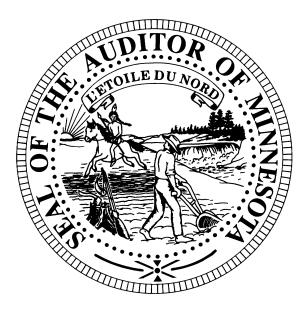
Special Study:

School Superintendent Compensation



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Executive Summary

The Office of the State Auditor's (OSA) special study on superintendent compensation reveals a vast difference in contract provisions between the Metropolitan school districts and districts in Greater Minnesota. Overall, very large total compensation packages exceeding the Governor's salary are not yet commonplace in Minnesota, but they are on the rise. Up until 1998, school districts were subject to a compensation limit, where public employee total compensation may not exceed 95 percent of the Governor's salary (\$114,288). Currently, 38 out of the 341 districts surveyed have a base salary amount exceeding that of the Governor. Metropolitan area school districts far exceed any of the other regions in salary and benefit provisions. The twenty-five largest contract salary amounts include 23 districts in the Metropolitan area. The average base salary in these twenty-five salaries removed, the state average decreases to only \$85,574. This indicates that with a few exceptions, high compensation is isolated to the Metropolitan Area. Currently, the majority of contract salary in the state ranges from \$85,000 to \$100,000.

The OSA found that even with the compensation limit lifted, districts that paid the most in contract salary are also the districts with the most generous severance, leave, and benefit provisions. The wording of contracts often masks additional compensation available to the superintendent. This is unnecessary as the superintendent is not subject to the compensation limit and their compensation should be reflected in their contract/base salary. The purpose of the removal of the compensation limit was for school districts to be able to pay superintendents a higher base salary and cease the provision of excessive severance and benefit packages. In most Metropolitan school districts the opposite has occurred. In Greater Minnesota school districts, severance and other benefit provisions have decreased and the requirements for receiving these benefits are more stringent.

In addition to their base salary, superintendents may receive additional compensation in the form of bonus or performance pay, salary in lieu of insurance, vehicle allowance, annual leave cash out, and other compensation. When total compensation is calculated, 44 districts have total compensation higher than the Governor's salary. The twenty-five largest total compensation amounts have an average value of \$153,947.

Bonus pay provisions are increasing in use, and are not limited to one geographic area. The amount of the bonus is not always explicitly stated in contracts, and if tