 6 | 155.7% | 42 |
| RED LAKE | 38 | 1,426 | 59 | 54 | 39 | 0 | 119 | 7 | 101.1% | 72 |
| FOLEY | 51 | 1,665 | 37 | 47 | 114 | 125 | 118 | 8 | 218.3% | 23 |
| PARK RAPIDS | 309 | 1,878 | 16 | 18 | 62 | 106 | 116 | 9 | 646.6% | 5 |
| ORONO | 278 | 2,528 | 24 | 18 | 19 | 36 | 115 | 10 | 370.8% | 9 |
| GREENWAY | 316 | 1,361 | 100 | 125 | 159 | 156 | 110 | 11 | 10.0% | 142 |
| SPRING LAKE PARK | 16 | 4,310 | 70 | 59 | 68 | 109 | 97 | 12 | 38.0% | 123 |
| PAYNESVILLE | 741 | 1,203 | 25 | 78 | 109 | 110 | 94 | 14 | 269.5% | 14 |
| FRIDLEY | 14 | 2,599 | 90 | 91 | 116 | 93 | 94 | 13 | 4.8% | 145 |
| ST. PETER | 508 | 1,940 | 72 | 80 | 80 | 98 | 93 | 15 | 30.1% | 129 |
| HOLDINGFORD | 738 | 1,066 | 59 | 66 | 98 | 94 | 91 | 16 | 53.2% | 108 |
| WINDOM | 177 | 1,082 | 48 | 59 | 56 | 68 | 91 | 17 | 91.5% | 77 |
| LACRESCENT-HOKAH | 300 | 1,746 | 18 | 25 | 30 | 83 | 90 | 18 | 413.1% | 8 |
| ROSEVILLE | 623 | 6,649 | 36 | 73 | 107 | 97 | 87 | 19 | 139.9% | 51 |
| UNITED SOUTH CENTRAL | 2,134 | 1,020 | 68 | 86 | 88 | 101 | 86 | 20 | 25.6% | 133 |
| ALBERT LEA | 241 | 3,841 | 57 | 35 | 59 | 69 | 86 | 21 | 51.0% | 109 |
| MINNEAPOLIS | 1 | 49,982 | (2) | 15 | (32) | 62 | 84 | 22 | 3894.2% | 3 |
| ROCKFORD | 883 | 1,749 | 37 | 15 | 35 | 81 | 83 | 23 | 122.9% | 62 |
| STEWARTVILLE | 534 | 1,784 | 32 | 27 | 57 | 66 | 82 | 24 | 155.0% | 43 |
| MONTICELLO | 882 | 3,815 | 21 | 24 | 37 | 64 | 81 | 25 | 281.5% | 12 |
| MORA | 332 | 1,952 | 21 | 23 | 26 | 122 | 80 | 26 | 289.6% | 11 |
| COLUMBIA HEIGHTS | 13 | 3,212 | 53 | 60 | 64 | 82 | 80 | 27 | 50.3% | 110 |
| WESTONKA | 277 | 2,243 | 39 | 42 | 63 | 97 | 79 | 28 | 104.9% | 68 |
| RED WING | 256 | 3,207 | 22 | 26 | 23 | 29 | 79 | 29 | 255.2% | 16 |
| RANDOLPH | 195 | 434 | 34 | 29 | 39 | 53 | 77 | 30 | 127.6% | 60 |
| DEER RIVER | 317 | 1,090 | 54 | 18 | 61 | 89 | 77 | 31 | 41.8% | 117 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,376 | 35 | 46 | 49 | 56 | 76 | 33 | 119.0% | 64 |
| LAC QUI PARLE VALLEY | 2,853 | 1,200 | 65 | 73 | 93 | 68 | 76 | 34 | 16.9% | 138 |
| SAUK CENTRE | 743 | 1,215 | 39 | 38 | 56 | 63 | 76 | 32 | 93.4% | 76 |
| ST. LOUIS PARK | 283 | 4,349 | 28 | 21 | 30 | 52 | 75 | 36 | 170.3% | 34 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,443 | 40 | 45 | 54 | 53 | 75 | 35 | 88.2% | 80 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,503 | 47 | 56 | 31 | 48 | 74 | 37 | 58.7% | 102 |
| AUSTIN | 492 | 4,124 | 55 | 62 | 66 | 71 | 73 | 38 | 33.4% | 125 |
| LAKE SUPERIOR | 381 | 1,971 | 20 | 32 | 35 | 54 | 73 | 39 | 273.2% | 13 |
| MONTGOMERY-LONSDALE | 394 | 1,093 | 20 | 52 | 48 | 51 | 73 | 40 | 260.0% | 15 |
| VIRGINIA | 706 | 1,785 | 22 | 25 | 29 | 37 | 72 | 41 | 226.1% | 22 |
| MELROSE | 740 | 1,584 | 21 | 22 | 22 | 28 | 70 | 44 | 240.1% | 19 |
| KASSON-MANTORVILLE | 204 | 1,815 | 47 | 70 | 96 | 67 | 70 | 43 | 49.1% | 111 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,429 | 28 | 27 | 33 | 71 | 70 | 42 | 146.0% | 48 |
| WILLMAR | 347 | 4,412 | 71 | 73 | 106 | 85 | 69 | 46 | -3.0% | 150 |

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

| District Name | District Number | 2003 Enrollment | 1999 Other Operating | 2000 Other Operating | 2001 Other Operating | 2002 Other Operating | 2003 Other Operating | 2003 Other Operating Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| TRITON | 2,125 | 1,162 | 26 | 24 | 30 | 65 | 69 | 45 | 168.7% | 37 |
| SOUTH ST. PAUL | 6 | 3,522 | 27 | 70 | 85 | 74 | 68 | 47 | 151.7% | 46 |
| HUTCHINSON | 423 | 3,128 | 20 | 17 | 18 | 31 | 67 | 48 | 227.2% | 21 |
| MOUNDS VIEW | 621 | 11,682 | 17 | 18 | 21 | 33 | 67 | 50 | 293.5% | 10 |
| MARSHALL | 413 | 2,391 | 53 | 61 | 77 | 78 | 67 | 52 | 27.3% | 131 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,012 | 22 | 24 | 26 | 34 | 67 | 49 | 198.0% | 25 |
| RICHFIELD | 280 | 4,400 | 28 | 26 | 42 | 55 | 67 | 51 | 138.8% | 52 |
| ST. JAMES | 840 | 1,298 | 49 | 74 | 80 | 78 | 66 | 53 | 35.6% | 124 |
| LITTLE FALLS | 482 | 3,215 | 25 | 50 | 78 | 125 | 66 | 55 | 165.4% | 38 |
| WACONIA | 110 | 2,205 | 27 | 25 | 31 | 50 | 66 | 54 | 145.6% | 49 |
| LITCHFIELD | 465 | 1,986 | 45 | 56 | 70 | 67 | 64 | 56 | 42.8% | 116 |
| JORDAN | 717 | 1,370 | 23 | 36 | 28 | 37 | 63 | 57 | 173.5% | 33 |
| WASECA | 829 | 2,258 | 45 | 59 | 65 | 51 | 62 | 59 | 39.1% | 120 |
| LESUEUR-HENDERSON | 2,397 | 1,387 | 75 | 66 | 83 | 68 | 62 | 63 | -17.7% | 157 |
| YELLOW MEDICINE EAST | 2,190 | 1,175 | 58 | 30 | 34 | 51 | 62 | 62 | 6.5% | 144 |
| ESKO | 99 | 1,074 | 44 | 54 | 60 | 65 | 62 | 60 | 40.2% | 118 |
| HIBBING | 701 | 2,790 | 21 | 23 | 27 | 41 | 62 | 58 | 190.1% | 27 |
| MILACA | 912 | 1,919 | 26 | 42 | 69 | 72 | 62 | 61 | 137.0% | 56 |
| PROCTOR | 704 | 1,908 | 18 | 19 | 20 | 55 | 61 | 66 | 235.8% | 20 |
| DELANO | 879 | 1,887 | 22 | 17 | 18 | 27 | 61 | 64 | 177.4% | 30 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,358 | | | 68 | 65 | 61 | 67 | N/A | |
| WADENA-DEER CREEK | 2,155 | 1,386 | 26 | 27 | 30 | 46 | 61 | 65 | 137.9% | 54 |
| STAPLES-MOTLEY | 2,170 | 1,613 | 63 | 62 | 70 | 62 | 60 | 72 | -4.4% | 152 |
| MAPLE RIVER | 2,135 | 1,293 | 37 | 38 | 38 | 78 | 60 | 69 | 62.3% | 98 |
| FRAZEE | 23 | 1,224 | 32 | 34 | 39 | 47 | 60 | 68 | 87.8% | 81 |
| EVELETH-GILBERT | 2,154 | 1,516 | 36 | 40 | 39 | 53 | 60 | 71 | 66.6% | 95 |
| WORTHINGTON | 518 | 2,383 | 51 | 26 | 52 | 62 | 60 | 70 | 17.8% | 137 |
| FOREST LAKE | 831 | 7,772 | 17 | 43 | 47 | 67 | 59 | 73 | 240.2% | 18 |
| BEMIDJI | 31 | 5,166 | 62 | 39 | 45 | 59 | 58 | 74 | -6.7% | 154 |
| ROCHESTER | 535 | 15,918 | 8 | 10 | 11 | 30 | 56 | 76 | 614.7% | 6 |
| GLENCOE-SILVER LAKE | 2,859 | 1,806 | 20 | 37 | 48 | 47 | 56 | 75 | 174.2% | 32 |
| NEW ULM | 88 | 2,556 | 0 | 24 | 60 | 46 | 56 | 77 | 13299.9% | 1 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,948 | 27 | 27 | 29 | 48 | 55 | 80 | 102.2% | 70 |
| ST. FRANCIS | 15 | 5,901 | 41 | 75 | 115 | 119 | 55 | 81 | 32.9% | 126 |
| BECKER | 726 | 2,194 | 23 | 23 | 45 | 41 | 55 | 82 | 143.7% | 50 |
| ROCORI | 750 | 2,313 | 57 | 54 | 51 | 56 | 55 | 78 | -3.1% | 151 |
| BLOOMINGTON | 271 | 11,016 | 0 | 69 | 33 | 43 | 55 | 79 | N/A | |
| SIBLEY EAST | 2,310 | 1,260 | 20 | 24 | 35 | 58 | 54 | 84 | 175.4% | 31 |
| CLOQUET | 94 | 2,610 | 21 | 22 | 24 | 35 | 54 | 83 | 151.8% | 45 |
| BROOKLYN CENTER | 286 | 1,725 | 52 | 85 | 44 | 112 | 54 | 85 | 3.3% | 146 |
| PRIOR LAKE | 719 | 5,119 | 38 | 39 | 46 | 63 | 53 | 87 | 38.3% | 122 |
| EDEN PRAIRIE | 272 | 10,454 | 19 | 16 | 40 | 53 | 53 | 86 | 177.7% | 29 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,478 | 37 | 24 | 27 | 44 | 52 | 88 | 39.2% | 119 |
| BELLE PLAINE | 716 | 1,275 | 54 | 48 | 34 | 34 | 52 | 90 | -2.9% | 149 |
| CENTENNIAL | 12 | 7,040 | 28 | 28 | 31 | 37 | 52 | 91 | 84.1% | 85 |

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

| District Name | District Number | 2003 Enrollment | 1999 Other Operating | 2000 Other Operating | 2001 Other Operating | 2002 Other Operating | 2003 Other Operating | 2003 Other Operating Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| MAHTOMEDI | 832 | 3,060 | 40 | 37 | 49 | 53 | 52 | 89 | 31.3% | 127 |
| FARMINGTON | 192 | 5,022 | 25 | 23 | 25 | 35 | 52 | 92 | 110.9% | 66 |
| MONTEVIDEO | 129 | 1,657 | 46 | 48 | 53 | 56 | 51 | 93 | 11.5% | 141 |
| ST. CLOUD | 742 | 10,633 | 20 | 28 | 15 | 28 | 50 | 95 | 148.2% | 47 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,132 | 19 | 23 | 25 | 41 | 50 | 94 | 160.1% | 40 |
| ALBANY | 745 | 1,614 | 41 | 38 | 42 | 43 | 49 | 96 | 19.5% | 135 |
| BUFFALO | 877 | 4,956 | 23 | 22 | 27 | 24 | 49 | 97 | 115.7% | 65 |
| SHAKOPEE | 720 | 4,587 | 18 | 21 | 28 | 40 | 48 | 99 | 163.0% | 39 |
| PLAINVIEW | 810 | 1,171 | 21 | 20 | 23 | 38 | 48 | 100 | 130.9% | 59 |
| FERGUS FALLS | 544 | 2,908 | 34 | 51 | 82 | 88 | 48 | 101 | 43.0% | 115 |
| PERHAM | 549 | 1,713 | 37 | 37 | 46 | 112 | 48 | 98 | 30.8% | 128 |
| PINE CITY | 578 | 1,736 | 21 | 33 | 41 | 43 | 47 | 103 | 124.2% | 61 |
| WATERTOWN-MAYER | 111 | 1,392 | 26 | 29 | 31 | 36 | 47 | 105 | 83.6% | 86 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,848 | 34 | 61 | 61 | 52 | 47 | 104 | 38.5% | 121 |
| PINE RIVER-BACKUS | 2,174 | 1,218 | 16 | 16 | 23 | 30 | 47 | 102 | 192.2% | 26 |
| PINE ISLAND | 255 | 1,224 | 18 | 22 | 24 | 28 | 46 | 108 | 156.4% | 41 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,230 | 26 | 17 | 26 | 32 | 46 | 107 | 80.3% | 89 |
| DASSEL-COKATO | 466 | 2,302 | 48 | 50 | 51 | 43 | 46 | 106 | -4.5% | 153 |
| BENSON | 777 | 1,161 | 26 | 28 | 34 | 37 | 45 | 110 | 74.2% | 93 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,312 | 57 | 55 | 54 | 31 | 45 | 112 | -21.3% | 158 |
| FARIBAULT | 656 | 4,106 | 51 | 70 | 33 | 34 | 45 | 111 | -12.0% | 155 |
| STILLWATER | 834 | 9,344 | 23 | 21 | 25 | 29 | 45 | 109 | 99.4% | 73 |
| THIEF RIVER FALLS | 564 | 2,182 | 16 | 20 | 21 | 34 | 44 | 114 | 170.0% | 35 |
| CANNON FALLS | 252 | 1,476 | 26 | 27 | 26 | 34 | 44 | 115 | 66.5% | 96 |
| PELICAN RAPIDS | 548 | 1,256 | 19 | 19 | 20 | 33 | 44 | 116 | 137.5% | 55 |
| WARROAD | 690 | 1,354 | 22 | 24 | 31 | 33 | 44 | 117 | 101.6% | 71 |
| EDINA | 273 | 7,037 | 22 | 23 | 24 | 29 | 44 | 113 | 97.3% | 74 |
| NORTHFIELD | 659 | 3,884 | 17 | 15 | 15 | 22 | 43 | 120 | 153.2% | 44 |
| HINCKLEY-FINLAYSON | 2,165 | 1,149 | 30 | 28 | 32 | 37 | 43 | 119 | 43.5% | 114 |
| CAMBRIDGE-ISANTI | 911 | 5,010 | 24 | 29 | 37 | 45 | 43 | 118 | 82.4% | 87 |
| EAST GRAND FORKS | 595 | 1,805 | 353 | 327 | 247 | 103 | 42 | 121 | -88.1% | 163 |
| ROSEAU | 682 | 1,489 | 32 | 27 | 27 | 37 | 41 | 122 | 26.6% | 132 |
| LUVERNE | 2,184 | 1,353 | 35 | 26 | 29 | 34 | 40 | 125 | 15.7% | 140 |
| MINNEWASKA | 2,149 | 1,573 | 22 | 21 | 27 | 31 | 40 | 123 | 79.2% | 90 |
| AITKIN | 1 | 1,364 | 23 | 23 | 25 | 32 | 40 | 124 | 74.9% | 92 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,513 | | | 21 | 28 | 40 | 127 | N/A | |
| BAGLEY | 162 | 1,114 | 28 | 28 | 29 | 35 | 40 | 128 | 45.4% | 113 |
| MINNETONKA | 276 | 7,752 | 25 | 24 | 26 | 28 | 40 | 126 | 61.5% | 100 |
| ELK RIVER | 728 | 9,636 | 13 | 14 | 16 | 25 | 39 | 132 | 200.0% | 24 |
| BIG LAKE | 727 | 2,826 | 38 | 48 | 36 | 26 | 39 | 130 | 2.7% | 147 |
| MANKATO | 77 | 6,986 | 17 | 32 | 47 | 53 | 39 | 131 | 132.6% | 58 |
| ANNANDALE | 876 | 1,916 | 19 | 19 | 20 | 27 | 39 | 129 | 107.9% | 67 |
| LAKEVILLE | 194 | 9,898 | 17 | 32 | 34 | 36 | 38 | 135 | 121.2% | 63 |
| MOORHEAD | 152 | 5,638 | 11 | 29 | 41 | 41 | 38 | 134 | 253.5% | 17 |
| NEW LONDON-SPICER | 345 | 1,734 | 21 | 21 | 21 | 32 | 38 | 136 | 84.4% | 83 |

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

| District Name | District Number | 2003 Enrollment | 1999 Other Operating | 2000 Other Operating | 2001 Other Operating | 2002 Other Operating | 2003 Other Operating | 2003 Other Operating Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| OWATONNA | 761 | 5,042 | 16 | 13 | 13 | 28 | 38 | 133 | 138.2% | 53 |
| SAUK RAPIDS | 47 | 3,469 | 23 | 23 | 21 | 27 | 37 | 137 | 60.6% | 101 |
| SARTELL | 748 | 2,674 | 13 | 19 | 14 | 25 | 37 | 138 | 177.8% | 28 |
| INVER GROVE | 199 | 4,030 | 33 | 32 | 35 | 37 | 36 | 139 | 8.1% | 143 |
| HOPKINS | 270 | 8,513 | 21 | 37 | 58 | 59 | 36 | 140 | 70.2% | 94 |
| LAKE CITY | 813 | 1,455 | 23 | 23 | 26 | 29 | 36 | 141 | 53.5% | 107 |
| INTERNATIONAL FALLS | 361 | 1,542 | 23 | 23 | 26 | 35 | 35 | 146 | 55.2% | 105 |
| BYRON | 531 | 1,478 | 52 | 43 | 47 | 48 | 35 | 145 | -32.4% | 160 |
| PEQUOT LAKES | 186 | 1,304 | 18 | 19 | 20 | 29 | 35 | 144 | 96.0% | 75 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,120 | 15 | 17 | 16 | 20 | 35 | 142 | 134.2% | 57 |
| NORTH BRANCH | 138 | 3,810 | 29 | 25 | 24 | 28 | 35 | 143 | 22.7% | 134 |
| GRAND RAPIDS | 318 | 4,262 | 21 | 24 | 26 | 29 | 34 | 148 | 65.7% | 97 |
| DETROIT LAKES | 22 | 2,846 | 21 | 20 | 20 | 26 | 34 | 147 | 62.1% | 99 |
| CHISAGO LAKES | 2,144 | 3,547 | 0 | 34 | 35 | 20 | 32 | 149 | N/A | |
| ST. CHARLES | 858 | 1,058 | 16 | 17 | 20 | 25 | 31 | 154 | 91.3% | 78 |
| ROBBINSDALE | 281 | 14,563 | 37 | 48 | 37 | 31 | 31 | 153 | -16.3% | 156 |
| DULUTH | 709 | 11,998 | 11 | 12 | 12 | 26 | 31 | 151 | 169.7% | 36 |
| CHASKA | 112 | 7,788 | 27 | 21 | 16 | 26 | 31 | 152 | 16.3% | 139 |
| WAYZATA | 284 | 9,601 | 17 | 16 | 19 | 31 | 31 | 150 | 84.3% | 84 |
| BURNSVILLE | 191 | 11,611 | 17 | 18 | 19 | 26 | 31 | 155 | 81.2% | 88 |
| NORWOOD | 108 | 1,054 | 43 | 23 | 18 | 41 | 30 | 157 | -29.9% | 159 |
| PRINCETON | 477 | 3,226 | 16 | 21 | 22 | 25 | 30 | 156 | 88.9% | 79 |
| DOVER-EYOTA | 533 | 1,107 | 19 | 18 | 18 | 25 | 28 | 158 | 48.3% | 112 |
| OSSEO | 279 | 22,302 | 13 | 14 | 15 | 18 | 27 | 159 | 103.8% | 69 |
| ST. PAUL | 625 | 45,880 | 16 | 25 | 18 | 19 | 26 | 161 | 58.6% | 103 |
| WHITE BEAR LAKE | 624 | 9,351 | 91 | 72 | 70 | 72 | 26 | 160 | -71.4% | 162 |
| PIERZ | 484 | 993 | 25 | 20 | 17 | 21 | 25 | 162 | -0.1% | 148 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,588 | 14 | 12 | 17 | 18 | 24 | 164 | 77.7% | 91 |
| SOUTH WASHINGTON COUNTY | 833 | 15,230 | 16 | 17 | 19 | 27 | 24 | 163 | 54.1% | 106 |
| ALEXANDRIA | 206 | 4,218 | 16 | 14 | 16 | 17 | 20 | 165 | 27.7% | 130 |
| ANOKA-HENNEPIN | 11 | 41,081 | 12 | 9 | 10 | 17 | 19 | 166 | 55.6% | 104 |
| BRAINERD | 181 | 7,361 | 13 | 13 | 14 | 16 | 16 | 167 | 19.5% | 136 |
| HERMANTOWN | 700 | 1,944 | 0 | 0 | 0 | 0 | 12 | 168 | N/A | |
| Average for schools above 1,000 in enrollment | | 4,442 | 24 | 30 | 30 | 43 | 58 | N/A | 141.7% | N/A |
| Minimum | | 434 | (2) | 7 | (32) | 0 | 12 | N/A | -642.0% | N/A |
| Maximum | | 49,982 | 353 | 327 | 279 | 180 | 1,331 | N/A | 276.8% | N/A |
| Median | | 2,084 | 26 | 27 | 33 | 44 | 54 | N/A | 111.3% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Total Operating | 2000 Total Operating | 2001 Total Operating | 2002 Total Operating | 2003 Total Operating | 2003 Total Operating Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| RED LAKE | 38 | 1,497 | 11,749 | 12,275 | 12,899 | 13,032 | 13,886 | 1 | 18.2% | 45 |
| MINNEAPOLIS | 1 | 47,416 | 9,543 | 10,226 | 10,686 | 10,773 | 10,966 | 2 | 14.9% | 80 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 9,443 | 10,097 | 9,942 | 10,012 | 10,668 | 3 | 13.0% | 104 |
| ST. LOUIS PARK | 283 | 4,371 | 8,377 | 9,122 | 9,459 | 9,325 | 9,826 | 4 | 17.3% | 58 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 7,454 | 8,265 | 8,959 | 9,613 | 9,770 | 5 | 31.1% | 2 |
| ST. PAUL | 625 | 45,583 | 7,969 | 8,645 | 9,065 | 9,721 | 9,627 | 6 | 20.8% | 32 |
| HOPKINS | 270 | 8,489 | 8,028 | 8,501 | 9,046 | 9,226 | 9,078 | 7 | 13.1% | 101 |
| DEER RIVER | 317 | 1,074 | 7,143 | 7,522 | 7,859 | 8,273 | 8,384 | 8 | 17.4% | 57 |
| ROSEVILLE | 623 | 6,541 | 7,872 | 7,887 | 7,828 | 8,222 | 8,364 | 9 | 6.2% | 148 |
| GREENWAY | 316 | 1,352 | 7,358 | 7,935 | 8,780 | 8,860 | 8,340 | 10 | 13.3% | 95 |
| DULUTH | 709 | 11,506 | 7,159 | 7,566 | 7,805 | 7,955 | 8,308 | 11 | 16.1% | 67 |
| VIRGINIA | 706 | 1,720 | 7,608 | 8,137 | 8,417 | 8,257 | 8,270 | 13 | 8.7% | 133 |
| BROOKLYN CENTER | 286 | 1,752 | 6,685 | 7,678 | 8,361 | 9,375 | 8,270 | 12 | 23.7% | 13 |
| ST. CLOUD | 742 | 10,442 | 6,694 | 7,306 | 8,125 | 8,380 | 8,233 | 14 | 23.0% | 17 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 6,958 | 7,296 | 8,131 | 8,310 | 8,097 | 15 | 16.4% | 66 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 7,003 | 7,584 | 8,044 | 8,263 | 8,086 | 16 | 15.5% | 75 |
| WINDOM | 177 | 1,052 | 7,326 | 7,366 | 7,913 | 7,913 | 8,077 | 17 | 10.3% | 124 |
| RICHFIELD | 280 | 4,338 | 7,218 | 7,737 | 8,043 | 8,247 | 8,068 | 18 | 11.8% | 110 |
| ST. PETER | 508 | 1,896 | 6,792 | 7,334 | 7,712 | 7,943 | 8,057 | 20 | 18.6% | 41 |
| LAKE SUPERIOR | 381 | 1,731 | 6,462 | 6,562 | 6,910 | 7,433 | 8,057 | 19 | 24.7% | 8 |
| ROBBINSDALE | 281 | 14,297 | 6,994 | 7,329 | 7,712 | 7,973 | 8,027 | 21 | 14.8% | 83 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 6,893 | 7,359 | 7,746 | 7,347 | 7,980 | 22 | 15.8% | 71 |
| EDINA | 273 | 7,164 | 6,793 | 7,190 | 7,910 | 8,066 | 7,975 | 23 | 17.4% | 56 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 6,885 | 6,755 | 7,390 | 7,814 | 7,951 | 24 | 15.5% | 74 |
| WESTONKA | 277 | 2,274 | 6,950 | 7,204 | 7,721 | 8,309 | 7,931 | 25 | 14.1% | 90 |
| NORWOOD | 108 | 1,034 | 6,128 | 6,617 | 7,079 | 8,011 | 7,872 | 26 | 28.5% | 4 |
| MINNETONKA | 276 | 7,652 | 7,227 | 7,462 | 7,668 | 7,866 | 7,859 | 27 | 8.7% | 132 |
| GRAND RAPIDS | 318 | 4,150 | 7,059 | 7,381 | 7,825 | 7,733 | 7,855 | 28 | 11.3% | 113 |
| MONTEVIDEO | 129 | 1,607 | 6,564 | 6,707 | 7,415 | 7,748 | 7,847 | 29 | 19.5% | 37 |
| BLOOMINGTON | 271 | 10,967 | 7,077 | 7,240 | 7,700 | 7,976 | 7,846 | 30 | 10.9% | 119 |
| WAYZATA | 284 | 9,637 | 6,650 | 6,984 | 7,418 | 7,443 | 7,836 | 31 | 17.8% | 53 |
| CROSBY-IRONTON | 182 | 1,484 | 6,384 | 6,552 | 7,094 | 7,523 | 7,812 | 32 | 22.4% | 24 |
| FARIBAULT | 656 | 4,038 | 6,665 | 6,759 | 7,321 | 7,518 | 7,802 | 33 | 17.1% | 61 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 6,338 | 6,877 | 7,077 | 7,494 | 7,787 | 34 | 22.9% | 18 |
| PARK RAPIDS | 309 | 1,789 | 6,438 | 7,063 | 7,610 | 7,950 | 7,764 | 35 | 20.6% | 33 |
| HIBBING | 701 | 2,707 | 6,582 | 6,942 | 7,219 | 7,683 | 7,760 | 36 | 17.9% | 51 |
| MINNEWASKA | 2,149 | 1,512 | 6,335 | 6,596 | 7,156 | 7,594 | 7,707 | 37 | 21.6% | 27 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 6,363 | 6,560 | 7,157 | 7,709 | 7,696 | 38 | 20.9% | 30 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Operating | 2000 Total Operating | 2001 Total Operating | 2002 Total Operating | 2003 Total Operating | 2003 Total Operating Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--------------------------|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| INTERNATIONAL FALLS | 361 | 1,463 | 6,842 | 7,199 | 7,485 | 7,589 | 7,694 | 39 | 12.4% | 106 |
| BURNSVILLE | 191 | 11,348 | 6,929 | 6,998 | 7,542 | 7,865 | 7,683 | 40 | 10.9% | 118 |
| BRAINERD | 181 | 7,333 | 6,099 | 6,749 | 7,004 | 7,427 | 7,671 | 41 | 25.8% | 6 |
| RED WING | 256 | 3,054 | 6,499 | 6,571 | 7,016 | 7,630 | 7,660 | 42 | 17.9% | 52 |
| INVER GROVE | 199 | 3,954 | 7,162 | 7,247 | 7,307 | 7,376 | 7,655 | 43 | 6.9% | 142 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 6,764 | 6,972 | 8,046 | 8,578 | 7,643 | 44 | 13.0% | 102 |
| BAGLEY | 162 | 1,104 | 6,555 | 7,021 | 7,409 | 7,358 | 7,593 | 45 | 15.8% | 70 |
| BEMIDJI | 31 | 5,122 | 6,897 | 7,265 | 7,853 | 7,804 | 7,581 | 46 | 9.9% | 128 |
| MELROSE | 740 | 1,574 | 6,327 | 6,668 | 6,846 | 7,158 | 7,569 | 47 | 19.6% | 36 |
| CLOQUET | 94 | 2,636 | 7,101 | 7,365 | 7,606 | 7,631 | 7,554 | 48 | 6.4% | 147 |
| MARSHALL | 413 | 2,309 | 6,126 | 6,843 | 7,058 | 7,376 | 7,536 | 49 | 23.0% | 16 |
| ORONO | 278 | 2,481 | 6,833 | 6,951 | 7,307 | 7,646 | 7,533 | 50 | 10.2% | 125 |
| NEW ULM | 88 | 2,458 | 6,099 | 6,475 | 6,701 | 6,849 | 7,492 | 51 | 22.8% | 19 |
| FRIDLEY | 14 | 2,644 | 7,054 | 7,139 | 7,587 | 7,778 | 7,486 | 52 | 6.1% | 149 |
| OSSEO | 279 | 22,055 | 6,663 | 6,959 | 7,497 | 7,965 | 7,479 | 53 | 12.3% | 108 |
| WORTHINGTON | 518 | 2,350 | 7,053 | 7,835 | 8,227 | 8,250 | 7,476 | 54 | 6.0% | 150 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 6,708 | 7,214 | 7,721 | 7,596 | 7,459 | 55 | 11.2% | 115 |
| CHASKA | 112 | 8,117 | 6,583 | 7,003 | 7,673 | 7,482 | 7,451 | 56 | 13.2% | 98 |
| WILLMAR | 347 | 4,330 | 7,187 | 7,413 | 7,870 | 7,347 | 7,446 | 57 | 3.6% | 156 |
| CROOKSTON | 593 | 1,538 | 6,351 | 6,751 | 7,180 | 6,951 | 7,444 | 58 | 17.2% | 59 |
| FERGUS FALLS | 544 | 2,859 | 6,499 | 6,370 | 6,667 | 7,153 | 7,388 | 59 | 13.7% | 92 |
| NORTHFIELD | 659 | 3,856 | 6,028 | 6,034 | 6,474 | 7,110 | 7,380 | 60 | 22.4% | 22 |
| MAHTOMEDI | 832 | 3,098 | 6,193 | 6,473 | 7,000 | 7,237 | 7,377 | 61 | 19.1% | 39 |
| WACONIA | 110 | 2,277 | 6,237 | 6,249 | 6,824 | 7,318 | 7,362 | 62 | 18.0% | 49 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 5,858 | 6,124 | 6,563 | 6,732 | 7,355 | 63 | 25.5% | 7 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 7,318 | 7,629 | 7,926 | 7,872 | 7,352 | 64 | 0.5% | 163 |
| ROCHESTER | 535 | 16,265 | 6,320 | 6,608 | 7,234 | 7,043 | 7,323 | 65 | 15.9% | 69 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 5,609 | 6,122 | 6,735 | 7,311 | 7,319 | 66 | 30.5% | 3 |
| MOUNDS VIEW | 621 | 11,323 | 6,571 | 6,969 | 7,427 | 7,591 | 7,309 | 67 | 11.2% | 114 |
| WHITE BEAR LAKE | 624 | 9,063 | 6,328 | 6,545 | 6,963 | 7,261 | 7,303 | 68 | 15.4% | 76 |
| WASECA | 829 | 2,250 | 6,898 | 7,203 | 7,162 | 7,167 | 7,299 | 69 | 5.8% | 153 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 5,944 | 6,320 | 6,754 | 6,942 | 7,295 | 70 | 22.7% | 21 |
| WARROAD | 690 | 1,325 | 6,181 | 6,869 | 6,672 | 6,951 | 7,273 | 71 | 17.7% | 55 |
| FRAZEE | 23 | 1,204 | 6,076 | 6,608 | 6,865 | 6,943 | 7,263 | 72 | 19.5% | 38 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 7,246 | 7,802 | 8,197 | 7,347 | 7,250 | 73 | 0.1% | 164 |
| MOORHEAD | 152 | 5,568 | 6,396 | 6,842 | 6,954 | 7,080 | 7,236 | 74 | 13.1% | 99 |
| DETROIT LAKES | 22 | 2,857 | 6,519 | 6,715 | 7,046 | 7,360 | 7,234 | 75 | 11.0% | 116 |
| THIEF RIVER FALLS | 564 | 2,139 | 6,132 | 6,677 | 6,969 | 7,183 | 7,232 | 76 | 17.9% | 50 |

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

| <u>District Name</u> | <u>District Number</u> | <u>2003 Enrollment</u> | <u>1999 Total Operating</u> | <u>2000 Total Operating</u> | <u>2001 Total Operating</u> | <u>2002 Total Operating</u> | <u>2003 Total Operating</u> | <u>2003 Total Operating Ranking</u> | <u>1999 to 2003 Percent Change</u> | <u>1999 to 2003 Percent Change Ranking</u> |
|-------------------------------|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| ST. JAMES | 840 | 1,298 | 6,430 | 6,427 | 6,769 | 7,040 | 7,222 | 77 | 12.3% | 107 |
| STILLWATER | 834 | 9,340 | 6,367 | 6,877 | 7,153 | 7,434 | 7,219 | 78 | 13.4% | 94 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 5,450 | 5,581 | 6,435 | 6,887 | 7,191 | 79 | 31.9% | 1 |
| AITKIN | 1 | 1,327 | 5,862 | 5,967 | 6,484 | 6,917 | 7,123 | 80 | 21.5% | 29 |
| LITTLE FALLS | 482 | 3,052 | 6,849 | 6,872 | 7,186 | 7,202 | 7,114 | 82 | 3.9% | 155 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 6,828 | 7,003 | 7,114 | 81 | | |
| BENSON | 777 | 1,120 | 5,712 | 6,176 | 6,805 | 6,990 | 7,096 | 84 | 24.2% | 11 |
| HASTINGS | 200 | 5,246 | 6,177 | 6,676 | 7,153 | 6,980 | 7,096 | 83 | 14.9% | 81 |
| SOUTH ST. PAUL | 6 | 3,505 | 6,701 | 6,998 | 7,750 | 7,688 | 7,092 | 85 | 5.8% | 152 |
| PROCTOR | 704 | 1,840 | 5,993 | 6,598 | 6,912 | 6,969 | 7,092 | 86 | 18.3% | 42 |
| AUSTIN | 492 | 4,129 | 6,548 | 6,712 | 6,919 | 7,253 | 7,090 | 87 | 8.3% | 136 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 5,587 | 6,257 | 6,928 | 7,228 | 7,086 | 88 | 26.8% | 5 |
| ROCORI | 750 | 2,371 | 6,248 | 6,599 | 6,897 | 7,204 | 7,075 | 89 | 13.2% | 97 |
| ALBERT LEA | 241 | 3,710 | 6,178 | 6,292 | 6,751 | 7,173 | 7,051 | 90 | 14.1% | 88 |
| EAST GRAND FORKS | 595 | 1,788 | 7,251 | 7,342 | 7,304 | 7,165 | 7,038 | 91 | -2.9% | 166 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 5,692 | 6,008 | 6,174 | 6,603 | 7,037 | 92 | 23.6% | 14 |
| LITCHFIELD | 465 | 1,941 | 5,702 | 6,230 | 6,643 | 6,877 | 7,024 | 93 | 23.2% | 15 |
| PERHAM | 549 | 1,690 | 5,936 | 6,269 | 6,674 | 7,371 | 7,018 | 94 | 18.2% | 44 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 6,518 | 6,908 | 7,060 | 7,187 | 6,996 | 95 | 7.3% | 139 |
| ALEXANDRIA | 206 | 4,208 | 5,723 | 6,135 | 6,785 | 6,840 | 6,995 | 96 | 22.2% | 25 |
| SIBLEY EAST | 2,310 | 1,299 | 6,249 | 6,193 | 6,326 | 6,895 | 6,982 | 98 | 11.7% | 111 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 6,330 | 6,514 | 6,836 | 7,198 | 6,982 | 97 | 10.3% | 122 |
| SPRING LAKE PARK | 16 | 4,335 | 6,358 | 6,810 | 7,696 | 7,517 | 6,978 | 99 | 9.8% | 129 |
| ANOKA-HENNEPIN | 11 | 40,958 | 5,905 | 6,353 | 6,709 | 6,800 | 6,973 | 100 | 18.1% | 47 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 6,085 | 6,384 | 7,064 | 7,088 | 6,970 | 101 | 14.5% | 86 |
| PAYNESVILLE | 741 | 1,147 | 6,058 | 6,581 | 7,125 | 6,998 | 6,959 | 102 | 14.9% | 82 |
| SAUK RAPIDS | 47 | 3,491 | 6,028 | 6,320 | 6,673 | 6,797 | 6,950 | 103 | 15.3% | 77 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 6,271 | 6,503 | 6,936 | 7,026 | 6,945 | 104 | 10.8% | 120 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 6,894 | 7,164 | 6,943 | 105 | | |
| MAPLE RIVER | 2,135 | 1,285 | 5,865 | 6,520 | 6,734 | 6,982 | 6,939 | 106 | 18.3% | 43 |
| TRITON | 2,125 | 1,156 | 6,032 | 6,431 | 6,689 | 7,143 | 6,936 | 107 | 15.0% | 79 |
| MANKATO | 77 | 6,994 | 5,929 | 6,513 | 6,841 | 7,053 | 6,914 | 108 | 16.6% | 62 |
| LUVERNE | 2,184 | 1,338 | 5,713 | 6,155 | 6,703 | 6,710 | 6,906 | 109 | 20.9% | 31 |
| EDEN PRAIRIE | 272 | 10,425 | 6,026 | 6,554 | 7,036 | 7,236 | 6,890 | 110 | 14.3% | 87 |
| RANDOLPH | 195 | 463 | 6,757 | 7,020 | 7,285 | 7,106 | 6,884 | 111 | 1.9% | 160 |
| FOLEY | 51 | 1,641 | 5,626 | 5,965 | 6,353 | 6,673 | 6,875 | 112 | 22.2% | 26 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 5,656 | 5,935 | 6,299 | 6,711 | 6,874 | 113 | 21.5% | 28 |
| BECKER | 726 | 2,337 | 6,071 | 5,998 | 6,292 | 7,122 | 6,859 | 114 | 13.0% | 103 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Operating | 2000 Total Operating | 2001 Total Operating | 2002 Total Operating | 2003 Total Operating | 2003 Total Operating Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 6,433 | 6,532 | 6,401 | 6,486 | 6,850 | 115 | 6.5% | 146 |
| ANNANDALE | 876 | 1,857 | 5,899 | 6,203 | 6,529 | 6,738 | 6,844 | 116 | 16.0% | 68 |
| PEQUOT LAKES | 186 | 1,339 | 5,489 | 5,875 | 6,380 | 6,906 | 6,841 | 117 | 24.6% | 10 |
| SAUK CENTRE | 743 | 1,226 | 6,377 | 6,656 | 7,200 | 7,107 | 6,837 | 118 | 7.2% | 140 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 5,869 | 6,199 | 6,837 | 7,057 | 6,836 | 119 | 16.5% | 64 |
| MONTICELLO | 882 | 3,887 | 6,448 | 7,167 | 7,124 | 7,167 | 6,827 | 120 | 5.9% | 151 |
| ROCKFORD | 883 | 1,755 | 5,770 | 6,028 | 6,268 | 6,578 | 6,812 | 121 | 18.1% | 48 |
| CENTENNIAL | 12 | 7,002 | 5,967 | 6,363 | 6,766 | 6,832 | 6,799 | 122 | 13.9% | 91 |
| FOREST LAKE | 831 | 7,797 | 6,118 | 6,563 | 6,764 | 6,618 | 6,776 | 124 | 10.8% | 121 |
| ALBANY | 745 | 1,574 | 5,689 | 5,922 | 6,332 | 6,607 | 6,776 | 123 | 19.1% | 40 |
| PRIOR LAKE | 719 | 5,339 | 5,808 | 6,197 | 6,738 | 6,912 | 6,772 | 125 | 16.6% | 63 |
| PLAINVIEW | 810 | 1,138 | 5,420 | 5,742 | 5,922 | 6,406 | 6,757 | 126 | 24.7% | 9 |
| PINE CITY | 578 | 1,696 | 5,958 | 6,324 | 6,634 | 6,957 | 6,739 | 127 | 13.1% | 100 |
| OWATONNA | 761 | 5,048 | 6,292 | 6,388 | 6,624 | 7,078 | 6,709 | 128 | 6.6% | 145 |
| LAKEVILLE | 194 | 10,148 | 5,817 | 6,368 | 6,250 | 6,793 | 6,705 | 129 | 15.3% | 78 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 6,066 | 6,453 | 6,372 | 6,566 | 6,690 | 130 | 10.3% | 123 |
| MORA | 332 | 1,917 | 5,649 | 6,137 | 6,187 | 6,432 | 6,676 | 131 | 18.2% | 46 |
| JORDAN | 717 | 1,382 | 5,451 | 5,937 | 6,127 | 6,473 | 6,673 | 132 | 22.4% | 23 |
| EVELETH-GILBERT | 2,154 | 1,517 | 6,505 | 6,806 | 6,696 | 6,606 | 6,671 | 133 | 2.5% | 158 |
| PIERZ | 484 | 1,003 | 6,538 | 6,762 | 7,182 | 7,427 | 6,670 | 134 | 2.0% | 159 |
| LAKE CITY | 813 | 1,439 | 5,385 | 5,772 | 6,240 | 6,525 | 6,668 | 135 | 23.8% | 12 |
| LACRESCENT-HOKAH | 300 | 1,689 | 5,648 | 6,021 | 6,577 | 6,901 | 6,654 | 137 | 17.8% | 54 |
| NORTH BRANCH | 138 | 3,851 | 5,808 | 5,883 | 6,041 | 6,448 | 6,654 | 136 | 14.6% | 85 |
| NEW LONDON-SPICER | 345 | 1,749 | 5,730 | 5,977 | 6,466 | 6,876 | 6,622 | 138 | 15.6% | 73 |
| FARMINGTON | 192 | 5,247 | 6,051 | 6,244 | 6,286 | 6,592 | 6,583 | 139 | 8.8% | 131 |
| WATERTOWN-MAYER | 111 | 1,415 | 5,971 | 6,225 | 6,461 | 6,728 | 6,569 | 140 | 10.0% | 127 |
| SHAKOPEE | 720 | 4,818 | 6,463 | 6,672 | 6,908 | 6,878 | 6,543 | 141 | 1.2% | 161 |
| CHISAGO LAKES | 2,144 | 3,470 | 5,651 | 5,896 | 5,779 | 6,203 | 6,542 | 142 | 15.8% | 72 |
| SARTELL | 748 | 2,702 | 5,726 | 6,094 | 6,537 | 6,764 | 6,535 | 143 | 14.1% | 89 |
| BELLE PLAINE | 716 | 1,329 | 5,773 | 6,350 | 6,761 | 6,814 | 6,521 | 144 | 13.0% | 105 |
| ST. FRANCIS | 15 | 5,874 | 6,426 | 6,456 | 6,678 | 6,784 | 6,492 | 145 | 1.0% | 162 |
| ELK RIVER | 728 | 9,803 | 5,986 | 6,241 | 6,683 | 6,811 | 6,484 | 146 | 8.3% | 134 |
| PELICAN RAPIDS | 548 | 1,232 | 5,255 | 5,692 | 5,957 | 6,314 | 6,452 | 147 | 22.8% | 20 |
| BYRON | 531 | 1,485 | 5,507 | 5,748 | 6,011 | 6,254 | 6,448 | 148 | 17.1% | 60 |
| HUTCHINSON | 423 | 3,116 | 5,363 | 5,782 | 6,117 | 6,295 | 6,445 | 149 | 20.2% | 35 |
| ESKO | 99 | 1,075 | 6,173 | 6,311 | 6,446 | 6,228 | 6,394 | 150 | 3.6% | 157 |
| STEWARTVILLE | 534 | 1,773 | 5,867 | 6,388 | 6,210 | 6,337 | 6,388 | 151 | 8.9% | 130 |
| HERMANTOWN | 700 | 1,949 | 5,691 | 6,134 | 6,177 | 6,271 | 6,384 | 152 | 12.2% | 109 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Operating | 2000 Total Operating | 2001 Total Operating | 2002 Total Operating | 2003 Total Operating | 2003 Total Operating Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|------------------------------------|--|
| HOLDINGFORD | 738 | 1,090 | 5,894 | 6,117 | 6,426 | 6,548 | 6,382 | 153 | 8.3% | 135 |
| PRINCETON | 477 | 3,277 | 5,727 | 6,250 | 6,599 | 6,532 | 6,352 | 154 | 10.9% | 117 |
| BUFFALO | 877 | 5,141 | 5,921 | 6,234 | 6,654 | 6,803 | 6,345 | 155 | 7.2% | 141 |
| DELANO | 879 | 1,917 | 5,862 | 6,258 | 6,443 | 6,589 | 6,326 | 156 | 7.9% | 138 |
| MILACA | 912 | 1,947 | 5,827 | 6,688 | 6,935 | 6,671 | 6,309 | 157 | 8.3% | 137 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 5,892 | 6,155 | 6,595 | 6,523 | 6,290 | 158 | 6.8% | 143 |
| ROSEAU | 682 | 1,472 | 6,014 | 6,138 | 6,326 | 6,436 | 6,272 | 159 | 4.3% | 154 |
| PINE ISLAND | 255 | 1,235 | 5,199 | 5,638 | 5,898 | 6,300 | 6,266 | 160 | 20.5% | 34 |
| DASSEL-COKATO | 466 | 2,262 | 5,449 | 5,905 | 6,266 | 6,337 | 6,187 | 161 | 13.6% | 93 |
| KASSON-MANTORVILLE | 204 | 1,856 | 5,385 | 5,845 | 5,908 | 6,207 | 6,180 | 162 | 14.8% | 84 |
| ST. CHARLES | 858 | 1,052 | 5,274 | 5,451 | 5,717 | 5,906 | 6,139 | 163 | 16.4% | 65 |
| BIG LAKE | 727 | 3,036 | 5,377 | 5,364 | 5,991 | 6,232 | 6,092 | 164 | 13.3% | 96 |
| CANNON FALLS | 252 | 1,483 | 5,444 | 5,468 | 5,915 | 6,547 | 6,063 | 165 | 11.4% | 112 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 5,422 | 5,750 | 6,127 | 6,237 | 5,976 | 166 | 10.2% | 126 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 5,985 | 6,314 | 6,989 | 6,753 | 5,883 | 167 | -1.7% | 165 |
| DOVER-EYOTA | 533 | 1,216 | 5,094 | 5,712 | 6,087 | 5,909 | 5,438 | 168 | 6.7% | 144 |
| Average for schools above 1,000 in enrollment | | 4,413 | 6,695 | 6,716 | 7,085 | 7,290 | 8,013 | N/A | 19.7% | N/A |
| Minimum | | 463 | 5,094 | 5,364 | 5,717 | 5,906 | 5,438 | N/A | 6.7% | N/A |
| Maximum | | 47,416 | 11,749 | 12,275 | 12,899 | 13,032 | 13,886 | N/A | 18.2% | N/A |
| Median | | 2,044 | 6,248 | 6,562 | 6,915 | 7,132 | 7,094 | N/A | 13.5% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Capital Expenditures | 2000 Capital Expenditures | 2001 Capital Expenditures | 2002 Capital Expenditures | 2003 Capital Expenditures | 2003 Capital Expenditures Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|-------------------------------|-----------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|-----------------------------|----------------------------------|
| CHISAGO LAKES | 2,144 | 3,470 | 314 | 275 | 408 | 586 | 1,617 | 1 | 414.5% | 3 |
| RED WING | 256 | 3,054 | 223 | 189 | 291 | 272 | 1,243 | 2 | 457.9% | 2 |
| MELROSE | 740 | 1,574 | 342 | 284 | 297 | 175 | 1,222 | 3 | 257.2% | 6 |
| LAKE SUPERIOR | 381 | 1,731 | 635 | 236 | 253 | 346 | 1,146 | 4 | 80.4% | 34 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 372 | 916 | 433 | 890 | 1,137 | 5 | 205.3% | 7 |
| LITCHFIELD | 465 | 1,941 | 309 | 574 | 371 | 342 | 1,115 | 6 | 261.0% | 5 |
| RED LAKE | 38 | 1,497 | 816 | 347 | 614 | 628 | 1,113 | 7 | 36.4% | 70 |
| WATERTOWN-MAYER | 111 | 1,415 | 19 | 265 | 265 | 146 | 918 | 8 | 4823.2% | 1 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 364 | 622 | 1,065 | 692 | 912 | 9 | 150.1% | 11 |
| GREENWAY | 316 | 1,352 | 541 | 808 | 920 | 795 | 827 | 10 | 52.9% | 51 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 597 | 740 | 882 | 502 | 778 | 11 | 30.4% | 77 |
| MOUNDS VIEW | 621 | 11,323 | 434 | 345 | 421 | 1,132 | 764 | 12 | 75.9% | 36 |
| CANNON FALLS | 252 | 1,483 | 388 | 226 | 533 | 1,439 | 749 | 13 | 93.2% | 26 |
| ST. JAMES | 840 | 1,298 | 427 | 402 | 318 | 338 | 738 | 14 | 72.8% | 38 |
| LACRESCENT-HOKAH | 300 | 1,689 | 449 | 165 | 327 | 603 | 737 | 15 | 64.4% | 41 |
| NORWOOD | 108 | 1,034 | 444 | 596 | 240 | 233 | 736 | 16 | 65.8% | 40 |
| KASSON-MANTORVILLE | 204 | 1,856 | 353 | 576 | 364 | 530 | 720 | 17 | 104.1% | 22 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 324 | 481 | 518 | 755 | 714 | 18 | 120.6% | 15 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 465 | 133 | 142 | 173 | 714 | 19 | 53.4% | 50 |
| EDINA | 273 | 7,164 | 317 | 421 | 454 | 671 | 712 | 20 | 124.6% | 13 |
| RANDOLPH | 195 | 463 | 498 | 170 | 114 | 164 | 700 | 21 | 40.7% | 62 |
| INTERNATIONAL FALLS | 361 | 1,463 | 323 | 330 | 322 | 341 | 685 | 22 | 112.1% | 21 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 581 | 288 | 356 | 277 | 636 | 23 | 9.5% | 100 |
| DETROIT LAKES | 22 | 2,857 | 333 | 252 | 308 | 331 | 629 | 24 | 89.1% | 28 |
| LUVERNE | 2,184 | 1,338 | 428 | 214 | 647 | 339 | 627 | 25 | 46.5% | 54 |
| FOREST LAKE | 831 | 7,797 | 480 | 218 | 763 | 420 | 627 | 26 | 30.6% | 76 |
| SOUTH ST. PAUL | 6 | 3,505 | 432 | 292 | 322 | 349 | 623 | 27 | 44.4% | 58 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 229 | 363 | 369 | 308 | 617 | 28 | 169.9% | 8 |
| DEER RIVER | 317 | 1,074 | 423 | 322 | 184 | 495 | 612 | 29 | 44.5% | 57 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 1,873 | 777 | 505 | 405 | 611 | 30 | -67.4% | 165 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 630 | 490 | 1,381 | 616 | 601 | 31 | -4.7% | 120 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 270 | 353 | 410 | 379 | 580 | 32 | 114.5% | 18 |
| MINNETONKA | 276 | 7,652 | 463 | 456 | 759 | 578 | 575 | 33 | 24.2% | 85 |
| PEQUOT LAKES | 186 | 1,339 | 761 | 192 | 350 | 482 | 565 | 34 | -25.7% | 139 |
| INVER GROVE | 199 | 3,954 | 410 | 329 | 319 | 414 | 555 | 35 | 35.3% | 71 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 257 | 266 | 148 | 180 | 551 | 36 | 114.3% | 19 |
| FERGUS FALLS | 544 | 2,859 | 501 | 136 | 272 | 167 | 547 | 37 | 9.3% | 101 |
| BENSON | 777 | 1,120 | 217 | 510 | 351 | 247 | 544 | 38 | 150.3% | 10 |
| MORA | 332 | 1,917 | 326 | 235 | 633 | 1,130 | 543 | 39 | 66.7% | 39 |
| BRAINERD | 181 | 7,333 | 378 | 302 | 479 | 552 | 536 | 40 | 41.8% | 60 |
| CROOKSTON | 593 | 1,538 | 282 | 203 | 1,408 | 293 | 532 | 41 | 88.5% | 29 |
| ELK RIVER | 728 | 9,803 | 304 | 373 | 528 | 438 | 531 | 42 | 74.9% | 37 |
| VIRGINIA | 706 | 1,720 | 1,223 | 436 | 500 | 458 | 528 | 43 | -56.8% | 159 |
| NORTH BRANCH | 138 | 3,851 | 203 | 244 | 256 | 339 | 525 | 44 | 159.0% | 9 |
| NEW ULM | 88 | 2,458 | 318 | 228 | 143 | 307 | 519 | 45 | 63.2% | 43 |
| DOVER-EYOTA | 533 | 1,216 | 401 | 522 | 312 | 227 | 516 | 46 | 28.7% | 80 |
| PIERZ | 484 | 1,003 | 335 | 230 | 429 | 434 | 515 | 47 | 53.6% | 49 |

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

| District Name | District Number | 2003 Enrollment | 1999 Capital Expenditures | 2000 Capital Expenditures | 2001 Capital Expenditures | 2002 Capital Expenditures | 2003 Capital Expenditures | 2003 Capital Expenditures Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|----------------------------------|-----------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|-----------------------------|----------------------------------|
| ROBBINSDALE | 281 | 14,297 | 663 | 197 | 236 | 291 | 515 | 48 | -22.4% | 136 |
| AITKIN | 1 | 1,327 | 253 | 554 | 362 | 383 | 513 | 49 | 102.4% | 23 |
| MAPLE RIVER | 2,135 | 1,285 | 790 | 769 | 413 | 533 | 512 | 50 | -35.1% | 147 |
| THIEF RIVER FALLS | 564 | 2,139 | 428 | 537 | 685 | 407 | 506 | 51 | 18.2% | 90 |
| BROOKLYN CENTER | 286 | 1,752 | 515 | 215 | 530 | 414 | 497 | 52 | -3.4% | 119 |
| ROSEAU | 682 | 1,472 | 683 | 183 | 299 | 429 | 496 | 53 | -27.4% | 142 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 404 | 245 | 337 | 435 | 491 | 54 | 21.5% | 88 |
| EVELETH-GILBERT | 2,154 | 1,517 | 471 | 694 | 401 | 402 | 489 | 55 | 3.8% | 107 |
| MAHTOMEDI | 832 | 3,098 | 212 | 330 | 283 | 474 | 482 | 56 | 127.1% | 12 |
| ROCKFORD | 883 | 1,755 | 518 | 388 | 341 | 361 | 481 | 57 | -7.1% | 122 |
| ST. PETER | 508 | 1,896 | 416 | 416 | 342 | 282 | 480 | 58 | 15.3% | 93 |
| BUFFALO | 877 | 5,141 | 264 | 338 | 406 | 342 | 478 | 59 | 81.0% | 33 |
| ST. FRANCIS | 15 | 5,874 | 338 | 111 | 211 | 259 | 475 | 60 | 40.4% | 63 |
| TRITON | 2,125 | 1,156 | 344 | 467 | 449 | 383 | 471 | 61 | 36.8% | 69 |
| SIBLEY EAST | 2,310 | 1,299 | 504 | 143 | 206 | 500 | 464 | 62 | -7.9% | 123 |
| BAGLEY | 162 | 1,104 | 260 | 275 | 194 | 219 | 464 | 63 | 78.0% | 35 |
| CHASKA | 112 | 8,117 | 448 | 531 | 443 | 370 | 457 | 64 | 2.0% | 112 |
| GRAND RAPIDS | 318 | 4,150 | 621 | 366 | 332 | 430 | 454 | 65 | -26.9% | 141 |
| AUSTIN | 492 | 4,129 | 236 | 256 | 484 | 1,077 | 452 | 66 | 91.7% | 27 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 292 | 279 | 367 | 264 | 452 | 67 | 54.6% | 48 |
| MOORHEAD | 152 | 5,568 | 604 | 864 | 482 | 397 | 447 | 68 | -26.1% | 140 |
| WINDOM | 177 | 1,052 | 315 | 136 | 360 | 464 | 444 | 69 | 40.9% | 61 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 313 | 480 | 492 | 468 | 437 | 70 | 39.5% | 65 |
| ROSEVILLE | 623 | 6,541 | 472 | 196 | 252 | 292 | 430 | 71 | -8.8% | 127 |
| MONTEVIDEO | 129 | 1,607 | 324 | 651 | 422 | 483 | 430 | 72 | 32.8% | 72 |
| ANNANDALE | 876 | 1,857 | 192 | 267 | 394 | 427 | 428 | 73 | 123.5% | 14 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 307 | 180 | 346 | 358 | 425 | 74 | 38.6% | 66 |
| SPRING LAKE PARK | 16 | 4,335 | 114 | 289 | 268 | 293 | 425 | 75 | 274.4% | 4 |
| FRAZEE | 23 | 1,204 | 400 | 214 | 287 | 408 | 425 | 76 | 6.3% | 106 |
| FARIBAULT | 656 | 4,038 | 338 | 134 | 215 | 274 | 423 | 77 | 25.0% | 83 |
| MANKATO | 77 | 6,994 | 329 | 326 | 411 | 353 | 423 | 78 | 28.5% | 81 |
| ROCHESTER | 535 | 16,265 | 342 | 524 | 293 | 228 | 418 | 79 | 22.0% | 86 |
| PROCTOR | 704 | 1,840 | 403 | 388 | 406 | 300 | 417 | 80 | 3.6% | 109 |
| ORONO | 278 | 2,481 | 354 | 239 | 436 | 645 | 416 | 81 | 17.7% | 92 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 404 | 417 | 298 | 806 | 414 | 82 | 2.6% | 110 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 546 | 515 | 395 | 452 | 411 | 83 | -24.7% | 138 |
| ALBANY | 745 | 1,574 | 358 | 311 | 705 | 221 | 410 | 84 | 14.7% | 94 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 647 | 338 | 372 | 280 | 409 | 85 | -36.8% | 150 |
| SARTELL | 748 | 2,702 | 263 | 506 | 503 | 137 | 407 | 86 | 54.9% | 47 |
| HASTINGS | 200 | 5,246 | 319 | 220 | 331 | 471 | 403 | 87 | 26.4% | 82 |
| HOPKINS | 270 | 8,489 | 397 | 345 | 324 | 44 | 400 | 88 | 0.9% | 113 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 245 | 277 | 315 | 241 | 399 | 89 | 63.1% | 44 |
| NORTHFIELD | 659 | 3,856 | 186 | 210 | 314 | 323 | 398 | 90 | 114.7% | 17 |
| ANOKA-HENNEPIN | 11 | 40,958 | 305 | 386 | 426 | 341 | 396 | 91 | 29.8% | 78 |
| WESTONKA | 277 | 2,274 | 765 | 964 | 728 | 268 | 396 | 92 | -48.2% | 157 |
| BURNSVILLE | 191 | 11,348 | 252 | 158 | 243 | 125 | 385 | 93 | 52.5% | 52 |
| CLOQUET | 94 | 2,636 | 349 | 415 | 466 | 355 | 384 | 94 | 10.0% | 99 |

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

| District Name | District Number | 2003 Enrollment | 1999 Capital Expenditures | 2000 Capital Expenditures | 2001 Capital Expenditures | 2002 Capital Expenditures | 2003 Capital Expenditures | 2003 Capital Expenditures Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|-------------------------------|-----------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|-----------------------------|----------------------------------|
| WHITE BEAR LAKE | 624 | 9,063 | 198 | 205 | 267 | 228 | 371 | 95 | 87.7% | 30 |
| WAYZATA | 284 | 9,637 | 287 | 624 | 363 | 374 | 371 | 96 | 29.1% | 79 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 214 | 174 | 369 | 97 | | |
| ST. CHARLES | 858 | 1,052 | 259 | 434 | 281 | 140 | 369 | 98 | 42.2% | 59 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 352 | 364 | 319 | 294 | 365 | 99 | 3.6% | 108 |
| FRIDLEY | 14 | 2,644 | 165 | 204 | 311 | 203 | 364 | 100 | 120.5% | 16 |
| PELICAN RAPIDS | 548 | 1,232 | 382 | 327 | 318 | 309 | 363 | 101 | -5.0% | 121 |
| BECKER | 726 | 2,337 | 246 | 246 | 706 | 676 | 358 | 102 | 45.7% | 55 |
| RICHFIELD | 280 | 4,338 | 344 | 299 | 220 | 302 | 351 | 103 | 2.1% | 111 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 343 | 340 | 309 | 338 | 346 | 104 | 0.7% | 114 |
| PARK RAPIDS | 309 | 1,789 | 513 | 321 | 513 | 592 | 345 | 105 | -32.8% | 146 |
| MONTICELLO | 882 | 3,887 | 947 | 363 | 34 | 203 | 343 | 106 | -63.7% | 162 |
| PERHAM | 549 | 1,690 | 300 | 199 | 302 | 325 | 338 | 107 | 12.5% | 96 |
| OSSEO | 279 | 22,055 | 342 | 251 | 359 | 245 | 337 | 108 | -1.3% | 117 |
| LITTLE FALLS | 482 | 3,052 | 401 | 306 | 397 | 390 | 336 | 109 | -16.1% | 133 |
| BEMIDJI | 31 | 5,122 | 369 | 498 | 453 | 242 | 336 | 110 | -8.8% | 126 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 516 | 376 | 611 | 362 | 332 | 111 | -35.6% | 149 |
| ST. CLOUD | 742 | 10,442 | 392 | 292 | 480 | 344 | 332 | 112 | -15.2% | 131 |
| PRIOR LAKE | 719 | 5,339 | 176 | 265 | 448 | 341 | 329 | 113 | 87.6% | 31 |
| HUTCHINSON | 423 | 3,116 | 202 | 286 | 400 | 398 | 329 | 114 | 63.2% | 42 |
| HERMANTOWN | 700 | 1,949 | 307 | 331 | 344 | 479 | 328 | 115 | 6.8% | 105 |
| HIBBING | 701 | 2,707 | 907 | 548 | 454 | 355 | 327 | 116 | -64.0% | 164 |
| ALEXANDRIA | 206 | 4,208 | 326 | 270 | 507 | 319 | 326 | 117 | 0.1% | 115 |
| EDEN PRAIRIE | 272 | 10,425 | 389 | 377 | 408 | 178 | 322 | 118 | -17.3% | 134 |
| MILACA | 912 | 1,947 | 271 | 263 | 490 | 280 | 320 | 119 | 17.9% | 91 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 364 | 375 | 143 | 189 | 316 | 120 | -13.1% | 130 |
| STILLWATER | 834 | 9,340 | 253 | 292 | 309 | 357 | 316 | 121 | 24.9% | 84 |
| STEWARTVILLE | 534 | 1,773 | 317 | 486 | 139 | 231 | 316 | 122 | -0.6% | 116 |
| MINNEAPOLIS | 1 | 47,416 | 288 | 226 | 246 | 142 | 311 | 123 | 7.9% | 104 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 276 | 272 | 174 | 226 | 310 | 124 | 12.3% | 97 |
| WASECA | 829 | 2,250 | 204 | 303 | 357 | 314 | 310 | 125 | 52.1% | 53 |
| HOLDINGFORD | 738 | 1,090 | 410 | 266 | 443 | 294 | 310 | 126 | -24.5% | 137 |
| MARSHALL | 413 | 2,309 | 254 | 266 | 315 | 238 | 309 | 127 | 21.8% | 87 |
| PINE ISLAND | 255 | 1,235 | 493 | 471 | 304 | 281 | 306 | 128 | -38.0% | 151 |
| DASSEL-COKATO | 466 | 2,262 | 221 | 232 | 254 | 257 | 305 | 129 | 38.4% | 67 |
| FOLEY | 51 | 1,641 | 565 | 827 | 467 | 301 | 304 | 130 | -46.2% | 155 |
| JORDAN | 717 | 1,382 | 270 | 283 | 171 | 330 | 303 | 131 | 12.1% | 98 |
| PINE CITY | 578 | 1,696 | 143 | 324 | 199 | 280 | 303 | 132 | 112.4% | 20 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 354 | 332 | 551 | 297 | 299 | 133 | -15.4% | 132 |
| ST. PAUL | 625 | 45,583 | 421 | 323 | 218 | 251 | 297 | 134 | -29.5% | 143 |
| ST. LOUIS PARK | 283 | 4,371 | 722 | 551 | 224 | 202 | 294 | 135 | -59.2% | 161 |
| PAYNESVILLE | 741 | 1,147 | 213 | 260 | 225 | 308 | 292 | 136 | 36.9% | 68 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 334 | 281 | 264 | 279 | 291 | 137 | -12.9% | 129 |
| MINNEWASKA | 2,149 | 1,512 | 477 | 285 | 402 | 409 | 290 | 138 | -39.1% | 152 |
| ALBERT LEA | 241 | 3,710 | 146 | 234 | 182 | 222 | 290 | 139 | 98.9% | 25 |
| DELANO | 879 | 1,917 | 217 | 236 | 135 | 782 | 286 | 140 | 32.0% | 75 |
| CROSBY-IRONTON | 182 | 1,484 | 302 | 243 | 149 | 135 | 277 | 141 | -8.3% | 124 |

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

| District Name | District Number | 2003 Enrollment | 1999 Capital Expenditures | 2000 Capital Expenditures | 2001 Capital Expenditures | 2002 Capital Expenditures | 2003 Capital Expenditures | 2003 Capital Expenditures Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|--|-----------------|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|-----------------------------|----------------------------------|
| PLAINVIEW | 810 | 1,138 | 207 | 127 | 359 | 145 | 275 | 142 | 32.5% | 74 |
| BYRON | 531 | 1,485 | 136 | 580 | 314 | 617 | 272 | 143 | 100.6% | 24 |
| EAST GRAND FORKS | 595 | 1,788 | 534 | 306 | 76 | 107 | 271 | 144 | -49.4% | 158 |
| ESKO | 99 | 1,075 | 170 | 192 | 176 | 147 | 268 | 145 | 57.4% | 45 |
| WORTHINGTON | 518 | 2,350 | 337 | 289 | 434 | 262 | 264 | 146 | -21.6% | 135 |
| DULUTH | 709 | 11,506 | 408 | 397 | 338 | 220 | 264 | 147 | -35.4% | 148 |
| WACONIA | 110 | 2,277 | 243 | 265 | 429 | 323 | 263 | 148 | 8.3% | 103 |
| WILLMAR | 347 | 4,330 | 188 | 190 | 300 | 199 | 262 | 149 | 39.6% | 64 |
| PRINCETON | 477 | 3,277 | 241 | 344 | 141 | 254 | 262 | 150 | 8.7% | 102 |
| BELLE PLAINE | 716 | 1,329 | 282 | 346 | 359 | 246 | 255 | 151 | -9.5% | 128 |
| LAKEVILLE | 194 | 10,148 | 211 | 208 | 217 | 282 | 241 | 152 | 14.3% | 95 |
| NEW LONDON-SPICER | 345 | 1,749 | 332 | 303 | 230 | 228 | 233 | 153 | -29.9% | 144 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 380 | 441 | 732 | 201 | 219 | 154 | -42.3% | 153 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 114 | 107 | 82 | 169 | 209 | 155 | 83.3% | 32 |
| ROCORI | 750 | 2,371 | 144 | 234 | 164 | 180 | 209 | 156 | 45.2% | 56 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 171 | 152 | 208 | 157 | | |
| LAKE CITY | 813 | 1,439 | 226 | 406 | 185 | 214 | 206 | 158 | -8.6% | 125 |
| SAUK CENTRE | 743 | 1,226 | 913 | 399 | 367 | 224 | 201 | 159 | -78.0% | 166 |
| BIG LAKE | 727 | 3,036 | 124 | 80 | 180 | 95 | 195 | 160 | 57.2% | 46 |
| OWATONNA | 761 | 5,048 | 146 | 210 | 270 | 389 | 194 | 161 | 32.8% | 73 |
| CENTENNIAL | 12 | 7,002 | 198 | 144 | 212 | 268 | 193 | 162 | -3.0% | 118 |
| SAUK RAPIDS | 47 | 3,491 | 435 | 300 | 323 | 264 | 183 | 163 | -57.9% | 160 |
| WARROAD | 690 | 1,325 | 338 | 101 | 96 | 275 | 177 | 164 | -47.7% | 156 |
| FARMINGTON | 192 | 5,247 | 146 | 122 | 224 | 155 | 174 | 165 | 18.7% | 89 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 248 | 40 | 115 | 115 | 170 | 166 | -31.2% | 145 |
| BLOOMINGTON | 271 | 10,967 | 437 | 739 | 127 | 130 | 158 | 167 | -63.8% | 163 |
| SHAKOPEE | 720 | 4,818 | 276 | 248 | 358 | 182 | 152 | 168 | -44.8% | 154 |
| Average for schools above 1,000 in enrollment | | 4,413 | 360 | 331 | 338 | 320 | 414 | N/A | 15.2% | N/A |
| Minimum | | 463 | 19 | 40 | 34 | 44 | 152 | N/A | 716.0% | N/A |
| Maximum | | 47,416 | 1,873 | 964 | 1,408 | 1,439 | 1,617 | N/A | -13.7% | N/A |
| Median | | 2,044 | 338 | 301 | 337 | 311 | 409 | N/A | 21.0% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Community Service | 2000 Community Service | 2001 Community Service | 2002 Community Service | 2003 Community Service | 2003 Community Service Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|-----------------------------|-------------------------------------|
| ST. LOUIS PARK | 283 | 4,371 | 1,133 | 1,077 | 1,345 | 1,360 | 1,372 | 1 | 21.1% | 110 |
| BLOOMINGTON | 271 | 10,967 | 994 | 918 | 967 | 981 | 1,030 | 2 | 3.7% | 150 |
| ORONO | 278 | 2,481 | 427 | 522 | 609 | 687 | 915 | 3 | 114.6% | 5 |
| HOPKINS | 270 | 8,489 | 667 | 663 | 716 | 750 | 824 | 4 | 23.5% | 96 |
| EDINA | 273 | 7,164 | 697 | 748 | 729 | 772 | 800 | 5 | 14.9% | 134 |
| ROSEVILLE | 623 | 6,541 | 687 | 685 | 642 | 734 | 792 | 6 | 15.4% | 131 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 656 | 690 | 672 | 730 | 723 | 7 | 10.2% | 142 |
| SOUTH ST. PAUL | 6 | 3,505 | 587 | 622 | 639 | 715 | 676 | 8 | 15.2% | 133 |
| WARROAD | 690 | 1,325 | 294 | 345 | 605 | 693 | 669 | 9 | 127.2% | 2 |
| MINNETONKA | 276 | 7,652 | 469 | 504 | 552 | 607 | 663 | 10 | 41.3% | 50 |
| SPRING LAKE PARK | 16 | 4,335 | 554 | 643 | 630 | 631 | 662 | 11 | 19.5% | 118 |
| FRIDLEY | 14 | 2,644 | 465 | 532 | 594 | 591 | 658 | 12 | 41.4% | 48 |
| ROCKFORD | 883 | 1,755 | 256 | 298 | 333 | 525 | 651 | 13 | 154.1% | 1 |
| WESTONKA | 277 | 2,274 | 458 | 504 | 558 | 646 | 632 | 14 | 37.9% | 58 |
| BURNSVILLE | 191 | 11,348 | 530 | 626 | 664 | 643 | 630 | 15 | 18.7% | 121 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 501 | 522 | 551 | 629 | 568 | 16 | 13.3% | 139 |
| WASECA | 829 | 2,250 | 459 | 484 | 503 | 629 | 560 | 17 | 22.1% | 104 |
| RED WING | 256 | 3,054 | 324 | 393 | 455 | 567 | 551 | 18 | 70.1% | 13 |
| ST. PAUL | 625 | 45,583 | 525 | 632 | 558 | 543 | 549 | 19 | 4.5% | 149 |
| MAHTOMEDI | 832 | 3,098 | 444 | 479 | 530 | 535 | 547 | 20 | 23.3% | 99 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 391 | 420 | 449 | 510 | 534 | 21 | 36.5% | 62 |
| WAYZATA | 284 | 9,637 | 422 | 426 | 465 | 530 | 515 | 22 | 22.2% | 101 |
| DULUTH | 709 | 11,506 | 407 | 426 | 463 | 502 | 513 | 23 | 26.2% | 89 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 356 | 412 | 476 | 511 | 508 | 24 | 42.8% | 43 |
| INVER GROVE | 199 | 3,954 | 412 | 389 | 456 | 490 | 500 | 25 | 21.6% | 108 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 248 | 386 | 405 | 428 | 499 | 26 | 101.0% | 6 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 331 | 374 | 400 | 447 | 496 | 27 | 49.7% | 29 |
| NORWOOD | 108 | 1,034 | 316 | 337 | 321 | 433 | 495 | 28 | 56.7% | 23 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 328 | 326 | 432 | 505 | 492 | 29 | 49.9% | 28 |
| ROBBINSDALE | 281 | 14,297 | 407 | 420 | 515 | 512 | 492 | 30 | 20.8% | 111 |
| ST. JAMES | 840 | 1,298 | 407 | 400 | 439 | 486 | 486 | 31 | 19.3% | 119 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 406 | 407 | 484 | 32 | | |
| MINNEAPOLIS | 1 | 47,416 | 367 | 408 | 419 | 466 | 466 | 33 | 26.9% | 86 |
| ROCHESTER | 535 | 16,265 | 402 | 426 | 466 | 480 | 465 | 34 | 15.5% | 129 |
| BROOKLYN CENTER | 286 | 1,752 | 211 | 439 | 495 | 386 | 456 | 35 | 115.8% | 4 |
| WACONIA | 110 | 2,277 | 352 | 351 | 402 | 425 | 454 | 36 | 29.0% | 79 |
| MONTICELLO | 882 | 3,887 | 271 | 272 | 388 | 379 | 453 | 37 | 67.0% | 15 |
| ST. CLOUD | 742 | 10,442 | 253 | 331 | 401 | 421 | 453 | 38 | 79.1% | 10 |
| MOUNDS VIEW | 621 | 11,323 | 312 | 372 | 452 | 435 | 447 | 39 | 43.4% | 42 |
| DELANO | 879 | 1,917 | 273 | 320 | 353 | 393 | 442 | 40 | 62.1% | 18 |
| LAKEVILLE | 194 | 10,148 | 343 | 319 | 375 | 426 | 433 | 41 | 26.3% | 88 |
| MARSHALL | 413 | 2,309 | 265 | 253 | 323 | 414 | 429 | 42 | 61.7% | 19 |
| OSSEO | 279 | 22,055 | 287 | 327 | 367 | 396 | 428 | 43 | 48.9% | 30 |
| WHITE BEAR LAKE | 624 | 9,063 | 328 | 343 | 360 | 394 | 425 | 44 | 29.9% | 76 |
| WATERTOWN-MAYER | 111 | 1,415 | 302 | 362 | 394 | 399 | 424 | 45 | 40.2% | 52 |
| WILLMAR | 347 | 4,330 | 254 | 266 | 274 | 358 | 419 | 46 | 64.5% | 16 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 326 | 345 | 357 | 382 | 417 | 47 | 28.1% | 81 |

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

| District Name | District Number | 2003 Enrollment | 1999 Community Service | 2000 Community Service | 2001 Community Service | 2002 Community Service | 2003 Community Service | 2003 Community Service Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|-----------------------------|-------------------------------------|
| JORDAN | 717 | 1,382 | 290 | 299 | 314 | 365 | 413 | 48 | 42.3% | 45 |
| CHASKA | 112 | 8,117 | 279 | 306 | 343 | 391 | 408 | 49 | 46.0% | 35 |
| BUFFALO | 877 | 5,141 | 306 | 357 | 387 | 407 | 400 | 50 | 30.9% | 72 |
| WORTHINGTON | 518 | 2,350 | 325 | 336 | 314 | 359 | 389 | 51 | 19.6% | 116 |
| MANKATO | 77 | 6,994 | 302 | 319 | 341 | 342 | 384 | 52 | 27.0% | 85 |
| PRIOR LAKE | 719 | 5,339 | 317 | 296 | 327 | 331 | 383 | 53 | 20.8% | 113 |
| ANOKA-HENNEPIN | 11 | 40,958 | 275 | 288 | 332 | 356 | 383 | 54 | 39.2% | 57 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 268 | 281 | 330 | 392 | 380 | 55 | 41.8% | 47 |
| RANDOLPH | 195 | 463 | 204 | 311 | 281 | 330 | 372 | 56 | 82.3% | 9 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 275 | 250 | 331 | 405 | 370 | 57 | 34.8% | 65 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 377 | 391 | 371 | 335 | 369 | 58 | -2.1% | 154 |
| CANNON FALLS | 252 | 1,483 | 300 | 271 | 278 | 317 | 362 | 59 | 20.7% | 114 |
| LAKE SUPERIOR | 381 | 1,731 | 246 | 249 | 272 | 321 | 356 | 60 | 45.0% | 38 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 209 | 315 | 207 | 440 | 355 | 61 | 70.1% | 12 |
| BEMIDJI | 31 | 5,122 | 311 | 326 | 335 | 329 | 353 | 62 | 13.6% | 138 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 252 | 238 | 241 | 270 | 352 | 63 | 39.6% | 56 |
| FOREST LAKE | 831 | 7,797 | 267 | 277 | 339 | 353 | 348 | 64 | 30.4% | 75 |
| STILLWATER | 834 | 9,340 | 279 | 308 | 326 | 362 | 344 | 65 | 23.4% | 98 |
| MONTEVIDEO | 129 | 1,607 | 260 | 294 | 303 | 334 | 344 | 66 | 32.2% | 68 |
| HASTINGS | 200 | 5,246 | 245 | 258 | 294 | 302 | 343 | 67 | 39.8% | 55 |
| EDEN PRAIRIE | 272 | 10,425 | 235 | 236 | 247 | 281 | 342 | 68 | 45.4% | 37 |
| FARIBAULT | 656 | 4,038 | 237 | 270 | 285 | 313 | 334 | 69 | 41.0% | 51 |
| LACRESCENT-HOKAH | 300 | 1,689 | 313 | 349 | 271 | 290 | 332 | 70 | 6.1% | 147 |
| ANNANDALE | 876 | 1,857 | 171 | 224 | 253 | 305 | 326 | 71 | 90.8% | 7 |
| CLOQUET | 94 | 2,636 | 344 | 293 | 305 | 293 | 326 | 72 | -5.3% | 157 |
| CROOKSTON | 593 | 1,538 | 387 | 443 | 297 | 328 | 310 | 73 | -19.8% | 161 |
| DETROIT LAKES | 22 | 2,857 | 191 | 220 | 229 | 328 | 308 | 74 | 61.1% | 20 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 185 | 184 | 196 | 272 | 304 | 75 | 64.5% | 17 |
| ST. FRANCIS | 15 | 5,874 | 210 | 197 | 238 | 262 | 303 | 76 | 44.2% | 41 |
| INTERNATIONAL FALLS | 361 | 1,463 | 303 | 326 | 332 | 294 | 296 | 77 | -2.3% | 155 |
| ELK RIVER | 728 | 9,803 | 176 | 196 | 209 | 243 | 296 | 78 | 68.6% | 14 |
| STEWARTVILLE | 534 | 1,773 | 256 | 265 | 279 | 289 | 296 | 79 | 15.8% | 127 |
| AUSTIN | 492 | 4,129 | 289 | 243 | 251 | 291 | 295 | 80 | 2.2% | 153 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 240 | 273 | 289 | 263 | 293 | 81 | 22.2% | 102 |
| NORTHFIELD | 659 | 3,856 | 224 | 250 | 271 | 286 | 293 | 82 | 30.5% | 73 |
| PEQUOT LAKES | 186 | 1,339 | 198 | 362 | 393 | 248 | 292 | 83 | 47.2% | 33 |
| THIEF RIVER FALLS | 564 | 2,139 | 219 | 255 | 277 | 320 | 291 | 84 | 33.2% | 67 |
| BELLE PLAINE | 716 | 1,329 | 192 | 174 | 202 | 248 | 285 | 85 | 48.6% | 31 |
| BENSON | 777 | 1,120 | 223 | 226 | 232 | 198 | 281 | 86 | 25.9% | 90 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 243 | 283 | 250 | 283 | 279 | 87 | 14.9% | 135 |
| MOORHEAD | 152 | 5,568 | 233 | 234 | 252 | 277 | 279 | 88 | 19.5% | 117 |
| PROCTOR | 704 | 1,840 | 174 | 198 | 224 | 250 | 277 | 89 | 58.9% | 22 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 201 | 234 | 252 | 271 | 276 | 90 | 37.2% | 59 |
| SAUK RAPIDS | 47 | 3,491 | 220 | 237 | 273 | 272 | 274 | 91 | 24.7% | 93 |
| FARMINGTON | 192 | 5,247 | 209 | 207 | 217 | 237 | 272 | 92 | 30.4% | 74 |
| CHISAGO LAKES | 2,144 | 3,470 | 234 | 230 | 251 | 282 | 270 | 93 | 15.4% | 130 |
| DASSEL-COKATO | 466 | 2,262 | 143 | 159 | 164 | 194 | 269 | 94 | 88.3% | 8 |

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

| District Name | District Number | 2003 Enrollment | 1999 Community Service | 2000 Community Service | 2001 Community Service | 2002 Community Service | 2003 Community Service | 2003 Community Service Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|-----------------|-----------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|-----------------------------|-------------------------------------|
| ALEXANDRIA | 206 | 4,208 | 171 | 181 | 254 | 258 | 266 | 95 | 55.5% | 24 |
| LITCHFIELD | 465 | 1,941 | 222 | 244 | 264 | 275 | 266 | 96 | 19.7% | 115 |
| NEW ULM | 88 | 2,458 | 225 | 214 | 203 | 233 | 266 | 97 | 18.3% | 123 |
| ST. PETER | 508 | 1,896 | 153 | 176 | 227 | 264 | 265 | 98 | 73.0% | 11 |
| SIBLEY EAST | 2,310 | 1,299 | 240 | 259 | 228 | 238 | 262 | 99 | 9.0% | 145 |
| LITTLE FALLS | 482 | 3,052 | 198 | 184 | 219 | 255 | 261 | 100 | 31.5% | 71 |
| FERGUS FALLS | 544 | 2,859 | 175 | 191 | 225 | 220 | 257 | 101 | 47.3% | 32 |
| NEW LONDON-SPICER | 345 | 1,749 | 180 | 178 | 222 | 247 | 257 | 102 | 42.7% | 44 |
| ALBERT LEA | 241 | 3,710 | 187 | 212 | 220 | 254 | 254 | 103 | 35.8% | 64 |
| RICHFIELD | 280 | 4,338 | 246 | 230 | 253 | 244 | 254 | 104 | 3.1% | 152 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 216 | 249 | 261 | 325 | 253 | 105 | 17.4% | 125 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 205 | 226 | 236 | 247 | 250 | 106 | 21.7% | 105 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 224 | 231 | 255 | 245 | 249 | 107 | 11.5% | 140 |
| PLAINVIEW | 810 | 1,138 | 206 | 217 | 222 | 235 | 249 | 108 | 20.8% | 112 |
| BIG LAKE | 727 | 3,036 | 225 | 250 | 236 | 273 | 249 | 109 | 10.3% | 141 |
| ROCORI | 750 | 2,371 | 201 | 221 | 234 | 244 | 245 | 110 | 21.6% | 106 |
| PRINCETON | 477 | 3,277 | 157 | 164 | 181 | 192 | 240 | 111 | 52.6% | 26 |
| BRAINERD | 181 | 7,333 | 174 | 192 | 200 | 209 | 238 | 112 | 36.3% | 63 |
| BAGLEY | 162 | 1,104 | 172 | 202 | 189 | 205 | 235 | 113 | 36.6% | 61 |
| LUVERNE | 2,184 | 1,338 | 184 | 171 | 192 | 235 | 234 | 114 | 27.5% | 83 |
| KASSON-MANTORVILLE | 204 | 1,856 | 204 | 177 | 172 | 182 | 232 | 115 | 13.7% | 137 |
| OWATONNA | 761 | 5,048 | 179 | 231 | 295 | 286 | 230 | 116 | 28.5% | 80 |
| PINE ISLAND | 255 | 1,235 | 152 | 172 | 184 | 191 | 229 | 117 | 50.6% | 27 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 198 | 217 | 216 | 240 | 228 | 118 | 15.2% | 132 |
| ESKO | 99 | 1,075 | 188 | 187 | 203 | 219 | 228 | 119 | 21.6% | 107 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 186 | 178 | 205 | 218 | 228 | 120 | 22.6% | 100 |
| SAUK CENTRE | 743 | 1,226 | 207 | 202 | 214 | 241 | 227 | 121 | 9.7% | 144 |
| PARK RAPIDS | 309 | 1,789 | 174 | 176 | 180 | 202 | 226 | 122 | 29.7% | 77 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 171 | 157 | 215 | 228 | 226 | 123 | 32.2% | 69 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 145 | 162 | 173 | 200 | 224 | 124 | 55.0% | 25 |
| TRITON | 2,125 | 1,156 | 196 | 200 | 196 | 218 | 224 | 125 | 14.3% | 136 |
| NORTH BRANCH | 138 | 3,851 | 162 | 178 | 188 | 215 | 222 | 126 | 36.9% | 60 |
| LAKE CITY | 813 | 1,439 | 152 | 142 | 174 | 190 | 221 | 127 | 45.0% | 39 |
| SARTELL | 748 | 2,702 | 100 | 126 | 180 | 206 | 219 | 128 | 119.9% | 3 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 184 | 178 | 262 | 253 | 219 | 129 | 18.7% | 122 |
| BYRON | 531 | 1,485 | 208 | 196 | 199 | 199 | 217 | 130 | 4.6% | 148 |
| HERMANTOWN | 700 | 1,949 | 187 | 191 | 206 | 214 | 217 | 131 | 15.8% | 128 |
| HIBBING | 701 | 2,707 | 165 | 205 | 209 | 215 | 212 | 132 | 29.1% | 78 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 179 | 207 | 195 | 210 | 210 | 133 | 17.5% | 124 |
| SHAKOPEE | 720 | 4,818 | 175 | 194 | 162 | 176 | 208 | 134 | 18.8% | 120 |
| PINE CITY | 578 | 1,696 | 142 | 150 | 153 | 116 | 207 | 135 | 45.4% | 36 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 146 | 108 | 120 | 189 | 207 | 136 | 42.1% | 46 |
| AITKIN | 1 | 1,327 | 129 | 153 | 156 | 223 | 204 | 137 | 58.9% | 21 |
| ROSEAU | 682 | 1,472 | 160 | 186 | 205 | 176 | 199 | 138 | 24.6% | 94 |
| MAPLE RIVER | 2,135 | 1,285 | 155 | 176 | 165 | 176 | 195 | 139 | 25.7% | 91 |
| PAYNESVILLE | 741 | 1,147 | 133 | 132 | 132 | 189 | 193 | 140 | 44.5% | 40 |
| FOLEY | 51 | 1,641 | 136 | 137 | 153 | 182 | 192 | 141 | 41.4% | 49 |

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

| District Name | District Number | 2003 Enrollment | 1999 Community Service | 2000 Community Service | 2001 Community Service | 2002 Community Service | 2003 Community Service | 2003 Community Service Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|-----------------|-----------------|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|-----------------------------|-------------------------------------|
| MILACA | 912 | 1,947 | 149 | 184 | 197 | 169 | 190 | 142 | 27.3% | 84 |
| FRAZEE | 23 | 1,204 | 140 | 147 | 148 | 185 | 184 | 143 | 31.5% | 70 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 164 | 178 | 182 | 144 | | |
| MINNEWASKA | 2,149 | 1,512 | 153 | 145 | 176 | 193 | 179 | 145 | 17.2% | 126 |
| ST. CHARLES | 858 | 1,052 | 141 | 147 | 140 | 155 | 176 | 146 | 24.7% | 92 |
| HUTCHINSON | 423 | 3,116 | 125 | 159 | 173 | 187 | 176 | 147 | 39.9% | 53 |
| GRAND RAPIDS | 318 | 4,150 | 119 | 110 | 114 | 132 | 174 | 148 | 46.1% | 34 |
| PIERZ | 484 | 1,003 | 141 | 134 | 177 | 169 | 174 | 149 | 23.5% | 97 |
| VIRGINIA | 706 | 1,720 | 141 | 147 | 144 | 184 | 174 | 150 | 23.6% | 95 |
| WINDOM | 177 | 1,052 | 195 | 177 | 186 | 204 | 172 | 151 | -11.9% | 159 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 156 | 193 | 198 | 181 | 172 | 152 | 10.0% | 143 |
| PERHAM | 549 | 1,690 | 165 | 160 | 153 | 145 | 171 | 153 | 3.5% | 151 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 134 | 133 | 130 | 142 | 171 | 154 | 27.6% | 82 |
| BECKER | 726 | 2,337 | 138 | 139 | 161 | 169 | 168 | 155 | 22.2% | 103 |
| ALBANY | 745 | 1,574 | 126 | 126 | 140 | 147 | 168 | 156 | 33.2% | 66 |
| MELROSE | 740 | 1,574 | 318 | 151 | 141 | 124 | 168 | 157 | -47.4% | 165 |
| EAST GRAND FORKS | 595 | 1,788 | 186 | 168 | 159 | 168 | 167 | 158 | -10.6% | 158 |
| MORA | 332 | 1,917 | 242 | 245 | 221 | 249 | 156 | 159 | -35.5% | 164 |
| DEER RIVER | 317 | 1,074 | 193 | 138 | 126 | 144 | 147 | 160 | -23.5% | 162 |
| DOVER-EYOTA | 533 | 1,216 | 204 | 195 | 202 | 168 | 136 | 161 | -33.1% | 163 |
| CROSBY-IRONTON | 182 | 1,484 | 162 | 123 | 149 | 131 | 136 | 162 | -15.7% | 160 |
| GREENWAY | 316 | 1,352 | 106 | 109 | 122 | 132 | 135 | 163 | 26.9% | 87 |
| HOLDINGFORD | 738 | 1,090 | 127 | 112 | 130 | 138 | 135 | 164 | 6.1% | 146 |
| CENTENNIAL | 12 | 7,002 | 106 | 97 | 107 | 133 | 128 | 165 | 21.4% | 109 |
| PELICAN RAPIDS | 548 | 1,232 | 89 | 92 | 89 | 155 | 125 | 166 | 39.9% | 54 |
| RED LAKE | 38 | 1,497 | 238 | 136 | 148 | 153 | 123 | 167 | -48.3% | 166 |
| EVELETH-GILBERT | 2,154 | 1,517 | 117 | 115 | 125 | 131 | 113 | 168 | -3.8% | 156 |
| Average for schools above 1,000 in enrollment | | 4,413 | 326 | 350 | 372 | 396 | 412 | N/A | 26.1% | N/A |
| Minimum | | 463 | 89 | 92 | 89 | 116 | 113 | N/A | 26.4% | N/A |
| Maximum | | 47,416 | 1,133 | 1,077 | 1,345 | 1,360 | 1,372 | N/A | 21.1% | N/A |
| Median | | 2,044 | 224 | 237 | 253 | 274 | 288 | N/A | 28.7% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Building Construction | 2000 Building Construction | 2001 Building Construction | 2002 Building Construction | 2003 Building Construction | 2003 Building Construction Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|-------------------------|-----------------|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------------------|----------------------------------|
| SAUK RAPIDS | 47 | 3,491 | 11 | 50 | 1,102 | 5,349 | 7,627 | 1 | 70498.7% | 1 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 36 | 605 | 1,384 | 7,542 | 7,009 | 2 | 19422.1% | 6 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 5,533 | 4,504 | 740 | 552 | 6,764 | 3 | 22.3% | 51 |
| PEQUOT LAKES | 186 | 1,339 | 18 | 12 | 22 | 1,184 | 6,373 | 4 | 35819.9% | 3 |
| ST. CHARLES | 858 | 1,052 | 10 | 26 | 60 | 590 | 6,127 | 5 | 61702.1% | 2 |
| DOVER-EYOTA | 533 | 1,216 | 20 | 110 | 31 | 657 | 6,121 | 6 | 30645.1% | 4 |
| JORDAN | 717 | 1,382 | 115 | 44 | 1,289 | 10,425 | 5,913 | 7 | 5028.5% | 12 |
| NORTHFIELD | 659 | 3,856 | 1,052 | 141 | 79 | 1,130 | 5,093 | 8 | 383.9% | 35 |
| PRIOR LAKE | 719 | 5,339 | 130 | 36 | 2,130 | 4,579 | 4,910 | 9 | 3674.1% | 15 |
| BIG LAKE | 727 | 3,036 | 972 | 222 | 517 | 6,321 | 4,733 | 10 | 387.0% | 34 |
| ELK RIVER | 728 | 9,803 | 731 | 198 | 1,301 | 4,731 | 4,699 | 11 | 542.8% | 32 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 204 | 619 | 4,380 | 12 | N/A | |
| CLOQUET | 94 | 2,636 | 66 | 84 | 134 | 588 | 4,143 | 13 | 6150.9% | 10 |
| PROCTOR | 704 | 1,840 | 21 | 112 | 152 | 455 | 4,040 | 14 | 19325.1% | 7 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 14 | 53 | 135 | 780 | 4,012 | 15 | 28620.8% | 5 |
| ROCKFORD | 883 | 1,755 | 120 | 873 | 3,062 | 13,404 | 3,990 | 16 | 3214.6% | 16 |
| GRAND RAPIDS | 318 | 4,150 | 1,591 | 302 | 377 | 914 | 3,984 | 17 | 150.4% | 44 |
| RED LAKE | 38 | 1,497 | 53 | 49 | 1,266 | 6,352 | 3,928 | 18 | 7258.4% | 9 |
| SARTELL | 748 | 2,702 | 2,752 | 1,947 | 245 | 983 | 3,525 | 19 | 28.1% | 50 |
| ST. LOUIS PARK | 283 | 4,371 | 151 | 563 | 2,906 | 6,106 | 2,922 | 20 | 1840.9% | 23 |
| MOUNDS VIEW | 621 | 11,323 | 133 | 454 | 2,070 | 3,704 | 2,879 | 21 | 2072.5% | 22 |
| ROBBINSDALE | 281 | 14,297 | 931 | 2,234 | 3,080 | 2,567 | 2,783 | 22 | 198.9% | 43 |
| CENTENNIAL | 12 | 7,002 | 273 | 108 | 105 | 1,922 | 2,599 | 23 | 853.5% | 29 |
| RANDOLPH | 195 | 463 | 138 | 777 | 1,229 | 12,150 | 2,528 | 24 | 1731.6% | 24 |
| OSSEO | 279 | 22,055 | 55 | 374 | 363 | 2,183 | 2,169 | 25 | 3857.5% | 14 |
| BROOKLYN CENTER | 286 | 1,752 | 73 | 13 | 152 | 221 | 2,102 | 26 | 2767.5% | 18 |
| MAHTOMEDI | 832 | 3,098 | 42 | 28 | 61 | 257 | 2,047 | 27 | 4755.4% | 13 |
| BLOOMINGTON | 271 | 10,967 | 336 | 1,404 | 4,818 | 3,581 | 1,995 | 28 | 493.6% | 33 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 216 | 415 | 1,611 | 3,663 | 1,993 | 29 | 820.8% | 30 |
| WESTONKA | 277 | 2,274 | 525 | 120 | 241 | 1,203 | 1,862 | 30 | 254.8% | 40 |
| FARMINGTON | 192 | 5,247 | 4,309 | 1,222 | 1,006 | 2,789 | 1,689 | 31 | -60.8% | 63 |
| MOORHEAD | 152 | 5,568 | 65 | 83 | 90 | 211 | 1,596 | 32 | 2343.9% | 20 |
| DELANO | 879 | 1,917 | 18 | 390 | 3,173 | 7,236 | 1,568 | 33 | 8697.7% | 8 |
| HOPKINS | 270 | 8,489 | 23 | 19 | 20 | 557 | 1,350 | 34 | 5770.6% | 11 |
| LAKE SUPERIOR | 381 | 1,731 | 75 | 70 | 497 | 153 | 1,307 | 35 | 1640.0% | 25 |
| BRAINERD | 181 | 7,333 | 39 | 41 | 45 | 88 | 1,135 | 36 | 2791.3% | 17 |
| LAKEVILLE | 194 | 10,148 | 3,466 | 1,065 | 87 | 32 | 1,042 | 37 | -69.9% | 65 |
| ROCHESTER | 535 | 16,265 | 517 | 682 | 1,243 | 1,849 | 1,017 | 38 | 96.5% | 47 |
| SHAKOPEE | 720 | 4,818 | 5,295 | 1,955 | 788 | 2,624 | 995 | 39 | -81.2% | 69 |
| MINNEAPOLIS | 1 | 47,416 | 2,452 | 2,099 | 1,739 | 1,299 | 989 | 40 | -59.7% | 62 |
| DEER RIVER | 317 | 1,074 | 29 | 428 | 3,140 | 4,518 | 669 | 41 | 2173.8% | 21 |
| CHASKA | 112 | 8,117 | 206 | 300 | 1,702 | 2,990 | 667 | 42 | 223.4% | 42 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 271 | 722 | 987 | 905 | 646 | 43 | 138.2% | 45 |
| ANOKA-HENNEPIN | 11 | 40,958 | 142 | 183 | 708 | 1,752 | 598 | 44 | 321.0% | 36 |
| STILLWATER | 834 | 9,340 | 154 | 26 | 620 | 981 | 562 | 45 | 265.1% | 39 |
| ST. PAUL | 625 | 45,583 | 862 | 975 | 971 | 739 | 561 | 46 | -34.9% | 57 |
| STEWARTVILLE | 534 | 1,773 | 3,868 | 29 | 25 | 447 | 561 | 47 | -85.5% | 71 |

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

| District Name | District Number | 2003 Enrollment | 1999 Building Construction | 2000 Building Construction | 2001 Building Construction | 2002 Building Construction | 2003 Building Construction | 2003 Building Construction Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|------------------------------|-----------------|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------------------|----------------------------------|
| WINDOM | 177 | 1,052 | 1,070 | 3,286 | 8,935 | 4,392 | 511 | 48 | -52.2% | 59 |
| WARROAD | 690 | 1,325 | 122 | 267 | 259 | 186 | 496 | 49 | 307.0% | 37 |
| WASECA | 829 | 2,250 | 262 | 86 | 84 | 422 | 492 | 50 | 87.6% | 48 |
| GREENWAY | 316 | 1,352 | 260 | 54 | 311 | 694 | 482 | 51 | 85.7% | 49 |
| PLAINVIEW | 810 | 1,138 | 127 | 420 | 1,984 | 459 | 413 | 52 | 224.8% | 41 |
| MARSHALL | 413 | 2,309 | 27 | 989 | 57 | 24 | 329 | 53 | 1106.9% | 28 |
| CROSBY-IRONTON | 182 | 1,484 | 85 | 52 | 110 | 170 | 322 | 54 | 279.5% | 38 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 37 | 30 | 4,022 | 4,749 | 282 | 55 | 655.0% | 31 |
| EDINA | 273 | 7,164 | 671 | 640 | 441 | 396 | 280 | 56 | -58.3% | 61 |
| ALBERT LEA | 241 | 3,710 | 2,950 | 4,047 | 2,141 | 178 | 221 | 57 | -92.5% | 77 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 2,312 | 302 | 216 | 58 | N/A | |
| FERGUS FALLS | 544 | 2,859 | 258 | 190 | 83 | 276 | 203 | 59 | -21.2% | 55 |
| BURNSVILLE | 191 | 11,348 | 177 | 119 | 139 | 205 | 198 | 60 | 12.1% | 53 |
| ROSEAU | 682 | 1,472 | 11 | 203 | 3,124 | 55 | 189 | 61 | 1548.7% | 26 |
| WACONIA | 110 | 2,277 | 693 | 5,984 | 6,323 | 705 | 186 | 62 | -73.2% | 66 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 153 | 252 | 265 | 309 | 185 | 63 | 21.1% | 52 |
| ST. CLOUD | 742 | 10,442 | 234 | 147 | 241 | 399 | 179 | 64 | -23.5% | 56 |
| NORTH BRANCH | 138 | 3,851 | 370 | 34 | 51 | 37 | 175 | 65 | -52.8% | 60 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 1,158 | 36 | 277 | 112 | 170 | 66 | -85.3% | 70 |
| OWATONNA | 761 | 5,048 | 1,666 | 294 | 187 | 101 | 168 | 67 | -89.9% | 74 |
| PARK RAPIDS | 309 | 1,789 | 1,248 | 3,636 | 10,862 | 4,154 | 158 | 68 | -87.3% | 73 |
| WAYZATA | 284 | 9,637 | 417 | 858 | 765 | 248 | 143 | 69 | -65.8% | 64 |
| DASSEL-COKATO | 466 | 2,262 | 619 | 78 | 23 | 31 | 137 | 70 | -77.8% | 67 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 3,937 | 5,668 | 863 | 436 | 132 | 71 | -96.6% | 81 |
| SOUTH ST. PAUL | 6 | 3,505 | 5 | 24 | 1,099 | 2,974 | 132 | 72 | 2454.7% | 19 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 1,010 | 4,042 | 377 | 367 | 101 | 73 | -90.0% | 75 |
| ORONO | 278 | 2,481 | 407 | 5,000 | 1,991 | 466 | 86 | 74 | -78.9% | 68 |
| BEMIDJI | 31 | 5,122 | 2,380 | 4,573 | 1,954 | 117 | 69 | 75 | -97.1% | 82 |
| DULUTH | 709 | 11,506 | 114 | 145 | 486 | 113 | 67 | 76 | -41.4% | 58 |
| PRINCETON | 477 | 3,277 | 2,479 | 2,558 | 455 | 75 | 54 | 77 | -97.8% | 83 |
| WORTHINGTON | 518 | 2,350 | 349 | 4,749 | 3,754 | 438 | 49 | 78 | -85.9% | 72 |
| MANKATO | 77 | 6,994 | 17 | 18 | 81 | 794 | 39 | 79 | 124.8% | 46 |
| BECKER | 726 | 2,337 | 3 | 1,111 | 11,553 | 2,077 | 38 | 80 | 1230.5% | 27 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 698 | 916 | 3,099 | 535 | 38 | 81 | -94.5% | 79 |
| ESKO | 99 | 1,075 | 3,769 | 260 | 35 | 13 | 36 | 82 | -99.0% | 85 |
| MINNETONKA | 276 | 7,652 | 1,045 | 558 | 276 | 32 | 22 | 83 | -97.9% | 84 |
| LACRESCENT-HOKAH | 300 | 1,689 | 296 | 5,388 | 986 | 218 | 20 | 84 | -93.2% | 78 |
| PAYNESVILLE | 741 | 1,147 | 17 | 313 | 2,620 | 231 | 19 | 85 | 11.5% | 54 |
| LUVERNE | 2,184 | 1,338 | 4,108 | 291 | 603 | 262 | 17 | 86 | -99.6% | 86 |
| CHISAGO LAKES | 2,144 | 3,470 | 3,309 | 2,425 | 41 | 179 | 9 | 87 | -99.7% | 87 |
| AITKIN | 1 | 1,327 | 65 | 324 | 1,069 | 111 | 5 | 88 | -92.2% | 76 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 63 | 21 | 27 | 82 | 2 | 89 | -96.0% | 80 |
| BYRON | 531 | 1,485 | 616 | 901 | 344 | 13 | 0 | | -100.0% | 88 |
| FRIDLEY | 14 | 2,644 | 367 | 172 | 75 | 38 | 0 | | -100.0% | 148 |
| ST. FRANCIS | 15 | 5,874 | 72 | 53 | 97 | 87 | 0 | | -100.0% | 130 |
| SPRING LAKE PARK | 16 | 4,335 | 578 | 62 | 7 | 37 | 0 | | -100.0% | 138 |
| DETROIT LAKES | 22 | 2,857 | 84 | 105 | 20 | 58 | 0 | | -100.0% | 134 |

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

| District Name | District Number | 2003 Enrollment | 1999 Building Construction | 2000 Building Construction | 2001 Building Construction | 2002 Building Construction | 2003 Building Construction | 2003 Building Construction Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|----------------------------------|-----------------|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------------------|----------------------------------|
| FRAZEE | 23 | 1,204 | 718 | 46 | 13 | 22 | 0 | | -100.0% | 146 |
| FOLEY | 51 | 1,641 | 1,448 | 4,501 | 954 | 1,454 | 0 | | -100.0% | 156 |
| NEW ULM | 88 | 2,458 | 846 | 41 | 129 | 74 | 0 | | -100.0% | 125 |
| NORWOOD | 108 | 1,034 | 115 | 63 | 108 | 230 | 0 | | -100.0% | 117 |
| WATERTOWN-MAYER | 111 | 1,415 | 6 | 23 | 31 | 99 | 0 | | -100.0% | 166 |
| MONTEVIDEO | 129 | 1,607 | 91 | 92 | 143 | 120 | 0 | | -100.0% | 109 |
| BAGLEY | 162 | 1,104 | 214 | 260 | 161 | 208 | 0 | | -100.0% | 96 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 404 | 320 | 318 | 261 | 0 | | -100.0% | 100 |
| INVER GROVE | 199 | 3,954 | 131 | 19 | 20 | 80 | 0 | | -100.0% | 95 |
| HASTINGS | 200 | 5,246 | 241 | 2,694 | 4,852 | 1,515 | 0 | | -100.0% | 92 |
| KASSON-MANTORVILLE | 204 | 1,856 | 0 | 9 | 0 | 0 | 0 | | -100.0% | 91 |
| ALEXANDRIA | 206 | 4,208 | 30 | 48 | 71 | 55 | 0 | | -100.0% | 102 |
| CANNON FALLS | 252 | 1,483 | 18 | 5 | 51 | 86 | 0 | | -100.0% | 105 |
| PINE ISLAND | 255 | 1,235 | 45 | 77 | 117 | 62 | 0 | | -100.0% | 108 |
| RED WING | 256 | 3,054 | 28 | 35 | 63 | 514 | 0 | | -100.0% | 127 |
| EDEN PRAIRIE | 272 | 10,425 | 1,960 | 908 | 421 | 197 | 0 | | -100.0% | 131 |
| RICHFIELD | 280 | 4,338 | 26 | 68 | 137 | 7 | 0 | | -100.0% | 160 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 53 | 57 | 239 | 43 | 0 | | -100.0% | 111 |
| MORA | 332 | 1,917 | 10 | 17 | 17 | 10 | 0 | | -100.0% | 157 |
| NEW LONDON-SPICER | 345 | 1,749 | 34 | 65 | 57 | 62 | 0 | | -100.0% | 161 |
| WILLMAR | 347 | 4,330 | 11 | 23 | 14 | 27 | 0 | | -100.0% | 128 |
| INTERNATIONAL FALLS | 361 | 1,463 | 86 | 55 | 30 | 16 | 0 | | -100.0% | 136 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 56 | 24 | 605 | 1,154 | 0 | | -100.0% | 129 |
| HUTCHINSON | 423 | 3,116 | 565 | 378 | 45 | 24 | 0 | | -100.0% | 123 |
| LITCHFIELD | 465 | 1,941 | 64 | 65 | 78 | 388 | 0 | | -100.0% | 121 |
| LITTLE FALLS | 482 | 3,052 | 14 | 10 | 19 | 18 | 0 | | -100.0% | 116 |
| PIERZ | 484 | 1,003 | 19 | 28 | 33 | 65 | 0 | | -100.0% | 115 |
| AUSTIN | 492 | 4,129 | 28 | 17 | 73 | 44 | 0 | | -100.0% | 112 |
| ST. PETER | 508 | 1,896 | 3,979 | 118 | 79 | 59 | 0 | | -100.0% | 110 |
| PELICAN RAPIDS | 548 | 1,232 | 27 | 37 | 74 | 32 | 0 | | -100.0% | 99 |
| PERHAM | 549 | 1,690 | 11 | 131 | 136 | 134 | 0 | | -100.0% | 98 |
| THIEF RIVER FALLS | 564 | 2,139 | 39 | 73 | 58 | 75 | 0 | | -100.0% | 147 |
| PINE CITY | 578 | 1,696 | 368 | 232 | 306 | 202 | 0 | | -100.0% | 119 |
| CROOKSTON | 593 | 1,538 | 63 | 32 | 104 | 35 | 0 | | -100.0% | 106 |
| EAST GRAND FORKS | 595 | 1,788 | 9,965 | 569 | 45 | 11 | 0 | | -100.0% | 89 |
| ROSEVILLE | 623 | 6,541 | 59 | 46 | 60 | 69 | 0 | | -100.0% | 93 |
| WHITE BEAR LAKE | 624 | 9,063 | 447 | 239 | 127 | 193 | 0 | | -100.0% | 94 |
| FARIBAULT | 656 | 4,038 | 87 | 168 | 142 | 113 | 0 | | -100.0% | 90 |
| HERMANTOWN | 700 | 1,949 | 937 | 1,477 | 150 | 106 | 0 | | -100.0% | 97 |
| HIBBING | 701 | 2,707 | 62 | 38 | 65 | 90 | 0 | | -100.0% | 101 |
| VIRGINIA | 706 | 1,720 | 855 | 75 | 108 | 134 | 0 | | -100.0% | 104 |
| BELLE PLAINE | 716 | 1,329 | 13 | 7 | 9 | 99 | 0 | | -100.0% | 103 |
| HOLDINGFORD | 738 | 1,090 | 82 | 16 | 49 | 9 | 0 | | -100.0% | 113 |
| MELROSE | 740 | 1,574 | 12 | 24 | 141 | 234 | 0 | | -100.0% | 114 |
| SAUK CENTRE | 743 | 1,226 | 179 | 968 | 3,765 | 602 | 0 | | -100.0% | 118 |
| ALBANY | 745 | 1,574 | 29 | 45 | 39 | 72 | 0 | | -100.0% | 126 |
| ROCORI | 750 | 2,371 | 38 | 159 | 63 | 60 | 0 | | -100.0% | 120 |

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

| District Name | District Number | 2003 Enrollment | 1999 Building Construction | 2000 Building Construction | 2001 Building Construction | 2002 Building Construction | 2003 Building Construction | 2003 Building Construction Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|--|-----------------|-----------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------------------|----------------------------------|
| BENSON | 777 | 1,120 | 130 | 132 | 123 | 135 | 0 | | -100.0% | 122 |
| LAKE CITY | 813 | 1,439 | 9 | 14 | 77 | 24 | 0 | | -100.0% | 107 |
| FOREST LAKE | 831 | 7,797 | 1,284 | 4,155 | 492 | 108 | 0 | | -100.0% | 124 |
| ST. JAMES | 840 | 1,298 | 31 | 53 | 61 | 64 | 0 | | -100.0% | 139 |
| ANNANDALE | 876 | 1,857 | 340 | 1,270 | 102 | 32 | 0 | | -100.0% | 132 |
| BUFFALO | 877 | 5,141 | 142 | 220 | 151 | 49 | 0 | | -100.0% | 133 |
| MONTECELLO | 882 | 3,887 | 5,529 | 1,738 | 433 | 125 | 0 | | -100.0% | 135 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 1,197 | 65 | 52 | 87 | 0 | | -100.0% | 145 |
| MILACA | 912 | 1,947 | 2,096 | 2,533 | 19 | 47 | 0 | | -100.0% | 137 |
| TRITON | 2,125 | 1,156 | 272 | 168 | 269 | 200 | 0 | | -100.0% | 140 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 23 | 90 | 104 | 85 | 0 | | -100.0% | 141 |
| MAPLE RIVER | 2,135 | 1,285 | 2,271 | 608 | 129 | 16 | 0 | | -100.0% | 142 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 156 | 230 | 152 | 34 | 0 | | -100.0% | 143 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 104 | 32 | 52 | 134 | 0 | | -100.0% | 144 |
| MINNEWASKA | 2,149 | 1,512 | 20 | 28 | 36 | 21 | 0 | | -100.0% | 158 |
| EVELETH-GILBERT | 2,154 | 1,517 | 2,115 | 318 | 80 | 81 | 0 | | -100.0% | 149 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 236 | 98 | 30 | 22 | 0 | | -100.0% | 151 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 78 | 107 | 171 | 130 | 0 | | -100.0% | 152 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 18 | 54 | 48 | 172 | 0 | | -100.0% | 153 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 98 | 53 | 52 | 58 | 0 | | -100.0% | 154 |
| SIBLEY EAST | 2,310 | 1,299 | 188 | 163 | 155 | 83 | 0 | | -100.0% | 155 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 194 | 265 | 232 | 247 | 0 | | -100.0% | 150 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 442 | 211 | 88 | 70 | 0 | | -100.0% | 159 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 50 | 115 | 235 | 428 | 0 | | -100.0% | 163 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 37 | 32 | 106 | 143 | 0 | | -100.0% | 165 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 688 | 255 | 197 | 128 | 0 | | -100.0% | 164 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 35 | 41 | 30 | 37 | 0 | | -100.0% | 162 |
| Average for schools above 1,000 in enrollment | | 4,413 | 777 | 798 | 909 | 1,037 | 1,156 | N/A | 21.9% | N/A |
| Minimum | | 463 | 0 | 5 | 0 | 0 | 0 | N/A | -100.0% | N/A |
| Maximum | | 47,416 | 9,965 | 5,984 | 11,553 | 13,404 | 7,627 | N/A | -23.5% | N/A |
| Median | | 2,044 | 142 | 143 | 152 | 195 | 19 | N/A | -86.3% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Debt Service | 2000 Debt Service | 2001 Debt Service | 2002 Debt Service | 2003 Debt Service | 2003 Debt Service Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|----------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-----------------------------|----------------------------------|
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 827 | 691 | 655 | 807 | 15,795 | 1 | 1809.4% | 5 |
| RED WING | 256 | 3,054 | 1,252 | 1,347 | 1,363 | 1,419 | 9,178 | 2 | 633.1% | 21 |
| RICHFIELD | 280 | 4,338 | 741 | 986 | 950 | 951 | 7,341 | 3 | 890.5% | 11 |
| BUFFALO | 877 | 5,141 | 669 | 930 | 941 | 917 | 6,709 | 4 | 902.8% | 10 |
| MONTEVIDEO | 129 | 1,607 | 520 | 532 | 541 | 564 | 5,804 | 5 | 1016.9% | 8 |
| HOPKINS | 270 | 8,489 | 581 | 569 | 573 | 582 | 4,868 | 6 | 738.0% | 18 |
| PERHAM | 549 | 1,690 | 561 | 745 | 749 | 1,798 | 4,867 | 7 | 768.1% | 17 |
| BECKER | 726 | 2,337 | 793 | 739 | 1,146 | 1,575 | 4,700 | 8 | 492.5% | 24 |
| DELANO | 879 | 1,917 | 898 | 877 | 5,911 | 1,350 | 4,471 | 9 | 398.2% | 31 |
| FARMINGTON | 192 | 5,247 | 1,319 | 1,321 | 2,725 | 1,542 | 4,373 | 10 | 231.5% | 42 |
| VIRGINIA | 706 | 1,720 | 729 | 829 | 860 | 1,490 | 4,333 | 11 | 494.2% | 23 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 554 | 581 | 595 | 648 | 4,326 | 12 | 681.3% | 19 |
| PEQUOT LAKES | 186 | 1,339 | 442 | 424 | 418 | 428 | 4,262 | 13 | 864.8% | 14 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 3,799 | 339 | 351 | 558 | 4,221 | 14 | 11.1% | 99 |
| BYRON | 531 | 1,485 | 544 | 565 | 553 | 545 | 4,054 | 15 | 644.8% | 20 |
| NORWOOD | 108 | 1,034 | 812 | 797 | 2,450 | 832 | 3,905 | 16 | 380.9% | 32 |
| WAYZATA | 284 | 9,637 | 5,471 | 1,269 | 1,287 | 1,277 | 3,738 | 17 | -31.7% | 145 |
| MAHTOMEDI | 832 | 3,098 | 673 | 774 | 643 | 676 | 3,645 | 18 | 441.7% | 26 |
| ELK RIVER | 728 | 9,803 | 609 | 618 | 564 | 956 | 3,041 | 19 | 399.3% | 30 |
| LAKEVILLE | 194 | 10,148 | 3,485 | 973 | 3,361 | 2,808 | 3,031 | 20 | -13.0% | 133 |
| ANNANDALE | 876 | 1,857 | 3,791 | 452 | 498 | 503 | 2,899 | 21 | -23.5% | 141 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 927 | 990 | 1,016 | 1,033 | 2,828 | 22 | 205.1% | 48 |
| OSSEO | 279 | 22,055 | 527 | 531 | 995 | 1,064 | 2,755 | 23 | 423.3% | 27 |
| ST. FRANCIS | 15 | 5,874 | 944 | 1,014 | 930 | 1,476 | 2,698 | 24 | 185.8% | 51 |
| EVELETH-GILBERT | 2,154 | 1,517 | 565 | 592 | 555 | 572 | 2,643 | 25 | 367.7% | 33 |
| PLAINVIEW | 810 | 1,138 | 574 | 597 | 728 | 772 | 2,582 | 26 | 349.5% | 35 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 264 | 268 | 266 | 276 | 2,558 | 27 | 868.3% | 13 |
| CHASKA | 112 | 8,117 | 809 | 2,214 | 1,036 | 1,116 | 2,535 | 28 | 213.3% | 45 |
| AUSTIN | 492 | 4,129 | 490 | 490 | 2,910 | 747 | 2,490 | 29 | 407.8% | 28 |
| WHITE BEAR LAKE | 624 | 9,063 | 538 | 491 | 485 | 488 | 2,431 | 30 | 352.4% | 34 |
| DASSEL-COKATO | 466 | 2,262 | 618 | 568 | 2,381 | 534 | 2,293 | 31 | 271.2% | 36 |
| JORDAN | 717 | 1,382 | 115 | 107 | 105 | 1,990 | 2,213 | 32 | 1828.3% | 4 |
| CROSBY-IRONTON | 182 | 1,484 | 407 | 414 | 438 | 444 | 2,033 | 33 | 399.7% | 29 |
| ROCKFORD | 883 | 1,755 | 585 | 578 | 1,099 | 1,511 | 1,874 | 34 | 220.3% | 43 |
| WATERTOWN-MAYER | 111 | 1,415 | 536 | 541 | 528 | 533 | 1,820 | 35 | 239.6% | 41 |
| FERGUS FALLS | 544 | 2,859 | 199 | 323 | 247 | 195 | 1,785 | 36 | 795.0% | 16 |
| BLOOMINGTON | 271 | 10,967 | 104 | 164 | 1,034 | 1,107 | 1,750 | 37 | 1587.5% | 6 |
| ST. CLOUD | 742 | 10,442 | 239 | 260 | 265 | 269 | 1,635 | 38 | 582.7% | 22 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 290 | 238 | 241 | 275 | 1,619 | 39 | 457.9% | 25 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 988 | 857 | 794 | 805 | 1,436 | 40 | 45.3% | 77 |
| SAUK RAPIDS | 47 | 3,491 | 526 | 1,502 | 919 | 1,430 | 1,430 | 41 | 171.7% | 53 |
| ESKO | 99 | 1,075 | 1,472 | 1,448 | 1,459 | 1,404 | 1,399 | 42 | -4.9% | 127 |
| PINE ISLAND | 255 | 1,235 | 544 | 556 | 559 | 517 | 1,384 | 43 | 154.6% | 55 |
| FARIBAULT | 656 | 4,038 | 1,329 | 1,300 | 1,323 | 1,325 | 1,343 | 44 | 1.0% | 117 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 49 | 48 | 1,332 | 45 | N/A | |
| PARK RAPIDS | 309 | 1,789 | 104 | 739 | 1,203 | 1,241 | 1,322 | 46 | 1170.8% | 7 |
| SARTELL | 748 | 2,702 | 641 | 863 | 949 | 866 | 1,319 | 47 | 105.8% | 59 |

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

| District Name | District Number | 2003 Enrollment | 1999 Debt Service | 2000 Debt Service | 2001 Debt Service | 2002 Debt Service | 2003 Debt Service | 2003 Debt Service Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-----------------------------|----------------------------------|
| MINNEAPOLIS | 1 | 47,416 | 717 | 838 | 981 | 1,113 | 1,274 | 48 | 77.6% | 62 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 0 | 0 | 900 | 1,219 | 1,267 | 49 | N/A | |
| RANDOLPH | 195 | 463 | 26 | 27 | 1,225 | 1,219 | 1,210 | 50 | 4530.8% | 2 |
| ALBANY | 745 | 1,574 | 1,170 | 1,157 | 1,169 | 1,177 | 1,206 | 51 | 3.0% | 110 |
| BIG LAKE | 727 | 3,036 | 826 | 858 | 791 | 3,474 | 1,194 | 52 | 44.5% | 78 |
| ANOKA-HENNEPIN | 11 | 40,958 | 324 | 1,292 | 315 | 427 | 1,192 | 53 | 268.2% | 37 |
| PRIOR LAKE | 719 | 5,339 | 543 | 515 | 505 | 1,088 | 1,185 | 54 | 118.1% | 57 |
| SHAKOPEE | 720 | 4,818 | 669 | 835 | 780 | 885 | 1,179 | 55 | 76.2% | 63 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 397 | 428 | 438 | 407 | 1,178 | 56 | 196.4% | 50 |
| ST. LOUIS PARK | 283 | 4,371 | 379 | 475 | 1,216 | 1,176 | 1,167 | 57 | 207.5% | 47 |
| HOLDINGFORD | 738 | 1,090 | 1,109 | 1,330 | 2,251 | 1,196 | 1,163 | 58 | 4.8% | 105 |
| WINDOM | 177 | 1,052 | 105 | 869 | 1,105 | 1,119 | 1,151 | 59 | 1000.6% | 9 |
| CENTENNIAL | 12 | 7,002 | 710 | 759 | 747 | 3,276 | 1,135 | 60 | 60.0% | 66 |
| BROOKLYN CENTER | 286 | 1,752 | 325 | 311 | 303 | 317 | 1,134 | 61 | 248.8% | 39 |
| BRAINERD | 181 | 7,333 | 330 | 569 | 968 | 320 | 1,124 | 62 | 240.4% | 40 |
| MOUNDS VIEW | 621 | 11,323 | 312 | 311 | 321 | 524 | 1,121 | 63 | 259.3% | 38 |
| DULUTH | 709 | 11,506 | 376 | 435 | 785 | 523 | 1,115 | 64 | 196.4% | 49 |
| WACONIA | 110 | 2,277 | 701 | 1,156 | 1,104 | 1,081 | 1,100 | 65 | 57.0% | 68 |
| WESTONKA | 277 | 2,274 | 633 | 543 | 555 | 606 | 1,099 | 66 | 73.6% | 64 |
| ST. PAUL | 625 | 45,583 | 412 | 498 | 563 | 797 | 1,075 | 67 | 160.8% | 54 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 5,482 | 495 | 501 | 5,465 | 1,071 | 68 | -80.5% | 155 |
| FRAZEE | 23 | 1,204 | 725 | 799 | 813 | 815 | 1,059 | 69 | 46.1% | 75 |
| STILLWATER | 834 | 9,340 | 4,016 | 669 | 816 | 847 | 1,030 | 70 | -74.3% | 154 |
| MONTICELLO | 882 | 3,887 | 1,592 | 1,098 | 1,117 | 3,453 | 1,025 | 71 | -35.6% | 147 |
| NORTH BRANCH | 138 | 3,851 | 902 | 1,131 | 1,043 | 1,024 | 1,018 | 72 | 12.9% | 98 |
| FOLEY | 51 | 1,641 | 655 | 988 | 800 | 892 | 1,008 | 73 | 53.9% | 70 |
| BEMIDJI | 31 | 5,122 | 916 | 1,150 | 930 | 1,277 | 995 | 74 | 8.6% | 101 |
| NORTHFIELD | 659 | 3,856 | 478 | 497 | 900 | 724 | 989 | 75 | 106.9% | 58 |
| CANNON FALLS | 252 | 1,483 | 525 | 538 | 3,120 | 528 | 983 | 76 | 87.1% | 60 |
| GRAND RAPIDS | 318 | 4,150 | 516 | 606 | 643 | 908 | 961 | 77 | 86.3% | 61 |
| BAGLEY | 162 | 1,104 | 797 | 828 | 846 | 865 | 960 | 78 | 20.5% | 89 |
| WARROAD | 690 | 1,325 | 992 | 6,079 | 721 | 808 | 959 | 79 | -3.3% | 122 |
| EDEN PRAIRIE | 272 | 10,425 | 1,101 | 1,208 | 1,299 | 3,725 | 955 | 80 | -13.2% | 134 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 651 | 1,333 | 666 | 688 | 952 | 81 | 46.3% | 74 |
| CROOKSTON | 593 | 1,538 | 728 | 1,093 | 887 | 891 | 913 | 82 | 25.5% | 86 |
| THIEF RIVER FALLS | 564 | 2,139 | 1,047 | 950 | 957 | 6,482 | 912 | 83 | -12.9% | 132 |
| LAKE SUPERIOR | 381 | 1,731 | 100 | 98 | 103 | 103 | 912 | 84 | 811.1% | 15 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | 771 | 779 | 883 | 85 | N/A | |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 573 | 1,115 | 2,120 | 1,152 | 875 | 86 | 52.8% | 71 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 1,094 | 1,139 | 936 | 896 | 874 | 87 | -20.1% | 138 |
| EDINA | 273 | 7,164 | 498 | 872 | 866 | 864 | 850 | 88 | 70.8% | 65 |
| NEW LONDON-SPICER | 345 | 1,749 | 5,076 | 845 | 858 | 880 | 845 | 89 | -83.3% | 156 |
| ALBERT LEA | 241 | 3,710 | 566 | 764 | 889 | 780 | 813 | 90 | 43.7% | 79 |
| DOVER-EYOTA | 533 | 1,216 | 566 | 567 | 568 | 6,637 | 810 | 91 | 43.0% | 80 |
| ROSEAU | 682 | 1,472 | 664 | 6,223 | 710 | 752 | 796 | 92 | 19.9% | 91 |
| PRINCETON | 477 | 3,277 | 657 | 674 | 673 | 733 | 789 | 93 | 20.1% | 90 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 739 | 748 | 736 | 720 | 768 | 94 | 4.0% | 107 |

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

| District Name | District Number | 2003 Enrollment | 1999 Debt Service | 2000 Debt Service | 2001 Debt Service | 2002 Debt Service | 2003 Debt Service | 2003 Debt Service Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|----------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-----------------------------|----------------------------------|
| LUVERNE | 2,184 | 1,338 | 7,487 | 691 | 721 | 828 | 737 | 95 | -90.2% | 159 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 816 | 807 | 798 | 758 | 727 | 96 | -10.8% | 131 |
| KASSON-MANTORVILLE | 204 | 1,856 | 699 | 857 | (622) | 741 | 720 | 97 | 3.0% | 109 |
| PAYNESVILLE | 741 | 1,147 | 515 | 499 | 937 | 5,816 | 716 | 98 | 39.0% | 82 |
| STEWARTVILLE | 534 | 1,773 | 670 | 676 | 674 | 912 | 712 | 99 | 6.3% | 103 |
| MINNEWASKA | 2,149 | 1,512 | 658 | 1,288 | 5,525 | 669 | 698 | 100 | 6.2% | 104 |
| TRITON | 2,125 | 1,156 | 676 | 665 | 671 | 707 | 697 | 101 | 3.1% | 108 |
| ROBBINSDALE | 281 | 14,297 | 20 | 98 | 228 | 474 | 691 | 102 | 3436.8% | 3 |
| ROSEVILLE | 623 | 6,541 | 498 | 500 | 501 | 2,278 | 678 | 103 | 36.3% | 83 |
| WORTHINGTON | 518 | 2,350 | 863 | 600 | 653 | 663 | 671 | 104 | -22.2% | 140 |
| SOUTH ST. PAUL | 6 | 3,505 | 519 | 3,486 | 461 | 655 | 664 | 105 | 28.0% | 85 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 493 | 510 | 515 | 662 | 664 | 106 | 34.5% | 84 |
| OWATONNA | 761 | 5,048 | 701 | 684 | 660 | 1,714 | 662 | 107 | -5.6% | 128 |
| ORONO | 278 | 2,481 | 1,106 | 680 | 629 | 648 | 660 | 108 | -40.3% | 149 |
| HASTINGS | 200 | 5,246 | 430 | 595 | 590 | 717 | 639 | 109 | 48.7% | 73 |
| HUTCHINSON | 423 | 3,116 | 544 | 602 | 624 | 1,495 | 636 | 110 | 16.8% | 96 |
| MELROSE | 740 | 1,574 | 846 | 908 | 893 | 5,490 | 635 | 111 | -24.9% | 142 |
| MINNETONKA | 276 | 7,652 | 661 | 692 | 745 | 3,046 | 634 | 112 | -4.0% | 124 |
| WILLMAR | 347 | 4,330 | 578 | 600 | 847 | 5,490 | 633 | 113 | 9.5% | 100 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 433 | 464 | 533 | 592 | 631 | 114 | 45.6% | 76 |
| SAUK CENTRE | 743 | 1,226 | 419 | 678 | 632 | 627 | 625 | 115 | 49.1% | 72 |
| MOORHEAD | 152 | 5,568 | 196 | 198 | 1,045 | 103 | 623 | 116 | 217.6% | 44 |
| HERMANTOWN | 700 | 1,949 | 605 | 664 | 1,097 | 2,122 | 620 | 117 | 2.5% | 114 |
| ST. CHARLES | 858 | 1,052 | 2 | 2 | 2 | 2 | 605 | 118 | 26042.2% | 1 |
| DEER RIVER | 317 | 1,074 | 212 | 281 | 553 | 700 | 589 | 119 | 178.2% | 52 |
| SPRING LAKE PARK | 16 | 4,335 | 608 | 603 | 594 | 591 | 586 | 120 | -3.6% | 123 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 494 | 508 | 514 | 537 | 581 | 121 | 17.6% | 94 |
| PROCTOR | 704 | 1,840 | 1,823 | 476 | 474 | 194 | 575 | 122 | -68.4% | 152 |
| ROCHESTER | 535 | 16,265 | 411 | 419 | 469 | 624 | 574 | 123 | 39.5% | 81 |
| WASECA | 829 | 2,250 | 532 | 508 | 501 | 509 | 571 | 124 | 7.3% | 102 |
| FOREST LAKE | 831 | 7,797 | 359 | 507 | 1,293 | 553 | 552 | 125 | 53.9% | 69 |
| CLOQUET | 94 | 2,636 | 212 | 1,282 | 152 | 1,115 | 538 | 126 | 154.4% | 56 |
| MILACA | 912 | 1,947 | 512 | 591 | 548 | 587 | 519 | 127 | 1.5% | 115 |
| MARSHALL | 413 | 2,309 | 323 | 535 | 516 | 1,365 | 513 | 128 | 58.6% | 67 |
| BURNSVILLE | 191 | 11,348 | 432 | 470 | 482 | 491 | 510 | 129 | 18.1% | 93 |
| DETROIT LAKES | 22 | 2,857 | 516 | 515 | 511 | 515 | 504 | 130 | -2.4% | 121 |
| ROCORI | 750 | 2,371 | 532 | 526 | 513 | 523 | 489 | 131 | -8.0% | 129 |
| PINE CITY | 578 | 1,696 | 381 | 440 | 438 | 490 | 468 | 132 | 22.7% | 88 |
| FRIDLEY | 14 | 2,644 | 447 | 451 | 459 | 566 | 459 | 133 | 2.7% | 111 |
| PIERZ | 484 | 1,003 | 477 | 479 | 479 | 4,681 | 457 | 134 | -4.2% | 125 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 440 | 455 | 443 | 451 | 439 | 135 | -0.2% | 118 |
| ALEXANDRIA | 206 | 4,208 | 426 | 429 | 435 | 435 | 437 | 136 | 2.6% | 112 |
| LACRESCENT-HOKAH | 300 | 1,689 | 138 | 364 | 548 | 721 | 433 | 137 | 212.7% | 46 |
| CHISAGO LAKES | 2,144 | 3,470 | 402 | 408 | 400 | 409 | 418 | 138 | 4.0% | 106 |
| INVER GROVE | 199 | 3,954 | 496 | 498 | 529 | 1,076 | 414 | 139 | -16.4% | 137 |
| LITCHFIELD | 465 | 1,941 | 415 | 481 | 486 | 3,393 | 413 | 140 | -0.5% | 119 |
| MANKATO | 77 | 6,994 | 308 | 314 | 316 | 387 | 382 | 141 | 24.0% | 87 |

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

| District Name | District Number | 2003 Enrollment | 1999 Debt Service | 2000 Debt Service | 2001 Debt Service | 2002 Debt Service | 2003 Debt Service | 2003 Debt Service Rank | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Rank |
|--|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------|-----------------------------|----------------------------------|
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 631 | 669 | 385 | 418 | 372 | 142 | -41.1% | 150 |
| BELLE PLAINE | 716 | 1,329 | 398 | 400 | 391 | 374 | 362 | 143 | -9.2% | 130 |
| MAPLE RIVER | 2,135 | 1,285 | 352 | 351 | 348 | 358 | 361 | 144 | 2.5% | 113 |
| MORA | 332 | 1,917 | 306 | 319 | 322 | 330 | 360 | 145 | 17.5% | 95 |
| NEW ULM | 88 | 2,458 | 2,820 | 311 | 319 | 332 | 343 | 146 | -87.8% | 157 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 33 | 296 | 305 | 313 | 321 | 147 | 886.7% | 12 |
| GREENWAY | 316 | 1,352 | 1,059 | 167 | 173 | 306 | 316 | 148 | -70.2% | 153 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 314 | 284 | 292 | 2,511 | 300 | 149 | -4.4% | 126 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 282 | 283 | 1,866 | 277 | 285 | 150 | 1.1% | 116 |
| BENSON | 777 | 1,120 | 287 | 288 | 298 | 283 | 280 | 151 | -2.2% | 120 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 209 | 223 | 226 | 240 | 247 | 152 | 18.1% | 92 |
| ST. PETER | 508 | 1,896 | 283 | 238 | 234 | 1,345 | 244 | 153 | -13.9% | 135 |
| LITTLE FALLS | 482 | 3,052 | 1,852 | 210 | 219 | 1,596 | 218 | 154 | -88.2% | 158 |
| LAKE CITY | 813 | 1,439 | 188 | 188 | 193 | 197 | 218 | 155 | 15.9% | 97 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 216 | 222 | 196 | 201 | 183 | 156 | -15.4% | 136 |
| AITKIN | 1 | 1,327 | 0 | 0 | 172 | 173 | 176 | 157 | N/A | |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 242 | 240 | 192 | 143 | 146 | 158 | -39.7% | 148 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 203 | 218 | 228 | 512 | 131 | 159 | -35.4% | 146 |
| HIBBING | 701 | 2,707 | 255 | 267 | 280 | 97 | 101 | 160 | -60.5% | 151 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 98 | 101 | 104 | 149 | 72 | 161 | -26.5% | 143 |
| SIBLEY EAST | 2,310 | 1,299 | 52 | 0 | 0 | 19 | 36 | 162 | -30.6% | 144 |
| ST. JAMES | 840 | 1,298 | 14 | 14 | 13 | 12 | 11 | 163 | -20.7% | 139 |
| RED LAKE | 38 | 1,497 | 57 | 56 | 53 | 49 | 2 | 164 | -96.3% | 160 |
| EAST GRAND FORKS | 595 | 1,788 | 0 | 0 | 0 | 0 | 0 | | N/A | |
| PELICAN RAPIDS | 548 | 1,232 | 202 | 215 | 223 | 187 | 0 | | -100.0% | 161 |
| INTERNATIONAL FALLS | 361 | 1,463 | 0 | 0 | 0 | 0 | 0 | | N/A | |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 0 | 0 | 0 | 0 | 0 | | N/A | |
| Average for schools above 1,000 in enrollment | | 4,413 | 731 | 733 | 798 | 1,020 | 1,445 | N/A | 97.7% | N/A |
| Minimum | | 463 | 0 | 0 | (622) | 0 | 0 | N/A | N/A | N/A |
| Maximum | | 47,416 | 7,487 | 6,223 | 5,911 | 6,637 | 15,795 | N/A | 111.0% | N/A |
| Median | | 2,044 | 534 | 561 | 595 | 723 | 898 | N/A | 68.1% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Levy Revenue | 2000 Levy Revenue | 2001 Levy Revenue | 2002 Levy Revenue | 2003 Levy Revenue | 2003 Levy Revenue Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|------------------------------------|--|
| ST. LOUIS PARK | 283 | 4,371 | 6,653 | 5,161 | 5,790 | 5,908 | 3,556 | 1 | -46.6% | 24 |
| WAYZATA | 284 | 9,637 | 6,201 | 5,143 | 4,935 | 5,182 | 3,026 | 2 | -51.2% | 33 |
| EDINA | 273 | 7,164 | 6,412 | 5,590 | 5,684 | 5,659 | 2,750 | 3 | -57.1% | 53 |
| HOPKINS | 270 | 8,489 | 6,660 | 5,402 | 5,584 | 5,624 | 2,676 | 4 | -59.8% | 70 |
| WESTONKA | 277 | 2,274 | 5,138 | 5,204 | 4,673 | 4,451 | 2,669 | 5 | -48.1% | 27 |
| BECKER | 726 | 2,337 | 6,307 | 6,221 | 6,761 | 7,071 | 2,620 | 6 | -58.5% | 60 |
| MINNETONKA | 276 | 7,652 | 5,278 | 4,372 | 4,412 | 4,483 | 2,409 | 7 | -54.4% | 43 |
| ROBBINSDALE | 281 | 14,297 | 3,633 | 2,672 | 2,677 | 2,796 | 2,173 | 8 | -40.2% | 18 |
| RED WING | 256 | 3,054 | 5,329 | 3,965 | 3,683 | 3,891 | 2,080 | 9 | -61.0% | 76 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 4,362 | 3,153 | 3,103 | 3,134 | 2,072 | 10 | -52.5% | 36 |
| MAHTOMEDI | 832 | 3,098 | 3,532 | 2,652 | 2,627 | 2,846 | 1,961 | 11 | -44.5% | 21 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 6,081 | 4,781 | 4,696 | 5,206 | 1,946 | 12 | -68.0% | 114 |
| MINNEAPOLIS | 1 | 47,416 | 4,504 | 3,237 | 3,180 | 3,406 | 1,858 | 13 | -58.7% | 62 |
| BLOOMINGTON | 271 | 10,967 | 5,252 | 4,272 | 4,714 | 4,883 | 1,832 | 14 | -65.1% | 95 |
| ORONO | 278 | 2,481 | 4,843 | 4,495 | 4,652 | 4,544 | 1,823 | 15 | -62.4% | 85 |
| RICHFIELD | 280 | 4,338 | 4,701 | 3,919 | 3,272 | 3,348 | 1,819 | 16 | -61.3% | 79 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 2,409 | 2,087 | 2,235 | 2,726 | 1,800 | 17 | -25.3% | 4 |
| RANDOLPH | 195 | 463 | 2,792 | 2,165 | 3,055 | 2,953 | 1,703 | 18 | -39.0% | 16 |
| PARK RAPIDS | 309 | 1,789 | 2,363 | 1,860 | 2,571 | 2,572 | 1,672 | 19 | -29.2% | 5 |
| ROCKFORD | 883 | 1,755 | 2,061 | 1,570 | 1,764 | 2,288 | 1,645 | 20 | -20.2% | 2 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 4,487 | 2,841 | 2,733 | 3,188 | 1,643 | 21 | -63.4% | 87 |
| EDEN PRAIRIE | 272 | 10,425 | 4,658 | 4,397 | 4,698 | 4,354 | 1,642 | 22 | -64.7% | 93 |
| ROSEVILLE | 623 | 6,541 | 5,632 | 4,418 | 4,080 | 3,906 | 1,609 | 23 | -71.4% | 130 |
| PEQUOT LAKES | 186 | 1,339 | 4,874 | 4,353 | 4,099 | 4,013 | 1,568 | 24 | -67.8% | 110 |
| MOUNDS VIEW | 621 | 11,323 | 3,301 | 2,874 | 2,642 | 3,135 | 1,560 | 25 | -52.7% | 37 |
| PRIOR LAKE | 719 | 5,339 | 2,533 | 2,160 | 2,235 | 2,891 | 1,559 | 26 | -38.5% | 14 |
| STILLWATER | 834 | 9,340 | 3,753 | 2,802 | 2,763 | 3,069 | 1,552 | 27 | -58.6% | 61 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 2,397 | 1,967 | 1,973 | 2,229 | 1,531 | 28 | -36.1% | 9 |
| CHASKA | 112 | 8,117 | 3,097 | 2,254 | 2,790 | 2,845 | 1,489 | 29 | -51.9% | 35 |
| BURNSVILLE | 191 | 11,348 | 3,599 | 2,624 | 2,582 | 2,755 | 1,476 | 30 | -59.0% | 63 |
| ELK RIVER | 728 | 9,803 | 1,903 | 1,726 | 1,670 | 2,356 | 1,474 | 31 | -22.5% | 3 |
| OSSEO | 279 | 22,055 | 2,983 | 2,191 | 2,139 | 2,579 | 1,462 | 32 | -51.0% | 31 |
| WHITE BEAR LAKE | 624 | 9,063 | 2,990 | 2,435 | 2,415 | 2,558 | 1,462 | 33 | -51.1% | 32 |
| ALEXANDRIA | 206 | 4,208 | 2,286 | 1,928 | 1,996 | 1,873 | 1,447 | 34 | -36.7% | 10 |
| FOREST LAKE | 831 | 7,797 | 2,412 | 1,820 | 1,846 | 2,258 | 1,406 | 35 | -41.7% | 19 |
| ROCHESTER | 535 | 16,265 | 3,473 | 2,350 | 2,300 | 2,259 | 1,397 | 36 | -59.8% | 68 |

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

| District Name | District Number | 2003 Enrollment | 1999 Levy Revenue | 2000 Levy Revenue | 2001 Levy Revenue | 2002 Levy Revenue | 2003 Levy Revenue | 2003 Levy Revenue Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|------------------------------------|--|
| LUVERNE | 2,184 | 1,338 | 2,307 | 1,694 | 1,586 | 1,461 | 1,381 | 37 | -40.1% | 17 |
| WACONIA | 110 | 2,277 | 3,260 | 2,755 | 2,608 | 2,590 | 1,369 | 38 | -58.0% | 57 |
| SPRING LAKE PARK | 16 | 4,335 | 3,524 | 2,804 | 2,714 | 2,615 | 1,349 | 39 | -61.7% | 83 |
| SHAKOPEE | 720 | 4,818 | 3,301 | 2,516 | 2,388 | 2,378 | 1,328 | 40 | -59.8% | 67 |
| MONTICELLO | 882 | 3,887 | 4,004 | 2,729 | 2,641 | 2,918 | 1,263 | 41 | -68.5% | 115 |
| WINDOM | 177 | 1,052 | 2,823 | 2,713 | 2,017 | 2,220 | 1,231 | 42 | -56.4% | 52 |
| LAKEVILLE | 194 | 10,148 | 3,086 | 2,301 | 2,160 | 2,637 | 1,222 | 43 | -60.4% | 72 |
| NORTHFIELD | 659 | 3,856 | 2,317 | 1,938 | 1,725 | 1,833 | 1,208 | 44 | -47.9% | 26 |
| JORDAN | 717 | 1,382 | 1,745 | 1,218 | 1,198 | 2,239 | 1,204 | 45 | -31.0% | 6 |
| SARTELL | 748 | 2,702 | 1,778 | 1,426 | 1,397 | 1,462 | 1,201 | 46 | -32.5% | 7 |
| BROOKLYN CENTER | 286 | 1,752 | 2,559 | 2,377 | 2,168 | 2,026 | 1,198 | 47 | -53.2% | 40 |
| SOUTH ST. PAUL | 6 | 3,505 | 2,814 | 1,742 | 1,587 | 2,014 | 1,180 | 48 | -58.1% | 58 |
| CHISAGO LAKES | 2,144 | 3,470 | 1,898 | 1,163 | 1,219 | 1,265 | 1,165 | 49 | -38.6% | 15 |
| DELANO | 879 | 1,917 | 2,821 | 2,092 | 2,732 | 2,884 | 1,136 | 50 | -59.7% | 66 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 2,429 | 1,705 | 1,577 | 1,768 | 1,127 | 51 | -53.6% | 42 |
| INVER GROVE | 199 | 3,954 | 3,282 | 2,806 | 2,516 | 2,632 | 1,117 | 52 | -66.0% | 100 |
| NORWOOD | 108 | 1,034 | 2,831 | 2,209 | 1,884 | 2,167 | 1,105 | 53 | -61.0% | 75 |
| FARIBAULT | 656 | 4,038 | 2,786 | 1,937 | 1,737 | 1,829 | 1,087 | 54 | -61.0% | 77 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 1,133 | 1,109 | 1,086 | 55 | | |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 1,275 | 926 | 1,671 | 1,868 | 1,064 | 56 | -16.5% | 1 |
| GRAND RAPIDS | 318 | 4,150 | 4,118 | 2,492 | 2,425 | 2,306 | 1,041 | 57 | -74.7% | 140 |
| FRIDLEY | 14 | 2,644 | 3,313 | 2,471 | 2,332 | 2,366 | 1,013 | 58 | -69.4% | 121 |
| TRITON | 2,125 | 1,156 | 2,224 | 2,126 | 1,574 | 1,958 | 1,010 | 59 | -54.6% | 44 |
| LAKE SUPERIOR | 381 | 1,731 | 2,357 | 970 | 678 | 1,059 | 1,002 | 60 | -57.5% | 55 |
| ST. PAUL | 625 | 45,583 | 2,555 | 1,975 | 2,037 | 2,257 | 989 | 61 | -61.3% | 78 |
| CROOKSTON | 593 | 1,538 | 2,051 | 1,524 | 1,359 | 1,501 | 957 | 62 | -53.3% | 41 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 2,105 | 1,800 | 1,763 | 1,828 | 920 | 63 | -56.3% | 51 |
| SAUK RAPIDS | 47 | 3,491 | 1,953 | 1,295 | 1,234 | 1,797 | 916 | 64 | -53.1% | 39 |
| NEW ULM | 88 | 2,458 | 2,047 | 1,684 | 1,467 | 1,455 | 906 | 65 | -55.7% | 49 |
| PINE CITY | 578 | 1,696 | 1,424 | 1,395 | 920 | 1,180 | 895 | 66 | -37.1% | 12 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 2,137 | 1,643 | 1,613 | 1,745 | 893 | 67 | -58.2% | 59 |
| FARMINGTON | 192 | 5,247 | 1,997 | 1,546 | 1,465 | 1,612 | 889 | 68 | -55.5% | 48 |
| BUFFALO | 877 | 5,141 | 2,209 | 1,631 | 1,747 | 1,796 | 876 | 69 | -60.3% | 71 |
| ANOKA-HENNEPIN | 11 | 40,958 | 2,401 | 1,485 | 1,423 | 1,609 | 876 | 70 | -63.5% | 89 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 3,068 | 2,566 | 2,796 | 2,784 | 869 | 71 | -71.7% | 131 |
| WILLMAR | 347 | 4,330 | 2,376 | 1,644 | 1,435 | 1,462 | 867 | 72 | -63.5% | 88 |

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

| District Name | District Number | 2003 Enrollment | 1999 Levy Revenue | 2000 Levy Revenue | 2001 Levy Revenue | 2002 Levy Revenue | 2003 Levy Revenue | 2003 Levy Revenue Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|------------------------------------|--|
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 2,328 | 1,237 | 1,109 | 1,169 | 840 | 73 | -63.9% | 90 |
| HUTCHINSON | 423 | 3,116 | 1,673 | 1,321 | 1,340 | 1,588 | 840 | 74 | -49.8% | 30 |
| FOLEY | 51 | 1,641 | 1,346 | 860 | 789 | 938 | 829 | 75 | -38.4% | 13 |
| NEW LONDON-SPICER | 345 | 1,749 | 2,037 | 1,786 | 1,593 | 1,738 | 828 | 76 | -59.4% | 64 |
| BRAINERD | 181 | 7,333 | 2,618 | 1,843 | 1,632 | 1,819 | 811 | 77 | -69.0% | 119 |
| HASTINGS | 200 | 5,246 | 2,361 | 2,017 | 1,868 | 2,082 | 809 | 78 | -65.7% | 98 |
| BEMIDJI | 31 | 5,122 | 2,213 | 1,694 | 1,537 | 1,702 | 791 | 79 | -64.3% | 92 |
| THIEF RIVER FALLS | 564 | 2,139 | 1,774 | 1,364 | 1,362 | 1,457 | 790 | 80 | -55.5% | 47 |
| DEER RIVER | 317 | 1,074 | 2,267 | 976 | 1,442 | 1,604 | 788 | 81 | -65.2% | 96 |
| PROCTOR | 704 | 1,840 | 1,525 | 1,229 | 1,035 | 735 | 787 | 82 | -48.4% | 28 |
| PLAINVIEW | 810 | 1,138 | 1,438 | 1,013 | 835 | 959 | 779 | 83 | -45.8% | 22 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 2,251 | 1,808 | 1,408 | 1,537 | 769 | 84 | -65.8% | 99 |
| BIG LAKE | 727 | 3,036 | 1,676 | 1,010 | 1,041 | 1,148 | 757 | 85 | -54.8% | 45 |
| OWATONNA | 761 | 5,048 | 2,964 | 1,823 | 1,599 | 1,691 | 750 | 86 | -74.7% | 139 |
| CENTENNIAL | 12 | 7,002 | 1,859 | 1,048 | 942 | 1,416 | 747 | 87 | -59.8% | 69 |
| WARROAD | 690 | 1,325 | 1,990 | 1,327 | 1,079 | 1,070 | 745 | 88 | -62.6% | 86 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 1,372 | 1,224 | 1,337 | 1,276 | 740 | 89 | -46.1% | 23 |
| ST. CLOUD | 742 | 10,442 | 2,533 | 2,209 | 2,225 | 2,175 | 740 | 90 | -70.8% | 126 |
| MINNEWASKA | 2,149 | 1,512 | 1,907 | 1,437 | 1,460 | 1,535 | 734 | 91 | -61.5% | 82 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 1,723 | 1,146 | 1,294 | 1,470 | 731 | 92 | -57.6% | 56 |
| ROSEAU | 682 | 1,472 | 1,699 | 1,303 | 986 | 1,171 | 723 | 93 | -57.4% | 54 |
| ST. FRANCIS | 15 | 5,874 | 2,179 | 1,310 | 1,356 | 1,335 | 719 | 94 | -67.0% | 105 |
| CLOQUET | 94 | 2,636 | 1,825 | 1,232 | 1,041 | 937 | 719 | 95 | -60.6% | 73 |
| ALBERT LEA | 241 | 3,710 | 2,447 | 1,684 | 1,558 | 2,067 | 717 | 96 | -70.7% | 125 |
| MONTEVIDEO | 129 | 1,607 | 1,888 | 1,160 | 1,057 | 1,080 | 717 | 97 | -62.0% | 84 |
| WORTHINGTON | 518 | 2,350 | 2,287 | 1,623 | 1,463 | 1,247 | 714 | 98 | -68.8% | 116 |
| BYRON | 531 | 1,485 | 1,472 | 1,071 | 1,013 | 1,154 | 712 | 99 | -51.6% | 34 |
| ANNANDALE | 876 | 1,857 | 2,217 | 1,783 | 1,809 | 1,954 | 710 | 100 | -68.0% | 113 |
| FRAZEE | 23 | 1,204 | 1,220 | 1,026 | 1,018 | 1,127 | 699 | 101 | -42.7% | 20 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 1,794 | 1,045 | 1,053 | 1,121 | 694 | 102 | -61.3% | 80 |
| PAYNESVILLE | 741 | 1,147 | 1,358 | 1,285 | 1,238 | 1,403 | 693 | 103 | -49.0% | 29 |
| STEWARTVILLE | 534 | 1,773 | 1,519 | 975 | 796 | 892 | 683 | 104 | -55.0% | 46 |
| PERHAM | 549 | 1,690 | 2,028 | 1,606 | 1,698 | 2,032 | 682 | 105 | -66.4% | 101 |
| SAUK CENTRE | 743 | 1,226 | 1,642 | 1,211 | 1,173 | 1,130 | 664 | 106 | -59.6% | 65 |
| MANKATO | 77 | 6,994 | 2,479 | 2,084 | 2,117 | 2,220 | 659 | 107 | -73.4% | 132 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | | 652 | 108 | | |

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

| District Name | District Number | 2003 Enrollment | 1999 Levy Revenue | 2000 Levy Revenue | 2001 Levy Revenue | 2002 Levy Revenue | 2003 Levy Revenue | 2003 Levy Revenue Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|------------------------------------|--|
| PINE RIVER-BACKUS | 2,174 | 1,160 | 2,237 | 1,944 | 1,908 | 1,805 | 651 | 109 | -70.9% | 127 |
| MARSHALL | 413 | 2,309 | 2,444 | 1,936 | 1,663 | 1,628 | 648 | 110 | -73.5% | 134 |
| GREENWAY | 316 | 1,352 | 1,844 | 427 | 715 | 944 | 635 | 111 | -65.6% | 97 |
| DETROIT LAKES | 22 | 2,857 | 1,953 | 1,466 | 1,468 | 1,568 | 632 | 112 | -67.6% | 109 |
| PRINCETON | 477 | 3,277 | 1,881 | 1,175 | 1,068 | 1,159 | 629 | 113 | -66.6% | 104 |
| VIRGINIA | 706 | 1,720 | 3,003 | 653 | 623 | 410 | 627 | 114 | -79.1% | 149 |
| HERMANTOWN | 700 | 1,949 | 2,428 | 1,869 | 1,679 | 1,752 | 626 | 115 | -74.2% | 137 |
| ESKO | 99 | 1,075 | 1,896 | 1,142 | 1,156 | 1,069 | 621 | 116 | -67.2% | 107 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 2,586 | 1,918 | 1,509 | 1,319 | 619 | 117 | -76.1% | 144 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 1,764 | 1,283 | 1,189 | 1,339 | 617 | 118 | -65.0% | 94 |
| WASECA | 829 | 2,250 | 2,634 | 1,539 | 1,272 | 1,342 | 611 | 119 | -76.8% | 145 |
| KASSON-MANTORVILLE | 204 | 1,856 | 1,160 | 1,027 | 819 | 875 | 605 | 120 | -47.8% | 25 |
| HOLDINGFORD | 738 | 1,090 | 954 | 671 | 584 | 691 | 602 | 121 | -36.9% | 11 |
| WATERTOWN-MAYER | 111 | 1,415 | 2,091 | 1,767 | 1,638 | 1,553 | 598 | 122 | -71.4% | 129 |
| ST. CHARLES | 858 | 1,052 | 919 | 640 | 532 | 435 | 596 | 123 | -35.1% | 8 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 2,311 | 1,925 | 1,642 | 1,641 | 592 | 124 | -74.4% | 138 |
| NORTH BRANCH | 138 | 3,851 | 1,643 | 1,241 | 1,100 | 1,084 | 592 | 125 | -64.0% | 91 |
| DOVER-EYOTA | 533 | 1,216 | 1,341 | 947 | 556 | 596 | 588 | 126 | -56.2% | 50 |
| LACRESCENT-HOKAH | 300 | 1,689 | 1,783 | 748 | 1,038 | 1,027 | 587 | 127 | -67.1% | 106 |
| MILACA | 912 | 1,947 | 1,478 | 911 | 974 | 889 | 580 | 128 | -60.8% | 74 |
| CROSBY-IRONTON | 182 | 1,484 | 2,794 | 2,133 | 2,044 | 2,440 | 576 | 129 | -79.4% | 150 |
| FERGUS FALLS | 544 | 2,859 | 1,954 | 1,466 | 1,305 | 1,404 | 560 | 130 | -71.3% | 128 |
| MAPLE RIVER | 2,135 | 1,285 | 2,603 | 2,089 | 1,414 | 1,419 | 557 | 131 | -78.6% | 147 |
| ROCORI | 750 | 2,371 | 1,818 | 1,338 | 1,161 | 1,237 | 551 | 132 | -69.7% | 122 |
| BAGLEY | 162 | 1,104 | 2,013 | 1,342 | 1,118 | 1,302 | 535 | 133 | -73.4% | 133 |
| AUSTIN | 492 | 4,129 | 2,187 | 1,314 | 1,159 | 1,245 | 534 | 134 | -75.6% | 142 |
| LITCHFIELD | 465 | 1,941 | 1,617 | 1,273 | 1,190 | 1,369 | 528 | 135 | -67.3% | 108 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 1,737 | 1,313 | 1,034 | 1,018 | 526 | 136 | -69.7% | 123 |
| BELLE PLAINE | 716 | 1,329 | 2,027 | 1,574 | 1,277 | 1,321 | 524 | 137 | -74.1% | 136 |
| DASSEL-COKATO | 466 | 2,262 | 1,353 | 1,027 | 1,015 | 1,010 | 522 | 138 | -61.4% | 81 |
| ALBANY | 745 | 1,574 | 1,639 | 971 | 948 | 978 | 508 | 139 | -69.0% | 118 |
| INTERNATIONAL FALLS | 361 | 1,463 | 2,053 | 1,112 | 1,749 | 1,250 | 507 | 140 | -75.3% | 141 |
| CANNON FALLS | 252 | 1,483 | 2,073 | 1,402 | 1,439 | 1,451 | 502 | 141 | -75.8% | 143 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 1,598 | 1,275 | 1,144 | 1,263 | 492 | 142 | -69.2% | 120 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 3,437 | 1,492 | 1,586 | 1,585 | 489 | 143 | -85.8% | 160 |
| MELROSE | 740 | 1,574 | 1,509 | 1,232 | 1,181 | 988 | 485 | 144 | -67.9% | 111 |

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

| District Name | District Number | 2003 Enrollment | 1999 Levy Revenue | 2000 Levy Revenue | 2001 Levy Revenue | 2002 Levy Revenue | 2003 Levy Revenue | 2003 Levy Revenue Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|------------------------------------|--|
| PIERZ | 484 | 1,003 | 1,020 | 798 | 645 | 784 | 479 | 145 | -53.0% | 38 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 1,425 | 890 | 815 | 939 | 478 | 146 | -66.5% | 102 |
| ST. JAMES | 840 | 1,298 | 1,463 | 1,083 | 840 | 802 | 470 | 147 | -67.9% | 112 |
| BENSON | 777 | 1,120 | 1,778 | 1,222 | 960 | 900 | 462 | 148 | -74.0% | 135 |
| DULUTH | 709 | 11,506 | 2,039 | 1,266 | 1,139 | 1,289 | 434 | 149 | -78.7% | 148 |
| ST. PETER | 508 | 1,896 | 2,423 | 1,146 | 1,013 | 1,184 | 411 | 150 | -83.0% | 157 |
| EVELETH-GILBERT | 2,154 | 1,517 | 2,198 | 236 | 327 | 98 | 406 | 151 | -81.5% | 154 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 2,505 | 2,420 | 2,111 | 1,674 | 403 | 152 | -83.9% | 158 |
| MORA | 332 | 1,917 | 1,190 | 789 | 712 | 799 | 399 | 153 | -66.5% | 103 |
| PINE ISLAND | 255 | 1,235 | 1,326 | 1,002 | 825 | 991 | 399 | 154 | -69.9% | 124 |
| LITTLE FALLS | 482 | 3,052 | 1,260 | 776 | 687 | 709 | 392 | 155 | -68.9% | 117 |
| AITKIN | 1 | 1,327 | 2,545 | 1,512 | 1,537 | 1,551 | 380 | 156 | -85.1% | 159 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 1,917 | 952 | 771 | 910 | 367 | 157 | -80.9% | 151 |
| MOORHEAD | 152 | 5,568 | 1,403 | 846 | 746 | 804 | 319 | 158 | -77.3% | 146 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 2,180 | 1,744 | 1,585 | 1,561 | 295 | 159 | -86.5% | 161 |
| SIBLEY EAST | 2,310 | 1,299 | 1,545 | 1,122 | 781 | 764 | 294 | 160 | -81.0% | 153 |
| HIBBING | 701 | 2,707 | 2,914 | 596 | 500 | 364 | 291 | 161 | -90.0% | 164 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 2,292 | 1,785 | 1,557 | 1,319 | 271 | 162 | -88.2% | 163 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 1,579 | 1,096 | 834 | 854 | 269 | 163 | -83.0% | 156 |
| LAKE CITY | 813 | 1,439 | 1,396 | 1,064 | 840 | 877 | 267 | 164 | -80.9% | 152 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 1,425 | 1,114 | 1,136 | 1,023 | 254 | 165 | -82.2% | 155 |
| EAST GRAND FORKS | 595 | 1,788 | 1,190 | 822 | 514 | 510 | 144 | 166 | -87.9% | 162 |
| PELICAN RAPIDS | 548 | 1,232 | 1,700 | 1,563 | 1,484 | 1,477 | 36 | 167 | -97.9% | 165 |
| RED LAKE | 38 | 1,497 | 356 | 10 | 9 | 8 | 4 | 168 | -98.9% | 166 |
| Average for schools above 1,000 in enrollment | | 4,413 | 2,311 | 2,257 | 2,225 | 2,379 | 1,235 | N/A | -46.6% | N/A |
| Minimum | | 463 | 356 | 10 | 9 | 8 | 4 | N/A | -98.9% | N/A |
| Maximum | | 47,416 | 6,660 | 6,221 | 6,761 | 7,071 | 3,556 | N/A | -46.6% | N/A |
| Median | | 2,044 | 2,215 | 1,590 | 1,484 | 1,561 | 763 | N/A | -65.6% | N/A |

Local levies are the revenues derived from property tax levies.

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

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

| District Name | District Number | 2003 Enrollment | 1999 Total Local Revenues | 2000 Total Local Revenues | 2001 Total Local Revenues | 2002 Total Local Revenues | 2003 Total Local Revenues | 2003 Total Local Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| WAYZATA | 284 | 9,637 | 6,201 | 6,312 | 6,148 | 6,230 | 5,356 | 1 | -13.6% | 27 |
| ST. LOUIS PARK | 283 | 4,371 | 6,653 | 6,901 | 7,996 | 7,600 | 5,183 | 2 | -22.1% | 44 |
| HOPKINS | 270 | 8,489 | 6,660 | 6,584 | 7,683 | 7,534 | 4,718 | 3 | -29.2% | 65 |
| MINNETONKA | 276 | 7,652 | 5,278 | 5,278 | 6,046 | 5,938 | 4,063 | 4 | -23.0% | 47 |
| EDINA | 273 | 7,164 | 6,412 | 6,685 | 6,812 | 6,660 | 3,805 | 5 | -40.7% | 113 |
| WESTONKA | 277 | 2,274 | 5,138 | 5,775 | 5,447 | 5,219 | 3,280 | 6 | -36.2% | 93 |
| ROSEVILLE | 623 | 6,541 | 5,632 | 5,410 | 5,236 | 4,979 | 3,185 | 7 | -43.4% | 123 |
| ROBBINSDALE | 281 | 14,297 | 3,633 | 3,549 | 3,617 | 3,624 | 3,172 | 8 | -12.7% | 24 |
| RED WING | 256 | 3,054 | 5,329 | 5,077 | 4,545 | 5,079 | 3,089 | 9 | -42.0% | 118 |
| ORONO | 278 | 2,481 | 4,843 | 5,497 | 5,542 | 5,444 | 2,984 | 10 | -38.4% | 99 |
| BECKER | 726 | 2,337 | 6,307 | 6,774 | 7,694 | 7,505 | 2,880 | 11 | -54.3% | 156 |
| ROCHESTER | 535 | 16,265 | 3,473 | 3,344 | 3,526 | 3,643 | 2,828 | 12 | -18.6% | 38 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 4,362 | 3,936 | 3,625 | 3,965 | 2,809 | 13 | -35.6% | 88 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 6,081 | 5,889 | 5,878 | 6,069 | 2,762 | 14 | -54.6% | 157 |
| BROOKLYN CENTER | 286 | 1,752 | 2,559 | 3,223 | 2,874 | 3,342 | 2,700 | 15 | 5.5% | 12 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 4,487 | 4,427 | 5,746 | 4,302 | 2,691 | 16 | -40.0% | 112 |
| BLOOMINGTON | 271 | 10,967 | 5,252 | 5,647 | 6,037 | 5,946 | 2,684 | 17 | -48.9% | 139 |
| MAHTOMEDI | 832 | 3,098 | 3,532 | 3,335 | 3,389 | 3,559 | 2,675 | 18 | -24.3% | 52 |
| BRAINERD | 181 | 7,333 | 2,618 | 2,929 | 2,972 | 3,220 | 2,660 | 19 | 1.6% | 13 |
| HIBBING | 701 | 2,707 | 2,914 | 2,964 | 3,102 | 3,022 | 2,580 | 20 | -11.5% | 22 |
| RICHFIELD | 280 | 4,338 | 4,701 | 4,519 | 4,026 | 4,050 | 2,574 | 21 | -45.2% | 128 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 2,409 | 2,658 | 2,968 | 3,397 | 2,568 | 22 | 6.6% | 11 |
| MINNEAPOLIS | 1 | 47,416 | 4,504 | 4,028 | 3,946 | 4,095 | 2,539 | 23 | -43.6% | 124 |
| OSSEO | 279 | 22,055 | 2,983 | 2,846 | 3,099 | 3,633 | 2,518 | 24 | -15.6% | 30 |
| PEQUOT LAKES | 186 | 1,339 | 4,874 | 5,086 | 5,004 | 4,796 | 2,468 | 25 | -49.4% | 141 |
| BURNSVILLE | 191 | 11,348 | 3,599 | 3,468 | 3,512 | 3,640 | 2,415 | 26 | -32.9% | 77 |
| STILLWATER | 834 | 9,340 | 3,753 | 3,641 | 3,662 | 3,894 | 2,409 | 27 | -35.8% | 89 |
| VIRGINIA | 706 | 1,720 | 3,003 | 2,801 | 2,730 | 2,620 | 2,408 | 28 | -19.8% | 42 |
| RANDOLPH | 195 | 463 | 2,792 | 2,685 | 4,670 | 4,096 | 2,403 | 29 | -13.9% | 28 |
| PRIOR LAKE | 719 | 5,339 | 2,533 | 2,489 | 2,743 | 3,545 | 2,381 | 30 | -6.0% | 18 |
| LAKE SUPERIOR | 381 | 1,731 | 2,357 | 2,416 | 2,213 | 2,547 | 2,338 | 31 | -0.8% | 15 |
| CHASKA | 112 | 8,117 | 3,097 | 3,048 | 3,829 | 3,793 | 2,333 | 32 | -24.7% | 54 |
| GRAND RAPIDS | 318 | 4,150 | 4,118 | 3,916 | 3,916 | 3,922 | 2,316 | 33 | -43.8% | 125 |
| SPRING LAKE PARK | 16 | 4,335 | 3,524 | 3,650 | 3,617 | 3,493 | 2,287 | 34 | -35.1% | 85 |
| MOUNDS VIEW | 621 | 11,323 | 3,301 | 3,494 | 3,355 | 3,754 | 2,283 | 35 | -30.8% | 71 |
| ROCKFORD | 883 | 1,755 | 2,061 | 2,110 | 3,121 | 3,272 | 2,256 | 36 | 9.5% | 7 |
| SAUK RAPIDS | 47 | 3,491 | 1,953 | 1,746 | 3,226 | 3,439 | 2,251 | 37 | 15.3% | 4 |
| EDEN PRAIRIE | 272 | 10,425 | 4,658 | 4,996 | 5,420 | 4,955 | 2,205 | 38 | -52.7% | 150 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Local Revenues | 2000 Total Local Revenues | 2001 Total Local Revenues | 2002 Total Local Revenues | 2003 Total Local Revenues | 2003 Total Local Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| PARK RAPIDS | 309 | 1,789 | 2,363 | 2,978 | 3,915 | 3,213 | 2,182 | 39 | -7.7% | 20 |
| MONTICELLO | 882 | 3,887 | 4,004 | 3,673 | 3,579 | 3,864 | 2,130 | 40 | -46.8% | 133 |
| WACONIA | 110 | 2,277 | 3,260 | 4,435 | 4,401 | 3,283 | 2,124 | 41 | -34.8% | 81 |
| HUTCHINSON | 423 | 3,116 | 1,673 | 2,186 | 2,311 | 2,577 | 2,095 | 42 | 25.2% | 3 |
| ANOKA-HENNEPIN | 11 | 40,958 | 2,401 | 2,466 | 2,510 | 2,717 | 2,085 | 43 | -13.2% | 25 |
| NORWOOD | 108 | 1,034 | 2,831 | 2,766 | 2,415 | 2,953 | 2,077 | 44 | -26.6% | 61 |
| ELK RIVER | 728 | 9,803 | 1,903 | 1,978 | 2,003 | 2,882 | 2,042 | 45 | 7.3% | 9 |
| INVER GROVE | 199 | 3,954 | 3,282 | 3,353 | 3,155 | 3,453 | 2,030 | 46 | -38.1% | 98 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 2,397 | 2,369 | 2,423 | 2,680 | 2,018 | 47 | -15.8% | 31 |
| WHITE BEAR LAKE | 624 | 9,063 | 2,990 | 2,871 | 2,885 | 3,068 | 2,006 | 48 | -32.9% | 78 |
| SOUTH ST. PAUL | 6 | 3,505 | 2,814 | 2,587 | 2,531 | 2,986 | 1,972 | 49 | -29.9% | 67 |
| JORDAN | 717 | 1,382 | 1,745 | 1,606 | 1,989 | 3,304 | 1,963 | 50 | 12.5% | 6 |
| WINDOM | 177 | 1,052 | 2,823 | 4,325 | 3,138 | 2,757 | 1,946 | 51 | -31.1% | 72 |
| FARIBAULT | 656 | 4,038 | 2,786 | 2,768 | 2,620 | 2,682 | 1,939 | 52 | -30.4% | 69 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 3,437 | 3,369 | 3,523 | 3,530 | 1,929 | 53 | -43.9% | 127 |
| PIESTONE AREA SCHOOLS | 2,689 | 1,368 | 1,275 | 1,484 | 2,862 | 2,983 | 1,917 | 54 | 50.4% | 1 |
| FOREST LAKE | 831 | 7,797 | 2,412 | 2,389 | 2,362 | 2,723 | 1,914 | 55 | -20.6% | 43 |
| OWATONNA | 761 | 5,048 | 2,964 | 2,691 | 2,524 | 2,734 | 1,912 | 56 | -35.5% | 86 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | 1,359 | 1,674 | 1,674 | 1,726 | 1,909 | 57 | | |
| WASECA | 829 | 2,250 | 2,634 | 2,631 | 2,437 | 2,521 | 1,901 | 58 | -27.8% | 62 |
| LAKEVILLE | 194 | 10,148 | 3,086 | 2,970 | 2,747 | 3,177 | 1,872 | 59 | -39.3% | 106 |
| DOVER-EYOTA | 533 | 1,216 | 1,341 | 1,366 | 1,113 | 1,134 | 1,857 | 60 | 38.5% | 2 |
| LUVERNE | 2,184 | 1,338 | 2,307 | 2,081 | 1,973 | 1,868 | 1,855 | 61 | -19.6% | 40 |
| DELANO | 879 | 1,917 | 2,821 | 3,047 | 3,996 | 3,816 | 1,805 | 62 | -36.0% | 91 |
| ST. FRANCIS | 15 | 5,874 | 2,179 | 2,221 | 2,510 | 2,438 | 1,790 | 63 | -17.9% | 36 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 2,328 | 1,950 | 1,706 | 1,823 | 1,788 | 64 | -23.2% | 48 |
| ALEXANDRIA | 206 | 4,208 | 2,286 | 2,280 | 2,340 | 2,192 | 1,766 | 65 | -22.7% | 46 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 1,794 | 1,997 | 2,108 | 2,043 | 1,752 | 66 | -2.3% | 16 |
| NORTHFIELD | 659 | 3,856 | 2,317 | 2,293 | 2,142 | 2,604 | 1,731 | 67 | -25.3% | 56 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 2,429 | 2,267 | 2,036 | 2,316 | 1,695 | 68 | -30.2% | 68 |
| BUFFALO | 877 | 5,141 | 2,209 | 2,374 | 2,540 | 2,551 | 1,677 | 69 | -24.1% | 51 |
| FRIDLEY | 14 | 2,644 | 3,313 | 3,079 | 3,098 | 3,076 | 1,643 | 70 | -50.4% | 143 |
| SARTELL | 748 | 2,702 | 1,778 | 1,791 | 1,724 | 1,780 | 1,642 | 71 | -7.6% | 19 |
| MONTEVIDEO | 129 | 1,607 | 1,888 | 1,908 | 1,808 | 1,787 | 1,637 | 72 | -13.3% | 26 |
| AUSTIN | 492 | 4,129 | 2,187 | 2,094 | 2,029 | 2,085 | 1,632 | 73 | -25.4% | 57 |
| PROCTOR | 704 | 1,840 | 1,525 | 1,718 | 1,553 | 1,286 | 1,627 | 74 | 6.7% | 10 |
| SHAKOPEE | 720 | 4,818 | 3,301 | 2,757 | 2,647 | 2,736 | 1,623 | 75 | -50.8% | 145 |
| GREENWAY | 316 | 1,352 | 1,844 | 1,813 | 2,596 | 2,679 | 1,619 | 76 | -12.2% | 23 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Local Revenues | 2000 Total Local Revenues | 2001 Total Local Revenues | 2002 Total Local Revenues | 2003 Total Local Revenues | 2003 Total Local Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| CHISAGO LAKES | 2,144 | 3,470 | 1,898 | 1,613 | 1,647 | 1,640 | 1,611 | 77 | -15.1% | 29 |
| CROOKSTON | 593 | 1,538 | 2,051 | 2,137 | 1,948 | 2,134 | 1,568 | 78 | -23.5% | 49 |
| ST. PAUL | 625 | 45,583 | 2,555 | 2,471 | 2,702 | 2,781 | 1,545 | 79 | -39.5% | 109 |
| BEMIDJI | 31 | 5,122 | 2,213 | 2,503 | 2,299 | 2,319 | 1,503 | 80 | -32.1% | 74 |
| WILLMAR | 347 | 4,330 | 2,376 | 2,335 | 2,500 | 2,424 | 1,501 | 81 | -36.8% | 95 |
| AITKIN | 1 | 1,327 | 2,545 | 2,674 | 2,863 | 2,708 | 1,487 | 82 | -41.6% | 116 |
| CROSBY-IRONTON | 182 | 1,484 | 2,794 | 3,074 | 3,224 | 3,135 | 1,474 | 83 | -47.2% | 135 |
| EVELETH-GILBERT | 2,154 | 1,517 | 2,198 | 1,995 | 2,004 | 1,726 | 1,439 | 84 | -34.5% | 80 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 3,068 | 3,059 | 3,274 | 3,275 | 1,419 | 85 | -53.7% | 153 |
| ST. PETER | 508 | 1,896 | 2,423 | 2,160 | 1,996 | 2,239 | 1,397 | 86 | -42.3% | 119 |
| MINNEWASKA | 2,149 | 1,512 | 1,907 | 1,914 | 2,048 | 2,143 | 1,368 | 87 | -28.3% | 63 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 2,237 | 2,403 | 2,333 | 2,287 | 1,366 | 88 | -38.9% | 103 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 2,137 | 2,364 | 2,314 | 2,408 | 1,363 | 89 | -36.2% | 94 |
| WATERTOWN-MAYER | 111 | 1,415 | 2,091 | 2,286 | 2,112 | 2,030 | 1,362 | 90 | -34.9% | 82 |
| BIG LAKE | 727 | 3,036 | 1,676 | 1,467 | 1,508 | 2,014 | 1,346 | 91 | -19.7% | 41 |
| TRITON | 2,125 | 1,156 | 2,224 | 2,374 | 1,841 | 2,265 | 1,346 | 92 | -39.5% | 107 |
| PERHAM | 549 | 1,690 | 2,028 | 2,162 | 2,339 | 2,746 | 1,320 | 93 | -34.9% | 83 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 1,723 | 1,498 | 1,789 | 1,945 | 1,303 | 94 | -24.4% | 53 |
| CLOQUET | 94 | 2,636 | 1,825 | 1,759 | 1,628 | 1,477 | 1,297 | 95 | -28.9% | 64 |
| PLAINVIEW | 810 | 1,138 | 1,438 | 1,488 | 1,334 | 1,386 | 1,295 | 96 | -9.9% | 21 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 2,105 | 2,103 | 2,131 | 2,170 | 1,283 | 97 | -39.0% | 105 |
| WARROAD | 690 | 1,325 | 1,990 | 2,185 | 1,557 | 1,580 | 1,282 | 98 | -35.6% | 87 |
| FOLEY | 51 | 1,641 | 1,346 | 1,224 | 1,306 | 1,287 | 1,268 | 99 | -5.8% | 17 |
| HASTINGS | 200 | 5,246 | 2,361 | 3,236 | 2,713 | 2,472 | 1,260 | 100 | -46.6% | 132 |
| CANNON FALLS | 252 | 1,483 | 2,073 | 1,878 | 1,952 | 1,872 | 1,254 | 101 | -39.5% | 108 |
| MARSHALL | 413 | 2,309 | 2,444 | 2,609 | 2,361 | 2,227 | 1,253 | 102 | -48.7% | 137 |
| SAUK CENTRE | 743 | 1,226 | 1,642 | 1,714 | 1,818 | 1,697 | 1,250 | 103 | -23.9% | 50 |
| DULUTH | 709 | 11,506 | 2,039 | 1,985 | 1,918 | 2,003 | 1,250 | 104 | -38.7% | 101 |
| CENTENNIAL | 12 | 7,002 | 1,859 | 1,881 | 1,817 | 2,088 | 1,249 | 105 | -32.8% | 76 |
| NEW ULM | 88 | 2,458 | 2,047 | 1,993 | 1,774 | 1,790 | 1,248 | 106 | -39.0% | 104 |
| FARMINGTON | 192 | 5,247 | 1,997 | 1,849 | 1,872 | 2,072 | 1,244 | 107 | -37.7% | 97 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 2,586 | 2,468 | 2,075 | 1,909 | 1,236 | 108 | -52.2% | 149 |
| NORTH BRANCH | 138 | 3,851 | 1,643 | 1,890 | 1,732 | 1,700 | 1,225 | 109 | -25.4% | 58 |
| NEW LONDON-SPICER | 345 | 1,749 | 2,037 | 2,146 | 1,976 | 2,122 | 1,224 | 110 | -39.9% | 110 |
| ALBANY | 745 | 1,574 | 1,639 | 1,593 | 1,693 | 1,668 | 1,213 | 111 | -26.0% | 60 |
| BYRON | 531 | 1,485 | 1,472 | 1,440 | 1,391 | 1,589 | 1,208 | 112 | -17.9% | 37 |
| PINE CITY | 578 | 1,696 | 1,424 | 1,913 | 1,372 | 1,561 | 1,197 | 113 | -15.9% | 32 |
| THIEF RIVER FALLS | 564 | 2,139 | 1,774 | 1,784 | 1,820 | 1,881 | 1,196 | 114 | -32.6% | 75 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Local Revenues | 2000 Total Local Revenues | 2001 Total Local Revenues | 2002 Total Local Revenues | 2003 Total Local Revenues | 2003 Total Local Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| ST. CLOUD | 742 | 10,442 | 2,533 | 2,613 | 2,672 | 2,508 | 1,179 | 115 | -53.5% | 152 |
| ANNANDALE | 876 | 1,857 | 2,217 | 2,182 | 2,265 | 2,399 | 1,178 | 116 | -46.9% | 134 |
| KASSON-MANTORVILLE | 204 | 1,856 | 1,160 | 1,502 | 1,396 | 1,495 | 1,178 | 117 | 1.6% | 14 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 2,311 | 2,512 | 2,390 | 2,221 | 1,175 | 118 | -49.2% | 140 |
| WORTHINGTON | 518 | 2,350 | 2,287 | 2,616 | 2,225 | 1,803 | 1,174 | 119 | -48.7% | 136 |
| INTERNATIONAL FALLS | 361 | 1,463 | 2,053 | 1,867 | 2,594 | 2,093 | 1,168 | 120 | -43.1% | 121 |
| ESKO | 99 | 1,075 | 1,896 | 1,678 | 1,715 | 1,546 | 1,168 | 121 | -38.4% | 100 |
| DEER RIVER | 317 | 1,074 | 2,267 | 1,794 | 2,987 | 2,672 | 1,160 | 122 | -48.8% | 138 |
| BENSON | 777 | 1,120 | 1,778 | 1,703 | 1,548 | 1,462 | 1,137 | 123 | -36.1% | 92 |
| ROCORI | 750 | 2,371 | 1,818 | 1,809 | 1,774 | 1,750 | 1,135 | 124 | -37.6% | 96 |
| PAYNESVILLE | 741 | 1,147 | 1,358 | 1,667 | 1,663 | 1,800 | 1,132 | 125 | -16.6% | 33 |
| FERGUS FALLS | 544 | 2,859 | 1,954 | 1,998 | 1,932 | 1,928 | 1,123 | 126 | -42.5% | 120 |
| HERMANTOWN | 700 | 1,949 | 2,428 | 2,350 | 2,235 | 2,240 | 1,113 | 127 | -54.2% | 155 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 2,251 | 2,242 | 2,033 | 1,961 | 1,106 | 128 | -50.9% | 146 |
| PRINCETON | 477 | 3,277 | 1,881 | 1,767 | 1,584 | 1,808 | 1,103 | 129 | -41.4% | 115 |
| HOLDINGFORD | 738 | 1,090 | 954 | 1,183 | 1,134 | 1,243 | 1,086 | 130 | 13.8% | 5 |
| LACRESCENT-HOKAH | 300 | 1,689 | 1,783 | 2,028 | 1,791 | 1,522 | 1,071 | 131 | -39.9% | 111 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | | 1,053 | 132 | | |
| STEWARTVILLE | 534 | 1,773 | 1,519 | 1,288 | 1,153 | 1,296 | 1,053 | 133 | -30.7% | 70 |
| DETROIT LAKES | 22 | 2,857 | 1,953 | 1,934 | 1,970 | 2,039 | 1,044 | 134 | -46.5% | 131 |
| ROSEAU | 682 | 1,472 | 1,699 | 1,884 | 1,458 | 1,531 | 1,041 | 135 | -38.7% | 102 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 1,372 | 1,620 | 1,991 | 1,637 | 1,027 | 136 | -25.1% | 55 |
| FRAZEE | 23 | 1,204 | 1,220 | 1,277 | 1,285 | 1,376 | 1,009 | 137 | -17.3% | 34 |
| DASSEL-COKATO | 466 | 2,262 | 1,353 | 1,448 | 1,536 | 1,474 | 1,005 | 138 | -25.7% | 59 |
| ST. CHARLES | 858 | 1,052 | 919 | 866 | 737 | 753 | 1,001 | 139 | 8.9% | 8 |
| BELLE PLAINE | 716 | 1,329 | 2,027 | 1,874 | 1,563 | 1,709 | 1,001 | 140 | -50.6% | 144 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 2,292 | 2,324 | 2,159 | 1,965 | 994 | 141 | -56.6% | 158 |
| MOORHEAD | 152 | 5,568 | 1,403 | 1,146 | 1,137 | 1,184 | 992 | 142 | -29.3% | 66 |
| ALBERT LEA | 241 | 3,710 | 2,447 | 2,058 | 1,873 | 2,276 | 990 | 143 | -59.5% | 159 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 1,737 | 1,701 | 1,437 | 1,508 | 988 | 144 | -43.1% | 122 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 1,425 | 1,505 | 1,469 | 1,528 | 981 | 145 | -31.2% | 73 |
| MILACA | 912 | 1,947 | 1,478 | 1,375 | 1,410 | 1,261 | 978 | 146 | -33.8% | 79 |
| MORA | 332 | 1,917 | 1,190 | 1,255 | 1,259 | 1,375 | 961 | 147 | -19.2% | 39 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 1,764 | 1,660 | 1,676 | 1,832 | 956 | 148 | -45.8% | 129 |
| MANKATO | 77 | 6,994 | 2,479 | 2,362 | 2,435 | 2,500 | 948 | 149 | -61.8% | 160 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 1,598 | 1,649 | 1,840 | 1,719 | 938 | 150 | -41.3% | 114 |
| BAGLEY | 162 | 1,104 | 2,013 | 1,815 | 1,651 | 1,663 | 938 | 151 | -53.4% | 151 |
| ST. JAMES | 840 | 1,298 | 1,463 | 1,494 | 1,251 | 1,293 | 938 | 152 | -35.9% | 90 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Local Revenues | 2000 Total Local Revenues | 2001 Total Local Revenues | 2002 Total Local Revenues | 2003 Total Local Revenues | 2003 Total Local Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| LITCHFIELD | 465 | 1,941 | 1,617 | 1,785 | 1,776 | 1,894 | 938 | 153 | -42.0% | 117 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 1,917 | 1,995 | 1,706 | 1,427 | 934 | 154 | -51.3% | 148 |
| MAPLE RIVER | 2,135 | 1,285 | 2,603 | 2,378 | 1,694 | 1,686 | 861 | 155 | -66.9% | 162 |
| SIBLEY EAST | 2,310 | 1,299 | 1,545 | 1,430 | 1,082 | 1,112 | 832 | 156 | -46.1% | 130 |
| LITTLE FALLS | 482 | 3,052 | 1,260 | 1,085 | 1,045 | 1,137 | 820 | 157 | -34.9% | 84 |
| PIERZ | 484 | 1,003 | 1,020 | 1,034 | 956 | 1,056 | 788 | 158 | -22.7% | 45 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 1,579 | 1,420 | 1,202 | 1,283 | 770 | 159 | -51.2% | 147 |
| MELROSE | 740 | 1,574 | 1,509 | 1,685 | 1,686 | 1,470 | 762 | 160 | -49.5% | 142 |
| PINE ISLAND | 255 | 1,235 | 1,326 | 1,307 | 1,145 | 1,297 | 745 | 161 | -43.8% | 126 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 2,505 | 2,701 | 2,450 | 2,040 | 719 | 162 | -71.3% | 165 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 2,180 | 2,187 | 2,081 | 2,079 | 681 | 163 | -68.8% | 164 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 1,425 | 1,487 | 1,567 | 1,277 | 654 | 164 | -54.1% | 154 |
| LAKE CITY | 813 | 1,439 | 1,396 | 1,361 | 1,288 | 1,393 | 523 | 165 | -62.5% | 161 |
| EAST GRAND FORKS | 595 | 1,788 | 1,190 | 1,172 | 851 | 790 | 390 | 166 | -67.2% | 163 |
| RED LAKE | 38 | 1,497 | 356 | 372 | 378 | 273 | 294 | 167 | -17.4% | 35 |
| PELICAN RAPIDS | 548 | 1,232 | 1,700 | 1,771 | 1,737 | 1,679 | 203 | 168 | -88.1% | 166 |
| Average for schools above 1,000 in enrollment | | 4,413 | 2,994 | 2,977 | 3,045 | 3,145 | 2,042 | N/A | -31.8% | N/A |
| Minimum | | 463 | 356 | 372 | 378 | 273 | 203 | N/A | -43.0% | N/A |
| Maximum | | 47,416 | 6,660 | 6,901 | 7,996 | 7,600 | 5,356 | N/A | -19.6% | N/A |
| Median | | 2,044 | 2,215 | 2,187 | 2,159 | 2,239 | 1,429 | N/A | -35.5% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Aids | 2000 Total State Aids | 2001 Total State Aids | 2002 Total State Aids | 2003 Total State Aids | 2003 Total State Aids Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-------------------------------------|
| RED LAKE | 38 | 1,497 | 6,598 | 7,546 | 7,858 | 7,841 | 9,173 | 1 | 39.0% | 145 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 3,909 | 4,437 | 4,915 | 5,053 | 7,553 | 2 | 93.2% | 20 |
| MINNEAPOLIS | 1 | 47,416 | 4,071 | 4,388 | 4,840 | 4,900 | 7,483 | 3 | 83.8% | 27 |
| BROOKLYN CENTER | 286 | 1,752 | 3,388 | 4,329 | 4,537 | 4,923 | 7,288 | 4 | 115.1% | 15 |
| ST. PAUL | 625 | 45,583 | 4,616 | 4,944 | 5,085 | 5,599 | 7,157 | 5 | 55.0% | 77 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 4,622 | 5,001 | 5,435 | 5,530 | 7,091 | 6 | 53.4% | 86 |
| GREENWAY | 316 | 1,352 | 4,624 | 5,010 | 5,528 | 5,437 | 6,955 | 7 | 50.4% | 96 |
| LAKE SUPERIOR | 381 | 1,731 | 3,626 | 4,333 | 4,692 | 4,817 | 6,916 | 8 | 90.7% | 21 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 4,213 | 4,345 | 4,961 | 4,991 | 6,735 | 9 | 59.9% | 60 |
| CROOKSTON | 593 | 1,538 | 4,049 | 4,413 | 4,961 | 5,202 | 6,716 | 10 | 65.9% | 49 |
| DEER RIVER | 317 | 1,074 | 4,246 | 4,593 | 4,734 | 4,825 | 6,701 | 11 | 57.8% | 66 |
| AITKIN | 1 | 1,327 | 3,443 | 3,698 | 4,437 | 4,213 | 6,697 | 12 | 94.5% | 19 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 4,728 | 5,121 | 5,725 | 5,649 | 6,680 | 13 | 41.3% | 137 |
| BAGLEY | 162 | 1,104 | 4,473 | 4,882 | 5,057 | 5,289 | 6,626 | 14 | 48.1% | 107 |
| VIRGINIA | 706 | 1,720 | 4,488 | 4,959 | 5,119 | 5,346 | 6,611 | 15 | 47.3% | 111 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 3,655 | 4,150 | 4,363 | 4,368 | 6,585 | 16 | 80.2% | 31 |
| ST. JAMES | 840 | 1,298 | 4,209 | 4,569 | 5,099 | 5,368 | 6,583 | 17 | 56.4% | 71 |
| PARK RAPIDS | 309 | 1,789 | 3,672 | 4,012 | 4,407 | 4,455 | 6,527 | 18 | 77.8% | 34 |
| WILLMAR | 347 | 4,330 | 4,294 | 4,432 | 4,753 | 5,100 | 6,521 | 19 | 51.9% | 89 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 3,565 | 3,890 | 4,674 | 4,896 | 6,515 | 20 | 82.7% | 28 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 3,981 | 4,135 | 4,882 | 5,110 | 6,510 | 21 | 63.5% | 56 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 3,943 | 4,217 | 4,739 | 5,193 | 6,500 | 22 | 64.8% | 52 |
| MINNEWASKA | 2,149 | 1,512 | 4,277 | 4,538 | 5,195 | 5,219 | 6,472 | 23 | 51.3% | 91 |
| INTERNATIONAL FALLS | 361 | 1,463 | 4,080 | 4,330 | 4,270 | 4,768 | 6,464 | 24 | 58.4% | 64 |
| HIBBING | 701 | 2,707 | 4,376 | 4,915 | 5,186 | 5,490 | 6,463 | 25 | 47.7% | 110 |
| WINDOM | 177 | 1,052 | 3,689 | 4,167 | 4,748 | 4,976 | 6,398 | 26 | 73.4% | 37 |
| FRAZEE | 23 | 1,204 | 4,461 | 4,717 | 5,038 | 5,177 | 6,398 | 27 | 43.4% | 128 |
| DULUTH | 709 | 11,506 | 4,260 | 4,841 | 5,183 | 5,306 | 6,394 | 28 | 50.1% | 98 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 4,738 | 5,261 | 5,426 | 5,390 | 6,393 | 29 | 34.9% | 156 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 3,367 | 3,575 | 4,187 | 4,297 | 6,392 | 30 | 89.8% | 24 |
| FARIBAULT | 656 | 4,038 | 4,041 | 4,721 | 5,046 | 5,138 | 6,381 | 31 | 57.9% | 65 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 3,939 | 4,276 | 4,553 | 4,802 | 6,350 | 32 | 61.2% | 58 |
| PELICAN RAPIDS | 548 | 1,232 | 3,765 | 3,867 | 4,311 | 4,424 | 6,346 | 33 | 68.6% | 45 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Aids | 2000 Total State Aids | 2001 Total State Aids | 2002 Total State Aids | 2003 Total State Aids | 2003 Total State Aids Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-------------------------------------|
| WORTHINGTON | 518 | 2,350 | 4,363 | 4,429 | 5,105 | 5,267 | 6,344 | 34 | 45.4% | 119 |
| WARROAD | 690 | 1,325 | 4,412 | 4,822 | 5,193 | 5,475 | 6,343 | 35 | 43.8% | 125 |
| ROSEAU | 682 | 1,472 | 4,248 | 4,604 | 4,940 | 5,313 | 6,332 | 36 | 49.1% | 101 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 4,238 | 4,488 | 4,940 | 4,959 | 6,331 | 37 | 49.4% | 99 |
| CROSBY-IRONTON | 182 | 1,484 | 3,122 | 3,409 | 3,624 | 3,583 | 6,306 | 38 | 102.0% | 18 |
| LITTLE FALLS | 482 | 3,052 | 4,896 | 4,697 | 5,369 | 5,469 | 6,293 | 39 | 28.5% | 165 |
| BENSON | 777 | 1,120 | 4,273 | 4,323 | 4,974 | 5,123 | 6,292 | 40 | 47.3% | 113 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 4,712 | 5,025 | 5,513 | 5,642 | 6,287 | 41 | 33.4% | 159 |
| AUSTIN | 492 | 4,129 | 4,165 | 4,429 | 4,884 | 5,054 | 6,282 | 42 | 50.8% | 94 |
| THIEF RIVER FALLS | 564 | 2,139 | 4,506 | 4,907 | 5,170 | 5,234 | 6,277 | 43 | 39.3% | 141 |
| CLOQUET | 94 | 2,636 | 4,718 | 4,542 | 4,939 | 5,228 | 6,272 | 44 | 32.9% | 161 |
| LUVERNE | 2,184 | 1,338 | 3,917 | 4,231 | 4,746 | 4,918 | 6,271 | 45 | 60.1% | 59 |
| GRAND RAPIDS | 318 | 4,150 | 3,091 | 3,397 | 3,727 | 4,042 | 6,270 | 46 | 102.8% | 17 |
| NEW ULM | 88 | 2,458 | 3,630 | 3,964 | 4,622 | 4,740 | 6,254 | 47 | 72.3% | 39 |
| PIERZ | 484 | 1,003 | 5,015 | 5,213 | 5,555 | 5,557 | 6,250 | 48 | 24.6% | 166 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 3,728 | 4,392 | 4,922 | 4,981 | 6,237 | 49 | 67.3% | 47 |
| ALBERT LEA | 241 | 3,710 | 4,124 | 4,439 | 4,785 | 4,531 | 6,233 | 50 | 51.1% | 92 |
| SIBLEY EAST | 2,310 | 1,299 | 3,775 | 4,320 | 4,828 | 5,139 | 6,232 | 51 | 65.1% | 51 |
| PERHAM | 549 | 1,690 | 3,886 | 4,183 | 4,615 | 4,643 | 6,210 | 52 | 59.8% | 61 |
| PINE CITY | 578 | 1,696 | 4,212 | 4,410 | 4,707 | 4,755 | 6,204 | 53 | 47.3% | 112 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 4,414 | 4,482 | 6,197 | 54 | | |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 3,597 | 3,708 | 4,846 | 4,944 | 6,196 | 55 | 72.3% | 40 |
| MAPLE RIVER | 2,135 | 1,285 | 3,835 | 4,138 | 4,856 | 5,191 | 6,193 | 56 | 61.5% | 57 |
| MELROSE | 740 | 1,574 | 4,466 | 4,775 | 5,205 | 5,455 | 6,185 | 57 | 38.5% | 146 |
| MONTEVIDEO | 129 | 1,607 | 4,150 | 4,373 | 5,077 | 5,279 | 6,175 | 58 | 48.8% | 105 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 4,008 | 4,430 | 4,908 | 4,958 | 6,154 | 59 | 53.5% | 85 |
| DETROIT LAKES | 22 | 2,857 | 4,029 | 4,466 | 4,721 | 4,793 | 6,143 | 60 | 52.5% | 88 |
| MOORHEAD | 152 | 5,568 | 4,266 | 4,901 | 5,259 | 5,456 | 6,134 | 61 | 43.8% | 124 |
| HOLDINGFORD | 738 | 1,090 | 4,530 | 4,852 | 5,356 | 5,641 | 6,129 | 62 | 35.3% | 155 |
| SOUTH ST. PAUL | 6 | 3,505 | 4,102 | 4,340 | 4,872 | 4,876 | 6,108 | 63 | 48.9% | 103 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 4,089 | 4,510 | 5,049 | 5,059 | 6,108 | 64 | 49.4% | 100 |
| TRITON | 2,125 | 1,156 | 4,130 | 4,122 | 4,929 | 5,248 | 6,102 | 65 | 47.7% | 109 |
| EAST GRAND FORKS | 595 | 1,788 | 4,186 | 4,456 | 5,029 | 5,153 | 6,102 | 66 | 45.8% | 117 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Aids | 2000 Total State Aids | 2001 Total State Aids | 2002 Total State Aids | 2003 Total State Aids | 2003 Total State Aids Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-------------------------------------|
| BEMIDJI | 31 | 5,122 | 4,455 | 4,755 | 5,056 | 5,081 | 6,100 | 67 | 36.9% | 148 |
| SAUK CENTRE | 743 | 1,226 | 4,383 | 4,672 | 5,063 | 5,246 | 6,098 | 68 | 39.1% | 144 |
| EVELETH-GILBERT | 2,154 | 1,517 | 4,372 | 4,834 | 4,687 | 5,192 | 6,097 | 69 | 39.5% | 140 |
| BRAINERD | 181 | 7,333 | 3,830 | 3,997 | 4,334 | 4,385 | 6,094 | 70 | 59.1% | 63 |
| PAYNESVILLE | 741 | 1,147 | 4,377 | 4,641 | 5,052 | 5,083 | 6,090 | 71 | 39.1% | 143 |
| RICHFIELD | 280 | 4,338 | 2,854 | 3,023 | 3,739 | 3,811 | 6,089 | 72 | 113.3% | 16 |
| PLAINVIEW | 810 | 1,138 | 3,947 | 4,236 | 4,614 | 4,803 | 6,088 | 73 | 54.2% | 82 |
| ROCHESTER | 535 | 16,265 | 3,533 | 4,052 | 4,355 | 4,414 | 6,088 | 74 | 72.3% | 38 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 4,182 | 4,175 | 4,908 | 4,949 | 6,086 | 75 | 45.5% | 118 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | 6,084 | | 76 | | |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 4,365 | 4,555 | 5,141 | 5,315 | 6,074 | 77 | 39.2% | 142 |
| MORA | 332 | 1,917 | 4,235 | 4,565 | 4,830 | 4,865 | 6,072 | 78 | 43.4% | 130 |
| ROCORI | 750 | 2,371 | 4,222 | 4,563 | 4,910 | 5,075 | 6,068 | 79 | 43.7% | 126 |
| PROCTOR | 704 | 1,840 | 4,433 | 4,782 | 5,096 | 5,256 | 6,058 | 80 | 36.7% | 150 |
| ST. PETER | 508 | 1,896 | 4,146 | 4,502 | 5,029 | 5,106 | 6,054 | 81 | 46.0% | 116 |
| MARSHALL | 413 | 2,309 | 3,350 | 3,928 | 4,331 | 4,655 | 6,052 | 82 | 80.7% | 30 |
| LITCHFIELD | 465 | 1,941 | 4,060 | 4,561 | 4,957 | 5,111 | 6,045 | 83 | 48.9% | 104 |
| OSSEO | 279 | 22,055 | 3,792 | 4,160 | 4,407 | 4,558 | 6,039 | 84 | 59.3% | 62 |
| ANNANDALE | 876 | 1,857 | 3,883 | 4,145 | 4,510 | 4,543 | 6,037 | 85 | 55.5% | 75 |
| DASSEL-COKATO | 466 | 2,262 | 4,173 | 4,569 | 4,820 | 4,999 | 6,031 | 86 | 44.5% | 123 |
| LACRESCENT-HOKAH | 300 | 1,689 | 4,247 | 4,554 | 4,854 | 5,034 | 6,031 | 87 | 42.0% | 136 |
| ST. CLOUD | 742 | 10,442 | 3,588 | 3,913 | 4,263 | 4,303 | 6,026 | 88 | 67.9% | 46 |
| FOLEY | 51 | 1,641 | 4,445 | 4,920 | 5,206 | 5,338 | 6,026 | 89 | 35.6% | 152 |
| BUFFALO | 877 | 5,141 | 4,010 | 4,307 | 4,639 | 4,770 | 6,021 | 90 | 50.1% | 97 |
| MILACA | 912 | 1,947 | 4,482 | 4,918 | 5,259 | 5,376 | 6,020 | 91 | 34.3% | 158 |
| WASECA | 829 | 2,250 | 4,030 | 4,290 | 4,812 | 4,843 | 6,004 | 92 | 49.0% | 102 |
| OWATONNA | 761 | 5,048 | 3,885 | 4,156 | 4,724 | 4,791 | 6,001 | 93 | 54.5% | 81 |
| FERGUS FALLS | 544 | 2,859 | 3,984 | 4,202 | 4,617 | 5,031 | 5,995 | 94 | 50.5% | 95 |
| CHISAGO LAKES | 2,144 | 3,470 | 3,835 | 4,145 | 4,437 | 4,871 | 5,991 | 95 | 56.2% | 72 |
| FRIDLEY | 14 | 2,644 | 3,592 | 3,939 | 4,343 | 4,362 | 5,987 | 96 | 66.7% | 48 |
| NORWOOD | 108 | 1,034 | 3,894 | 4,124 | 4,496 | 4,694 | 5,987 | 97 | 53.7% | 84 |
| STEWARTVILLE | 534 | 1,773 | 4,211 | 4,682 | 5,003 | 5,217 | 5,987 | 98 | 42.2% | 134 |
| MANKATO | 77 | 6,994 | 3,280 | 3,586 | 4,112 | 4,226 | 5,973 | 99 | 82.1% | 29 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Aids | 2000 Total State Aids | 2001 Total State Aids | 2002 Total State Aids | 2003 Total State Aids | 2003 Total State Aids Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-------------------------------------|
| RANDOLPH | 195 | 463 | 3,350 | 3,810 | 4,238 | 4,503 | 5,966 | 100 | 78.1% | 33 |
| FOREST LAKE | 831 | 7,797 | 3,383 | 4,191 | 4,347 | 4,524 | 5,964 | 101 | 76.3% | 36 |
| ALBANY | 745 | 1,574 | 4,436 | 4,634 | 5,193 | 5,327 | 5,962 | 102 | 34.4% | 157 |
| INVER GROVE | 199 | 3,954 | 3,616 | 3,967 | 4,373 | 4,365 | 5,955 | 103 | 64.7% | 53 |
| ROBBINSDALE | 281 | 14,297 | 3,124 | 3,663 | 4,734 | 4,091 | 5,955 | 104 | 90.6% | 22 |
| NORTHFIELD | 659 | 3,856 | 3,825 | 4,044 | 4,507 | 4,558 | 5,948 | 105 | 55.5% | 74 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 4,089 | 4,349 | 4,766 | 4,851 | 5,942 | 106 | 45.3% | 120 |
| SPRING LAKE PARK | 16 | 4,335 | 3,227 | 3,264 | 3,580 | 3,854 | 5,941 | 107 | 84.1% | 26 |
| HASTINGS | 200 | 5,246 | 3,810 | 4,066 | 4,512 | 4,575 | 5,933 | 108 | 55.7% | 73 |
| ST. CHARLES | 858 | 1,052 | 4,091 | 4,348 | 4,734 | 4,826 | 5,926 | 109 | 44.9% | 121 |
| RED WING | 256 | 3,054 | 1,992 | 2,512 | 3,168 | 3,211 | 5,923 | 110 | 197.3% | 8 |
| HUTCHINSON | 423 | 3,116 | 3,804 | 4,129 | 4,738 | 4,713 | 5,905 | 111 | 55.2% | 76 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 4,209 | 4,570 | 5,085 | 5,270 | 5,896 | 112 | 40.1% | 139 |
| SHAKOPEE | 720 | 4,818 | 3,466 | 3,945 | 4,280 | 4,450 | 5,892 | 113 | 70.0% | 43 |
| PEQUOT LAKES | 186 | 1,339 | 988 | 1,352 | 1,805 | 1,752 | 5,890 | 114 | 496.2% | 2 |
| BYRON | 531 | 1,485 | 4,135 | 4,476 | 4,785 | 4,915 | 5,890 | 115 | 42.4% | 133 |
| ANOKA-HENNEPIN | 11 | 40,958 | 4,108 | 4,310 | 4,743 | 4,797 | 5,886 | 116 | 43.3% | 131 |
| WATERTOWN-MAYER | 111 | 1,415 | 3,798 | 3,976 | 4,285 | 4,598 | 5,880 | 117 | 54.8% | 78 |
| JORDAN | 717 | 1,382 | 3,885 | 4,133 | 4,521 | 4,670 | 5,879 | 118 | 51.3% | 90 |
| SARTELL | 748 | 2,702 | 3,843 | 4,217 | 4,543 | 4,578 | 5,877 | 119 | 52.9% | 87 |
| NEW LONDON-SPICER | 345 | 1,749 | 3,999 | 4,328 | 4,634 | 4,827 | 5,876 | 120 | 46.9% | 115 |
| ELK RIVER | 728 | 9,803 | 3,990 | 4,246 | 4,544 | 4,658 | 5,873 | 121 | 47.2% | 114 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 3,563 | 3,944 | 4,322 | 4,367 | 5,852 | 122 | 64.2% | 55 |
| BURNSVILLE | 191 | 11,348 | 3,400 | 3,809 | 4,142 | 4,190 | 5,844 | 123 | 71.9% | 42 |
| LAKE CITY | 813 | 1,439 | 3,702 | 4,176 | 4,506 | 4,568 | 5,833 | 124 | 57.6% | 67 |
| ROCKFORD | 883 | 1,755 | 4,062 | 4,406 | 4,654 | 4,743 | 5,825 | 125 | 43.4% | 129 |
| MOUNDS VIEW | 621 | 11,323 | 3,089 | 3,453 | 3,776 | 3,791 | 5,824 | 126 | 88.5% | 25 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 3,929 | 4,228 | 4,577 | 4,793 | 5,817 | 127 | 48.1% | 108 |
| BELLE PLAINE | 716 | 1,329 | 3,923 | 4,253 | 4,730 | 4,799 | 5,816 | 128 | 48.3% | 106 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 3,761 | 4,065 | 4,375 | 4,342 | 5,813 | 129 | 54.6% | 80 |
| SAUK RAPIDS | 47 | 3,491 | 4,113 | 4,425 | 4,842 | 4,864 | 5,810 | 130 | 41.3% | 138 |
| ST. FRANCIS | 15 | 5,874 | 4,063 | 4,353 | 4,801 | 4,933 | 5,797 | 131 | 42.7% | 132 |
| ESKO | 99 | 1,075 | 4,204 | 4,664 | 4,774 | 5,048 | 5,793 | 132 | 37.8% | 147 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Aids | 2000 Total State Aids | 2001 Total State Aids | 2002 Total State Aids | 2003 Total State Aids | 2003 Total State Aids Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|-----------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-------------------------------------|
| ST. LOUIS PARK | 283 | 4,371 | 1,909 | 2,190 | 2,535 | 2,761 | 5,792 | 133 | 203.4% | 7 |
| PRINCETON | 477 | 3,277 | 4,398 | 4,617 | 4,964 | 5,010 | 5,772 | 134 | 31.2% | 162 |
| BLOOMINGTON | 271 | 10,967 | 1,953 | 1,970 | 2,274 | 2,514 | 5,771 | 135 | 195.5% | 9 |
| WHITE BEAR LAKE | 624 | 9,063 | 3,488 | 3,792 | 4,135 | 4,072 | 5,771 | 136 | 65.5% | 50 |
| HERMANTOWN | 700 | 1,949 | 3,732 | 4,140 | 4,461 | 4,557 | 5,769 | 137 | 54.6% | 79 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 1,746 | 2,063 | 2,322 | 2,476 | 5,759 | 138 | 229.8% | 6 |
| WACONIA | 110 | 2,277 | 3,346 | 3,765 | 4,229 | 4,182 | 5,756 | 139 | 72.0% | 41 |
| MAHTOMEDI | 832 | 3,098 | 3,501 | 3,742 | 4,058 | 4,088 | 5,753 | 140 | 64.3% | 54 |
| MONTICELLO | 882 | 3,887 | 3,017 | 3,279 | 3,810 | 3,965 | 5,751 | 141 | 90.6% | 23 |
| STILLWATER | 834 | 9,340 | 3,207 | 3,543 | 3,832 | 3,767 | 5,751 | 142 | 79.3% | 32 |
| ROSEVILLE | 623 | 6,541 | 2,602 | 2,878 | 3,295 | 3,448 | 5,750 | 143 | 121.0% | 14 |
| DELANO | 879 | 1,917 | 3,649 | 3,718 | 4,196 | 4,340 | 5,748 | 144 | 57.5% | 68 |
| LAKEVILLE | 194 | 10,148 | 3,668 | 3,878 | 4,292 | 4,398 | 5,745 | 145 | 56.6% | 70 |
| PRIOR LAKE | 719 | 5,339 | 3,645 | 3,901 | 4,089 | 4,314 | 5,730 | 146 | 57.2% | 69 |
| PINE ISLAND | 255 | 1,235 | 4,302 | 4,651 | 5,124 | 5,216 | 5,730 | 147 | 33.2% | 160 |
| CHASKA | 112 | 8,117 | 3,793 | 4,007 | 4,346 | 4,389 | 5,729 | 148 | 51.0% | 93 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 3,375 | 3,876 | 4,390 | 4,243 | 5,717 | 149 | 69.4% | 44 |
| FARMINGTON | 192 | 5,247 | 4,165 | 4,243 | 4,868 | 4,989 | 5,694 | 150 | 36.7% | 149 |
| NORTH BRANCH | 138 | 3,851 | 4,387 | 4,590 | 4,929 | 5,063 | 5,677 | 151 | 29.4% | 163 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 4,143 | 4,410 | 4,686 | 4,807 | 5,661 | 152 | 36.6% | 151 |
| CENTENNIAL | 12 | 7,002 | 3,905 | 4,204 | 4,646 | 4,718 | 5,651 | 153 | 44.7% | 122 |
| WESTONKA | 277 | 2,274 | 2,150 | 2,463 | 2,672 | 2,564 | 5,640 | 154 | 162.3% | 10 |
| WAYZATA | 284 | 9,637 | 1,650 | 1,962 | 2,381 | 2,420 | 5,635 | 155 | 241.5% | 5 |
| KASSON-MANTORVILLE | 204 | 1,856 | 4,160 | 4,657 | 5,180 | 5,112 | 5,633 | 156 | 35.4% | 153 |
| EDEN PRAIRIE | 272 | 10,425 | 2,451 | 2,551 | 2,817 | 3,125 | 5,627 | 157 | 129.6% | 12 |
| BIG LAKE | 727 | 3,036 | 4,158 | 4,114 | 4,830 | 5,051 | 5,626 | 158 | 35.3% | 154 |
| MINNETONKA | 276 | 7,652 | 2,483 | 2,799 | 3,242 | 3,257 | 5,588 | 159 | 125.1% | 13 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 3,141 | 3,428 | 3,724 | 3,900 | 5,558 | 160 | 77.0% | 35 |
| CANNON FALLS | 252 | 1,483 | 3,595 | 3,941 | 4,427 | 4,589 | 5,543 | 161 | 54.2% | 83 |
| ORONO | 278 | 2,481 | 2,124 | 2,131 | 2,473 | 2,462 | 5,541 | 162 | 160.9% | 11 |
| HOPKINS | 270 | 8,489 | 1,213 | 1,627 | 1,889 | 1,852 | 5,496 | 163 | 353.1% | 3 |
| BECKER | 726 | 2,337 | 82 | 49 | 847 | 1,521 | 5,462 | 164 | 6561.0% | 1 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 3,792 | 4,019 | 4,668 | 4,683 | 5,441 | 165 | 43.5% | 127 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Aids | 2000 Total State Aids | 2001 Total State Aids | 2002 Total State Aids | 2003 Total State Aids | 2003 Total State Aids Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------------|------------------------------------|--|
| DOVER-EYOTA | 533 | 1,216 | 4,104 | 4,485 | 4,764 | 4,916 | 5,309 | 166 | 29.4% | 164 |
| EDINA | 273 | 7,164 | 1,244 | 1,627 | 2,094 | 2,258 | 5,268 | 167 | 323.5% | 4 |
| ALEXANDRIA | 206 | 4,208 | 3,418 | 3,715 | 4,192 | 4,241 | 4,854 | 168 | 42.0% | 135 |
| Average for schools above 1,000 in enrollment | | 4,413 | 3,799 | 4,119 | 4,536 | 4,660 | 6,098 | N/A | 60.5% | N/A |
| Minimum | | 463 | 82 | 49 | 847 | 1,521 | 4,854 | N/A | 5819.5% | N/A |
| Maximum | | 47,416 | 6,598 | 7,546 | 7,858 | 7,841 | 9,173 | N/A | 39.0% | N/A |
| Median | | 2,044 | 3,964 | 4,250 | 4,730 | 4,826 | 6,038 | N/A | 52.3% | N/A |

Total state aid is the revenue for General Education.

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

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

| District Name | District Number | 2003 Enrollment | 1999 State Grants | 2000 State Grants | 2001 State Grants | 2002 State Grants | 2003 State Grants | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------|------------------------|
| | | | | | | | | State Grants Ranking | Percent Change | Percent Change Ranking |
| ESKO | 99 | 1,075 | 580 | 622 | 600 | 562 | 904 | 1 | 55.9% | 46 |
| MINNEAPOLIS | 1 | 47,416 | 686 | 969 | 987 | 989 | 867 | 2 | 26.4% | 66 |
| SAUK RAPIDS | 47 | 3,491 | 362 | 314 | 290 | 508 | 853 | 3 | 135.6% | 19 |
| ROCKFORD | 883 | 1,755 | 234 | 240 | 284 | 402 | 724 | 4 | 209.4% | 10 |
| ST. PAUL | 625 | 45,583 | 493 | 744 | 782 | 743 | 672 | 5 | 36.3% | 59 |
| RED LAKE | 38 | 1,497 | 550 | 524 | 571 | 505 | 626 | 6 | 13.8% | 78 |
| THIEF RIVER FALLS | 564 | 2,139 | 432 | 563 | 472 | 392 | 600 | 7 | 38.9% | 54 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 39 | 221 | 272 | 441 | 575 | 8 | 1374.4% | 2 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 564 | 535 | 692 | 423 | 573 | 9 | 1.6% | 91 |
| WARROAD | 690 | 1,325 | 420 | 379 | 442 | 467 | 568 | 10 | 35.2% | 61 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 870 | 809 | 835 | 591 | 521 | 11 | -40.1% | 133 |
| FARMINGTON | 192 | 5,247 | 363 | 541 | 479 | 295 | 517 | 12 | 42.4% | 51 |
| BEMIDJI | 31 | 5,122 | 223 | 622 | 579 | 499 | 511 | 13 | 129.1% | 21 |
| SARTELL | 748 | 2,702 | 515 | 697 | 699 | 588 | 509 | 14 | -1.2% | 97 |
| WACONIA | 110 | 2,277 | 212 | 142 | 346 | 258 | 502 | 15 | 136.8% | 18 |
| ST. LOUIS PARK | 283 | 4,371 | 318 | 216 | 526 | 285 | 476 | 16 | 49.7% | 47 |
| HOLDINGFORD | 738 | 1,090 | 698 | 516 | 747 | 601 | 471 | 17 | -32.5% | 127 |
| EDINA | 273 | 7,164 | 67 | 151 | 214 | 235 | 462 | 18 | 589.6% | 4 |
| BROOKLYN CENTER | 286 | 1,752 | 492 | 334 | 573 | 391 | 454 | 19 | -7.7% | 105 |
| BAGLEY | 162 | 1,104 | 420 | 439 | 433 | 467 | 448 | 20 | 6.7% | 83 |
| MARSHALL | 413 | 2,309 | 202 | 254 | 357 | 479 | 444 | 21 | 119.8% | 22 |
| BLOOMINGTON | 271 | 10,967 | 216 | 349 | 447 | 470 | 443 | 22 | 105.1% | 26 |
| DULUTH | 709 | 11,506 | 445 | 557 | 571 | 439 | 433 | 23 | -2.7% | 101 |
| JORDAN | 717 | 1,382 | 214 | 291 | 183 | 143 | 429 | 24 | 100.5% | 27 |
| RED WING | 256 | 3,054 | 215 | 270 | 278 | 289 | 428 | 25 | 99.1% | 28 |
| WORTHINGTON | 518 | 2,350 | 178 | 271 | 501 | 413 | 425 | 26 | 138.8% | 17 |
| WINDOM | 177 | 1,052 | 97 | 352 | 378 | 295 | 416 | 27 | 328.9% | 6 |
| GREENWAY | 316 | 1,352 | 156 | 300 | 676 | 115 | 409 | 28 | 162.2% | 14 |
| CROOKSTON | 593 | 1,538 | 292 | 288 | 453 | 349 | 395 | 29 | 35.3% | 60 |
| FOLEY | 51 | 1,641 | 347 | 476 | 548 | 627 | 390 | 30 | 12.4% | 79 |
| ELK RIVER | 728 | 9,803 | 203 | 219 | 207 | 265 | 387 | 31 | 90.6% | 31 |
| LACRESCENT-HOKAH | 300 | 1,689 | 103 | 103 | 545 | 595 | 387 | 32 | 275.7% | 7 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | | 384 | 33 | | |
| STAPLES-MOTLEY | 2,170 | 1,576 | 295 | 321 | 421 | 382 | 384 | 34 | 30.2% | 63 |
| RICHFIELD | 280 | 4,338 | 109 | 174 | 309 | 262 | 381 | 35 | 249.5% | 9 |
| BECKER | 726 | 2,337 | 31 | 53 | 98 | 28 | 358 | 36 | 1054.8% | 3 |

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

| District Name | District Number | 2003 Enrollment | 1999 State Grants | 2000 State Grants | 2001 State Grants | 2002 State Grants | 2003 State Grants | 2003 | 1999 to 2003 | 1999 to 2003 |
|----------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------|------------------------|
| | | | | | | | | State Grants Ranking | Percent Change | Percent Change Ranking |
| CENTENNIAL | 12 | 7,002 | 290 | 249 | 253 | 228 | 358 | 37 | 23.4% | 69 |
| ROBBINSDALE | 281 | 14,297 | 168 | 286 | 422 | 398 | 351 | 38 | 108.9% | 25 |
| ROSEAU | 682 | 1,472 | 239 | 240 | 378 | 393 | 337 | 39 | 41.0% | 52 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 130 | 182 | 308 | 350 | 337 | 40 | 159.2% | 15 |
| BIG LAKE | 727 | 3,036 | 328 | 286 | 264 | 221 | 329 | 41 | 0.3% | 94 |
| ALBANY | 745 | 1,574 | 546 | 432 | 605 | 502 | 324 | 42 | -40.7% | 134 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 361 | 460 | 591 | 458 | 321 | 43 | -11.1% | 109 |
| ROCHESTER | 535 | 16,265 | 214 | 284 | 396 | 365 | 318 | 44 | 48.6% | 49 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 552 | 244 | 331 | 346 | 317 | 45 | -42.6% | 137 |
| HOPKINS | 270 | 8,489 | 118 | 134 | 313 | 288 | 316 | 46 | 167.8% | 13 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 182 | 215 | 269 | 281 | 314 | 47 | 72.5% | 37 |
| MONTEVIDEO | 129 | 1,607 | 313 | 333 | 355 | 229 | 312 | 48 | -0.3% | 95 |
| WILLMAR | 347 | 4,330 | 226 | 269 | 615 | 292 | 312 | 49 | 38.1% | 56 |
| ST. CLOUD | 742 | 10,442 | 226 | 253 | 353 | 290 | 309 | 50 | 36.7% | 58 |
| LUVERNE | 2,184 | 1,338 | 292 | 248 | 221 | 255 | 308 | 51 | 5.5% | 86 |
| FARIBAULT | 656 | 4,038 | 482 | 430 | 429 | 315 | 305 | 52 | -36.7% | 130 |
| OSSEO | 279 | 22,055 | 216 | 240 | 291 | 334 | 298 | 53 | 38.0% | 57 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 13 | 58 | 360 | 297 | 296 | 54 | 2176.9% | 1 |
| FRIDLEY | 14 | 2,644 | 159 | 179 | 352 | 325 | 294 | 55 | 84.9% | 32 |
| CANNON FALLS | 252 | 1,483 | 125 | 160 | 231 | 394 | 292 | 56 | 133.6% | 20 |
| MONTICELLO | 882 | 3,887 | 109 | 181 | 303 | 251 | 276 | 57 | 153.2% | 16 |
| VIRGINIA | 706 | 1,720 | 437 | 516 | 481 | 359 | 273 | 58 | -37.5% | 131 |
| SAUK CENTRE | 743 | 1,226 | 295 | 182 | 577 | 311 | 270 | 59 | -8.5% | 106 |
| STEWARTVILLE | 534 | 1,773 | 304 | 391 | 410 | 306 | 267 | 60 | -12.2% | 111 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 139 | 247 | 304 | 259 | 267 | 61 | 92.1% | 30 |
| OWATONNA | 761 | 5,048 | 208 | 204 | 290 | 212 | 265 | 62 | 27.4% | 65 |
| ANOKA-HENNEPIN | 11 | 40,958 | 137 | 180 | 231 | 253 | 250 | 63 | 82.5% | 34 |
| DOVER-EYOTA | 533 | 1,216 | 335 | 381 | 315 | 294 | 249 | 64 | -25.7% | 123 |
| FRAZEE | 23 | 1,204 | 545 | 520 | 504 | 332 | 244 | 65 | -55.2% | 154 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 241 | 403 | 355 | 324 | 244 | 66 | 1.2% | 92 |
| SOUTH ST. PAUL | 6 | 3,505 | 136 | 207 | 327 | 317 | 242 | 67 | 77.9% | 36 |
| WASECA | 829 | 2,250 | 241 | 265 | 312 | 289 | 236 | 68 | -2.1% | 100 |
| DELANO | 879 | 1,917 | 127 | 356 | 209 | 160 | 232 | 69 | 82.7% | 33 |
| MILACA | 912 | 1,947 | 463 | 381 | 515 | 411 | 232 | 70 | -49.9% | 146 |
| NEW ULM | 88 | 2,458 | 283 | 275 | 446 | 333 | 232 | 71 | -18.0% | 115 |
| ROSEVILLE | 623 | 6,541 | 106 | 161 | 219 | 250 | 224 | 72 | 111.3% | 24 |

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

| District Name | District Number | 2003 Enrollment | 1999 State Grants | 2000 State Grants | 2001 State Grants | 2002 State Grants | 2003 State Grants | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------|------------------------|
| | | | | | | | | State Grants Ranking | Percent Change | Percent Change Ranking |
| ORONO | 278 | 2,481 | 138 | 211 | 233 | 208 | 220 | 73 | 59.4% | 43 |
| MANKATO | 77 | 6,994 | 163 | 232 | 233 | 239 | 218 | 74 | 33.7% | 62 |
| MOUNDS VIEW | 621 | 11,323 | 137 | 252 | 317 | 233 | 218 | 75 | 59.1% | 44 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 131 | 162 | 221 | 212 | 217 | 76 | 65.6% | 41 |
| LITTLE FALLS | 482 | 3,052 | 198 | 290 | 238 | 174 | 214 | 77 | 8.1% | 81 |
| PIERZ | 484 | 1,003 | 386 | 400 | 466 | 331 | 214 | 78 | -44.6% | 140 |
| KASSON-MANTORVILLE | 204 | 1,856 | 423 | 390 | 445 | 363 | 209 | 79 | -50.6% | 147 |
| ST. JAMES | 840 | 1,298 | 170 | 141 | 250 | 232 | 208 | 80 | 22.4% | 74 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 484 | 249 | 399 | 236 | 205 | 81 | -57.6% | 157 |
| AUSTIN | 492 | 4,129 | 182 | 181 | 214 | 208 | 196 | 82 | 7.7% | 82 |
| CHASKA | 112 | 8,117 | 159 | 196 | 304 | 227 | 196 | 83 | 23.3% | 70 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 496 | 481 | 236 | 228 | 195 | 84 | -60.7% | 161 |
| ALBERT LEA | 241 | 3,710 | 130 | 336 | 396 | 302 | 194 | 85 | 49.2% | 48 |
| MELROSE | 740 | 1,574 | 343 | 452 | 520 | 432 | 191 | 86 | -44.3% | 139 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 190 | 184 | 254 | 169 | 187 | 87 | -1.6% | 98 |
| HIBBING | 701 | 2,707 | 352 | 375 | 418 | 323 | 187 | 88 | -46.9% | 144 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | 113 | 557 | 461 | 187 | 89 | | |
| NORWOOD | 108 | 1,034 | 232 | 248 | 272 | 218 | 186 | 90 | -19.8% | 117 |
| WATERTOWN-MAYER | 111 | 1,415 | 201 | 207 | 278 | 220 | 186 | 91 | -7.5% | 104 |
| PRIOR LAKE | 719 | 5,339 | 101 | 132 | 196 | 146 | 174 | 92 | 72.3% | 38 |
| BYRON | 531 | 1,485 | 303 | 299 | 372 | 256 | 173 | 93 | -42.9% | 138 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 134 | 145 | 202 | 159 | 173 | 94 | 29.1% | 64 |
| WAYZATA | 284 | 9,637 | 35 | 73 | 148 | 200 | 172 | 95 | 391.4% | 5 |
| MAHTOMEDI | 832 | 3,098 | 61 | 71 | 191 | 182 | 167 | 96 | 173.8% | 11 |
| PRINCETON | 477 | 3,277 | 101 | 293 | 334 | 176 | 166 | 97 | 64.4% | 42 |
| PLAINVIEW | 810 | 1,138 | 147 | 174 | 159 | 254 | 163 | 98 | 10.9% | 80 |
| NORTH BRANCH | 138 | 3,851 | 389 | 294 | 292 | 225 | 161 | 99 | -58.6% | 159 |
| TRITON | 2,125 | 1,156 | 228 | 239 | 298 | 202 | 161 | 100 | -29.4% | 124 |
| PINE CITY | 578 | 1,696 | 207 | 199 | 225 | 178 | 160 | 101 | -22.7% | 118 |
| MORA | 332 | 1,917 | 181 | 214 | 189 | 181 | 158 | 102 | -12.7% | 114 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 271 | 276 | 336 | 216 | 158 | 103 | -41.7% | 136 |
| EVELETH-GILBERT | 2,154 | 1,517 | 340 | 290 | 205 | 194 | 157 | 104 | -53.8% | 153 |
| DETROIT LAKES | 22 | 2,857 | 232 | 231 | 224 | 219 | 156 | 105 | -32.8% | 128 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 135 | 128 | 211 | 170 | 155 | 106 | 14.8% | 77 |
| INTERNATIONAL FALLS | 361 | 1,463 | 154 | 181 | 237 | 191 | 153 | 107 | -0.6% | 96 |
| WHITE BEAR LAKE | 624 | 9,063 | 55 | 95 | 148 | 120 | 149 | 108 | 170.9% | 12 |

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

| District Name | District Number | 2003 Enrollment | 1999 State Grants | 2000 State Grants | 2001 State Grants | 2002 State Grants | 2003 State Grants | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|----------------|------------------------|
| | | | | | | | | State Grants Ranking | Percent Change | Percent Change Ranking |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 87 | 146 | 206 | 199 | 147 | 109 | 69.0% | 39 |
| NORTHFIELD | 659 | 3,856 | 104 | 137 | 180 | 112 | 144 | 110 | 38.5% | 55 |
| MAPLE RIVER | 2,135 | 1,285 | 295 | 510 | 78 | 159 | 141 | 111 | -52.2% | 150 |
| MINNETONKA | 276 | 7,652 | 84 | 102 | 236 | 138 | 140 | 112 | 66.7% | 40 |
| FERGUS FALLS | 544 | 2,859 | 186 | 198 | 203 | 154 | 139 | 113 | -25.3% | 120 |
| BENSON | 777 | 1,120 | 76 | 118 | 138 | 172 | 138 | 114 | 81.6% | 35 |
| DASSEL-COKATO | 466 | 2,262 | 182 | 157 | 235 | 171 | 138 | 115 | -24.2% | 119 |
| LITCHFIELD | 465 | 1,941 | 97 | 196 | 228 | 204 | 136 | 116 | 40.2% | 53 |
| ST. FRANCIS | 15 | 5,874 | 316 | 290 | 316 | 206 | 136 | 117 | -57.0% | 155 |
| EAST GRAND FORKS | 595 | 1,788 | 129 | 169 | 225 | 166 | 135 | 118 | 4.7% | 87 |
| STILLWATER | 834 | 9,340 | 37 | 102 | 108 | 126 | 131 | 119 | 254.1% | 8 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 236 | 296 | 296 | 239 | 129 | 120 | -45.3% | 143 |
| ALEXANDRIA | 206 | 4,208 | 102 | 148 | 196 | 164 | 127 | 121 | 24.5% | 68 |
| BRAINERD | 181 | 7,333 | 123 | 156 | 211 | 102 | 127 | 122 | 3.3% | 90 |
| HASTINGS | 200 | 5,246 | 117 | 201 | 223 | 131 | 124 | 123 | 6.0% | 84 |
| NEW LONDON-SPICER | 345 | 1,749 | 255 | 211 | 258 | 200 | 124 | 124 | -51.4% | 148 |
| CLOQUET | 94 | 2,636 | 202 | 254 | 258 | 196 | 123 | 125 | -39.1% | 132 |
| SIBLEY EAST | 2,310 | 1,299 | 165 | 165 | 256 | 219 | 123 | 126 | -25.5% | 121 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 102 | 134 | 156 | 138 | 122 | 127 | 19.6% | 76 |
| MINNEWASKA | 2,149 | 1,512 | 296 | 218 | 253 | 171 | 120 | 128 | -59.5% | 160 |
| ST. PETER | 508 | 1,896 | 120 | 129 | 146 | 153 | 118 | 129 | -1.7% | 99 |
| MOORHEAD | 152 | 5,568 | 122 | 146 | 214 | 231 | 117 | 130 | -4.1% | 103 |
| PROCTOR | 704 | 1,840 | 157 | 283 | 258 | 210 | 117 | 131 | -25.5% | 122 |
| PAYNESVILLE | 741 | 1,147 | 242 | 265 | 262 | 283 | 115 | 132 | -52.5% | 151 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 226 | 151 | 270 | 196 | 114 | 133 | -49.6% | 145 |
| ROCORI | 750 | 2,371 | 243 | 243 | 246 | 203 | 113 | 134 | -53.5% | 152 |
| BELLE PLAINE | 716 | 1,329 | 128 | 72 | 137 | 155 | 112 | 135 | -12.5% | 112 |
| HUTCHINSON | 423 | 3,116 | 136 | 215 | 234 | 120 | 110 | 136 | -19.1% | 116 |
| LAKEVILLE | 194 | 10,148 | 126 | 150 | 183 | 118 | 110 | 137 | -12.7% | 113 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 50 | 100 | 182 | 129 | 109 | 138 | 118.0% | 23 |
| BUFFALO | 877 | 5,141 | 252 | 193 | 203 | 162 | 107 | 139 | -57.5% | 156 |
| DEER RIVER | 317 | 1,074 | 180 | 219 | 247 | 180 | 105 | 140 | -41.7% | 135 |
| BURNSVILLE | 191 | 11,348 | 69 | 128 | 161 | 119 | 102 | 141 | 47.8% | 50 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 97 | 104 | 232 | 149 | 98 | 142 | 1.0% | 93 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 77 | 95 | 168 | 171 | 97 | 143 | 26.0% | 67 |
| GRAND RAPIDS | 318 | 4,150 | 106 | 132 | 181 | 119 | 96 | 144 | -9.4% | 107 |

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

| District Name | District Number | 2003 Enrollment | 1999 State Grants | 2000 State Grants | 2001 State Grants | 2002 State Grants | 2003 State Grants | 2003 State Grants Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------------|------------------------------------|--|
| INVER GROVE | 199 | 3,954 | 109 | 123 | 156 | 172 | 96 | 145 | -11.9% | 110 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 282 | 298 | 210 | 139 | 91 | 146 | -67.7% | 165 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 47 | 60 | 113 | 111 | 91 | 147 | 93.6% | 29 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 74 | 138 | 217 | 203 | 91 | 148 | 23.0% | 71 |
| PERHAM | 549 | 1,690 | 163 | 168 | 167 | 120 | 90 | 149 | -44.8% | 142 |
| PINE ISLAND | 255 | 1,235 | 271 | 280 | 314 | 242 | 90 | 150 | -66.8% | 164 |
| SHAKOPEE | 720 | 4,818 | 71 | 100 | 140 | 110 | 87 | 151 | 22.5% | 72 |
| FOREST LAKE | 831 | 7,797 | 607 | 164 | 190 | 151 | 69 | 152 | -88.6% | 166 |
| WESTONKA | 277 | 2,274 | 71 | 90 | 156 | 134 | 69 | 153 | -2.8% | 102 |
| SPRING LAKE PARK | 16 | 4,335 | 167 | 264 | 327 | 79 | 65 | 154 | -61.1% | 162 |
| HERMANTOWN | 700 | 1,949 | 99 | 129 | 192 | 113 | 64 | 155 | -35.4% | 129 |
| AITKIN | 1 | 1,327 | 91 | 98 | 151 | 93 | 63 | 156 | -30.8% | 126 |
| CHISAGO LAKES | 2,144 | 3,470 | 112 | 113 | 208 | 100 | 62 | 157 | -44.6% | 141 |
| PEQUOT LAKES | 186 | 1,339 | 39 | 35 | 102 | 61 | 62 | 158 | 59.0% | 45 |
| EDEN PRAIRIE | 272 | 10,425 | 59 | 55 | 131 | 72 | 61 | 159 | 3.4% | 89 |
| PARK RAPIDS | 309 | 1,789 | 88 | 111 | 162 | 136 | 61 | 160 | -30.7% | 125 |
| ST. CHARLES | 858 | 1,052 | 68 | 102 | 215 | 102 | 61 | 161 | -10.3% | 108 |
| LAKE SUPERIOR | 381 | 1,731 | 58 | 104 | 137 | 110 | 60 | 162 | 3.4% | 88 |
| PELICAN RAPIDS | 548 | 1,232 | 49 | 76 | 101 | 45 | 60 | 163 | 22.4% | 73 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 50 | 82 | 139 | 81 | 60 | 164 | 20.0% | 75 |
| ANNANDALE | 876 | 1,857 | 100 | 129 | 106 | 77 | 42 | 165 | -58.0% | 158 |
| LAKE CITY | 813 | 1,439 | 117 | 162 | 170 | 100 | 40 | 166 | -65.8% | 163 |
| CROSBY-IRONTON | 182 | 1,484 | 35 | 75 | 138 | 25 | 37 | 167 | 5.7% | 85 |
| RANDOLPH | 195 | 463 | 68 | 104 | 179 | 79 | 33 | 168 | -51.5% | 149 |
| Average for schools above 1,000 in enrollment | | 4,413 | 222 | 251 | 310 | 258 | 246 | N/A | 10.4% | N/A |
| Minimum | | 463 | 13 | 35 | 78 | 25 | 33 | N/A | 153.8% | N/A |
| Maximum | | 47,416 | 870 | 969 | 987 | 989 | 904 | N/A | 3.9% | N/A |
| Median | | 2,044 | 182 | 216 | 258 | 225 | 195 | N/A | 6.9% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education Revenues | 2000 Special Education Revenues | 2001 Special Education Revenues | 2002 Special Education Revenues | 2003 Special Education Revenues | 2003 Special Education Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|--|--|--|--|--|--|------------------------------------|--|
| ST. LOUIS PARK | 283 | 4,371 | 623 | 1,137 | 1,055 | 1,278 | 1,301 | 1 | 108.8% | 12 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 890 | 1,302 | 1,397 | 1,463 | 1,297 | 2 | 45.7% | 95 |
| MINNEAPOLIS | 1 | 47,416 | 690 | 1,227 | 1,395 | 954 | 1,206 | 3 | 74.8% | 43 |
| ST. CLOUD | 742 | 10,442 | 720 | 1,088 | 1,162 | 1,244 | 1,206 | 4 | 67.5% | 54 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 611 | 826 | 871 | 987 | 1,108 | 5 | 81.3% | 31 |
| NORWOOD | 108 | 1,034 | 555 | 752 | 1,151 | 1,330 | 1,084 | 6 | 95.3% | 19 |
| ST. PAUL | 625 | 45,583 | 712 | 932 | 931 | 995 | 1,077 | 7 | 51.3% | 80 |
| FARIBAULT | 656 | 4,038 | 676 | 969 | 806 | 1,007 | 1,075 | 8 | 59.0% | 65 |
| BLOOMINGTON | 271 | 10,967 | 573 | 726 | 818 | 1,003 | 1,052 | 9 | 83.6% | 27 |
| BURNSVILLE | 191 | 11,348 | 608 | 770 | 848 | 919 | 1,032 | 10 | 69.7% | 50 |
| WESTONKA | 277 | 2,274 | 526 | 789 | 730 | 821 | 1,029 | 11 | 95.6% | 18 |
| WINDOM | 177 | 1,052 | 673 | 611 | 801 | 904 | 1,027 | 12 | 52.6% | 74 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 458 | 609 | 658 | 972 | 1,004 | 13 | 119.2% | 5 |
| MOORHEAD | 152 | 5,568 | 714 | 916 | 1,218 | 1,153 | 997 | 14 | 39.6% | 114 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 551 | 786 | 843 | 1,048 | 996 | 15 | 80.8% | 32 |
| OSSEO | 279 | 22,055 | 524 | 665 | 785 | 887 | 963 | 16 | 83.8% | 26 |
| ST. PETER | 508 | 1,896 | 595 | 603 | 748 | 923 | 956 | 17 | 60.7% | 63 |
| HOPKINS | 270 | 8,489 | 481 | 607 | 841 | 1,088 | 934 | 18 | 94.2% | 20 |
| WORTHINGTON | 518 | 2,350 | 417 | 579 | 796 | 850 | 934 | 19 | 124.0% | 2 |
| WHITE BEAR LAKE | 624 | 9,063 | 437 | 690 | 710 | 827 | 916 | 20 | 109.6% | 11 |
| ROBBINSDALE | 281 | 14,297 | 585 | 742 | 0 | 879 | 893 | 21 | 52.6% | 73 |
| CROSBY-IRONTON | 182 | 1,484 | 444 | 468 | 679 | 632 | 884 | 22 | 99.1% | 17 |
| MONTEVIDEO | 129 | 1,607 | 500 | 603 | 633 | 777 | 866 | 23 | 73.2% | 44 |
| WILLMAR | 347 | 4,330 | 549 | 773 | 891 | 784 | 864 | 24 | 57.4% | 67 |
| INVER GROVE | 199 | 3,954 | 608 | 804 | 836 | 819 | 852 | 25 | 40.1% | 112 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 486 | 687 | 683 | 736 | 837 | 26 | 72.2% | 45 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 541 | 597 | 696 | 711 | 824 | 27 | 52.3% | 76 |
| BEMIDJI | 31 | 5,122 | 578 | 710 | 645 | 780 | 817 | 28 | 41.3% | 105 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 427 | 529 | 613 | 724 | 814 | 29 | 90.6% | 23 |
| PERHAM | 549 | 1,690 | 334 | 405 | 514 | 667 | 812 | 30 | 143.1% | 1 |
| SAUK RAPIDS | 47 | 3,491 | 429 | 559 | 614 | 722 | 810 | 31 | 88.8% | 24 |
| BRAINERD | 181 | 7,333 | 367 | 435 | 587 | 788 | 809 | 32 | 120.4% | 4 |
| CHASKA | 112 | 8,117 | 548 | 885 | 969 | 879 | 807 | 33 | 47.3% | 90 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 451 | 551 | 549 | 651 | 804 | 34 | 78.3% | 34 |
| FERGUS FALLS | 544 | 2,859 | 450 | 560 | 595 | 679 | 800 | 35 | 77.8% | 36 |
| MOUNDS VIEW | 621 | 11,323 | 475 | 598 | 618 | 728 | 790 | 36 | 66.3% | 56 |
| ANOKA-HENNEPIN | 11 | 40,958 | 467 | 561 | 639 | 700 | 788 | 37 | 68.7% | 52 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 609 | 578 | 784 | 38 | | |

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education Revenues | 2000 Special Education Revenues | 2001 Special Education Revenues | 2002 Special Education Revenues | 2003 Special Education Revenues | 2003 Special Education Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|--|--|--|--|--|--|------------------------------------|--|
| CENTENNIAL | 12 | 7,002 | 520 | 753 | 818 | 809 | 783 | 39 | 50.6% | 83 |
| ROSEVILLE | 623 | 6,541 | 502 | 681 | 729 | 748 | 780 | 40 | 55.4% | 69 |
| MINNETONKA | 276 | 7,652 | 554 | 601 | 703 | 705 | 777 | 41 | 40.3% | 111 |
| PIERZ | 484 | 1,003 | 427 | 470 | 577 | 673 | 776 | 42 | 81.7% | 30 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 556 | 750 | 874 | 862 | 775 | 43 | 39.4% | 115 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 545 | 567 | 661 | 812 | 768 | 44 | 40.9% | 107 |
| DULUTH | 709 | 11,506 | 545 | 608 | 786 | 670 | 767 | 45 | 40.7% | 108 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 537 | 553 | 677 | 618 | 766 | 46 | 42.6% | 102 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 514 | 697 | 770 | 566 | 756 | 47 | 47.1% | 91 |
| BAGLEY | 162 | 1,104 | 454 | 486 | 610 | 794 | 755 | 48 | 66.3% | 57 |
| RICHFIELD | 280 | 4,338 | 503 | 585 | 849 | 814 | 751 | 49 | 49.3% | 85 |
| BELLE PLAINE | 716 | 1,329 | 665 | 703 | 816 | 955 | 748 | 50 | 12.5% | 152 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 439 | 525 | 675 | 891 | 747 | 51 | 70.2% | 48 |
| FARMINGTON | 192 | 5,247 | 516 | 578 | 634 | 503 | 738 | 52 | 43.0% | 101 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 360 | 433 | 592 | 608 | 734 | 53 | 103.9% | 14 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 511 | 807 | 751 | 606 | 734 | 54 | 43.6% | 100 |
| ALBERT LEA | 241 | 3,710 | 504 | 610 | 670 | 695 | 732 | 55 | 45.2% | 96 |
| DETROIT LAKES | 22 | 2,857 | 581 | 661 | 712 | 680 | 725 | 56 | 24.8% | 138 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | | 724 | 57 | | |
| AUSTIN | 492 | 4,129 | 603 | 768 | 789 | 684 | 719 | 58 | 19.2% | 147 |
| DEER RIVER | 317 | 1,074 | 417 | 459 | 523 | 621 | 713 | 59 | 71.0% | 46 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 428 | 607 | 660 | 569 | 713 | 60 | 66.6% | 55 |
| RED LAKE | 38 | 1,497 | 418 | 319 | 511 | 535 | 710 | 61 | 69.9% | 49 |
| VIRGINIA | 706 | 1,720 | 489 | 466 | 545 | 716 | 705 | 62 | 44.2% | 98 |
| MANKATO | 77 | 6,994 | 365 | 462 | 570 | 604 | 700 | 63 | 91.8% | 22 |
| GREENWAY | 316 | 1,352 | 727 | 712 | 824 | 861 | 698 | 64 | -4.0% | 162 |
| MONTICELLO | 882 | 3,887 | 438 | 457 | 492 | 520 | 690 | 65 | 57.5% | 66 |
| CLOQUET | 94 | 2,636 | 367 | 556 | 666 | 660 | 686 | 66 | 86.9% | 25 |
| LITCHFIELD | 465 | 1,941 | 314 | 363 | 474 | 501 | 681 | 67 | 116.9% | 6 |
| HASTINGS | 200 | 5,246 | 488 | 549 | 798 | 666 | 680 | 68 | 39.3% | 116 |
| NEW ULM | 88 | 2,458 | 469 | 513 | 529 | 684 | 678 | 69 | 44.6% | 97 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 325 | 420 | 565 | 678 | 674 | 70 | 107.4% | 13 |
| TRITON | 2,125 | 1,156 | 436 | 455 | 401 | 545 | 664 | 71 | 52.3% | 77 |
| PARK RAPIDS | 309 | 1,789 | 399 | 460 | 516 | 581 | 663 | 72 | 66.2% | 58 |
| MAHTOMEDI | 832 | 3,098 | 331 | 438 | 515 | 600 | 661 | 73 | 99.7% | 15 |
| STILLWATER | 834 | 9,340 | 357 | 522 | 552 | 616 | 655 | 74 | 83.5% | 28 |
| ELK RIVER | 728 | 9,803 | 406 | 507 | 630 | 600 | 654 | 75 | 61.1% | 61 |
| SOUTH ST. PAUL | 6 | 3,505 | 439 | 583 | 628 | 572 | 650 | 76 | 48.1% | 86 |

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education Revenues | 2000 Special Education Revenues | 2001 Special Education Revenues | 2002 Special Education Revenues | 2003 Special Education Revenues | 2003 Special Education Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|------------------------|------------------------|--|--|--|--|--|--|------------------------------------|--|
| RED WING | 256 | 3,054 | 424 | 484 | 506 | 567 | 647 | 77 | 52.6% | 75 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 0 | 418 | 434 | 632 | 643 | 78 | | |
| ALEXANDRIA | 206 | 4,208 | 374 | 488 | 610 | 599 | 639 | 79 | 70.9% | 47 |
| WASECA | 829 | 2,250 | 590 | 659 | 640 | 578 | 638 | 80 | 8.1% | 156 |
| PAYNESVILLE | 741 | 1,147 | 360 | 407 | 502 | 587 | 638 | 81 | 77.2% | 37 |
| CROOKSTON | 593 | 1,538 | 359 | 413 | 458 | 570 | 636 | 82 | 77.2% | 38 |
| BROOKLYN CENTER | 286 | 1,752 | 297 | 467 | 550 | 459 | 635 | 83 | 113.8% | 9 |
| FRAZEE | 23 | 1,204 | 420 | 533 | 675 | 701 | 634 | 84 | 51.0% | 81 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 428 | 513 | 623 | 587 | 633 | 85 | 47.9% | 87 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 292 | 345 | 375 | 494 | 631 | 86 | 116.1% | 8 |
| EDINA | 273 | 7,164 | 294 | 465 | 437 | 565 | 624 | 87 | 112.2% | 10 |
| ST. FRANCIS | 15 | 5,874 | 469 | 518 | 484 | 535 | 623 | 88 | 32.8% | 127 |
| LITTLE FALLS | 482 | 3,052 | 587 | 780 | 761 | 793 | 620 | 89 | 5.6% | 160 |
| MARSHALL | 413 | 2,309 | 407 | 522 | 495 | 583 | 616 | 90 | 51.4% | 79 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 336 | 416 | 461 | 509 | 611 | 91 | 81.8% | 29 |
| FRIDLEY | 14 | 2,644 | 501 | 561 | 631 | 594 | 608 | 92 | 21.4% | 141 |
| SAUK CENTRE | 743 | 1,226 | 453 | 512 | 550 | 530 | 604 | 93 | 33.3% | 126 |
| PRIOR LAKE | 719 | 5,339 | 345 | 485 | 570 | 607 | 604 | 94 | 75.1% | 42 |
| NORTHFIELD | 659 | 3,856 | 343 | 446 | 503 | 426 | 601 | 95 | 75.2% | 41 |
| FOLEY | 51 | 1,641 | 310 | 348 | 452 | 536 | 601 | 96 | 93.9% | 21 |
| CHISAGO LAKES | 2,144 | 3,470 | 333 | 466 | 509 | 515 | 593 | 97 | 78.1% | 35 |
| LAKEVILLE | 194 | 10,148 | 422 | 535 | 596 | 571 | 592 | 98 | 40.3% | 110 |
| ROCKFORD | 883 | 1,755 | 369 | 431 | 495 | 614 | 589 | 99 | 59.6% | 64 |
| PRINCETON | 477 | 3,277 | 400 | 396 | 423 | 648 | 588 | 100 | 47.0% | 92 |
| ALBANY | 745 | 1,574 | 380 | 409 | 461 | 493 | 587 | 101 | 54.5% | 70 |
| SHAKOPEE | 720 | 4,818 | 535 | 707 | 510 | 611 | 586 | 102 | 9.5% | 154 |
| ST. JAMES | 840 | 1,298 | 392 | 420 | 441 | 529 | 578 | 103 | 47.4% | 88 |
| GRAND RAPIDS | 318 | 4,150 | 418 | 512 | 588 | 611 | 576 | 104 | 37.8% | 119 |
| THIEF RIVER FALLS | 564 | 2,139 | 394 | 448 | 588 | 581 | 576 | 105 | 46.2% | 93 |
| OWATONNA | 761 | 5,048 | 390 | 452 | 457 | 493 | 575 | 106 | 47.4% | 89 |
| ROCHESTER | 535 | 16,265 | 464 | 516 | 604 | 566 | 573 | 107 | 23.5% | 140 |
| SARTELL | 748 | 2,702 | 372 | 501 | 587 | 590 | 573 | 108 | 54.0% | 71 |
| BYRON | 531 | 1,485 | 489 | 482 | 513 | 525 | 569 | 109 | 16.4% | 148 |
| ANNANDALE | 876 | 1,857 | 403 | 506 | 561 | 520 | 566 | 110 | 40.4% | 109 |
| MINNEWASKA | 2,149 | 1,512 | 333 | 374 | 562 | 647 | 565 | 111 | 69.7% | 51 |
| STEWARTVILLE | 534 | 1,773 | 349 | 394 | 486 | 557 | 561 | 112 | 60.7% | 62 |
| JORDAN | 717 | 1,382 | 409 | 486 | 701 | 985 | 561 | 113 | 37.2% | 120 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 621 | 715 | 713 | 695 | 559 | 114 | -10.0% | 163 |

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education Revenues | 2000 Special Education Revenues | 2001 Special Education Revenues | 2002 Special Education Revenues | 2003 Special Education Revenues | 2003 Special Education Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------|------------------------|------------------------|--|--|--|--|--|--|------------------------------------|--|
| SPRING LAKE PARK | 16 | 4,335 | 433 | 538 | 661 | 561 | 556 | 115 | 28.4% | 136 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 388 | 482 | 597 | 601 | 551 | 116 | 42.0% | 104 |
| HERMANTOWN | 700 | 1,949 | 435 | 514 | 582 | 591 | 541 | 117 | 24.4% | 139 |
| LUVERNE | 2,184 | 1,338 | 425 | 433 | 481 | 521 | 540 | 118 | 27.1% | 137 |
| BIG LAKE | 727 | 3,036 | 377 | 507 | 614 | 463 | 536 | 119 | 42.2% | 103 |
| PROCTOR | 704 | 1,840 | 396 | 439 | 493 | 558 | 536 | 120 | 35.4% | 122 |
| ORONO | 278 | 2,481 | 442 | 489 | 464 | 600 | 536 | 121 | 21.3% | 142 |
| WAYZATA | 284 | 9,637 | 0 | 446 | 455 | 556 | 533 | 122 | | |
| LAKE CITY | 813 | 1,439 | 298 | 368 | 421 | 356 | 532 | 123 | 78.5% | 33 |
| PINE CITY | 578 | 1,696 | 380 | 436 | 386 | 466 | 526 | 124 | 38.4% | 118 |
| EDEN PRAIRIE | 272 | 10,425 | 393 | 476 | 461 | 547 | 519 | 125 | 32.1% | 130 |
| NORTH BRANCH | 138 | 3,851 | 434 | 483 | 442 | 522 | 518 | 126 | 19.4% | 145 |
| WACONIA | 110 | 2,277 | 434 | 624 | 732 | 840 | 518 | 127 | 19.4% | 146 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 428 | 401 | 507 | 549 | 517 | 128 | 20.8% | 143 |
| MELROSE | 740 | 1,574 | 397 | 434 | 423 | 475 | 516 | 129 | 30.0% | 132 |
| INTERNATIONAL FALLS | 361 | 1,463 | 397 | 469 | 588 | 543 | 513 | 130 | 29.2% | 135 |
| FOREST LAKE | 831 | 7,797 | 302 | 399 | 439 | 453 | 509 | 131 | 68.5% | 53 |
| PEQUOT LAKES | 186 | 1,339 | 228 | 278 | 346 | 490 | 506 | 132 | 121.9% | 3 |
| PLAINVIEW | 810 | 1,138 | 339 | 440 | 540 | 536 | 495 | 133 | 46.0% | 94 |
| ROSEAU | 682 | 1,472 | 373 | 420 | 418 | 437 | 493 | 134 | 32.2% | 129 |
| LAKE SUPERIOR | 381 | 1,731 | 315 | 430 | 465 | 526 | 493 | 135 | 56.5% | 68 |
| SIBLEY EAST | 2,310 | 1,299 | 328 | 377 | 485 | 544 | 492 | 136 | 50.0% | 84 |
| EAST GRAND FORKS | 595 | 1,788 | 274 | 364 | 453 | 455 | 483 | 137 | 76.3% | 40 |
| HIBBING | 701 | 2,707 | 356 | 476 | 499 | 429 | 471 | 138 | 32.3% | 128 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 312 | 424 | 508 | 413 | 470 | 139 | 50.6% | 82 |
| MAPLE RIVER | 2,135 | 1,285 | 265 | 365 | 408 | 525 | 469 | 140 | 77.0% | 39 |
| ROCORI | 750 | 2,371 | 346 | 384 | 447 | 491 | 468 | 141 | 35.3% | 123 |
| DELANO | 879 | 1,917 | 353 | 510 | 476 | 451 | 465 | 142 | 31.7% | 131 |
| LACRESCENT-HOKAH | 300 | 1,689 | 326 | 457 | 446 | 400 | 460 | 143 | 41.1% | 106 |
| BUFFALO | 877 | 5,141 | 344 | 380 | 394 | 416 | 460 | 144 | 33.7% | 125 |
| BENSON | 777 | 1,120 | 335 | 378 | 418 | 477 | 459 | 145 | 37.0% | 121 |
| BECKER | 726 | 2,337 | 211 | 399 | 554 | 330 | 456 | 146 | 116.1% | 7 |
| CANNON FALLS | 252 | 1,483 | 316 | 351 | 487 | 465 | 455 | 147 | 44.0% | 99 |
| WATERTOWN-MAYER | 111 | 1,415 | 426 | 589 | 653 | 626 | 451 | 148 | 5.9% | 159 |
| MILACA | 912 | 1,947 | 376 | 397 | 376 | 497 | 431 | 149 | 14.6% | 150 |
| NEW LONDON-SPICER | 345 | 1,749 | 307 | 357 | 374 | 369 | 429 | 150 | 39.7% | 113 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 391 | 524 | 398 | 509 | 427 | 151 | 9.2% | 155 |
| DASSEL-COKATO | 466 | 2,262 | 356 | 334 | 349 | 380 | 425 | 152 | 19.4% | 144 |

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

| District Name | District Number | 2003 Enrollment | 1999 Special Education Revenues | 2000 Special Education Revenues | 2001 Special Education Revenues | 2002 Special Education Revenues | 2003 Special Education Revenues | 2003 Special Education Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|--|--|--|--|--|--|------------------------------------|--|
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 312 | 410 | 423 | 464 | 422 | 153 | 35.3% | 124 |
| HUTCHINSON | 423 | 3,116 | 324 | 434 | 424 | 438 | 420 | 154 | 29.6% | 134 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 389 | 470 | 567 | 428 | 418 | 155 | 7.5% | 157 |
| ESKO | 99 | 1,075 | 516 | 547 | 502 | 391 | 409 | 156 | -20.7% | 164 |
| WARROAD | 690 | 1,325 | 286 | 294 | 451 | 492 | 398 | 157 | 39.2% | 117 |
| KASSON-MANTORVILLE | 204 | 1,856 | 387 | 515 | 524 | 407 | 394 | 158 | 1.8% | 161 |
| PELICAN RAPIDS | 548 | 1,232 | 243 | 278 | 307 | 356 | 394 | 159 | 62.1% | 59 |
| AITKIN | 1 | 1,327 | 254 | 292 | 369 | 351 | 391 | 160 | 53.9% | 72 |
| MORA | 332 | 1,917 | 298 | 333 | 322 | 395 | 387 | 161 | 29.9% | 133 |
| DOVER-EYOTA | 533 | 1,216 | 236 | 283 | 342 | 386 | 381 | 162 | 61.4% | 60 |
| ST. CHARLES | 858 | 1,052 | 249 | 244 | 283 | 330 | 379 | 163 | 52.2% | 78 |
| HOLDINGFORD | 738 | 1,090 | 320 | 325 | 339 | 338 | 361 | 164 | 12.8% | 151 |
| EVELETH-GILBERT | 2,154 | 1,517 | 306 | 400 | 386 | 364 | 341 | 165 | 11.4% | 153 |
| RANDOLPH | 195 | 463 | 157 | 280 | 342 | 292 | 313 | 166 | 99.4% | 16 |
| PINE ISLAND | 255 | 1,235 | 285 | 312 | 309 | 298 | 306 | 167 | 7.4% | 158 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 259 | 236 | 315 | 273 | 300 | 168 | 15.8% | 149 |
| Average for schools above 1,000 in enrollment | | 4,413 | 427 | 533 | 593 | 634 | 661 | N/A | 54.8% | N/A |
| Minimum | | 463 | 0 | 236 | 0 | 273 | 300 | N/A | N/A | N/A |
| Maximum | | 47,416 | 890 | 1,302 | 1,397 | 1,463 | 1,301 | N/A | 46.2% | N/A |
| Median | | 2,044 | 418 | 489 | 565 | 590 | 634 | N/A | 51.6% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Revenues | 2000 Total State Revenues | 2001 Total State Revenues | 2002 Total State Revenues | 2003 Total State Revenues | 2003 Total State Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| RED LAKE | 38 | 1,497 | 7,750 | 8,503 | 8,950 | 8,904 | 10,509 | 1 | 35.6% | 139 |
| MINNEAPOLIS | 1 | 47,416 | 5,744 | 6,888 | 7,483 | 7,095 | 9,818 | 2 | 70.9% | 35 |
| ST. PAUL | 625 | 45,583 | 6,125 | 6,973 | 7,214 | 7,698 | 9,062 | 3 | 48.0% | 95 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 6,334 | 6,964 | 7,535 | 7,527 | 9,031 | 4 | 42.6% | 113 |
| WORTHINGTON | 518 | 2,350 | 5,306 | 5,781 | 6,862 | 7,111 | 8,416 | 5 | 58.6% | 58 |
| BROOKLYN CENTER | 286 | 1,752 | 4,346 | 5,175 | 5,690 | 5,773 | 8,410 | 6 | 93.5% | 17 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 4,525 | 5,040 | 5,703 | 6,057 | 8,391 | 7 | 85.4% | 22 |
| GREENWAY | 316 | 1,352 | 5,549 | 6,081 | 7,032 | 6,419 | 8,066 | 8 | 45.4% | 103 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 5,683 | 6,224 | 6,958 | 6,790 | 7,918 | 9 | 39.3% | 125 |
| WINDOM | 177 | 1,052 | 4,465 | 5,137 | 5,932 | 6,204 | 7,854 | 10 | 75.9% | 30 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 4,192 | 4,710 | 5,839 | 6,205 | 7,838 | 11 | 87.0% | 20 |
| BAGLEY | 162 | 1,104 | 5,384 | 5,825 | 6,130 | 6,550 | 7,831 | 12 | 45.4% | 102 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 4,824 | 5,345 | 5,711 | 6,089 | 7,789 | 13 | 61.5% | 51 |
| FARIBAULT | 656 | 4,038 | 5,226 | 6,141 | 6,287 | 6,476 | 7,782 | 14 | 48.9% | 91 |
| CROOKSTON | 593 | 1,538 | 4,904 | 5,285 | 5,902 | 6,162 | 7,749 | 15 | 58.0% | 60 |
| WILLMAR | 347 | 4,330 | 5,166 | 5,533 | 6,261 | 6,228 | 7,749 | 16 | 50.0% | 85 |
| DULUTH | 709 | 11,506 | 5,745 | 6,127 | 6,680 | 6,535 | 7,703 | 17 | 34.1% | 145 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 4,815 | 5,185 | 6,084 | 6,366 | 7,662 | 18 | 59.1% | 56 |
| VIRGINIA | 706 | 1,720 | 5,509 | 5,970 | 6,149 | 6,425 | 7,590 | 19 | 37.8% | 133 |
| ST. LOUIS PARK | 283 | 4,371 | 2,909 | 3,579 | 4,162 | 4,364 | 7,575 | 20 | 160.4% | 8 |
| ST. CLOUD | 742 | 10,442 | 4,598 | 5,275 | 5,793 | 5,843 | 7,571 | 21 | 64.7% | 47 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 4,849 | 5,096 | 5,957 | 5,800 | 7,543 | 22 | 55.6% | 68 |
| THIEF RIVER FALLS | 564 | 2,139 | 5,432 | 6,051 | 6,320 | 6,325 | 7,521 | 23 | 38.5% | 128 |
| DEER RIVER | 317 | 1,074 | 4,845 | 5,273 | 5,501 | 5,646 | 7,519 | 24 | 55.2% | 69 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 4,387 | 4,920 | 5,588 | 6,063 | 7,496 | 25 | 70.9% | 36 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 5,692 | 6,328 | 6,680 | 6,662 | 7,483 | 26 | 31.5% | 151 |
| SAUK RAPIDS | 47 | 3,491 | 4,906 | 5,307 | 5,759 | 6,098 | 7,475 | 27 | 52.4% | 79 |
| ST. JAMES | 840 | 1,298 | 4,877 | 5,238 | 5,942 | 6,252 | 7,472 | 28 | 53.2% | 75 |
| LAKE SUPERIOR | 381 | 1,731 | 3,997 | 4,867 | 5,294 | 5,453 | 7,470 | 29 | 86.9% | 21 |
| BEMIDJI | 31 | 5,122 | 5,348 | 6,177 | 6,335 | 6,369 | 7,434 | 30 | 39.0% | 126 |
| MONTEVIDEO | 129 | 1,607 | 5,285 | 5,366 | 6,104 | 6,324 | 7,396 | 31 | 39.9% | 122 |
| ROCKFORD | 883 | 1,755 | 4,678 | 5,094 | 5,439 | 5,854 | 7,386 | 32 | 57.9% | 62 |
| WARROAD | 690 | 1,325 | 5,197 | 5,564 | 6,140 | 6,505 | 7,380 | 33 | 42.0% | 114 |
| BLOOMINGTON | 271 | 10,967 | 2,904 | 3,145 | 3,642 | 4,089 | 7,367 | 34 | 153.7% | 9 |
| FRAZEE | 23 | 1,204 | 5,485 | 5,770 | 6,217 | 6,210 | 7,341 | 35 | 33.8% | 146 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 4,045 | 4,653 | 5,066 | 5,127 | 7,339 | 36 | 81.4% | 25 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 6,070 | 6,274 | 6,862 | 6,784 | 7,334 | 37 | 20.8% | 164 |
| MOORHEAD | 152 | 5,568 | 5,167 | 6,003 | 6,780 | 6,934 | 7,304 | 38 | 41.4% | 117 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Revenues | 2000 Total State Revenues | 2001 Total State Revenues | 2002 Total State Revenues | 2003 Total State Revenues | 2003 Total State Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| OSSEO | 279 | 22,055 | 4,543 | 5,070 | 5,488 | 5,780 | 7,304 | 39 | 60.8% | 54 |
| PARK RAPIDS | 309 | 1,789 | 4,168 | 4,595 | 5,141 | 5,481 | 7,299 | 40 | 75.1% | 32 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | | 7,296 | 41 | | |
| AUSTIN | 492 | 4,129 | 5,100 | 5,493 | 5,954 | 6,036 | 7,275 | 42 | 42.6% | 112 |
| ROBBINSDALE | 281 | 14,297 | 4,508 | 4,741 | 5,162 | 5,438 | 7,269 | 43 | 61.2% | 52 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 4,078 | 4,491 | 5,301 | 5,307 | 7,262 | 44 | 78.1% | 28 |
| NORWOOD | 108 | 1,034 | 4,680 | 5,124 | 5,920 | 6,243 | 7,256 | 45 | 55.0% | 70 |
| ALBERT LEA | 241 | 3,710 | 4,852 | 5,431 | 5,878 | 5,541 | 7,243 | 46 | 49.3% | 89 |
| PIERZ | 484 | 1,003 | 5,893 | 6,118 | 6,613 | 6,563 | 7,241 | 47 | 22.9% | 162 |
| CROSBY-IRONTON | 182 | 1,484 | 3,609 | 3,952 | 4,441 | 4,240 | 7,227 | 48 | 100.2% | 16 |
| RICHFIELD | 280 | 4,338 | 3,476 | 3,793 | 4,909 | 4,906 | 7,222 | 49 | 107.8% | 14 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 4,313 | 5,076 | 5,691 | 5,960 | 7,198 | 50 | 66.9% | 42 |
| ROSEAU | 682 | 1,472 | 4,895 | 5,292 | 5,738 | 6,145 | 7,192 | 51 | 46.9% | 98 |
| JORDAN | 717 | 1,382 | 4,524 | 4,917 | 5,417 | 5,798 | 7,190 | 52 | 58.9% | 57 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 5,140 | 5,302 | 6,020 | 5,917 | 7,188 | 53 | 39.8% | 123 |
| NEW ULM | 88 | 2,458 | 4,389 | 4,756 | 5,601 | 5,764 | 7,171 | 54 | 63.4% | 49 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 5,594 | 5,528 | 7,168 | 55 | | |
| MINNEWASKA | 2,149 | 1,512 | 4,961 | 5,151 | 6,017 | 6,046 | 7,159 | 56 | 44.3% | 104 |
| AITKIN | 1 | 1,327 | 3,797 | 4,093 | 4,961 | 4,660 | 7,152 | 57 | 88.4% | 18 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 4,212 | 4,424 | 5,610 | 5,802 | 7,151 | 58 | 69.8% | 38 |
| ST. PETER | 508 | 1,896 | 5,574 | 5,358 | 6,009 | 6,469 | 7,147 | 59 | 28.2% | 155 |
| INTERNATIONAL FALLS | 361 | 1,463 | 4,642 | 4,984 | 5,101 | 5,515 | 7,135 | 60 | 53.7% | 74 |
| LITTLE FALLS | 482 | 3,052 | 5,706 | 5,807 | 6,401 | 6,437 | 7,129 | 61 | 24.9% | 159 |
| MARSHALL | 413 | 2,309 | 4,035 | 4,742 | 5,201 | 5,723 | 7,124 | 62 | 76.6% | 29 |
| HIBBING | 701 | 2,707 | 5,124 | 5,775 | 6,103 | 6,243 | 7,121 | 63 | 39.0% | 127 |
| LUVERNE | 2,184 | 1,338 | 4,649 | 4,905 | 5,501 | 5,705 | 7,118 | 64 | 53.1% | 76 |
| PERHAM | 549 | 1,690 | 4,418 | 4,790 | 5,334 | 5,451 | 7,116 | 65 | 61.1% | 53 |
| CLOQUET | 94 | 2,636 | 5,412 | 5,425 | 5,908 | 6,103 | 7,111 | 66 | 31.4% | 152 |
| ESKO | 99 | 1,075 | 5,325 | 5,893 | 5,872 | 6,002 | 7,107 | 67 | 33.5% | 148 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 2,533 | 3,087 | 3,483 | 3,892 | 7,101 | 68 | 180.3% | 6 |
| BRAINERD | 181 | 7,333 | 4,353 | 4,612 | 5,183 | 5,284 | 7,050 | 69 | 62.0% | 50 |
| FOLEY | 51 | 1,641 | 5,188 | 5,776 | 6,211 | 6,501 | 7,049 | 70 | 35.9% | 138 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 5,228 | 5,365 | 5,919 | 5,749 | 7,040 | 71 | 34.7% | 142 |
| DETROIT LAKES | 22 | 2,857 | 4,905 | 5,380 | 5,671 | 5,694 | 7,029 | 72 | 43.3% | 109 |
| ROCHESTER | 535 | 16,265 | 4,240 | 4,901 | 5,414 | 5,384 | 7,016 | 73 | 65.5% | 45 |
| SOUTH ST. PAUL | 6 | 3,505 | 4,713 | 5,155 | 5,852 | 5,778 | 7,010 | 74 | 48.7% | 93 |
| FERGUS FALLS | 544 | 2,859 | 4,678 | 4,883 | 5,502 | 5,947 | 7,002 | 75 | 49.7% | 87 |
| RED WING | 256 | 3,054 | 2,631 | 3,264 | 3,952 | 4,067 | 6,999 | 76 | 166.0% | 7 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Revenues | 2000 Total State Revenues | 2001 Total State Revenues | 2002 Total State Revenues | 2003 Total State Revenues | 2003 Total State Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| SARTELL | 748 | 2,702 | 4,874 | 5,422 | 5,830 | 5,755 | 6,991 | 77 | 43.4% | 107 |
| SAUK CENTRE | 743 | 1,226 | 5,183 | 5,416 | 6,205 | 6,124 | 6,990 | 78 | 34.9% | 140 |
| BURNSVILLE | 191 | 11,348 | 4,101 | 4,710 | 5,163 | 5,244 | 6,977 | 79 | 70.1% | 37 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 4,856 | 5,495 | 6,081 | 5,878 | 6,974 | 80 | 43.6% | 105 |
| GRAND RAPIDS | 318 | 4,150 | 3,826 | 4,124 | 4,540 | 4,797 | 6,968 | 81 | 82.1% | 24 |
| HOLDINGFORD | 738 | 1,090 | 5,597 | 5,733 | 6,442 | 6,580 | 6,962 | 82 | 24.4% | 161 |
| FARMINGTON | 192 | 5,247 | 5,069 | 5,383 | 5,985 | 5,789 | 6,950 | 83 | 37.1% | 135 |
| ANOKA-HENNEPIN | 11 | 40,958 | 4,740 | 5,087 | 5,632 | 5,772 | 6,945 | 84 | 46.5% | 99 |
| LACRESCENT-HOKAH | 300 | 1,689 | 4,751 | 5,222 | 5,903 | 6,095 | 6,939 | 85 | 46.1% | 101 |
| TRITON | 2,125 | 1,156 | 4,832 | 4,818 | 5,633 | 5,995 | 6,928 | 86 | 43.4% | 108 |
| MANKATO | 77 | 6,994 | 3,821 | 4,292 | 4,941 | 5,117 | 6,926 | 87 | 81.3% | 26 |
| ELK RIVER | 728 | 9,803 | 4,660 | 4,987 | 5,388 | 5,523 | 6,914 | 88 | 48.4% | 94 |
| INVER GROVE | 199 | 3,954 | 4,366 | 4,903 | 5,371 | 5,369 | 6,908 | 89 | 58.2% | 59 |
| FRIDLEY | 14 | 2,644 | 4,309 | 4,706 | 5,325 | 5,298 | 6,899 | 90 | 60.1% | 55 |
| MELROSE | 740 | 1,574 | 5,332 | 5,686 | 6,152 | 6,365 | 6,895 | 91 | 29.3% | 154 |
| BENSON | 777 | 1,120 | 4,711 | 4,827 | 5,614 | 5,776 | 6,894 | 92 | 46.3% | 100 |
| WASECA | 829 | 2,250 | 4,946 | 5,234 | 5,820 | 5,746 | 6,894 | 93 | 39.4% | 124 |
| PINE CITY | 578 | 1,696 | 4,824 | 5,078 | 5,344 | 5,779 | 6,890 | 94 | 42.8% | 111 |
| ALBANY | 745 | 1,574 | 5,412 | 5,511 | 6,268 | 6,326 | 6,876 | 95 | 27.1% | 156 |
| LITCHFIELD | 465 | 1,941 | 4,498 | 5,185 | 5,718 | 5,876 | 6,864 | 96 | 52.6% | 77 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 4,951 | 5,269 | 5,844 | 6,063 | 6,855 | 97 | 38.5% | 129 |
| SIBLEY EAST | 2,310 | 1,299 | 4,337 | 4,901 | 5,569 | 5,952 | 6,850 | 98 | 57.9% | 61 |
| PAYNESVILLE | 741 | 1,147 | 5,010 | 5,336 | 5,816 | 5,953 | 6,845 | 99 | 36.6% | 137 |
| WESTONKA | 277 | 2,274 | 2,833 | 3,418 | 3,668 | 3,623 | 6,845 | 100 | 141.6% | 10 |
| MOUNDS VIEW | 621 | 11,323 | 3,719 | 4,318 | 4,781 | 4,819 | 6,843 | 101 | 84.0% | 23 |
| OWATONNA | 761 | 5,048 | 4,580 | 4,832 | 5,486 | 5,512 | 6,839 | 102 | 49.3% | 88 |
| WHITE BEAR LAKE | 624 | 9,063 | 4,057 | 4,581 | 5,004 | 5,025 | 6,839 | 103 | 68.6% | 39 |
| STEWARTVILLE | 534 | 1,773 | 4,947 | 5,498 | 5,898 | 6,080 | 6,815 | 104 | 37.8% | 134 |
| CENTENNIAL | 12 | 7,002 | 4,758 | 5,233 | 5,728 | 5,776 | 6,806 | 105 | 43.0% | 110 |
| MAPLE RIVER | 2,135 | 1,285 | 4,416 | 5,028 | 5,356 | 5,886 | 6,805 | 106 | 54.1% | 72 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 4,626 | 5,073 | 5,619 | 5,635 | 6,805 | 107 | 47.1% | 97 |
| PELICAN RAPIDS | 548 | 1,232 | 4,058 | 4,222 | 4,720 | 4,831 | 6,800 | 108 | 67.6% | 41 |
| WACONIA | 110 | 2,277 | 4,104 | 4,615 | 5,409 | 5,351 | 6,780 | 109 | 65.2% | 46 |
| ROSEVILLE | 623 | 6,541 | 3,317 | 3,811 | 4,383 | 4,516 | 6,776 | 110 | 104.3% | 15 |
| PLAINVIEW | 810 | 1,138 | 4,472 | 4,869 | 5,357 | 5,612 | 6,758 | 111 | 51.1% | 82 |
| HOPKINS | 270 | 8,489 | 1,918 | 2,386 | 3,066 | 3,240 | 6,749 | 112 | 251.9% | 5 |
| PROCTOR | 704 | 1,840 | 5,017 | 5,522 | 5,874 | 6,089 | 6,746 | 113 | 34.5% | 144 |
| CHISAGO LAKES | 2,144 | 3,470 | 4,292 | 4,747 | 5,197 | 5,576 | 6,744 | 114 | 57.1% | 64 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Revenues | 2000 Total State Revenues | 2001 Total State Revenues | 2002 Total State Revenues | 2003 Total State Revenues | 2003 Total State Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 4,752 | 5,067 | 5,589 | 5,628 | 6,741 | 115 | 41.9% | 115 |
| CHASKA | 112 | 8,117 | 4,528 | 5,128 | 5,632 | 5,508 | 6,740 | 116 | 48.9% | 92 |
| HASTINGS | 200 | 5,246 | 4,451 | 4,830 | 5,538 | 5,375 | 6,739 | 117 | 51.4% | 81 |
| EAST GRAND FORKS | 595 | 1,788 | 9,759 | 5,685 | 6,249 | 6,025 | 6,725 | 118 | -31.1% | 166 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 4,802 | 5,037 | 5,465 | 5,370 | 6,723 | 119 | 40.0% | 121 |
| MONTICELLO | 882 | 3,887 | 3,570 | 3,925 | 4,608 | 4,738 | 6,717 | 120 | 88.2% | 19 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 4,043 | 4,516 | 5,075 | 5,119 | 6,710 | 121 | 66.0% | 44 |
| NORTHFIELD | 659 | 3,856 | 4,307 | 4,631 | 5,204 | 5,108 | 6,701 | 122 | 55.6% | 67 |
| MILACA | 912 | 1,947 | 5,448 | 5,849 | 6,160 | 6,293 | 6,683 | 123 | 22.7% | 163 |
| SHAKOPEE | 720 | 4,818 | 4,087 | 4,806 | 5,079 | 5,256 | 6,681 | 124 | 63.5% | 48 |
| BELLE PLAINE | 716 | 1,329 | 4,711 | 5,047 | 5,714 | 5,909 | 6,678 | 125 | 41.8% | 116 |
| ROCORI | 750 | 2,371 | 4,814 | 5,205 | 5,605 | 5,775 | 6,656 | 126 | 38.3% | 132 |
| ANNANDALE | 876 | 1,857 | 4,410 | 4,783 | 5,182 | 5,146 | 6,652 | 127 | 50.8% | 84 |
| MORA | 332 | 1,917 | 4,749 | 5,144 | 5,344 | 5,444 | 6,652 | 128 | 40.1% | 120 |
| BUFFALO | 877 | 5,141 | 4,707 | 4,949 | 5,291 | 5,407 | 6,644 | 129 | 41.2% | 118 |
| BYRON | 531 | 1,485 | 4,958 | 5,282 | 5,669 | 5,696 | 6,632 | 130 | 33.8% | 147 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 3,770 | 4,293 | 4,655 | 4,865 | 6,621 | 131 | 75.6% | 31 |
| STILLWATER | 834 | 9,340 | 3,681 | 4,214 | 4,567 | 4,594 | 6,614 | 132 | 79.7% | 27 |
| PRIOR LAKE | 719 | 5,339 | 4,194 | 4,645 | 4,962 | 5,188 | 6,613 | 133 | 57.7% | 63 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 4,288 | 4,684 | 5,106 | 5,132 | 6,605 | 134 | 54.0% | 73 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 4,770 | 5,235 | 5,894 | 6,043 | 6,601 | 135 | 38.4% | 131 |
| DASSEL-COKATO | 466 | 2,262 | 4,764 | 5,085 | 5,404 | 5,551 | 6,594 | 136 | 38.4% | 130 |
| EVELETH-GILBERT | 2,154 | 1,517 | 5,065 | 5,560 | 5,279 | 5,750 | 6,594 | 137 | 30.2% | 153 |
| MAHTOMEDI | 832 | 3,098 | 3,929 | 4,253 | 4,767 | 4,876 | 6,586 | 138 | 67.6% | 40 |
| ST. FRANCIS | 15 | 5,874 | 4,880 | 5,185 | 5,602 | 5,695 | 6,565 | 139 | 34.5% | 143 |
| SPRING LAKE PARK | 16 | 4,335 | 3,833 | 4,067 | 4,570 | 4,495 | 6,564 | 140 | 71.2% | 34 |
| FOREST LAKE | 831 | 7,797 | 4,297 | 4,759 | 4,977 | 5,129 | 6,543 | 141 | 52.3% | 80 |
| PRINCETON | 477 | 3,277 | 4,961 | 5,357 | 5,756 | 5,864 | 6,534 | 142 | 31.7% | 150 |
| WATERTOWN-MAYER | 111 | 1,415 | 4,424 | 4,773 | 5,221 | 5,445 | 6,525 | 143 | 47.5% | 96 |
| MINNETONKA | 276 | 7,652 | 3,119 | 3,511 | 4,185 | 4,101 | 6,506 | 144 | 108.6% | 13 |
| BIG LAKE | 727 | 3,036 | 4,904 | 4,950 | 5,722 | 5,744 | 6,493 | 145 | 32.4% | 149 |
| PEQUOT LAKES | 186 | 1,339 | 1,306 | 1,709 | 2,262 | 2,304 | 6,468 | 146 | 395.3% | 2 |
| DELANO | 879 | 1,917 | 4,129 | 4,587 | 4,882 | 4,965 | 6,447 | 147 | 56.1% | 65 |
| LAKEVILLE | 194 | 10,148 | 4,229 | 4,570 | 5,073 | 5,087 | 6,446 | 148 | 52.4% | 78 |
| HUTCHINSON | 423 | 3,116 | 4,298 | 4,794 | 5,401 | 5,274 | 6,445 | 149 | 50.0% | 86 |
| NEW LONDON-SPICER | 345 | 1,749 | 4,566 | 4,901 | 5,282 | 5,402 | 6,435 | 150 | 40.9% | 119 |
| LAKE CITY | 813 | 1,439 | 4,153 | 4,725 | 5,098 | 5,024 | 6,406 | 151 | 54.2% | 71 |
| NORTH BRANCH | 138 | 3,851 | 5,313 | 5,433 | 5,681 | 5,840 | 6,387 | 152 | 20.2% | 165 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total State Revenues | 2000 Total State Revenues | 2001 Total State Revenues | 2002 Total State Revenues | 2003 Total State Revenues | 2003 Total State Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 4,734 | 5,265 | 5,549 | 5,544 | 6,376 | 153 | 34.7% | 141 |
| HERMANTOWN | 700 | 1,949 | 4,271 | 4,786 | 5,237 | 5,263 | 6,374 | 154 | 49.2% | 90 |
| ST. CHARLES | 858 | 1,052 | 4,439 | 4,717 | 5,238 | 5,258 | 6,368 | 155 | 43.5% | 106 |
| EDINA | 273 | 7,164 | 1,767 | 2,258 | 2,750 | 3,066 | 6,354 | 156 | 259.6% | 4 |
| WAYZATA | 284 | 9,637 | 1,728 | 2,485 | 3,020 | 3,178 | 6,339 | 157 | 266.8% | 3 |
| RANDOLPH | 195 | 463 | 3,632 | 4,192 | 4,798 | 4,915 | 6,330 | 158 | 74.3% | 33 |
| CANNON FALLS | 252 | 1,483 | 4,043 | 4,451 | 5,145 | 5,448 | 6,302 | 159 | 55.9% | 66 |
| ORONO | 278 | 2,481 | 2,705 | 2,832 | 3,170 | 3,273 | 6,298 | 160 | 132.8% | 11 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 3,785 | 4,487 | 5,176 | 4,854 | 6,295 | 161 | 66.3% | 43 |
| BECKER | 726 | 2,337 | 374 | 504 | 1,499 | 1,879 | 6,276 | 162 | 1578.1% | 1 |
| KASSON-MANTORVILLE | 204 | 1,856 | 4,994 | 5,588 | 6,151 | 5,882 | 6,236 | 163 | 24.9% | 160 |
| EDEN PRAIRIE | 272 | 10,425 | 2,904 | 3,095 | 3,426 | 3,746 | 6,210 | 164 | 113.8% | 12 |
| PINE ISLAND | 255 | 1,235 | 4,887 | 5,269 | 5,749 | 5,756 | 6,125 | 165 | 25.3% | 158 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 4,444 | 4,784 | 5,353 | 5,376 | 6,083 | 166 | 36.9% | 136 |
| DOVER-EYOTA | 533 | 1,216 | 4,695 | 5,198 | 5,458 | 5,616 | 5,945 | 167 | 26.6% | 157 |
| ALEXANDRIA | 206 | 4,208 | 3,932 | 4,369 | 5,076 | 5,217 | 5,938 | 168 | 51.0% | 83 |
| Average for schools above 1,000 in enrollment | | 4,413 | 4,525 | 5,019 | 5,518 | 5,602 | 7,252 | N/A | 60.3% | N/A |
| Minimum | | 463 | 374 | 504 | 1,499 | 1,879 | 5,938 | N/A | 1487.7% | N/A |
| Maximum | | 47,416 | 9,759 | 8,503 | 8,950 | 8,904 | 10,509 | N/A | 7.7% | N/A |
| Median | | 2,044 | 4,669 | 5,069 | 5,589 | 5,746 | 6,942 | N/A | 48.7% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Total Federal Revenues | 2000 Total Federal Revenues | 2001 Total Federal Revenues | 2002 Total Federal Revenues | 2003 Total Federal Revenues | 2003 Total Federal Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|------------------------------------|--|
| RED LAKE | 38 | 1,497 | 5,029 | 4,957 | 5,323 | 5,039 | 6,053 | 1 | 20.4% | 144 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 1,519 | 1,790 | 2,439 | 2,380 | 3,339 | 2 | 119.8% | 8 |
| DEER RIVER | 317 | 1,074 | 795 | 836 | 899 | 1,275 | 1,610 | 3 | 102.5% | 12 |
| MINNEAPOLIS | 1 | 47,416 | 745 | 862 | 865 | 1,065 | 1,233 | 4 | 65.5% | 53 |
| ST. PAUL | 625 | 45,583 | 716 | 841 | 901 | 1,084 | 1,145 | 5 | 59.9% | 62 |
| VIRGINIA | 706 | 1,720 | 582 | 721 | 712 | 885 | 1,132 | 6 | 94.5% | 18 |
| CLOQUET | 94 | 2,636 | 757 | 816 | 921 | 1,118 | 1,127 | 7 | 48.9% | 89 |
| DULUTH | 709 | 11,506 | 569 | 640 | 627 | 773 | 941 | 8 | 65.4% | 54 |
| BEMIDJI | 31 | 5,122 | 589 | 663 | 743 | 725 | 890 | 9 | 51.1% | 83 |
| PARK RAPIDS | 309 | 1,789 | 394 | 516 | 578 | 648 | 853 | 10 | 116.5% | 9 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 544 | 637 | 653 | 750 | 850 | 11 | 56.3% | 70 |
| BAGLEY | 162 | 1,104 | 617 | 726 | 729 | 755 | 795 | 12 | 28.8% | 135 |
| WARROAD | 690 | 1,325 | 363 | 416 | 680 | 734 | 761 | 13 | 109.6% | 11 |
| ST. CLOUD | 742 | 10,442 | 317 | 326 | 438 | 559 | 750 | 14 | 136.6% | 5 |
| FRAZEE | 23 | 1,204 | 490 | 511 | 551 | 790 | 743 | 15 | 51.6% | 81 |
| ALBERT LEA | 241 | 3,710 | 347 | 407 | 444 | 553 | 684 | 16 | 97.1% | 16 |
| WORTHINGTON | 518 | 2,350 | 470 | 485 | 482 | 618 | 684 | 17 | 45.5% | 98 |
| GRAND RAPIDS | 318 | 4,150 | 473 | 508 | 583 | 604 | 660 | 18 | 39.5% | 111 |
| DETROIT LAKES | 22 | 2,857 | 410 | 452 | 508 | 635 | 651 | 19 | 58.8% | 66 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 500 | 564 | 599 | 591 | 649 | 20 | 29.8% | 134 |
| CROOKSTON | 593 | 1,538 | 467 | 513 | 476 | 582 | 648 | 21 | 38.8% | 113 |
| INTERNATIONAL FALLS | 361 | 1,463 | 419 | 423 | 484 | 523 | 640 | 22 | 52.7% | 78 |
| WASECA | 829 | 2,250 | 461 | 452 | 503 | 581 | 617 | 23 | 33.8% | 125 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 416 | 400 | 462 | 512 | 617 | 24 | 48.3% | 91 |
| MONTEVIDEO | 129 | 1,607 | 424 | 456 | 494 | 560 | 617 | 25 | 45.5% | 99 |
| BRAINERD | 181 | 7,333 | 421 | 480 | 508 | 576 | 611 | 26 | 45.1% | 100 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 443 | 460 | 437 | 501 | 599 | 27 | 35.2% | 123 |
| WILLMAR | 347 | 4,330 | 413 | 433 | 407 | 552 | 596 | 28 | 44.3% | 104 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 480 | 503 | 507 | 567 | 587 | 29 | 22.3% | 141 |
| EAST GRAND FORKS | 595 | 1,788 | 6,392 | 969 | 476 | 483 | 584 | 30 | -90.9% | 166 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 381 | 381 | 502 | 434 | 583 | 31 | 53.0% | 77 |
| MARSHALL | 413 | 2,309 | 302 | 325 | 342 | 491 | 579 | 32 | 91.7% | 20 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 247 | 294 | 311 | 492 | 574 | 33 | 132.4% | 6 |
| ST. JAMES | 840 | 1,298 | 589 | 463 | 466 | 519 | 553 | 34 | -6.1% | 161 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | | 552 | 35 | | |
| THIEF RIVER FALLS | 564 | 2,139 | 383 | 446 | 473 | 502 | 552 | 36 | 44.1% | 105 |
| FRIDLEY | 14 | 2,644 | 336 | 358 | 349 | 430 | 544 | 37 | 61.9% | 58 |
| HIBBING | 701 | 2,707 | 314 | 375 | 414 | 493 | 542 | 38 | 72.6% | 42 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Federal Revenues | 2000 Total Federal Revenues | 2001 Total Federal Revenues | 2002 Total Federal Revenues | 2003 Total Federal Revenues | 2003 Total Federal Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|------------------------------------|--|
| GREENWAY | 316 | 1,352 | 396 | 616 | 490 | 516 | 540 | 39 | 36.4% | 120 |
| MANKATO | 77 | 6,994 | 294 | 345 | 356 | 423 | 533 | 40 | 81.3% | 33 |
| SOUTH ST. PAUL | 6 | 3,505 | 288 | 300 | 305 | 429 | 531 | 41 | 84.4% | 29 |
| BROOKLYN CENTER | 286 | 1,752 | 373 | 415 | 559 | 377 | 528 | 42 | 41.6% | 109 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 263 | 258 | 234 | 379 | 524 | 43 | 99.2% | 14 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 380 | 381 | 383 | 478 | 523 | 44 | 37.6% | 117 |
| FARIBAULT | 656 | 4,038 | 291 | 372 | 385 | 431 | 522 | 45 | 79.4% | 34 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 320 | 398 | 398 | 432 | 521 | 46 | 62.8% | 56 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 651 | 709 | 712 | 449 | 520 | 47 | -20.1% | 163 |
| MOORHEAD | 152 | 5,568 | 416 | 442 | 515 | 527 | 517 | 48 | 24.3% | 138 |
| ST. LOUIS PARK | 283 | 4,371 | 355 | 365 | 397 | 397 | 515 | 49 | 45.1% | 101 |
| PIERZ | 484 | 1,003 | 450 | 462 | 585 | 598 | 510 | 50 | 13.3% | 151 |
| MONTICELLO | 882 | 3,887 | 335 | 279 | 365 | 461 | 503 | 51 | 50.1% | 86 |
| AUSTIN | 492 | 4,129 | 336 | 369 | 395 | 441 | 496 | 52 | 47.6% | 92 |
| ALEXANDRIA | 206 | 4,208 | 392 | 373 | 400 | 452 | 484 | 53 | 23.5% | 139 |
| MILACA | 912 | 1,947 | 315 | 363 | 297 | 372 | 462 | 54 | 46.7% | 95 |
| EVELETH-GILBERT | 2,154 | 1,517 | 337 | 424 | 361 | 433 | 460 | 55 | 36.5% | 119 |
| LAKE SUPERIOR | 381 | 1,731 | 299 | 361 | 323 | 355 | 456 | 56 | 52.5% | 79 |
| BENSON | 777 | 1,120 | 240 | 253 | 286 | 282 | 454 | 57 | 89.2% | 23 |
| SAUK CENTRE | 743 | 1,226 | 307 | 444 | 331 | 348 | 449 | 58 | 46.3% | 96 |
| WINDOM | 177 | 1,052 | 315 | 338 | 368 | 421 | 448 | 59 | 42.2% | 106 |
| CROSBY-IRONTON | 182 | 1,484 | 342 | 413 | 355 | 404 | 444 | 60 | 29.8% | 133 |
| ROSEAU | 682 | 1,472 | 239 | 264 | 273 | 284 | 444 | 61 | 85.8% | 28 |
| RICHFIELD | 280 | 4,338 | 321 | 304 | 376 | 457 | 443 | 62 | 38.0% | 116 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 341 | 353 | 395 | 411 | 439 | 63 | 28.7% | 136 |
| ROCHESTER | 535 | 16,265 | 252 | 287 | 340 | 380 | 438 | 64 | 73.8% | 41 |
| INVER GROVE | 199 | 3,954 | 263 | 279 | 255 | 355 | 438 | 65 | 66.5% | 50 |
| RANDOLPH | 195 | 463 | 124 | 146 | 222 | 369 | 438 | 66 | 253.2% | 2 |
| PINE CITY | 578 | 1,696 | 230 | 274 | 307 | 360 | 437 | 67 | 90.0% | 21 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 367 | 420 | 401 | 438 | 436 | 68 | 18.8% | 145 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 230 | 287 | 324 | 338 | 434 | 69 | 88.7% | 24 |
| SPRING LAKE PARK | 16 | 4,335 | 257 | 272 | 283 | 348 | 434 | 70 | 68.9% | 48 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 282 | 307 | 342 | 359 | 433 | 71 | 53.5% | 76 |
| AITKIN | 1 | 1,327 | 326 | 324 | 340 | 387 | 431 | 72 | 32.2% | 130 |
| MINNEWASKA | 2,149 | 1,512 | 372 | 382 | 399 | 417 | 430 | 73 | 15.6% | 148 |
| FOLEY | 51 | 1,641 | 277 | 285 | 363 | 379 | 428 | 74 | 54.5% | 74 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 246 | 320 | 397 | 397 | 422 | 75 | 71.5% | 44 |
| LUVERNE | 2,184 | 1,338 | 375 | 323 | 353 | 408 | 421 | 76 | 12.3% | 152 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Federal Revenues | 2000 Total Federal Revenues | 2001 Total Federal Revenues | 2002 Total Federal Revenues | 2003 Total Federal Revenues | 2003 Total Federal Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------|------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|------------------------------------|--|
| LITTLE FALLS | 482 | 3,052 | 315 | 316 | 370 | 406 | 419 | 77 | 33.0% | 126 |
| MELROSE | 740 | 1,574 | 255 | 267 | 304 | 355 | 418 | 78 | 63.9% | 55 |
| PAYNESVILLE | 741 | 1,147 | 238 | 268 | 283 | 408 | 416 | 79 | 74.8% | 38 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 341 | 400 | 413 | 80 | | |
| ROCKFORD | 883 | 1,755 | 87 | 106 | 184 | 395 | 412 | 81 | 373.6% | 1 |
| ROBBINSDALE | 281 | 14,297 | 248 | 289 | 299 | 344 | 402 | 82 | 62.1% | 57 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 267 | 276 | 301 | 349 | 394 | 83 | 47.6% | 93 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 198 | 240 | 281 | 362 | 393 | 84 | 98.5% | 15 |
| DASSEL-COKATO | 466 | 2,262 | 213 | 223 | 223 | 361 | 389 | 85 | 82.6% | 32 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 346 | 384 | 393 | 354 | 387 | 86 | 11.8% | 153 |
| RED WING | 256 | 3,054 | 229 | 280 | 284 | 297 | 383 | 87 | 67.2% | 49 |
| OSSEO | 279 | 22,055 | 222 | 234 | 288 | 270 | 383 | 88 | 72.5% | 43 |
| PROCTOR | 704 | 1,840 | 247 | 257 | 258 | 302 | 381 | 89 | 54.3% | 75 |
| ANOKA-HENNEPIN | 11 | 40,958 | 217 | 236 | 261 | 299 | 378 | 90 | 74.2% | 39 |
| MORA | 332 | 1,917 | 330 | 348 | 322 | 356 | 378 | 91 | 14.5% | 149 |
| MOUNDS VIEW | 621 | 11,323 | 237 | 249 | 275 | 306 | 378 | 92 | 59.5% | 64 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 206 | 234 | 229 | 264 | 377 | 93 | 83.0% | 31 |
| ST. CHARLES | 858 | 1,052 | 244 | 249 | 238 | 313 | 371 | 94 | 52.0% | 80 |
| WESTONKA | 277 | 2,274 | 270 | 293 | 307 | 324 | 367 | 95 | 35.9% | 122 |
| ST. PETER | 508 | 1,896 | 827 | 450 | 244 | 300 | 367 | 96 | -55.6% | 164 |
| NORTHFIELD | 659 | 3,856 | 227 | 221 | 223 | 336 | 365 | 97 | 60.8% | 59 |
| HASTINGS | 200 | 5,246 | 208 | 221 | 235 | 286 | 364 | 98 | 75.0% | 37 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 218 | 241 | 273 | 299 | 362 | 99 | 66.1% | 51 |
| SAUK RAPIDS | 47 | 3,491 | 202 | 237 | 261 | 326 | 361 | 100 | 78.7% | 35 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 231 | 256 | 278 | 320 | 361 | 101 | 56.3% | 69 |
| OWATONNA | 761 | 5,048 | 253 | 272 | 305 | 340 | 359 | 102 | 41.9% | 108 |
| LITCHFIELD | 465 | 1,941 | 206 | 235 | 242 | 285 | 349 | 103 | 69.4% | 47 |
| ROSEVILLE | 623 | 6,541 | 265 | 259 | 257 | 297 | 349 | 104 | 31.7% | 132 |
| HUTCHINSON | 423 | 3,116 | 128 | 147 | 226 | 214 | 345 | 105 | 169.5% | 3 |
| HOPKINS | 270 | 8,489 | 184 | 200 | 251 | 297 | 345 | 106 | 87.5% | 27 |
| BURNSVILLE | 191 | 11,348 | 218 | 205 | 214 | 256 | 339 | 107 | 55.5% | 71 |
| FOREST LAKE | 831 | 7,797 | 227 | 226 | 248 | 296 | 338 | 108 | 48.9% | 88 |
| HOLDINGFORD | 738 | 1,090 | 276 | 307 | 238 | 280 | 333 | 109 | 20.7% | 143 |
| NEW ULM | 88 | 2,458 | 164 | 186 | 191 | 234 | 332 | 110 | 102.4% | 13 |
| PEQUOT LAKES | 186 | 1,339 | 181 | 187 | 191 | 298 | 332 | 111 | 83.4% | 30 |
| SIBLEY EAST | 2,310 | 1,299 | 207 | 230 | 235 | 307 | 331 | 112 | 59.9% | 63 |
| ALBANY | 745 | 1,574 | 227 | 234 | 241 | 258 | 328 | 113 | 44.5% | 103 |
| PELICAN RAPIDS | 548 | 1,232 | 248 | 246 | 279 | 328 | 328 | 114 | 32.3% | 129 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Federal Revenues | 2000 Total Federal Revenues | 2001 Total Federal Revenues | 2002 Total Federal Revenues | 2003 Total Federal Revenues | 2003 Total Federal Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|------------------------------------|--|
| DELANO | 879 | 1,917 | 152 | 167 | 168 | 193 | 327 | 115 | 115.1% | 10 |
| JORDAN | 717 | 1,382 | 209 | 192 | 256 | 310 | 324 | 116 | 55.0% | 73 |
| BLOOMINGTON | 271 | 10,967 | 236 | 273 | 293 | 325 | 323 | 117 | 36.9% | 118 |
| PERHAM | 549 | 1,690 | 338 | 332 | 410 | 368 | 321 | 118 | -5.0% | 160 |
| ST. FRANCIS | 15 | 5,874 | 198 | 226 | 224 | 294 | 318 | 119 | 60.6% | 60 |
| WHITE BEAR LAKE | 624 | 9,063 | 270 | 223 | 240 | 277 | 317 | 120 | 17.4% | 146 |
| NORTH BRANCH | 138 | 3,851 | 182 | 215 | 250 | 246 | 312 | 121 | 71.4% | 45 |
| ANNANDALE | 876 | 1,857 | 197 | 211 | 218 | 230 | 306 | 122 | 55.3% | 72 |
| TRITON | 2,125 | 1,156 | 191 | 216 | 219 | 273 | 303 | 123 | 58.6% | 68 |
| MAPLE RIVER | 2,135 | 1,285 | 259 | 264 | 268 | 299 | 301 | 124 | 16.2% | 147 |
| BUFFALO | 877 | 5,141 | 214 | 238 | 231 | 271 | 297 | 125 | 38.8% | 112 |
| NEW LONDON-SPICER | 345 | 1,749 | 223 | 273 | 268 | 337 | 295 | 126 | 32.3% | 128 |
| CENTENNIAL | 12 | 7,002 | 172 | 181 | 215 | 258 | 294 | 127 | 70.9% | 46 |
| SHAKOPEE | 720 | 4,818 | 211 | 199 | 202 | 246 | 292 | 128 | 38.4% | 114 |
| FERGUS FALLS | 544 | 2,859 | 213 | 216 | 223 | 258 | 286 | 129 | 34.3% | 124 |
| ROCORI | 750 | 2,371 | 200 | 209 | 166 | 242 | 284 | 130 | 42.0% | 107 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 115 | 138 | 343 | 147 | 278 | 131 | 141.7% | 4 |
| LAKE CITY | 813 | 1,439 | 166 | 186 | 169 | 190 | 275 | 132 | 65.7% | 52 |
| ELK RIVER | 728 | 9,803 | 179 | 211 | 208 | 244 | 264 | 133 | 47.5% | 94 |
| PRINCETON | 477 | 3,277 | 198 | 180 | 236 | 252 | 263 | 134 | 32.8% | 127 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 164 | 174 | 191 | 242 | 263 | 135 | 60.4% | 61 |
| CHASKA | 112 | 8,117 | 133 | 161 | 183 | 200 | 260 | 136 | 95.5% | 17 |
| EDEN PRAIRIE | 272 | 10,425 | 135 | 148 | 169 | 207 | 254 | 137 | 88.1% | 25 |
| STILLWATER | 834 | 9,340 | 158 | 160 | 195 | 228 | 252 | 138 | 59.5% | 65 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 169 | 167 | 179 | 194 | 251 | 139 | 48.5% | 90 |
| NORWOOD | 108 | 1,034 | 235 | 169 | 172 | 206 | 251 | 140 | 6.8% | 155 |
| ESKO | 99 | 1,075 | 105 | 172 | 208 | 209 | 243 | 141 | 131.4% | 7 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 160 | 145 | 188 | 225 | 241 | 142 | 50.6% | 85 |
| LAKEVILLE | 194 | 10,148 | 138 | 161 | 164 | 192 | 240 | 143 | 73.9% | 40 |
| PLAINVIEW | 810 | 1,138 | 157 | 174 | 173 | 211 | 237 | 144 | 51.0% | 84 |
| LACRESCENT-HOKAH | 300 | 1,689 | 158 | 187 | 180 | 194 | 237 | 145 | 50.0% | 87 |
| DOVER-EYOTA | 533 | 1,216 | 171 | 192 | 178 | 207 | 236 | 146 | 38.0% | 115 |
| WACONIA | 110 | 2,277 | 179 | 186 | 193 | 228 | 236 | 147 | 31.8% | 131 |
| FARMINGTON | 192 | 5,247 | 180 | 179 | 182 | 197 | 225 | 148 | 25.0% | 137 |
| WAYZATA | 284 | 9,637 | 534 | 148 | 142 | 183 | 218 | 149 | -59.2% | 165 |
| ORONO | 278 | 2,481 | 112 | 113 | 136 | 146 | 212 | 150 | 89.3% | 22 |
| CHISAGO LAKES | 2,144 | 3,470 | 155 | 157 | 167 | 180 | 211 | 151 | 36.1% | 121 |
| STEWARTVILLE | 534 | 1,773 | 131 | 142 | 146 | 172 | 208 | 152 | 58.8% | 67 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Federal Revenues | 2000 Total Federal Revenues | 2001 Total Federal Revenues | 2002 Total Federal Revenues | 2003 Total Federal Revenues | 2003 Total Federal Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--|------------------------|------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|------------------------------------|--|
| CANNON FALLS | 252 | 1,483 | 116 | 114 | 140 | 175 | 206 | 153 | 77.6% | 36 |
| PINE ISLAND | 255 | 1,235 | 141 | 148 | 149 | 179 | 206 | 154 | 46.1% | 97 |
| WATERTOWN-MAYER | 111 | 1,415 | 201 | 157 | 152 | 188 | 202 | 155 | 0.5% | 158 |
| MINNETONKA | 276 | 7,652 | 132 | 113 | 163 | 195 | 200 | 156 | 51.5% | 82 |
| MAHTOMEDI | 832 | 3,098 | 137 | 145 | 170 | 183 | 198 | 157 | 44.5% | 102 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 99 | 102 | 113 | 164 | 192 | 158 | 93.9% | 19 |
| EDINA | 273 | 7,164 | 156 | 147 | 144 | 176 | 189 | 159 | 21.2% | 142 |
| PRIOR LAKE | 719 | 5,339 | 100 | 103 | 130 | 148 | 188 | 160 | 88.0% | 26 |
| SARTELL | 748 | 2,702 | 161 | 174 | 147 | 145 | 183 | 161 | 13.7% | 150 |
| BELLE PLAINE | 716 | 1,329 | 200 | 197 | 225 | 172 | 181 | 162 | -9.5% | 162 |
| HERMANTOWN | 700 | 1,949 | 179 | 181 | 179 | 188 | 178 | 163 | -0.6% | 159 |
| BECKER | 726 | 2,337 | 106 | 115 | 122 | 132 | 150 | 164 | 41.5% | 110 |
| KASSON-MANTORVILLE | 204 | 1,856 | 120 | 148 | 122 | 155 | 148 | 165 | 23.3% | 140 |
| BIG LAKE | 727 | 3,036 | 139 | 124 | 144 | 156 | 148 | 166 | 6.5% | 156 |
| BYRON | 531 | 1,485 | 109 | 107 | 96 | 111 | 119 | 167 | 9.2% | 154 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 111 | 74 | 82 | 109 | 112 | 168 | 0.9% | 157 |
| Average for schools above 1,000 in enrollment | | 4,413 | 351 | 361 | 385 | 446 | 513 | N/A | 46.0% | N/A |
| Minimum | | 463 | 87 | 74 | 82 | 109 | 112 | N/A | 28.7% | N/A |
| Maximum | | 47,416 | 6,392 | 4,957 | 5,323 | 5,039 | 6,053 | N/A | -5.3% | N/A |
| Median | | 2,044 | 248 | 272 | 284 | 344 | 391 | N/A | 57.7% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| | | | Total Other Revenues | Total Other Revenues | Total Other Revenues | Total Other Revenues | Total Other Revenues | Total Other Revenues Ranking | | |
| AUSTIN | 492 | 4,129 | 205 | 202 | 228 | 231 | 1,103 | 1 | 438.0% | 2 |
| RANDOLPH | 195 | 463 | 463 | 663 | 741 | 684 | 751 | 2 | 62.2% | 11 |
| INVER GROVE | 199 | 3,954 | 244 | 248 | 263 | 266 | 482 | 3 | 97.5% | 5 |
| HASTINGS | 200 | 5,246 | 438 | 445 | 217 | 285 | 477 | 4 | 8.9% | 144 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 324 | 348 | 364 | 511 | 470 | 5 | 45.1% | 21 |
| WESTONKA | 277 | 2,274 | 257 | 297 | 1,286 | 326 | 465 | 6 | 80.9% | 6 |
| NORWOOD | 108 | 1,034 | 269 | 272 | 291 | 309 | 445 | 7 | 65.4% | 10 |
| SARTELL | 748 | 2,702 | 247 | 312 | 308 | 326 | 365 | 8 | 47.8% | 20 |
| ST. FRANCIS | 15 | 5,874 | 239 | 252 | 248 | 249 | 359 | 9 | 50.2% | 18 |
| KASSON-MANTORVILLE | 204 | 1,856 | 248 | 308 | 313 | 244 | 352 | 10 | 41.9% | 28 |
| MINNETONKA | 276 | 7,652 | 274 | 305 | 332 | 334 | 350 | 11 | 27.7% | 61 |
| ORONO | 278 | 2,481 | 289 | 309 | 379 | 324 | 347 | 12 | 20.1% | 100 |
| FOREST LAKE | 831 | 7,797 | 248 | 255 | 288 | 324 | 346 | 13 | 39.5% | 31 |
| LAKE CITY | 813 | 1,439 | 256 | 279 | 190 | 213 | 337 | 14 | 31.6% | 45 |
| WAYZATA | 284 | 9,637 | 285 | 300 | 316 | 314 | 334 | 15 | 17.2% | 108 |
| NORTHFIELD | 659 | 3,856 | 233 | 269 | 293 | 320 | 332 | 16 | 42.5% | 26 |
| MOUNDS VIEW | 621 | 11,323 | 282 | 302 | 311 | 308 | 332 | 17 | 17.7% | 106 |
| NORTH BRANCH | 138 | 3,851 | 263 | 304 | 313 | 334 | 332 | 18 | 26.2% | 67 |
| CENTENNIAL | 12 | 7,002 | 283 | 291 | 313 | 347 | 331 | 19 | 17.0% | 113 |
| MARSHALL | 413 | 2,309 | 257 | 283 | 288 | 304 | 319 | 20 | 24.1% | 78 |
| PARK RAPIDS | 309 | 1,789 | 118 | 138 | 151 | 204 | 318 | 21 | 169.5% | 3 |
| MINNEWASKA | 2,149 | 1,512 | 364 | 225 | 236 | 243 | 318 | 22 | -12.6% | 162 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 149 | 157 | 162 | 175 | 318 | 23 | 113.4% | 4 |
| LAKEVILLE | 194 | 10,148 | 258 | 273 | 283 | 296 | 314 | 24 | 21.7% | 93 |
| ROCORI | 750 | 2,371 | 269 | 284 | 294 | 308 | 309 | 25 | 14.9% | 122 |
| MAHTOMEDI | 832 | 3,098 | 271 | 281 | 292 | 306 | 305 | 26 | 12.5% | 132 |
| HOPKINS | 270 | 8,489 | 248 | 256 | 271 | 305 | 305 | 27 | 23.0% | 86 |
| EDEN PRAIRIE | 272 | 10,425 | 251 | 271 | 290 | 310 | 303 | 28 | 20.7% | 97 |
| RED WING | 256 | 3,054 | 263 | 539 | 285 | 283 | 302 | 29 | 14.8% | 124 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 236 | 249 | 281 | 292 | 300 | 30 | 27.1% | 64 |
| BUFFALO | 877 | 5,141 | 261 | 272 | 287 | 295 | 297 | 31 | 13.8% | 127 |
| BENSON | 777 | 1,120 | 200 | 213 | 263 | 286 | 297 | 32 | 48.5% | 19 |
| EDINA | 273 | 7,164 | 225 | 248 | 271 | 278 | 295 | 33 | 31.1% | 50 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 224 | 261 | 320 | 264 | 294 | 34 | 31.3% | 48 |
| MANKATO | 77 | 6,994 | 219 | 241 | 267 | 293 | 291 | 35 | 32.9% | 40 |
| CHASKA | 112 | 8,117 | 218 | 303 | 267 | 273 | 289 | 36 | 32.6% | 41 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Other Revenues | 2000 Total Other Revenues | 2001 Total Other Revenues | 2002 Total Other Revenues | 2003 Total Other Revenues | 2003 Total Other Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| ANOKA-HENNEPIN | 11 | 40,958 | 245 | 265 | 269 | 281 | 283 | 37 | 15.5% | 118 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 235 | 272 | 281 | 295 | 283 | 38 | 20.4% | 98 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 199 | 197 | 209 | 269 | 283 | 39 | 42.2% | 27 |
| WHITE BEAR LAKE | 624 | 9,063 | 247 | 241 | 286 | 299 | 281 | 40 | 13.8% | 128 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 239 | 244 | 263 | 261 | 280 | 41 | 17.2% | 109 |
| SAUK RAPIDS | 47 | 3,491 | 237 | 227 | 250 | 251 | 275 | 42 | 16.0% | 117 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 234 | 243 | 264 | 246 | 274 | 43 | 17.1% | 111 |
| WACONIA | 110 | 2,277 | 251 | 268 | 278 | 271 | 274 | 44 | 9.2% | 142 |
| OWATONNA | 761 | 5,048 | 210 | 232 | 245 | 248 | 274 | 45 | 30.5% | 53 |
| EAST GRAND FORKS | 595 | 1,788 | 251 | 347 | 228 | 250 | 273 | 46 | 8.8% | 145 |
| STEWARTVILLE | 534 | 1,773 | 214 | 255 | 248 | 263 | 271 | 47 | 26.6% | 65 |
| CHISAGO LAKES | 2,144 | 3,470 | 210 | 219 | 225 | 236 | 270 | 48 | 28.6% | 59 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 220 | 231 | 227 | 259 | 270 | 49 | 22.7% | 87 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 198 | 208 | 236 | 244 | 265 | 50 | 33.8% | 39 |
| TRITON | 2,125 | 1,156 | 214 | 244 | 235 | 252 | 259 | 51 | 21.0% | 96 |
| BURNSVILLE | 191 | 11,348 | 205 | 229 | 248 | 246 | 257 | 52 | 25.4% | 71 |
| ELK RIVER | 728 | 9,803 | 225 | 234 | 266 | 239 | 255 | 53 | 13.3% | 129 |
| MELROSE | 740 | 1,574 | 188 | 205 | 213 | 279 | 255 | 54 | 35.6% | 37 |
| ROBBINSDALE | 281 | 14,297 | 194 | 201 | 231 | 232 | 254 | 55 | 30.9% | 51 |
| ST. LOUIS PARK | 283 | 4,371 | 204 | 214 | 232 | 238 | 254 | 56 | 24.5% | 77 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 202 | 256 | 222 | 241 | 254 | 57 | 25.7% | 70 |
| CANNON FALLS | 252 | 1,483 | 176 | 209 | 211 | 231 | 252 | 58 | 43.2% | 24 |
| FOLEY | 51 | 1,641 | 167 | 201 | 242 | 238 | 252 | 59 | 50.9% | 16 |
| DELANO | 879 | 1,917 | 192 | 206 | 216 | 228 | 249 | 60 | 29.7% | 56 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | | 248 | 61 | | |
| FRIDLEY | 14 | 2,644 | 193 | 200 | 236 | 239 | 248 | 62 | 28.5% | 60 |
| MAPLE RIVER | 2,135 | 1,285 | 173 | 207 | 211 | 227 | 247 | 63 | 42.8% | 25 |
| ROSEVILLE | 623 | 6,541 | 362 | 234 | 233 | 232 | 246 | 64 | -32.0% | 166 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 189 | 202 | 225 | 225 | 245 | 65 | 29.6% | 57 |
| MONTICELLO | 882 | 3,887 | 213 | 245 | 255 | 257 | 245 | 66 | 15.0% | 121 |
| ESKO | 99 | 1,075 | 141 | 154 | 166 | 178 | 245 | 67 | 73.8% | 8 |
| CROOKSTON | 593 | 1,538 | 236 | 478 | 341 | 270 | 245 | 68 | 3.8% | 152 |
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 187 | 230 | 222 | 248 | 244 | 69 | 30.5% | 52 |
| ROCHESTER | 535 | 16,265 | 174 | 205 | 215 | 227 | 244 | 70 | 40.2% | 30 |
| PRIOR LAKE | 719 | 5,339 | 196 | 204 | 213 | 235 | 243 | 71 | 24.0% | 79 |
| FARIBAULT | 656 | 4,038 | 209 | 431 | 225 | 247 | 240 | 72 | 14.8% | 123 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Other Revenues | 2000 Total Other Revenues | 2001 Total Other Revenues | 2002 Total Other Revenues | 2003 Total Other Revenues | 2003 Total Other Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--|------------------------------------|--|
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 204 | 203 | 214 | 220 | 238 | 73 | 16.7% | 114 |
| FARMINGTON | 192 | 5,247 | 231 | 233 | 231 | 240 | 238 | 74 | 3.0% | 154 |
| PEQUOT LAKES | 186 | 1,339 | 180 | 172 | 192 | 218 | 238 | 75 | 32.2% | 42 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 201 | 213 | 230 | 243 | 237 | 76 | 17.9% | 105 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 209 | 217 | 227 | 253 | 235 | 77 | 12.4% | 133 |
| ST. PETER | 508 | 1,896 | 189 | 200 | 221 | 219 | 234 | 78 | 23.8% | 81 |
| LACRESCENT-HOKAH | 300 | 1,689 | 224 | 227 | 244 | 223 | 234 | 79 | 4.5% | 151 |
| SAUK CENTRE | 743 | 1,226 | 196 | 214 | 213 | 223 | 233 | 80 | 18.9% | 104 |
| WATERTOWN-MAYER | 111 | 1,415 | 212 | 214 | 225 | 224 | 231 | 81 | 9.0% | 143 |
| INTERNATIONAL FALLS | 361 | 1,463 | 181 | 223 | 243 | 253 | 231 | 82 | 27.6% | 62 |
| PLAINVIEW | 810 | 1,138 | 177 | 200 | 198 | 220 | 230 | 83 | 29.9% | 54 |
| BRAINERD | 181 | 7,333 | 186 | 189 | 219 | 215 | 230 | 84 | 23.7% | 83 |
| ALEXANDRIA | 206 | 4,208 | 174 | 188 | 198 | 200 | 229 | 85 | 31.6% | 46 |
| BLOOMINGTON | 271 | 10,967 | 186 | 204 | 209 | 279 | 228 | 86 | 22.6% | 88 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 182 | 199 | 208 | 212 | 227 | 87 | 24.7% | 74 |
| WASECA | 829 | 2,250 | 237 | 235 | 220 | 227 | 227 | 88 | -4.2% | 159 |
| HUTCHINSON | 423 | 3,116 | 204 | 217 | 231 | 237 | 227 | 89 | 11.3% | 137 |
| MONTEVIDEO | 129 | 1,607 | 211 | 225 | 226 | 278 | 226 | 90 | 7.1% | 147 |
| PAYNESVILLE | 741 | 1,147 | 174 | 199 | 191 | 205 | 226 | 91 | 29.9% | 55 |
| PROCTOR | 704 | 1,840 | 129 | 146 | 142 | 154 | 226 | 92 | 75.2% | 7 |
| WARROAD | 690 | 1,325 | 136 | 150 | 168 | 187 | 225 | 93 | 65.4% | 9 |
| DOVER-EYOTA | 533 | 1,216 | 194 | 247 | 242 | 231 | 224 | 94 | 15.5% | 119 |
| WINDOM | 177 | 1,052 | 163 | 167 | 177 | 184 | 224 | 95 | 37.4% | 34 |
| SOUTH ST. PAUL | 6 | 3,505 | 192 | 198 | 215 | 225 | 223 | 96 | 16.1% | 116 |
| OSSEO | 279 | 22,055 | 213 | 213 | 223 | 228 | 223 | 97 | 4.7% | 150 |
| LITCHFIELD | 465 | 1,941 | 170 | 182 | 197 | 217 | 223 | 98 | 31.2% | 49 |
| WILLMAR | 347 | 4,330 | 152 | 162 | 170 | 166 | 219 | 99 | 44.1% | 23 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 220 | 258 | 218 | 100 | | |
| BYRON | 531 | 1,485 | 180 | 189 | 192 | 213 | 218 | 101 | 21.1% | 95 |
| NEW LONDON-SPICER | 345 | 1,749 | 191 | 206 | 205 | 211 | 218 | 102 | 14.1% | 126 |
| NEW ULM | 88 | 2,458 | 175 | 186 | 170 | 198 | 218 | 103 | 24.6% | 76 |
| ALBANY | 745 | 1,574 | 195 | 204 | 208 | 208 | 217 | 104 | 11.3% | 136 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 149 | 155 | 159 | 191 | 216 | 105 | 45.0% | 22 |
| STILLWATER | 834 | 9,340 | 170 | 185 | 190 | 196 | 214 | 106 | 25.9% | 68 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 199 | 221 | 219 | 224 | 214 | 107 | 7.5% | 146 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 162 | 181 | 179 | 190 | 213 | 108 | 31.5% | 47 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 | 1999 to 2003 |
|-------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|----------------|------------------------|
| | | | Total Other Revenues | Total Other Revenues | Total Other Revenues | Total Other Revenues | Total Other Revenues | Total Other Revenues Ranking | Percent Change | Percent Change Ranking |
| SPRING LAKE PARK | 16 | 4,335 | 181 | 190 | 195 | 204 | 211 | 109 | 16.6% | 115 |
| PINE ISLAND | 255 | 1,235 | 189 | 210 | 208 | 215 | 211 | 110 | 11.6% | 134 |
| FERGUS FALLS | 544 | 2,859 | 148 | 156 | 153 | 177 | 208 | 111 | 40.5% | 29 |
| ANNANDALE | 876 | 1,857 | 168 | 177 | 192 | 199 | 208 | 112 | 23.8% | 82 |
| DASSEL-COKATO | 466 | 2,262 | 169 | 184 | 194 | 253 | 208 | 113 | 23.1% | 85 |
| PRINCETON | 477 | 3,277 | 170 | 190 | 199 | 198 | 207 | 114 | 21.8% | 92 |
| PINE CITY | 578 | 1,696 | 167 | 190 | 188 | 201 | 207 | 115 | 24.0% | 80 |
| ALBERT LEA | 241 | 3,710 | 129 | 143 | 173 | 201 | 204 | 116 | 58.1% | 13 |
| HERMANTOWN | 700 | 1,949 | 160 | 167 | 173 | 168 | 202 | 117 | 26.3% | 66 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 149 | 160 | 170 | 165 | 202 | 118 | 35.6% | 38 |
| PIERZ | 484 | 1,003 | 128 | 133 | 170 | 182 | 202 | 119 | 57.8% | 14 |
| THIEF RIVER FALLS | 564 | 2,139 | 179 | 167 | 186 | 182 | 198 | 120 | 10.6% | 139 |
| BELLE PLAINE | 716 | 1,329 | 169 | 175 | 190 | 187 | 195 | 121 | 15.4% | 120 |
| SIBLEY EAST | 2,310 | 1,299 | 163 | 186 | 184 | 191 | 194 | 122 | 19.0% | 103 |
| MILACA | 912 | 1,947 | 204 | 210 | 219 | 231 | 194 | 123 | -4.9% | 160 |
| SHAKOPEE | 720 | 4,818 | 189 | 191 | 203 | 185 | 193 | 124 | 2.1% | 155 |
| ST. CHARLES | 858 | 1,052 | 154 | 156 | 158 | 167 | 192 | 125 | 24.7% | 75 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 158 | 171 | 177 | 188 | 192 | 126 | 21.5% | 94 |
| LITTLE FALLS | 482 | 3,052 | 159 | 156 | 126 | 160 | 191 | 127 | 20.1% | 99 |
| JORDAN | 717 | 1,382 | 183 | 185 | 177 | 179 | 189 | 128 | 3.3% | 153 |
| ST. CLOUD | 742 | 10,442 | 157 | 158 | 171 | 164 | 188 | 129 | 19.7% | 101 |
| BEMIDJI | 31 | 5,122 | 135 | 147 | 166 | 180 | 186 | 130 | 37.8% | 33 |
| VIRGINIA | 706 | 1,720 | 117 | 137 | 153 | 155 | 186 | 131 | 59.0% | 12 |
| PERHAM | 549 | 1,690 | 155 | 155 | 163 | 180 | 182 | 132 | 17.4% | 107 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 169 | 178 | 174 | 179 | 180 | 133 | 6.5% | 148 |
| BIG LAKE | 727 | 3,036 | 153 | 167 | 162 | 167 | 179 | 134 | 17.0% | 112 |
| BECKER | 726 | 2,337 | 152 | 159 | 163 | 176 | 178 | 135 | 17.1% | 110 |
| DETROIT LAKES | 22 | 2,857 | 195 | 170 | 171 | 174 | 176 | 136 | -9.7% | 161 |
| MORA | 332 | 1,917 | 116 | 148 | 156 | 175 | 175 | 137 | 50.9% | 17 |
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 149 | 163 | 177 | 180 | 171 | 138 | 14.8% | 125 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 112 | 105 | 114 | 126 | 171 | 139 | 52.7% | 15 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 132 | 152 | 159 | 166 | 166 | 140 | 25.8% | 69 |
| LUVERNE | 2,184 | 1,338 | 133 | 161 | 163 | 167 | 166 | 141 | 24.8% | 72 |
| LAKE SUPERIOR | 381 | 1,731 | 136 | 226 | 142 | 147 | 166 | 142 | 22.1% | 90 |
| ROSEAU | 682 | 1,472 | 121 | 129 | 139 | 150 | 165 | 143 | 36.4% | 36 |
| ROCKFORD | 883 | 1,755 | 162 | 166 | 165 | 174 | 161 | 144 | -0.6% | 158 |

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

| District Name | District Number | 2003 Enrollment | 1999 | 2000 | 2001 | 2002 | 2003 | 2003 | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|------------------------------|-----------------|-----------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|-------------------------------------|
| | | | Total Other Revenues | Total Other Revenues | Total Other Revenues | Total Other Revenues | Total Other Revenues | Total Other Revenues Ranking | | |
| HOLDINGFORD | 738 | 1,090 | 158 | 174 | 177 | 187 | 160 | 145 | 1.3% | 156 |
| GRAND RAPIDS | 318 | 4,150 | 108 | 120 | 131 | 167 | 150 | 146 | 38.9% | 32 |
| HIBBING | 701 | 2,707 | 106 | 125 | 128 | 151 | 145 | 147 | 36.8% | 35 |
| BAGLEY | 162 | 1,104 | 128 | 136 | 134 | 137 | 145 | 148 | 13.3% | 130 |
| GREENWAY | 316 | 1,352 | 109 | 131 | 139 | 134 | 144 | 149 | 32.1% | 43 |
| WORTHINGTON | 518 | 2,350 | 125 | 128 | 130 | 144 | 141 | 150 | 12.8% | 131 |
| CROSBY-IRONTON | 182 | 1,484 | 113 | 126 | 146 | 145 | 141 | 151 | 24.8% | 73 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 114 | 123 | 138 | 143 | 139 | 152 | 21.9% | 91 |
| FRAZEE | 23 | 1,204 | 108 | 132 | 130 | 137 | 139 | 153 | 28.7% | 58 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 109 | 115 | 130 | 134 | 139 | 154 | 27.5% | 63 |
| DEER RIVER | 317 | 1,074 | 124 | 137 | 153 | 133 | 138 | 155 | 11.3% | 135 |
| AITKIN | 1 | 1,327 | 158 | 166 | 165 | 164 | 137 | 156 | -13.3% | 163 |
| MOORHEAD | 152 | 5,568 | 108 | 108 | 117 | 121 | 129 | 157 | 19.4% | 102 |
| BROOKLYN CENTER | 286 | 1,752 | 153 | 144 | 143 | 150 | 127 | 158 | -17.0% | 165 |
| RICHFIELD | 280 | 4,338 | 146 | 149 | 145 | 142 | 126 | 159 | -13.7% | 164 |
| CLOQUET | 94 | 2,636 | 99 | 104 | 105 | 109 | 122 | 160 | 23.2% | 84 |
| DULUTH | 709 | 11,506 | 91 | 111 | 93 | 109 | 120 | 161 | 31.9% | 44 |
| PELICAN RAPIDS | 548 | 1,232 | 108 | 119 | 111 | 109 | 118 | 162 | 9.3% | 141 |
| ST. JAMES | 840 | 1,298 | 111 | 112 | 108 | 113 | 111 | 163 | 0.0% | 157 |
| EVELETH-GILBERT | 2,154 | 1,517 | 99 | 106 | 99 | 101 | 110 | 164 | 11.1% | 138 |
| ST. PAUL | 625 | 45,583 | 79 | 79 | 87 | 84 | 84 | 165 | 6.3% | 149 |
| MINNEAPOLIS | 1 | 47,416 | 62 | 65 | 72 | 74 | 68 | 166 | 9.7% | 140 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 27 | 24 | 31 | 31 | 33 | 167 | 22.2% | 89 |
| RED LAKE | 38 | 1,497 | 1 | 4 | 1 | 6 | 6 | 168 | 500.0% | 1 |
| Total for all schools | | 4,413 | 187 | 202 | 210 | 217 | 234 | N/A | 25.2% | N/A |
| Minimum | | 463 | 1 | 4 | 1 | 6 | 6 | N/A | 500.0% | N/A |
| Maximum | | 47,416 | 463 | 663 | 1,286 | 684 | 1,103 | N/A | 138.2% | N/A |
| Median | | 2,044 | 189 | 202 | 211 | 223 | 230 | N/A | 21.8% | N/A |

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

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

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

| District Name | District Number | 2003 Enrollment | 1999 Total Revenues | 2000 Total Revenues | 2001 Total Revenues | 2002 Total Revenues | 2003 Total Revenues | 2003 Total Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|----------------------------------|------------------------|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------------|------------------------------------|--|
| RED LAKE | 38 | 1,497 | 13,137 | 13,835 | 14,651 | 14,222 | 16,862 | 1 | 28.4% | 54 |
| MINNEAPOLIS | 1 | 47,416 | 11,055 | 11,843 | 12,366 | 12,329 | 13,658 | 2 | 23.5% | 88 |
| ST. LOUIS PARK | 283 | 4,371 | 10,121 | 11,060 | 12,787 | 12,599 | 13,526 | 3 | 33.6% | 28 |
| CASS LAKE-BENA SCHOOLS | 115 | 1,224 | 10,131 | 11,021 | 12,037 | 11,899 | 13,508 | 4 | 33.3% | 29 |
| WAYZATA | 284 | 9,637 | 8,747 | 9,246 | 9,626 | 9,904 | 12,247 | 5 | 40.0% | 11 |
| HOPKINS | 270 | 8,489 | 9,011 | 9,426 | 11,272 | 11,377 | 12,116 | 6 | 34.5% | 25 |
| ST. PAUL | 625 | 45,583 | 9,475 | 10,364 | 10,904 | 11,646 | 11,835 | 7 | 24.9% | 80 |
| BROOKLYN CENTER | 286 | 1,752 | 7,432 | 8,957 | 9,266 | 9,642 | 11,765 | 8 | 58.3% | 2 |
| ST. LOUIS COUNTY | 2,142 | 2,460 | 8,616 | 9,151 | 9,993 | 10,462 | 11,341 | 9 | 31.6% | 34 |
| VIRGINIA | 706 | 1,720 | 9,211 | 9,629 | 9,745 | 10,085 | 11,315 | 10 | 22.8% | 92 |
| MINNETONKA | 276 | 7,652 | 8,804 | 9,207 | 10,726 | 10,567 | 11,119 | 11 | 26.3% | 71 |
| ROBBINSDALE | 281 | 14,297 | 8,584 | 8,780 | 9,309 | 9,637 | 11,096 | 12 | 29.3% | 45 |
| WESTONKA | 277 | 2,274 | 8,498 | 9,783 | 10,707 | 9,491 | 10,957 | 13 | 28.9% | 49 |
| COLUMBIA HEIGHTS | 13 | 3,027 | 8,989 | 8,986 | 9,603 | 9,884 | 10,835 | 14 | 20.5% | 115 |
| RED WING | 256 | 3,054 | 8,452 | 9,160 | 9,066 | 9,727 | 10,773 | 15 | 27.5% | 59 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 4,841 | 9,097 | 9,464 | 9,821 | 10,598 | 10,657 | 16 | 17.1% | 138 |
| PARK RAPIDS | 309 | 1,789 | 7,044 | 8,228 | 9,785 | 9,546 | 10,651 | 17 | 51.2% | 4 |
| EDINA | 273 | 7,164 | 8,560 | 9,338 | 9,977 | 10,180 | 10,644 | 18 | 24.3% | 82 |
| BLOOMINGTON | 271 | 10,967 | 8,578 | 9,270 | 10,180 | 10,640 | 10,602 | 19 | 23.6% | 87 |
| ROSEVILLE | 623 | 6,541 | 9,575 | 9,714 | 10,109 | 10,025 | 10,556 | 20 | 10.2% | 161 |
| BRAINERD | 181 | 7,333 | 7,578 | 8,210 | 8,882 | 9,295 | 10,551 | 21 | 39.2% | 12 |
| ROCHESTER | 535 | 16,265 | 8,139 | 8,738 | 9,494 | 9,634 | 10,527 | 22 | 29.3% | 44 |
| AUSTIN | 492 | 4,129 | 7,828 | 8,157 | 8,606 | 8,793 | 10,507 | 23 | 34.2% | 26 |
| FARIBAULT | 656 | 4,038 | 8,512 | 9,711 | 9,516 | 9,835 | 10,483 | 24 | 23.2% | 90 |
| WINDOM | 177 | 1,052 | 7,766 | 9,966 | 9,615 | 9,566 | 10,472 | 25 | 34.8% | 23 |
| LAKE SUPERIOR | 381 | 1,731 | 6,789 | 7,870 | 7,972 | 8,502 | 10,429 | 26 | 53.6% | 3 |
| OSSEO | 279 | 22,055 | 7,960 | 8,363 | 9,099 | 9,910 | 10,427 | 27 | 31.0% | 38 |
| DEER RIVER | 317 | 1,074 | 8,032 | 8,039 | 9,541 | 9,726 | 10,426 | 28 | 29.8% | 42 |
| WORTHINGTON | 518 | 2,350 | 8,189 | 9,010 | 9,700 | 9,675 | 10,414 | 29 | 27.2% | 65 |
| HIBBING | 701 | 2,707 | 8,458 | 9,240 | 9,747 | 9,909 | 10,388 | 30 | 22.8% | 93 |
| GREENWAY | 316 | 1,352 | 7,899 | 8,641 | 10,258 | 9,748 | 10,369 | 31 | 31.3% | 37 |
| RICHFIELD | 280 | 4,338 | 8,644 | 8,765 | 9,457 | 9,555 | 10,365 | 32 | 19.9% | 118 |
| SAUK RAPIDS | 47 | 3,491 | 7,298 | 7,516 | 9,497 | 10,114 | 10,362 | 33 | 42.0% | 9 |
| ROCKFORD | 883 | 1,755 | 6,989 | 7,476 | 8,910 | 9,694 | 10,214 | 34 | 46.1% | 5 |
| CROOKSTON | 593 | 1,538 | 7,659 | 8,411 | 8,667 | 9,149 | 10,210 | 35 | 33.3% | 30 |
| GRAND RAPIDS | 318 | 4,150 | 8,526 | 8,668 | 9,170 | 9,489 | 10,094 | 36 | 18.4% | 131 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 4,161 | 7,608 | 8,001 | 8,135 | 8,859 | 10,078 | 37 | 32.5% | 31 |
| WILLMAR | 347 | 4,330 | 8,106 | 8,462 | 9,339 | 9,370 | 10,067 | 38 | 24.2% | 83 |
| PIPESTONE AREA SCHOOLS | 2,689 | 1,368 | 6,178 | 6,984 | 9,021 | 9,649 | 10,051 | 39 | 62.7% | 1 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Revenues | 2000 Total Revenues | 2001 Total Revenues | 2002 Total Revenues | 2003 Total Revenues | 2003 Total Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|--------------------------|------------------------|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------------|------------------------------------|--|
| NORWOOD | 108 | 1,034 | 8,014 | 8,331 | 8,798 | 9,710 | 10,031 | 40 | 25.2% | 78 |
| BEMIDJI | 31 | 5,122 | 8,285 | 9,490 | 9,543 | 9,593 | 10,013 | 41 | 20.9% | 111 |
| DULUTH | 709 | 11,506 | 8,443 | 8,864 | 9,318 | 9,420 | 10,013 | 42 | 18.6% | 128 |
| BURNSVILLE | 191 | 11,348 | 8,123 | 8,612 | 9,136 | 9,386 | 9,990 | 43 | 23.0% | 91 |
| RANDOLPH | 195 | 463 | 7,011 | 7,686 | 10,431 | 10,063 | 9,923 | 44 | 41.5% | 10 |
| MONTEVIDEO | 129 | 1,607 | 7,808 | 7,955 | 8,632 | 8,949 | 9,876 | 45 | 26.5% | 68 |
| INVER GROVE | 199 | 3,954 | 8,155 | 8,783 | 9,043 | 9,443 | 9,859 | 46 | 20.9% | 110 |
| ORONO | 278 | 2,481 | 7,948 | 8,751 | 9,227 | 9,187 | 9,841 | 47 | 23.8% | 86 |
| MOUNDS VIEW | 621 | 11,323 | 7,539 | 8,363 | 8,723 | 9,188 | 9,835 | 48 | 30.5% | 39 |
| STAPLES-MOTLEY | 2,170 | 1,576 | 7,841 | 8,536 | 9,290 | 9,155 | 9,823 | 49 | 25.3% | 77 |
| MAHTOMEDI | 832 | 3,098 | 7,868 | 8,016 | 8,617 | 8,924 | 9,764 | 50 | 24.1% | 84 |
| SOUTH ST. PAUL | 6 | 3,505 | 8,007 | 8,241 | 8,902 | 9,419 | 9,736 | 51 | 21.6% | 107 |
| BAGLEY | 162 | 1,104 | 8,142 | 8,502 | 8,644 | 9,106 | 9,709 | 52 | 19.2% | 122 |
| JACKSON COUNTY CENTRAL | 2,895 | 1,359 | | | 7,829 | 7,911 | 9,708 | 53 | | |
| ANOKA-HENNEPIN | 11 | 40,958 | 7,603 | 8,054 | 8,671 | 9,069 | 9,692 | 54 | 27.5% | 58 |
| ST. CLOUD | 742 | 10,442 | 7,604 | 8,371 | 9,074 | 9,075 | 9,689 | 55 | 27.4% | 60 |
| SOUTH WASHINGTON COUNTY | 833 | 15,643 | 7,070 | 7,733 | 8,492 | 9,024 | 9,672 | 56 | 36.8% | 15 |
| JORDAN | 717 | 1,382 | 6,661 | 6,899 | 7,839 | 9,591 | 9,665 | 57 | 45.1% | 7 |
| CLOQUET | 94 | 2,636 | 8,093 | 8,104 | 8,561 | 8,807 | 9,658 | 58 | 19.3% | 119 |
| WARROAD | 690 | 1,325 | 7,686 | 8,315 | 8,546 | 9,006 | 9,647 | 59 | 25.5% | 76 |
| WASECA | 829 | 2,250 | 8,279 | 8,552 | 8,981 | 9,074 | 9,639 | 60 | 16.4% | 141 |
| CHASKA | 112 | 8,117 | 7,977 | 8,640 | 9,910 | 9,774 | 9,621 | 61 | 20.6% | 113 |
| YELLOW MEDICINE EAST | 2,190 | 1,147 | 7,871 | 8,234 | 8,876 | 8,936 | 9,614 | 62 | 22.1% | 99 |
| MONTECELLO | 882 | 3,887 | 8,122 | 8,123 | 8,806 | 9,320 | 9,595 | 63 | 18.1% | 133 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,538 | 8,623 | 9,301 | 11,546 | 9,594 | 9,564 | 64 | 10.9% | 160 |
| LUVERNE | 2,184 | 1,338 | 7,465 | 7,470 | 7,990 | 8,147 | 9,560 | 65 | 28.1% | 55 |
| LAC QUI PARLE VALLEY | 2,853 | 1,199 | 7,844 | 8,312 | 9,068 | 8,808 | 9,543 | 66 | 21.7% | 106 |
| PEQUOT LAKES | 186 | 1,339 | 6,540 | 7,154 | 7,650 | 7,616 | 9,506 | 67 | 45.4% | 6 |
| SPRING LAKE PARK | 16 | 4,335 | 7,795 | 8,179 | 8,666 | 8,539 | 9,497 | 68 | 21.8% | 102 |
| STILLWATER | 834 | 9,340 | 7,761 | 8,200 | 8,615 | 8,912 | 9,489 | 69 | 22.3% | 97 |
| BECKER | 726 | 2,337 | 6,939 | 7,552 | 9,477 | 9,692 | 9,484 | 70 | 36.7% | 16 |
| ELK RIVER | 728 | 9,803 | 6,967 | 7,410 | 7,866 | 8,888 | 9,475 | 71 | 36.0% | 18 |
| THIEF RIVER FALLS | 564 | 2,139 | 7,768 | 8,448 | 8,798 | 8,891 | 9,468 | 72 | 21.9% | 101 |
| PINE RIVER-BACKUS | 2,174 | 1,160 | 6,808 | 7,570 | 7,992 | 8,060 | 9,461 | 73 | 39.0% | 13 |
| WHITE BEAR LAKE | 624 | 9,063 | 7,563 | 7,915 | 8,414 | 8,669 | 9,443 | 74 | 24.9% | 81 |
| PRIOR LAKE | 719 | 5,339 | 7,022 | 7,442 | 8,048 | 9,116 | 9,425 | 75 | 34.2% | 27 |
| WACONIA | 110 | 2,277 | 7,794 | 9,504 | 10,281 | 9,133 | 9,414 | 76 | 20.8% | 112 |
| OWATONNA | 761 | 5,048 | 8,007 | 8,027 | 8,560 | 8,833 | 9,384 | 77 | 17.2% | 137 |
| FRIDLEY | 14 | 2,644 | 8,151 | 8,343 | 9,009 | 9,042 | 9,333 | 78 | 14.5% | 148 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Revenues | 2000 Total Revenues | 2001 Total Revenues | 2002 Total Revenues | 2003 Total Revenues | 2003 Total Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|------------------------|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------------|------------------------------------|--|
| UNITED SOUTH CENTRAL | 2,134 | 1,006 | 7,205 | 8,040 | 8,910 | 8,925 | 9,322 | 79 | 29.4% | 43 |
| CROSBY-IRONTON | 182 | 1,484 | 6,857 | 7,565 | 8,165 | 7,924 | 9,287 | 80 | 35.4% | 20 |
| MARSHALL | 413 | 2,309 | 7,038 | 7,959 | 8,192 | 8,745 | 9,274 | 81 | 31.8% | 33 |
| MINNEWASKA | 2,149 | 1,512 | 7,604 | 7,670 | 8,701 | 8,848 | 9,274 | 82 | 22.0% | 100 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 28,571 | 6,797 | 7,238 | 7,922 | 8,266 | 9,234 | 83 | 35.9% | 19 |
| FRAZEE | 23 | 1,204 | 7,302 | 7,691 | 8,183 | 8,513 | 9,232 | 84 | 26.4% | 69 |
| AITKIN | 1 | 1,327 | 6,826 | 7,257 | 8,330 | 7,918 | 9,207 | 85 | 34.9% | 22 |
| FAIRMONT AREA SCHOOLS | 2,752 | 1,882 | 7,707 | 8,118 | 8,820 | 8,915 | 9,195 | 86 | 19.3% | 121 |
| SARTELL | 748 | 2,702 | 7,059 | 7,699 | 8,008 | 8,007 | 9,182 | 87 | 30.1% | 40 |
| INTERNATIONAL FALLS | 361 | 1,463 | 7,295 | 7,496 | 8,422 | 8,384 | 9,174 | 88 | 25.8% | 75 |
| WADENA-DEER CREEK | 2,155 | 1,362 | 8,422 | 9,212 | 9,277 | 8,727 | 9,150 | 89 | 8.6% | 163 |
| REDWOOD FALLS AREA SCHOOLS | 2,897 | 1,503 | | | | | 9,149 | 90 | | |
| ST. PETER | 508 | 1,896 | 9,014 | 8,168 | 8,469 | 9,227 | 9,146 | 91 | 1.5% | 165 |
| FOREST LAKE | 831 | 7,797 | 7,183 | 7,629 | 7,876 | 8,472 | 9,141 | 92 | 27.3% | 62 |
| NORTHFIELD | 659 | 3,856 | 7,083 | 7,415 | 7,863 | 8,368 | 9,129 | 93 | 28.9% | 52 |
| ALBERT LEA | 241 | 3,710 | 7,775 | 8,039 | 8,368 | 8,571 | 9,120 | 94 | 17.3% | 136 |
| HUTCHINSON | 423 | 3,116 | 6,303 | 7,344 | 8,169 | 8,301 | 9,112 | 95 | 44.6% | 8 |
| ST. JAMES | 840 | 1,298 | 7,040 | 7,307 | 7,767 | 8,176 | 9,076 | 96 | 28.9% | 50 |
| ST. FRANCIS | 15 | 5,874 | 7,497 | 7,885 | 8,585 | 8,676 | 9,032 | 97 | 20.5% | 116 |
| LONG PRAIRIE-GREY EAGLE | 2,753 | 1,473 | 7,983 | 8,468 | 9,467 | 9,056 | 9,014 | 98 | 12.9% | 151 |
| FOLEY | 51 | 1,641 | 6,979 | 7,486 | 8,123 | 8,406 | 8,997 | 99 | 28.9% | 51 |
| ZUMBROTA-MAZEPPA | 2,805 | 1,184 | 7,072 | 7,509 | 8,412 | 8,528 | 8,997 | 100 | 27.2% | 63 |
| PROCTOR | 704 | 1,840 | 6,918 | 7,643 | 7,828 | 7,831 | 8,980 | 101 | 29.8% | 41 |
| EDEN PRAIRIE | 272 | 10,425 | 7,947 | 8,511 | 9,305 | 9,218 | 8,973 | 102 | 12.9% | 152 |
| NEW ULM | 88 | 2,458 | 6,776 | 7,121 | 7,736 | 7,987 | 8,968 | 103 | 32.3% | 32 |
| MOORHEAD | 152 | 5,568 | 7,094 | 7,699 | 8,549 | 8,765 | 8,943 | 104 | 26.1% | 74 |
| PERHAM | 549 | 1,690 | 6,939 | 7,439 | 8,245 | 8,744 | 8,940 | 105 | 28.8% | 53 |
| SAUK CENTRE | 743 | 1,226 | 7,329 | 7,788 | 8,567 | 8,392 | 8,922 | 106 | 21.7% | 104 |
| BUFFALO | 877 | 5,141 | 7,392 | 7,833 | 8,349 | 8,524 | 8,915 | 107 | 20.6% | 114 |
| DETROIT LAKES | 22 | 2,857 | 7,463 | 7,936 | 8,320 | 8,542 | 8,899 | 108 | 19.2% | 123 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2,860 | 1,434 | 6,883 | 7,192 | 8,255 | 8,280 | 8,897 | 109 | 29.3% | 46 |
| LAKEVILLE | 194 | 10,148 | 7,712 | 7,974 | 8,268 | 8,753 | 8,872 | 110 | 15.0% | 146 |
| ROSEAU | 682 | 1,472 | 6,953 | 7,569 | 7,609 | 8,110 | 8,843 | 111 | 27.2% | 64 |
| HASTINGS | 200 | 5,246 | 7,458 | 8,732 | 8,704 | 8,416 | 8,839 | 112 | 18.5% | 129 |
| TRITON | 2,125 | 1,156 | 7,461 | 7,653 | 7,928 | 8,785 | 8,837 | 113 | 18.4% | 130 |
| CHISAGO LAKES | 2,144 | 3,470 | 6,555 | 6,737 | 7,236 | 7,632 | 8,836 | 114 | 34.8% | 24 |
| DELANO | 879 | 1,917 | 7,294 | 8,007 | 9,262 | 9,202 | 8,828 | 115 | 21.0% | 109 |
| SHAKOPEE | 720 | 4,818 | 7,789 | 7,952 | 8,131 | 8,424 | 8,790 | 116 | 12.9% | 153 |
| BENSON | 777 | 1,120 | 6,929 | 6,996 | 7,711 | 7,807 | 8,782 | 117 | 26.7% | 67 |

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

| District Name | District Number | 2003 Enrollment | 1999 Total Revenues | 2000 Total Revenues | 2001 Total Revenues | 2002 Total Revenues | 2003 Total Revenues | 2003 Total Revenues Ranking | 1999 to 2003 Percent Change | 1999 to 2003 Percent Change Ranking |
|-------------------------------|-----------------|-----------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------------|-----------------------------|-------------------------------------|
| ESKO | 99 | 1,075 | 7,467 | 7,897 | 7,962 | 7,935 | 8,763 | 118 | 17.4% | 135 |
| PIERZ | 484 | 1,003 | 7,492 | 7,746 | 8,324 | 8,398 | 8,741 | 119 | 16.7% | 139 |
| PINE CITY | 578 | 1,696 | 6,645 | 7,454 | 7,211 | 7,901 | 8,731 | 120 | 31.4% | 35 |
| LESUEUR-HENDERSON | 2,397 | 1,334 | 6,454 | 7,148 | 7,816 | 8,279 | 8,707 | 121 | 34.9% | 21 |
| MANKATO | 77 | 6,994 | 6,813 | 7,240 | 8,000 | 8,332 | 8,698 | 122 | 27.7% | 57 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 12,217 | 7,309 | 7,884 | 8,451 | 8,730 | 8,689 | 123 | 18.9% | 125 |
| CENTENNIAL | 12 | 7,002 | 7,073 | 7,585 | 8,074 | 8,469 | 8,681 | 124 | 22.7% | 94 |
| FARMINGTON | 192 | 5,247 | 7,477 | 7,643 | 8,269 | 8,299 | 8,656 | 125 | 15.8% | 143 |
| MONTGOMERY-LONSDALE | 394 | 1,101 | 7,297 | 7,523 | 8,327 | 8,052 | 8,656 | 126 | 18.6% | 127 |
| ALBANY | 745 | 1,574 | 7,473 | 7,542 | 8,409 | 8,461 | 8,634 | 127 | 15.5% | 145 |
| FERGUS FALLS | 544 | 2,859 | 6,992 | 7,254 | 7,809 | 8,310 | 8,620 | 128 | 23.3% | 89 |
| PAYNESVILLE | 741 | 1,147 | 6,781 | 7,470 | 7,954 | 8,366 | 8,619 | 129 | 27.1% | 66 |
| EVELETH-GILBERT | 2,154 | 1,517 | 7,699 | 8,084 | 7,744 | 8,010 | 8,604 | 130 | 11.8% | 156 |
| LITTLE FALLS | 482 | 3,052 | 7,440 | 7,363 | 7,943 | 8,139 | 8,559 | 131 | 15.0% | 147 |
| HOLDINGFORD | 738 | 1,090 | 6,986 | 7,397 | 7,991 | 8,289 | 8,541 | 132 | 22.3% | 98 |
| CAMBRIDGE-ISANTI | 911 | 5,153 | 6,750 | 7,315 | 8,002 | 8,063 | 8,524 | 133 | 26.3% | 72 |
| PLAINVIEW | 810 | 1,138 | 6,244 | 6,730 | 7,062 | 7,429 | 8,520 | 134 | 36.5% | 17 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,373 | 7,354 | 7,488 | 7,544 | 7,688 | 8,503 | 135 | 15.6% | 144 |
| NEW PRAGUE AREA SCHOOLS | 721 | 2,783 | 7,190 | 7,543 | 8,114 | 8,257 | 8,499 | 136 | 18.2% | 132 |
| LACRESCENT-HOKAH | 300 | 1,689 | 6,916 | 7,664 | 8,117 | 8,034 | 8,481 | 137 | 22.6% | 95 |
| ALEXANDRIA | 206 | 4,208 | 6,785 | 7,210 | 8,014 | 8,061 | 8,417 | 138 | 24.1% | 85 |
| ROCORI | 750 | 2,371 | 7,101 | 7,507 | 7,839 | 8,075 | 8,384 | 139 | 18.1% | 134 |
| LITCHFIELD | 465 | 1,941 | 6,491 | 7,386 | 7,933 | 8,271 | 8,374 | 140 | 29.0% | 48 |
| STEWARTVILLE | 534 | 1,773 | 6,812 | 7,182 | 7,446 | 7,812 | 8,347 | 141 | 22.5% | 96 |
| ANNANDALE | 876 | 1,857 | 6,992 | 7,353 | 7,856 | 7,973 | 8,343 | 142 | 19.3% | 120 |
| MELROSE | 740 | 1,574 | 7,285 | 7,842 | 8,355 | 8,468 | 8,329 | 143 | 14.3% | 149 |
| WATERTOWN-MAYER | 111 | 1,415 | 6,928 | 7,430 | 7,710 | 7,889 | 8,321 | 144 | 20.1% | 117 |
| MILACA | 912 | 1,947 | 7,444 | 7,797 | 8,085 | 8,157 | 8,316 | 145 | 11.7% | 157 |
| GLENCOE-SILVER LAKE | 2,859 | 1,753 | 6,967 | 7,173 | 7,590 | 7,970 | 8,298 | 146 | 19.1% | 124 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2,143 | 1,016 | 6,499 | 7,066 | 7,727 | 7,647 | 8,271 | 147 | 27.3% | 61 |
| DOVER-EYOTA | 533 | 1,216 | 6,402 | 7,002 | 6,992 | 7,187 | 8,263 | 148 | 29.1% | 47 |
| NORTH BRANCH | 138 | 3,851 | 7,402 | 7,841 | 7,976 | 8,120 | 8,257 | 149 | 11.6% | 158 |
| MAPLE RIVER | 2,135 | 1,285 | 7,451 | 7,877 | 7,530 | 8,097 | 8,214 | 150 | 10.2% | 162 |
| SIBLEY EAST | 2,310 | 1,299 | 6,252 | 6,746 | 7,070 | 7,562 | 8,207 | 151 | 31.3% | 36 |
| DASSEL-COKATO | 466 | 2,262 | 6,498 | 6,940 | 7,358 | 7,640 | 8,196 | 152 | 26.1% | 73 |
| BYRON | 531 | 1,485 | 6,719 | 7,018 | 7,348 | 7,609 | 8,177 | 153 | 21.7% | 105 |
| NEW LONDON-SPICER | 345 | 1,749 | 7,018 | 7,527 | 7,730 | 8,072 | 8,172 | 154 | 16.4% | 140 |
| BIG LAKE | 727 | 3,036 | 6,871 | 6,708 | 7,536 | 8,080 | 8,167 | 155 | 18.9% | 126 |
| MORA | 332 | 1,917 | 6,385 | 6,896 | 7,081 | 7,350 | 8,166 | 156 | 27.9% | 56 |

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

| <u>District Name</u> | <u>District Number</u> | <u>2003 Enrollment</u> | <u>1999 Total Revenues</u> | <u>2000 Total Revenues</u> | <u>2001 Total Revenues</u> | <u>2002 Total Revenues</u> | <u>2003 Total Revenues</u> | <u>2003 Total Revenues Ranking</u> | <u>1999 to 2003 Percent Change</u> | <u>1999 to 2003 Percent Change Ranking</u> |
|------------------------------|------------------------|------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------------|------------------------------------|--|
| DILWORTH-GLYNDON-FELTON | 2,164 | 1,338 | 7,002 | 7,483 | 7,901 | 8,086 | 8,149 | 157 | 16.4% | 142 |
| HINCKLEY-FINLAYSON | 2,165 | 1,122 | 7,539 | 7,807 | 8,122 | 8,095 | 8,142 | 158 | 8.0% | 164 |
| PRINCETON | 477 | 3,277 | 7,209 | 7,494 | 7,775 | 8,123 | 8,107 | 159 | 12.5% | 154 |
| BELLE PLAINE | 716 | 1,329 | 7,108 | 7,294 | 7,692 | 7,977 | 8,055 | 160 | 13.3% | 150 |
| CANNON FALLS | 252 | 1,483 | 6,407 | 6,652 | 7,449 | 7,726 | 8,015 | 161 | 25.1% | 79 |
| EAST GRAND FORKS | 595 | 1,788 | 17,592 | 8,173 | 7,804 | 7,548 | 7,972 | 162 | -54.7% | 166 |
| ST. CHARLES | 858 | 1,052 | 5,756 | 5,988 | 6,370 | 6,492 | 7,931 | 163 | 37.8% | 14 |
| KASSON-MANTORVILLE | 204 | 1,856 | 6,522 | 7,546 | 7,982 | 7,776 | 7,915 | 164 | 21.4% | 108 |
| HERMANTOWN | 700 | 1,949 | 7,038 | 7,483 | 7,824 | 7,859 | 7,868 | 165 | 11.8% | 155 |
| LAKE CITY | 813 | 1,439 | 5,970 | 6,551 | 6,745 | 6,821 | 7,541 | 166 | 26.3% | 70 |
| PELICAN RAPIDS | 548 | 1,232 | 6,115 | 6,358 | 6,846 | 6,947 | 7,449 | 167 | 21.8% | 103 |
| PINE ISLAND | 255 | 1,235 | 6,542 | 6,935 | 7,252 | 7,448 | 7,288 | 168 | 11.4% | 159 |
| Total for all schools | | 4,413 | 8,057 | 8,559 | 9,159 | 9,411 | 10,041 | N/A | 24.6% | N/A |
| Minimum | | 463 | 5,756 | 5,988 | 6,370 | 6,492 | 7,288 | N/A | 26.6% | N/A |
| Maximum | | 47,416 | 17,592 | 13,835 | 14,651 | 14,222 | 16,862 | N/A | -4.1% | N/A |
| Median | | 2,044 | 7,455 | 7,874 | 8,412 | 8,730 | 9,220 | N/A | 23.7% | N/A |

Total Revenues is the total of all school district revenue.

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

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

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|-------------------|------------|--------------------|------------------------|-----------------------|---------|--------------------|------------------------|-----------------------|---------|
| | | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking |
| NEW LONDON-SPICER | 345 | (61,071) | 47,503 | -0.78 | 1 | 1,185,383 | 0 | 0.00 | ---- |
| WINDOM | 177 | 830 | 1,200,000 | 1445.78 | 2 | 870,671 | 816,778 | 0.94 | 9 |
| RED WING | 256 | 1,021,986 | 3,306,203 | 3.24 | 3 | 5,070,455 | 0 | 0.00 | ---- |
| ROSEVILLE | 623 | 1,105,786 | 2,477,301 | 2.24 | 4 | 10,978,357 | 8,687,579 | 0.79 | 12 |
| GREENWAY | 316 | 1,814,956 | 3,700,000 | 2.04 | 5 | 438,948 | 2,180,000 | 4.97 | 1 |
| SHAKOPEE | 720 | 1,502,586 | 2,970,000 | 1.98 | 6 | 2,011,199 | 0 | 0.00 | ---- |
| HOLDINGFORD | 738 | 1,322,501 | 2,370,000 | 1.79 | 7 | 903,177 | 700,000 | 0.78 | 15 |
| MOUNDS VIEW | 621 | 5,676,197 | 9,520,000 | 1.68 | 8 | 16,555,660 | 0 | 0.00 | ---- |
| WESTONKA | 277 | 2,138,723 | 3,500,000 | 1.64 | 9 | 5,643,760 | 2,100,000 | 0.37 | 40 |
| AUSTIN | 492 | 1,602,673 | 2,520,901 | 1.57 | 10 | 3,190,144 | 4,135,000 | 1.30 | 3 |
| SPRING LAKE PARK | 16 | 7,043,420 | 11,000,000 | 1.56 | 11 | 8,176,423 | 4,600,000 | 0.56 | 21 |
| ST. JAMES | 840 | 495,969 | 714,528 | 1.44 | 12 | 1,610,494 | 1,660,000 | 1.03 | 4 |
| PARK RAPIDS | 309 | 2,452,158 | 3,494,700 | 1.43 | 13 | 3,837,232 | 0 | 0.00 | ---- |
| LACRESCENT-HOKAH | 300 | 2,104,458 | 2,816,372 | 1.34 | 14 | 574,562 | 0 | 0.00 | ---- |
| STEWARTVILLE | 534 | 1,130,373 | 1,460,856 | 1.29 | 15 | 251,043 | 0 | 0.00 | ---- |
| SOUTH ST. PAUL | 6 | 1,795,055 | 2,100,000 | 1.17 | 16 | 3,241,872 | 1,715,688 | 0.53 | 23 |
| CROSBY-IRONTON | 182 | 1,891,958 | 2,210,000 | 1.17 | 17 | 2,323,004 | 2,235,000 | 0.96 | 7 |
| FRIDLEY | 14 | 4,494,810 | 5,000,000 | 1.11 | 18 | 5,771,422 | 3,500,000 | 0.61 | 19 |
| PRIOR LAKE | 719 | 6,326,640 | 7,000,000 | 1.11 | 19 | 2,560,548 | 2,000,000 | 0.78 | 13 |
| HASTINGS | 200 | 4,109,791 | 4,250,000 | 1.03 | 20 | 3,288,751 | 0 | 0.00 | ---- |
| PAYNESVILLE | 741 | 2,125,019 | 2,045,000 | 0.96 | 21 | 1,060,570 | 0 | 0.00 | ---- |
| WILLMAR | 347 | 4299978 | 3,975,120 | 0.92 | 22 | 3,987,942 | 5,550,000 | 1.39 | 2 |
| COLUMBIA HEIGHTS | 13 | 5,864,177 | 5,375,000 | 0.92 | 23 | 3,451,698 | 2,550,000 | 0.74 | 16 |
| ST. FRANCIS | 15 | 15,165,856 | 12,985,883 | 0.86 | 24 | 4,336,576 | 4,340,000 | 1.00 | 6 |
| ALBERT LEA | 241 | 4,115,806 | 3,479,700 | 0.85 | 25 | 2,678,334 | 1,551,628 | 0.58 | 20 |
| LITTLE FALLS | 482 | 5,294,706 | 4,465,000 | 0.84 | 26 | 1,590,340 | 998,610 | 0.63 | 18 |
| ST. CLOUD | 742 | 5,476,512 | 4,500,000 | 0.82 | 27 | 26,721,483 | 0 | 0.00 | ---- |
| FOREST LAKE | 831 | 14,805,445 | 12,140,017 | 0.82 | 28 | 8,213,378 | 45,300 | 0.01 | 55 |
| BEMIDJI | 31 | 4,511,234 | 3,600,000 | 0.80 | 29 | 6,373,792 | 2,500,000 | 0.39 | 38 |
| ST. LOUIS PARK | 283 | 6,265,955 | 4,793,455 | 0.76 | 30 | 13,683,635 | 0 | 0.00 | ---- |
| LITCHFIELD | 465 | 3,302,658 | 2,500,000 | 0.76 | 31 | 3,303,736 | 1,500,000 | 0.45 | 32 |
| SIBLEY EAST | 2310 | 791,141 | 589,201 | 0.74 | 32 | 619,109 | 0 | 0.00 | ---- |
| FOLEY | 51 | 6,316,725 | 4,685,000 | 0.74 | 33 | 2,413,433 | 720,000 | 0.30 | 46 |

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

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|----------------------------|------------|--------------------|------------------------|-----------------------|---------|--------------------|------------------------|-----------------------|---------|
| | | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking |
| NORTH ST PAUL-MAPLEWOOD | 622 | 6,774,483 | 4,995,000 | 0.74 | 34 | 10,539,946 | 0 | 0.00 | ---- |
| ELK RIVER | 728 | 8,892,952 | 6,500,000 | 0.73 | 35 | 14,225,464 | 6,500,000 | 0.46 | 31 |
| MARSHALL | 413 | 4,321,644 | 3,032,718 | 0.70 | 36 | 4,232,036 | 1,935,138 | 0.46 | 30 |
| MONTICELLO | 882 | 5,764,710 | 4,000,000 | 0.69 | 37 | 5,890,343 | 0 | 0.00 | ---- |
| FERGUS FALLS | 544 | 7,178,097 | 4,958,962 | 0.69 | 38 | 3,131,483 | 2,135,000 | 0.68 | 17 |
| RICHFIELD | 280 | 5,396,628 | 3,665,000 | 0.68 | 39 | 8,731,946 | 0 | 0.00 | ---- |
| ROCORI | 750 | 2,534,929 | 1,700,000 | 0.67 | 40 | 3,864,965 | 1,650,000 | 0.43 | 36 |
| PERHAM | 549 | 2,846,858 | 1,845,000 | 0.65 | 41 | 2,227,967 | 1,125,000 | 0.50 | 26 |
| KASSON-MANTORVILLE | 204 | 3,181,951 | 2,060,106 | 0.65 | 42 | 1,907,324 | 1,485,000 | 0.78 | 14 |
| CASS LAKE-BENA SCHOOLS | 115 | 6,698,043 | 4,165,000 | 0.62 | 43 | 5,227,653 | 2,835,000 | 0.54 | 22 |
| ESKO | 99 | 1,768,858 | 1,093,158 | 0.62 | 44 | 1,044,684 | 525,000 | 0.50 | 27 |
| DEER RIVER | 317 | 1,898,235 | 1,100,000 | 0.58 | 45 | 586,017 | 595,000 | 1.02 | 5 |
| WORTHINGTON | 518 | 3,618,364 | 1,987,560 | 0.55 | 46 | 4,834,404 | 1,750,000 | 0.36 | 43 |
| MILACA | 912 | 3,751,282 | 2,000,000 | 0.53 | 47 | 2,792,084 | 0 | 0.00 | ---- |
| MAHTOMEDI | 832 | 5,802,514 | 3,038,979 | 0.52 | 48 | 5,350,522 | 1,500,000 | 0.28 | 47 |
| ST. PETER | 508 | 4,574,790 | 2,385,072 | 0.52 | 49 | 4,876,272 | 2,400,000 | 0.49 | 28 |
| UNITED SOUTH CENTRAL | 2134 | 2,154,043 | 1,108,678 | 0.51 | 50 | 1,650,453 | 744,375 | 0.45 | 34 |
| WHITE BEAR LAKE | 624 | 9,745,853 | 4,900,302 | 0.50 | 51 | 10,966,068 | 5,796,100 | 0.53 | 24 |
| TRITON | 2125 | 1,591,004 | 795,024 | 0.50 | 52 | 1,825,448 | 0 | 0.00 | ---- |
| WINONA AREA PUBLIC SCHOOLS | 861 | 6,559,842 | 3,235,000 | 0.49 | 53 | 7,282,682 | 1,935,000 | 0.27 | 48 |
| PLAINVIEW | 810 | 1,323,782 | 639,144 | 0.48 | 54 | 1,564,943 | 0 | 0.00 | ---- |
| JACKSON COUNTY CENTRAL | 2895 | 2,745,119 | 1,291,914 | 0.47 | 55 | 1,265,102 | 0 | 0.00 | ---- |
| BELLE PLAINE | 716 | 1,317,235 | 595,000 | 0.45 | 56 | 2,119,992 | 775,000 | 0.37 | 41 |
| CAMBRIDGE-ISANTI | 911 | 5,102,024 | 2,244,434 | 0.44 | 57 | 4,756,689 | 1,045,000 | 0.22 | 49 |
| PINE CITY | 578 | 1,134,530 | 496,890 | 0.44 | 58 | 1,546,777 | 0 | 0.00 | ---- |
| PROCTOR | 704 | 3,626,487 | 1,438,993 | 0.40 | 59 | 3,024,787 | 0 | 0.00 | ---- |
| ALBANY | 745 | 1,179,137 | 390,224 | 0.33 | 60 | 1,350,610 | 705,000 | 0.52 | 25 |
| MOORHEAD | 152 | 12,385,355 | 3,800,000 | 0.31 | 61 | 7,122,103 | 0 | 0.00 | ---- |
| CHISAGO LAKES | 2144 | 5,692,038 | 1,745,000 | 0.31 | 62 | 2,286,850 | 0 | 0.00 | ---- |
| LESUEUR-HENDERSON | 2397 | 2,841,367 | 800,000 | 0.28 | 63 | 1,856,778 | 1,500,000 | 0.81 | 11 |
| NORWOOD | 108 | 1,768,035 | 496,890 | 0.28 | 64 | 1,862,212 | 675,000 | 0.36 | 42 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,611,097 | 445,666 | 0.28 | 65 | 2,812,894 | 1,223,775 | 0.44 | 35 |
| STAPLES-MOTLEY | 2170 | 4,007,405 | 1,045,000 | 0.26 | 66 | 4,354,168 | 1,300,000 | 0.30 | 45 |

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

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|--------------------------------|------------|--------------------|------------------------|-----------------------|---------|--------------------|------------------------|-----------------------|---------|
| | | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking |
| LAC QUI PARLE VALLEY | 2853 | 2,826,748 | 496,890 | 0.18 | 67 | 3,198,252 | 350,000 | 0.11 | 54 |
| PIPESTONE AREA SCHOOLS | 2689 | 3,011,709 | 199,253 | 0.07 | 68 | 896,266 | 0 | 0.00 | ---- |
| AITKIN | 1 | 5,967,948 | 0 | 0.00 | ---- | 5,502,763 | 0 | 0.00 | ---- |
| ALEXANDRIA | 206 | 7,513,104 | 0 | 0.00 | ---- | 9,187,469 | 0 | 0.00 | ---- |
| ANNANDALE | 876 | 1,932,687 | 0 | 0.00 | ---- | 2,444,062 | 0 | 0.00 | ---- |
| ANOKA-HENNEPIN | 11 | 49,135,877 | 0 | 0.00 | ---- | 42,485,538 | 0 | 0.00 | ---- |
| BAGLEY | 162 | 1,862,355 | 0 | 0.00 | ---- | 1,907,556 | 0 | 0.00 | ---- |
| BECKER | 726 | 6,128,902 | 0 | 0.00 | ---- | 6,642,153 | 0 | 0.00 | ---- |
| BENSON | 777 | 2,093,213 | 0 | 0.00 | ---- | 2,904,286 | 0 | 0.00 | ---- |
| BIG LAKE | 727 | 1,676,621 | 0 | 0.00 | ---- | 2,675,776 | 1,280,000 | 0.48 | 29 |
| BLOOMINGTON | 271 | 23,384,658 | 0 | 0.00 | ---- | 43,118,541 | 0 | 0.00 | ---- |
| BLUE EARTH AREA PUBLIC SCHOOLS | 2860 | 4,801,681 | 0 | 0.00 | ---- | 2,916,341 | 0 | 0.00 | ---- |
| BRAINERD | 181 | 6,382,809 | 0 | 0.00 | ---- | 9,253,245 | 0 | 0.00 | ---- |
| BROOKLYN CENTER | 286 | (1,285,618) | 0 | -0.00 | ---- | 1,885,862 | 0 | 0.00 | ---- |
| BUFFALO | 877 | 2,117,609 | 0 | 0.00 | ---- | 5,902,532 | 0 | 0.00 | ---- |
| BURNSVILLE | 191 | 15,750,746 | 0 | 0.00 | ---- | 17,137,713 | 0 | 0.00 | ---- |
| BYRON | 531 | 504,142 | 0 | 0.00 | ---- | 2,127,763 | 960,000 | 0.45 | 33 |
| CANNON FALLS | 252 | 378,292 | 0 | 0.00 | ---- | 2,318,341 | 0 | 0.00 | ---- |
| CENTENNIAL | 12 | 3,522,010 | 0 | 0.00 | ---- | 5,981,916 | 0 | 0.00 | ---- |
| CHASKA | 112 | 7,902,657 | 0 | 0.00 | ---- | 9,911,910 | 2,000,000 | 0.20 | 51 |
| CLOQUET | 94 | 3,166,064 | 0 | 0.00 | ---- | 4,739,128 | 0 | 0.00 | ---- |
| CROOKSTON | 593 | 1,693,230 | 0 | 0.00 | ---- | 1,329,619 | 0 | 0.00 | ---- |
| DASSEL-COKATO | 466 | 2,914,823 | 0 | 0.00 | ---- | 2,681,840 | 0 | 0.00 | ---- |
| DELANO | 879 | 894,158 | 0 | 0.00 | ---- | 2,198,422 | 0 | 0.00 | ---- |
| DETROIT LAKES | 22 | 3,545,166 | 0 | 0.00 | ---- | 4,389,548 | 0 | 0.00 | ---- |
| DILWORTH-GLYNDON-FELTON | 2164 | 647,045 | 0 | 0.00 | ---- | 1,095,437 | 900,000 | 0.82 | 10 |
| DOVER-EYOTA | 533 | 798,482 | 0 | 0.00 | ---- | 1,020,151 | 0 | 0.00 | ---- |
| DULUTH | 709 | 31,030,292 | 0 | 0.00 | ---- | 30,099,903 | 0 | 0.00 | ---- |
| EAST GRAND FORKS | 595 | 1,013,027 | 0 | 0.00 | ---- | 13,477,074 | 12,925,000 | 0.96 | 8 |
| EDEN PRAIRIE | 272 | 9,765,115 | 0 | 0.00 | ---- | 18,872,484 | 0 | 0.00 | ---- |
| EDINA | 273 | 13,889,913 | 0 | 0.00 | ---- | 21,831,425 | 0 | 0.00 | ---- |
| EVELETH-GILBERT | 2154 | 1,777,095 | 0 | 0.00 | ---- | 2,189,565 | 0 | 0.00 | ---- |
| FAIRMONT AREA SCHOOLS | 2752 | 4,404,721 | 0 | 0.00 | ---- | 5,596,776 | 0 | 0.00 | ---- |

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

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|-------------------------|------------|--------------------|------------------------|-----------------------|---------|--------------------|------------------------|-----------------------|---------|
| | | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking |
| FARIBAULT | 656 | 6,270,759 | 0 | 0.00 | ---- | 21,165,491 | 4,420,000 | 0.21 | 50 |
| FARMINGTON | 192 | 3,467,038 | 0 | 0.00 | ---- | 3,600,114 | 0 | 0.00 | ---- |
| FRAZEE | 23 | 1,363,666 | 0 | 0.00 | ---- | 2,188,470 | 0 | 0.00 | ---- |
| GLENCOE-SILVER LAKE | 2859 | (343,892) | 0 | -0.00 | ---- | 361,316 | 0 | 0.00 | ---- |
| GRAND RAPIDS | 318 | 6,127,403 | 0 | 0.00 | ---- | 9,533,754 | 0 | 0.00 | ---- |
| HERMANTOWN | 700 | 3,097,725 | 0 | 0.00 | ---- | 2,825,597 | 0 | 0.00 | ---- |
| HIBBING | 701 | 4,701,682 | 0 | 0.00 | ---- | 3,271,581 | 0 | 0.00 | ---- |
| HINCKLEY-FINLAYSON | 2165 | 4,071,601 | 0 | 0.00 | ---- | 3,992,893 | 0 | 0.00 | ---- |
| HOPKINS | 270 | 3,855,046 | 0 | 0.00 | ---- | 18,399,317 | 0 | 0.00 | ---- |
| HUTCHINSON | 423 | 3,631,107 | 0 | 0.00 | ---- | 5,433,433 | 0 | 0.00 | ---- |
| INTERNATIONAL FALLS | 361 | 4,164,431 | 0 | 0.00 | ---- | 4,453,355 | 0 | 0.00 | ---- |
| INVER GROVE | 199 | 8,161,399 | 0 | 0.00 | ---- | 6,315,929 | 0 | 0.00 | ---- |
| JORDAN | 717 | 4,637,796 | 0 | 0.00 | ---- | 3,638,531 | 0 | 0.00 | ---- |
| LAKE CITY | 813 | 795,809 | 0 | 0.00 | ---- | 2,210,471 | 0 | 0.00 | ---- |
| LAKE SUPERIOR | 381 | 5,033,056 | 0 | 0.00 | ---- | 4,076,264 | 0 | 0.00 | ---- |
| LAKEVILLE | 194 | 5,923,811 | 0 | 0.00 | ---- | 5,588,873 | 0 | 0.00 | ---- |
| LONG PRAIRIE-GREY EAGLE | 2753 | 2,487,656 | 0 | 0.00 | ---- | 1,845,208 | 0 | 0.00 | ---- |
| LUVERNE | 2184 | 2,895,450 | 0 | 0.00 | ---- | 4,249,347 | 0 | 0.00 | ---- |
| MANKATO | 77 | 4,154,098 | 0 | 0.00 | ---- | 9,967,016 | 0 | 0.00 | ---- |
| MAPLE RIVER | 2135 | 2,034,078 | 0 | 0.00 | ---- | 3,323,319 | 0 | 0.00 | ---- |
| MELROSE | 740 | 3,300,958 | 0 | 0.00 | ---- | 2,204,164 | 0 | 0.00 | ---- |
| MINNEAPOLIS | 1 | 9,434,259 | 0 | 0.00 | ---- | 108,839,630 | 0 | 0.00 | ---- |
| MINNETONKA | 276 | 8,888,610 | 0 | 0.00 | ---- | 13,588,370 | 0 | 0.00 | ---- |
| MINNEWASKA | 2149 | 363,946 | 0 | 0.00 | ---- | 1,134,072 | 0 | 0.00 | ---- |
| MONTEVIDEO | 129 | 3,355,122 | 0 | 0.00 | ---- | 5,904,634 | 700,000 | 0.12 | 53 |
| MONTGOMERY-LONSDALE | 394 | 2,537,954 | 0 | 0.00 | ---- | 2,802,903 | 0 | 0.00 | ---- |
| MORA | 332 | 3,263,234 | 0 | 0.00 | ---- | 3,188,683 | 0 | 0.00 | ---- |
| NEW PRAGUE AREA SCHOOLS | 721 | 1,106,718 | 0 | 0.00 | ---- | 1,136,592 | 0 | 0.00 | ---- |
| NEW ULM | 88 | 5,010,280 | 0 | 0.00 | ---- | 4,693,725 | 0 | 0.00 | ---- |
| NORTH BRANCH | 138 | 5,279,235 | 0 | 0.00 | ---- | 2,551,835 | 0 | 0.00 | ---- |
| NORTHFIELD | 659 | 3,125,090 | 0 | 0.00 | ---- | 4,344,553 | 0 | 0.00 | ---- |
| ORONO | 278 | 1,119,990 | 0 | 0.00 | ---- | 5,377,994 | 0 | 0.00 | ---- |
| OSSEO | 279 | 2,849,835 | 0 | 0.00 | ---- | 27,841,896 | 0 | 0.00 | ---- |

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

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|------------------------------|------------|--------------------|------------------------|-----------------------|---------|--------------------|------------------------|-----------------------|---------|
| | | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking |
| OWATONNA | 761 | 96,460 | 0 | 0.00 | ---- | 4,733,304 | 0 | 0.00 | ---- |
| PELICAN RAPIDS | 548 | 3,005,999 | 0 | 0.00 | ---- | 2,873,153 | 0 | 0.00 | ---- |
| PEQUOT LAKES | 186 | 2,556,241 | 0 | 0.00 | ---- | 5,048,735 | 0 | 0.00 | ---- |
| PIERZ | 484 | 1,257,813 | 0 | 0.00 | ---- | 1,656,490 | 0 | 0.00 | ---- |
| PINE ISLAND | 255 | 1,272,947 | 0 | 0.00 | ---- | 1,236,727 | 0 | 0.00 | ---- |
| PINE RIVER-BACKUS | 2174 | 2,110,916 | 0 | 0.00 | ---- | 2,836,609 | 0 | 0.00 | ---- |
| PRINCETON | 477 | 4,791,246 | 0 | 0.00 | ---- | 4,227,351 | 0 | 0.00 | ---- |
| RANDOLPH | 195 | 743,056 | 0 | 0.00 | ---- | 1,159,880 | 0 | 0.00 | ---- |
| RED LAKE | 38 | 6,559,528 | 0 | 0.00 | ---- | 4,452,825 | 776,250 | 0.17 | 52 |
| REDWOOD FALLS AREA SCHOOLS | 2897 | 3,504,650 | 0 | 0.00 | ---- | 0 | 0 | 0.00 | ---- |
| ROBBINSDALE | 281 | 7,694,746 | 0 | 0.00 | ---- | 22,378,683 | 8,000,000 | 0.36 | 44 |
| ROCHESTER | 535 | 29,787,619 | 0 | 0.00 | ---- | 31,588,638 | 0 | 0.00 | ---- |
| ROCKFORD | 883 | 2,585,632 | 0 | 0.00 | ---- | 3,156,492 | 0 | 0.00 | ---- |
| ROSEAU | 682 | 1,660,911 | 0 | 0.00 | ---- | 1,956,510 | 0 | 0.00 | ---- |
| ROSEMOUNT-APPLE VALLEY-EAGA | 196 | 60,496,590 | 0 | 0.00 | ---- | 36,568,059 | 0 | 0.00 | ---- |
| SARTELL | 748 | 3,647,053 | 0 | 0.00 | ---- | 4,449,347 | 0 | 0.00 | ---- |
| SAUK CENTRE | 743 | 462,721 | 0 | 0.00 | ---- | 1,354,733 | 0 | 0.00 | ---- |
| SAUK RAPIDS | 47 | 4,904,985 | 0 | 0.00 | ---- | 4,105,422 | 0 | 0.00 | ---- |
| SOUTH WASHINGTON COUNTY | 833 | 33,806,976 | 0 | 0.00 | ---- | 36,549,689 | 0 | 0.00 | ---- |
| STILLWATER | 834 | 5,198,844 | 0 | 0.00 | ---- | 15,741,728 | 0 | 0.00 | ---- |
| ST. CHARLES | 858 | 877,587 | 0 | 0.00 | ---- | 1,049,017 | 0 | 0.00 | ---- |
| ST. LOUIS COUNTY | 2142 | 6,340,788 | 0 | 0.00 | ---- | 7,386,180 | 0 | 0.00 | ---- |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,382,867 | 0 | 0.00 | ---- | 4,655,864 | 0 | 0.00 | ---- |
| ST. PAUL | 625 | 34,379,273 | 0 | 0.00 | ---- | 42,289,578 | 0 | 0.00 | ---- |
| THIEF RIVER FALLS | 564 | 1,889,886 | 0 | 0.00 | ---- | 3,343,818 | 0 | 0.00 | ---- |
| VIRGINIA | 706 | 1,167,356 | 0 | 0.00 | ---- | 1,640,445 | 0 | 0.00 | ---- |
| WACONIA | 110 | 1,954,455 | 0 | 0.00 | ---- | 2,458,241 | 0 | 0.00 | ---- |
| WADENA-DEER CREEK | 2155 | 678,876 | 0 | 0.00 | ---- | 1,369,939 | 0 | 0.00 | ---- |
| WARROAD | 690 | 774,375 | 0 | 0.00 | ---- | 1,051,142 | 0 | 0.00 | ---- |
| WASECA | 829 | 2,159,851 | 0 | 0.00 | ---- | 4,728,268 | 1,935,000 | 0.41 | 37 |
| WATERTOWN-MAYER | 111 | 934,473 | 0 | 0.00 | ---- | 1,327,317 | 0 | 0.00 | ---- |
| WATERVILLE-ELYSIAN-MORRISTON | 2143 | 831,958 | 0 | 0.00 | ---- | 1,101,822 | 0 | 0.00 | ---- |
| WAYZATA | 284 | 19,772,280 | 0 | 0.00 | ---- | 35,517,372 | 0 | 0.00 | ---- |

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

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|--|------------|--------------------|------------------------|-----------------------|------------|----------------------|------------------------|-----------------------|------------|
| | | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking | Cash & Investments | Orders of Indebtedness | Short Term Debt Ratio | Ranking |
| WEST ST. PAUL-MENDOTA HTS.-EA | 197 | 5,788,768 | 0 | 0.00 | ---- | 12,303,662 | 4,800,000 | 0.39 | 39 |
| YELLOW MEDICINE EAST | 2190 | 1,614,553 | 0 | 0.00 | ---- | 3,766,701 | 0 | 0.00 | ---- |
| ZUMBROTA-MAZEPPA | 2805 | 1,150,911 | 0 | 0.00 | ---- | 907,488 | 0 | 0.00 | ---- |
| Total for schools above 1,000 in enrollment | | 873,249,123 | 211,482,597 | 0.24 | --- | 1,192,969,015 | 133,266,219 | 0.11 | --- |
| Minimum | | (1,285,618) | 0 | -0.78 | | 0 | 0 | 0.00 | |
| Maximum | | 60,496,590 | 12,985,883 | 1445.78 | | 108,839,630 | 12,925,000 | 4.97 | |
| Median | | 3,222,593 | 0 | 0.00 | | 3,397,758 | 0 | 0.00 | |

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

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

| District Name | ISD Number | 2002 | | | 1999 | | | | |
|-------------------------------|------------|--------------------|-------------------|-------------|---------|--------------------|-------------------|-------------|---------|
| | | Cash & Investments | Current Payables* | Quick Ratio | Ranking | Cash & Investments | Current Payables* | Quick Ratio | Ranking |
| JORDAN | 717 | 4,637,796 | 103,300 | 44.90 | 1 | 3,638,531 | 92,923 | 39.16 | 2 |
| WARROAD | 690 | 774,375 | 27,715 | 27.94 | 2 | 1,051,142 | 172,233 | 6.10 | 39 |
| BAGLEY | 162 | 1,862,355 | 104,775 | 17.77 | 3 | 1,907,556 | 126,199 | 15.12 | 11 |
| LAKE SUPERIOR | 381 | 5,033,056 | 311,054 | 16.18 | 4 | 4,076,264 | 625,783 | 6.51 | 33 |
| AITKIN | 1 | 5,967,948 | 369,564 | 16.15 | 5 | 5,502,763 | 233,698 | 23.55 | 3 |
| THIEF RIVER FALLS | 564 | 1,889,886 | 133,379 | 14.17 | 6 | 3,343,818 | 172,455 | 19.39 | 7 |
| ROSEAU | 682 | 1,660,911 | 182,780 | 9.09 | 7 | 1,956,510 | 111,971 | 17.47 | 8 |
| RANDOLPH | 195 | 743,056 | 89,642 | 8.29 | 8 | 1,159,880 | 21,211 | 54.68 | 1 |
| MAPLE RIVER | 2135 | 2,034,078 | 272,491 | 7.46 | 9 | 3,323,319 | 164,387 | 20.22 | 5 |
| PELICAN RAPIDS | 548 | 3,005,999 | 413,481 | 7.27 | 10 | 2,873,153 | 181,051 | 15.87 | 10 |
| HINCKLEY-FINLAYSON | 2165 | 4,071,601 | 565,987 | 7.19 | 11 | 3,992,893 | 271,632 | 14.70 | 12 |
| HIBBING | 701 | 4,701,682 | 739,430 | 6.36 | 12 | 3,271,581 | 727,929 | 4.49 | 58 |
| ST. CHARLES | 858 | 877,587 | 138,408 | 6.34 | 13 | 1,049,017 | 127,184 | 8.25 | 22 |
| ST. LOUIS COUNTY | 2142 | 6,340,788 | 1,025,222 | 6.18 | 14 | 7,386,180 | 710,620 | 10.39 | 17 |
| RED LAKE | 38 | 6,559,528 | 1,078,088 | 6.08 | 15 | 4,452,825 | 1,281,942 | 3.47 | 76 |
| MONTGOMERY-LONSDALE | 394 | 2,537,954 | 422,378 | 6.01 | 16 | 2,802,903 | 200,220 | 14.00 | 14 |
| BLUE EARTH AREA PUBLIC SCHOOL | 2860 | 4,801,681 | 940,385 | 5.11 | 17 | 2,916,341 | 355,819 | 8.20 | 23 |
| MELROSE | 740 | 3,300,958 | 653,919 | 5.05 | 18 | 2,204,164 | 543,935 | 4.05 | 64 |
| ROCHESTER | 535 | 29,787,619 | 5,912,861 | 5.04 | 19 | 31,588,638 | 4,986,912 | 6.33 | 36 |
| PRINCETON | 477 | 4,791,246 | 962,153 | 4.98 | 20 | 4,227,351 | 398,798 | 10.60 | 16 |
| MINNETONKA | 276 | 8,888,610 | 1,926,685 | 4.61 | 21 | 13,588,370 | 1,922,521 | 7.07 | 31 |
| BIG LAKE | 727 | 1,676,621 | 370,382 | 4.53 | 22 | 2,675,776 | 1,521,106 | 1.76 | 119 |
| LUVERNE | 2184 | 2,895,450 | 649,239 | 4.46 | 23 | 4,249,347 | 599,147 | 7.09 | 30 |
| DOVER-EYOTA | 533 | 798,482 | 181,685 | 4.39 | 24 | 1,020,151 | 72,544 | 14.06 | 13 |
| DASSEL-COKATO | 466 | 2,914,823 | 683,409 | 4.27 | 25 | 2,681,840 | 319,849 | 8.38 | 21 |
| BRAINERD | 181 | 6,382,809 | 1,510,194 | 4.23 | 26 | 9,253,245 | 1,144,489 | 8.09 | 25 |
| ROSEMOUNT-APPLE VALLEY-EAGAN | 196 | 60,496,590 | 14,995,573 | 4.03 | 27 | 36,568,059 | 13,038,014 | 2.80 | 86 |
| PIPESTONE AREA SCHOOLS | 2689 | 3,011,709 | 770,732 | 3.91 | 28 | 896,266 | 250,580 | 3.58 | 73 |
| NORTH BRANCH | 138 | 5,279,235 | 1,394,149 | 3.79 | 29 | 2,551,835 | 1,076,542 | 2.37 | 99 |
| REDWOOD FALLS AREA SCHOOLS | 2897 | 3,504,650 | 926,212 | 3.78 | 30 | --- | --- | --- | 168 |
| BENSON | 777 | 2,093,213 | 589,744 | 3.55 | 31 | 2,904,286 | 533,918 | 5.44 | 48 |
| BECKER | 726 | 6,128,902 | 1,775,563 | 3.45 | 32 | 6,642,153 | 707,146 | 9.39 | 18 |
| INVER GROVE | 199 | 8,161,399 | 2,398,570 | 3.40 | 33 | 6,315,929 | 1,436,844 | 4.40 | 60 |
| HUTCHINSON | 423 | 3,631,107 | 1,067,727 | 3.40 | 34 | 5,433,433 | 2,201,386 | 2.47 | 97 |
| INTERNATIONAL FALLS | 361 | 4,164,431 | 1,250,843 | 3.33 | 35 | 4,453,355 | 606,650 | 7.34 | 29 |
| LAKE CITY | 813 | 795,809 | 244,061 | 3.26 | 36 | 2,210,471 | 456,970 | 4.84 | 51 |

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|----------------------------------|------------|--------------------|-------------------|-------------|---------|--------------------|-------------------|-------------|---------|
| | | Cash & Investments | Current Payables* | Quick Ratio | Ranking | Cash & Investments | Current Payables* | Quick Ratio | Ranking |
| PINE RIVER-BACKUS | 2174 | 2,110,916 | 651,314 | 3.24 | 37 | 2,836,609 | 528,735 | 5.36 | 49 |
| FAIRMONT AREA SCHOOLS | 2752 | 4,404,721 | 1,367,329 | 3.22 | 38 | 5,596,776 | 1,419,935 | 3.94 | 66 |
| DULUTH | 709 | 31,030,292 | 9,690,696 | 3.20 | 39 | 30,099,903 | 10,715,567 | 2.81 | 85 |
| NEW ULM | 88 | 5,010,280 | 1,574,158 | 3.18 | 40 | 4,693,725 | 1,038,719 | 4.52 | 56 |
| EDINA | 273 | 13,889,913 | 4,459,159 | 3.11 | 41 | 21,831,425 | 3,140,159 | 6.95 | 32 |
| ANOKA-HENNEPIN | 11 | 49,135,877 | 17,415,696 | 2.82 | 42 | 42,485,538 | 13,634,640 | 3.12 | 82 |
| PEQUOT LAKES | 186 | 2,556,241 | 916,705 | 2.79 | 43 | 5,048,735 | 617,623 | 8.17 | 24 |
| SOUTH WASHINGTON COUNTY | 833 | 33,806,976 | 12,186,108 | 2.77 | 44 | 36,549,689 | 10,347,824 | 3.53 | 74 |
| BURNSVILLE | 191 | 15,750,746 | 5,730,137 | 2.75 | 45 | 17,137,713 | 4,671,502 | 3.67 | 71 |
| PINE ISLAND | 255 | 1,272,947 | 465,070 | 2.74 | 46 | 1,236,727 | 681,827 | 1.81 | 118 |
| LONG PRAIRIE-GREY EAGLE | 2753 | 2,487,656 | 911,348 | 2.73 | 47 | 1,845,208 | 498,860 | 3.70 | 70 |
| EDEN PRAIRIE | 272 | 9,765,115 | 3,651,868 | 2.67 | 48 | 18,872,484 | 3,436,783 | 5.49 | 46 |
| NORTHFIELD | 659 | 3,125,090 | 1,173,863 | 2.66 | 49 | 4,344,553 | 682,792 | 6.36 | 35 |
| WEST ST. PAUL-MENDOTA HTS.-EAGAN | 197 | 5,788,768 | 2,227,184 | 2.60 | 50 | 12,303,662 | 6,605,946 | 1.86 | 115 |
| EAST GRAND FORKS | 595 | 1,013,027 | 407,374 | 2.49 | 51 | 13,477,074 | 13,530,451 | 1.00 | 150 |
| PIERZ | 484 | 1,257,813 | 526,921 | 2.39 | 52 | 1,656,490 | 413,672 | 4.00 | 65 |
| SAUK RAPIDS | 47 | 4,904,985 | 2,178,664 | 2.25 | 53 | 4,105,422 | 238,384 | 17.22 | 9 |
| EVELETH-GILBERT | 2154 | 1,777,095 | 841,646 | 2.11 | 54 | 2,189,565 | 398,993 | 5.49 | 47 |
| ALEXANDRIA | 206 | 7,513,104 | 3,677,703 | 2.04 | 55 | 9,187,469 | 3,422,509 | 2.68 | 89 |
| YELLOW MEDICINE EAST | 2190 | 1,614,553 | 793,040 | 2.04 | 56 | 3,766,701 | 612,639 | 6.15 | 37 |
| CROOKSTON | 593 | 1,693,230 | 835,738 | 2.03 | 57 | 1,329,619 | 769,091 | 1.73 | 121 |
| ROCKFORD | 883 | 2,585,632 | 1,297,831 | 1.99 | 58 | 3,156,492 | 843,209 | 3.74 | 67 |
| ST. MICHAEL-ALBERTVILLE | 885 | 3,382,867 | 1,699,992 | 1.99 | 59 | 4,655,864 | 1,054,610 | 4.41 | 59 |
| ANNANDALE | 876 | 1,932,687 | 977,565 | 1.98 | 60 | 2,444,062 | 660,198 | 3.70 | 69 |
| LAC QUI PARLE VALLEY | 2853 | 2,826,748 | 1,447,443 | 1.95 | 61 | 3,198,252 | 908,754 | 3.52 | 75 |
| LESUEUR-HENDERSON | 2397 | 2,841,367 | 1,456,329 | 1.95 | 62 | 1,856,778 | 2,325,723 | 0.80 | 157 |
| MOORHEAD | 152 | 12,385,355 | 6,379,528 | 1.94 | 63 | 7,122,103 | 1,282,417 | 5.55 | 45 |
| BUFFALO | 877 | 2,117,609 | 1,097,642 | 1.93 | 64 | 5,902,532 | 702,080 | 8.41 | 20 |
| WAYZATA | 284 | 19,772,280 | 10,362,451 | 1.91 | 65 | 35,517,372 | 7,140,390 | 4.97 | 50 |
| FARIBAULT | 656 | 6,270,759 | 3,295,316 | 1.90 | 66 | 21,165,491 | 4,952,194 | 4.27 | 63 |
| SARTELL | 748 | 3,647,053 | 1,918,871 | 1.90 | 67 | 4,449,347 | 1,467,020 | 3.03 | 83 |
| MONTEVIDEO | 129 | 3,355,122 | 1,775,292 | 1.89 | 68 | 5,904,634 | 2,896,079 | 2.04 | 107 |
| CHISAGO LAKES | 2144 | 5,692,038 | 3,161,236 | 1.80 | 69 | 2,286,850 | 1,257,829 | 1.82 | 116 |
| NEW PRAGUE AREA SCHOOLS | 721 | 1,106,718 | 628,220 | 1.76 | 70 | 1,136,592 | 357,959 | 3.18 | 78 |
| MORA | 332 | 3,263,234 | 1,857,680 | 1.76 | 71 | 3,188,683 | 972,833 | 3.28 | 77 |
| LAKEVILLE | 194 | 5,923,811 | 3,376,703 | 1.75 | 72 | 5,588,873 | 2,205,183 | 2.53 | 93 |

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|-------------------------------|------------|--------------------|-------------------|-------------|---------|--------------------|-------------------|-------------|---------|
| | | Cash & Investments | Current Payables* | Quick Ratio | Ranking | Cash & Investments | Current Payables* | Quick Ratio | Ranking |
| FARMINGTON | 192 | 3,467,038 | 2,015,517 | 1.72 | 73 | 3,600,114 | 1,844,959 | 1.95 | 109 |
| FRAZEE | 23 | 1,363,666 | 795,848 | 1.71 | 74 | 2,188,470 | 854,568 | 2.56 | 92 |
| HERMANTOWN | 700 | 3,097,725 | 1,812,050 | 1.71 | 75 | 2,825,597 | 1,036,069 | 2.73 | 87 |
| WASECA | 829 | 2,159,851 | 1,277,935 | 1.69 | 76 | 4,728,268 | 2,730,833 | 1.73 | 120 |
| STAPLES-MOTLEY | 2170 | 4,007,405 | 2,374,419 | 1.69 | 77 | 4,354,168 | 2,592,520 | 1.68 | 125 |
| DETROIT LAKES | 22 | 3,545,166 | 2,119,496 | 1.67 | 78 | 4,389,548 | 2,417,610 | 1.82 | 117 |
| MANKATO | 77 | 4,154,098 | 2,513,220 | 1.65 | 79 | 9,967,016 | 1,173,608 | 8.49 | 19 |
| UNITED SOUTH CENTRAL | 2134 | 2,154,043 | 1,328,069 | 1.62 | 80 | 1,650,453 | 1,034,278 | 1.60 | 126 |
| NORWOOD | 108 | 1,768,035 | 1,096,905 | 1.61 | 81 | 1,862,212 | 1,101,623 | 1.69 | 123 |
| BELLE PLAINE | 716 | 1,317,235 | 820,400 | 1.61 | 82 | 2,119,992 | 924,404 | 2.29 | 103 |
| GRAND RAPIDS | 318 | 6,127,403 | 3,918,763 | 1.56 | 83 | 9,533,754 | 3,037,613 | 3.14 | 80 |
| ROBBINSDALE | 281 | 7,694,746 | 5,113,146 | 1.50 | 84 | 22,378,683 | 11,975,821 | 1.87 | 114 |
| MAHTOMEDI | 832 | 5,802,514 | 3,855,927 | 1.50 | 85 | 5,350,522 | 1,850,317 | 2.89 | 84 |
| CHASKA | 112 | 7,902,657 | 5,353,540 | 1.48 | 86 | 9,911,910 | 5,129,414 | 1.93 | 110 |
| ST. PAUL | 625 | 34,379,273 | 23,735,956 | 1.45 | 87 | 42,289,578 | 11,649,896 | 3.63 | 72 |
| WHITE BEAR LAKE | 624 | 9,745,853 | 6,786,923 | 1.44 | 88 | 10,966,068 | 8,490,587 | 1.29 | 139 |
| WATERVILLE-ELYSIAN-MORRISTOWN | 2143 | 831,958 | 597,831 | 1.39 | 89 | 1,101,822 | 467,523 | 2.36 | 101 |
| MINNEWASKA | 2149 | 363,946 | 270,596 | 1.34 | 90 | 1,134,072 | 150,536 | 7.53 | 28 |
| BLOOMINGTON | 271 | 23,384,658 | 17,561,600 | 1.33 | 91 | 43,118,541 | 7,757,431 | 5.56 | 44 |
| MILACA | 912 | 3,751,282 | 2,817,180 | 1.33 | 92 | 2,792,084 | 456,137 | 6.12 | 38 |
| CLOQUET | 94 | 3,166,064 | 2,393,792 | 1.32 | 93 | 4,739,128 | 2,185,463 | 2.17 | 106 |
| HOPKINS | 270 | 3,855,046 | 2,914,981 | 1.32 | 94 | 18,399,317 | 1,608,438 | 11.44 | 15 |
| PROCTOR | 704 | 3,626,487 | 2,783,000 | 1.30 | 95 | 3,024,787 | 1,240,874 | 2.44 | 98 |
| JACKSON COUNTY CENTRAL | 2895 | 2,745,119 | 2,111,056 | 1.30 | 96 | 1,265,102 | 748,456 | 1.69 | 124 |
| TRITON | 2125 | 1,591,004 | 1,238,208 | 1.28 | 97 | 1,825,448 | 93,492 | 19.53 | 6 |
| PLAINVIEW | 810 | 1,323,782 | 1,038,301 | 1.27 | 98 | 1,564,943 | 67,801 | 23.08 | 4 |
| WORTHINGTON | 518 | 3,618,364 | 2,919,581 | 1.24 | 99 | 4,834,404 | 2,435,637 | 1.98 | 108 |
| ORONO | 278 | 1,119,990 | 920,006 | 1.22 | 100 | 5,377,994 | 667,366 | 8.06 | 26 |
| FOLEY | 51 | 6,316,725 | 5,222,534 | 1.21 | 101 | 2,413,433 | 1,033,719 | 2.33 | 102 |
| MARSHALL | 413 | 4,321,644 | 3,606,515 | 1.20 | 102 | 4,232,036 | 2,213,803 | 1.91 | 111 |
| STILLWATER | 834 | 5,198,844 | 4,342,607 | 1.20 | 103 | 15,741,728 | 3,587,141 | 4.39 | 61 |
| KASSON-MANTORVILLE | 204 | 3,181,951 | 2,675,909 | 1.19 | 104 | 1,907,324 | 1,581,690 | 1.21 | 141 |
| CASS LAKE-BENA SCHOOLS | 115 | 6,698,043 | 5,647,915 | 1.19 | 105 | 5,227,653 | 3,807,080 | 1.37 | 136 |
| ST. ANTHONY-NEW BRIGHTON | 282 | 1,611,097 | 1,398,086 | 1.15 | 106 | 2,812,894 | 2,066,249 | 1.36 | 137 |
| FERGUS FALLS | 544 | 7,178,097 | 6,255,400 | 1.15 | 107 | 3,131,483 | 3,215,645 | 0.97 | 151 |
| ST. PETER | 508 | 4,574,790 | 4,060,290 | 1.13 | 108 | 4,876,272 | 3,751,620 | 1.30 | 138 |

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|----------------------------|------------|--------------------|-------------------|-------------|---------|--------------------|-------------------|-------------|---------|
| | | Cash & Investments | Current Payables* | Quick Ratio | Ranking | Cash & Investments | Current Payables* | Quick Ratio | Ranking |
| PINE CITY | 578 | 1,134,530 | 1,039,722 | 1.09 | 109 | 1,546,777 | 601,702 | 2.57 | 91 |
| ALBANY | 745 | 1,179,137 | 1,082,772 | 1.09 | 110 | 1,350,610 | 1,287,361 | 1.05 | 148 |
| LITCHFIELD | 465 | 3,302,658 | 3,033,170 | 1.09 | 111 | 3,303,736 | 2,075,836 | 1.59 | 127 |
| ZUMBROTA-MAZEPPA | 2805 | 1,150,911 | 1,059,370 | 1.09 | 112 | 907,488 | 593,508 | 1.53 | 129 |
| WATERTOWN-MAYER | 111 | 934,473 | 875,601 | 1.07 | 113 | 1,327,317 | 523,965 | 2.53 | 94 |
| WACONIA | 110 | 1,954,455 | 1,873,116 | 1.04 | 114 | 2,458,241 | 1,094,413 | 2.25 | 104 |
| SIBLEY EAST | 2310 | 791,141 | 761,607 | 1.04 | 115 | 619,109 | 96,025 | 6.45 | 34 |
| CENTENNIAL | 12 | 3,522,010 | 3,420,940 | 1.03 | 116 | 5,981,916 | 4,179,258 | 1.43 | 133 |
| BYRON | 531 | 504,142 | 492,339 | 1.02 | 117 | 2,127,763 | 1,116,037 | 1.91 | 112 |
| CAMBRIDGE-ISANTI | 911 | 5,102,024 | 4,996,679 | 1.02 | 118 | 4,756,689 | 4,415,186 | 1.08 | 146 |
| WINONA AREA PUBLIC SCHOOLS | 861 | 6,559,842 | 6,456,694 | 1.02 | 119 | 7,282,682 | 4,577,698 | 1.59 | 128 |
| DILWORTH-GLYNDON-FELTON | 2164 | 647,045 | 640,844 | 1.01 | 120 | 1,095,437 | 1,437,296 | 0.76 | 158 |
| FOREST LAKE | 831 | 14,805,445 | 15,361,844 | 0.96 | 121 | 8,213,378 | 2,632,245 | 3.12 | 81 |
| ESKO | 99 | 1,768,858 | 1,885,936 | 0.94 | 122 | 1,044,684 | 1,072,855 | 0.97 | 152 |
| ALBERT LEA | 241 | 4,115,806 | 4,407,703 | 0.93 | 123 | 2,678,334 | 2,165,111 | 1.24 | 140 |
| PERHAM | 549 | 2,846,858 | 3,063,551 | 0.93 | 124 | 2,227,967 | 2,028,498 | 1.10 | 144 |
| MONTICELLO | 882 | 5,764,710 | 6,230,910 | 0.93 | 125 | 5,890,343 | 2,369,932 | 2.49 | 96 |
| ST. FRANCIS | 15 | 15,165,856 | 17,157,902 | 0.88 | 126 | 4,336,576 | 9,230,866 | 0.47 | 166 |
| WADENA-DEER CREEK | 2155 | 678,876 | 779,689 | 0.87 | 127 | 1,369,939 | 808,428 | 1.69 | 122 |
| ROCORI | 750 | 2,534,929 | 2,945,668 | 0.86 | 128 | 3,864,965 | 2,760,733 | 1.40 | 134 |
| DEER RIVER | 317 | 1,898,235 | 2,213,072 | 0.86 | 129 | 586,017 | 854,505 | 0.69 | 162 |
| PAYNESVILLE | 741 | 2,125,019 | 2,492,331 | 0.85 | 130 | 1,060,570 | 219,297 | 4.84 | 52 |
| RICHFIELD | 280 | 5,396,628 | 6,335,122 | 0.85 | 131 | 8,731,946 | 1,512,701 | 5.77 | 41 |
| COLUMBIA HEIGHTS | 13 | 5,864,177 | 6,997,602 | 0.84 | 132 | 3,451,698 | 3,060,048 | 1.13 | 143 |
| ST. LOUIS PARK | 283 | 6,265,955 | 7,955,973 | 0.79 | 133 | 13,683,635 | 2,902,923 | 4.71 | 54 |
| HASTINGS | 200 | 4,109,791 | 5,277,580 | 0.78 | 134 | 3,288,751 | 757,662 | 4.34 | 62 |
| DELANO | 879 | 894,158 | 1,215,311 | 0.74 | 135 | 2,198,422 | 931,371 | 2.36 | 100 |
| FRIDLEY | 14 | 4,494,810 | 6,189,562 | 0.73 | 136 | 5,771,422 | 4,813,246 | 1.20 | 142 |
| NORTH ST PAUL-MAPLEWOOD | 622 | 6,774,483 | 9,423,805 | 0.72 | 137 | 10,539,946 | 2,835,400 | 3.72 | 68 |
| LITTLE FALLS | 482 | 5,294,706 | 7,507,971 | 0.71 | 138 | 1,590,340 | 2,413,632 | 0.66 | 163 |
| SAUK CENTRE | 743 | 462,721 | 659,391 | 0.70 | 139 | 1,354,733 | 536,438 | 2.53 | 95 |
| WILLMAR | 347 | 4,299,978 | 6,284,451 | 0.68 | 140 | 3,987,942 | 6,580,770 | 0.61 | 164 |
| STEWARTVILLE | 534 | 1,130,373 | 1,652,574 | 0.68 | 141 | 251,043 | 112,097 | 2.24 | 105 |
| CROSBY-IRONTON | 182 | 1,891,958 | 2,767,858 | 0.68 | 142 | 2,323,004 | 2,511,018 | 0.93 | 153 |
| PRIOR LAKE | 719 | 6,326,640 | 9,306,143 | 0.68 | 143 | 2,560,548 | 3,476,158 | 0.74 | 160 |
| ELK RIVER | 728 | 8,892,952 | 14,051,221 | 0.63 | 144 | 14,225,464 | 12,954,212 | 1.10 | 145 |

Table 36
Quick Ratio
Sorted by 2002 Quick Ratio

| District Name | ISD Number | 2002 | | | | 1999 | | | |
|--|------------|--------------------|--------------------|--------------|---------|----------------------|--------------------|--------------|---------|
| | | Cash & Investments | Current Payables* | Quick Ratio | Ranking | Cash & Investments | Current Payables* | Quick Ratio | Ranking |
| BEMIDJI | 31 | 4,511,234 | 7,275,926 | 0.62 | 145 | 6,373,792 | 5,921,671 | 1.08 | 147 |
| VIRGINIA | 706 | 1,167,356 | 1,957,247 | 0.60 | 146 | 1,640,445 | 1,781,748 | 0.92 | 154 |
| LACRESCENT-HOKAH | 300 | 2,104,458 | 3,566,785 | 0.59 | 147 | 574,562 | 101,424 | 5.66 | 42 |
| ST. JAMES | 840 | 495,969 | 864,422 | 0.57 | 148 | 1,610,494 | 1,835,036 | 0.88 | 155 |
| AUSTIN | 492 | 1,602,673 | 2,939,748 | 0.55 | 149 | 3,190,144 | 4,401,456 | 0.72 | 161 |
| SPRING LAKE PARK | 16 | 7,043,420 | 12,972,319 | 0.54 | 150 | 8,176,423 | 5,571,779 | 1.47 | 131 |
| ST. CLOUD | 742 | 5,476,512 | 10,298,403 | 0.53 | 151 | 26,721,483 | 9,836,017 | 2.72 | 88 |
| CANNON FALLS | 252 | 378,292 | 722,180 | 0.52 | 152 | 2,318,341 | 482,066 | 4.81 | 53 |
| PARK RAPIDS | 309 | 2,452,158 | 4,718,099 | 0.52 | 153 | 3,837,232 | 849,642 | 4.52 | 57 |
| WESTONKA | 277 | 2,138,723 | 4,172,930 | 0.51 | 154 | 5,643,760 | 3,715,999 | 1.52 | 130 |
| SOUTH ST. PAUL | 6 | 1,795,055 | 3,671,727 | 0.49 | 155 | 3,241,872 | 2,353,703 | 1.38 | 135 |
| OSSEO | 279 | 2,849,835 | 6,154,804 | 0.46 | 156 | 27,841,896 | 6,103,443 | 4.56 | 55 |
| HOLDINGFORD | 738 | 1,322,501 | 2,923,752 | 0.45 | 157 | 903,177 | 1,213,045 | 0.74 | 159 |
| SHAKOPEE | 720 | 1,502,586 | 3,929,480 | 0.38 | 158 | 2,011,199 | 358,201 | 5.61 | 43 |
| GREENWAY | 316 | 1,814,956 | 4,978,494 | 0.36 | 159 | 438,948 | 3,302,519 | 0.13 | 167 |
| MOUNDS VIEW | 621 | 5,676,197 | 17,493,171 | 0.32 | 160 | 16,555,660 | 6,356,456 | 2.60 | 90 |
| RED WING | 256 | 1,021,986 | 3,781,372 | 0.27 | 161 | 5,070,455 | 2,703,065 | 1.88 | 113 |
| ROSEVILLE | 623 | 1,105,786 | 4,541,658 | 0.24 | 162 | 10,978,357 | 10,641,019 | 1.03 | 149 |
| MINNEAPOLIS | 1 | 9,434,259 | 64,265,989 | 0.15 | 163 | 108,839,630 | 75,385,037 | 1.44 | 132 |
| OWATONNA | 761 | 96,460 | 1,506,047 | 0.06 | 164 | 4,733,304 | 780,364 | 6.07 | 40 |
| WINDOM | 177 | 830 | 1,493,874 | 0.00 | 165 | 870,671 | 1,001,737 | 0.87 | 156 |
| NEW LONDON-SPICER | 345 | (61,071) | 278,539 | -0.22 | 166 | 1,185,383 | 156,043 | 7.60 | 27 |
| GLENCOE-SILVER LAKE | 2859 | (343,892) | 1,352,123 | -0.25 | 167 | 361,316 | 653,258 | 0.55 | 165 |
| BROOKLYN CENTER | 286 | (1,285,618) | 357,777 | -3.59 | 168 | 1,885,862 | 594,731 | 3.17 | 79 |
| Total for schools above 1,000 in enrollment | | 873,249,123 | 627,401,985 | 1.39 | | 1,192,969,015 | 478,445,846 | 2.49 | |
| Minimum | | (1,285,618) | 27,715 | -3.59 | | 0 | 0 | 0.00 | |
| Maximum | | 60,496,590 | 64,265,989 | 44.90 | | 108,839,630 | 75,385,037 | 54.68 | |
| Median | | 3,222,593 | 1,879,526 | 1.50 | | 3,397,758 | 1,193,327 | 2.85 | |

Note: * Current payables include short-term debt.

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

Glossary

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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**RECENT ANNUAL REPORTS AND SPECIAL STUDIES
FROM THE OFFICE OF THE STATE AUDITOR'S GOVERNMENT INFORMATION DIVISION**

● ***Revenues, Expenditures and Debt of Minnesota Cities, December 31, 2002***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all Minnesota cities during the most recent year. It also examines enterprise operations. December 2003.

● ***Special Study: School Superintendent Compensation***

This special study examined the compensation (salary, benefits, severance, etc.) of Minnesota School Superintendents from 1997 to 2002. September 2003

● ***2002 Criminal Forfeitures in the State of Minnesota***

This annual report describes the amount of property and cash seized by law enforcement agents in criminal forfeitures and what happens to the forfeited items. August 2003

● ***Revenues, Expenditures and Debt of the Towns in Minnesota December 31, 2001***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. June 2003

● ***2003 Budget Data Together With 2002 Revised Budget Data - Cities Under 2,500 in Population***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2003 by cities under 2,500 in population. It includes comparisons with 2002 budget data. June 2003

● ***An Analysis of Minnesota's Municipal Liquor Store Operations in 2001***

This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. May 30, 2003

● ***Revenues, Expenditures and Debt of Minnesota Cities Under 2,500 in Population December 31, 2000***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities under 2,500 in population during the most recent year. It also examines enterprise operations. May 2003.

● ***2002 Budget Data Together With 2001 Revised Budget Data - Cities Over 2,500 in Population***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2002 by cities over 2,500 in population. It includes comparisons with 2001 budget data. April 2003

● ***2002 Local Government Lobbying Expenditures***

This annual report lists what local governments and associations of local governments spend to lobby the Legislature and agencies of the state administration. April 2003

● ***2003 Budget Data for Minnesota Counties Together With 2002 Revised Budgets***

This annual report analyzes the unaudited revenues and expenditures budgeted for 2003 by county. It includes comparisons with 2002 budget data. March 2003.

● ***Revenues, Expenditures and Debt of Minnesota Counties December 31, 2001***

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. Provides ranking of 10 current expenditure categories as well as total capital outlay, debt service, and outstanding long-term debt. March 2003

● ***Special Study: Local Government Aid and its' Effect on Expenditures***

This special study examined the effect the state program known as Local Government Aid has on expenditures for cities over 2,500 in population. February 2003

● ***Revenues, Expenditures and Debt of Minnesota Cities Over 2,500 in Population December 31, 2001***

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities over 2,500 in population during the most recent year. It also examines enterprise operations and the fund balances for the general and special revenue funds. January 2003

If you are interested in one of these recent reports, they are available on our web site at www.auditor.state.mn.us. You can also call our office at (651) 297-3688 or email us at gid@osa.state.mn.us to request a copy of the report.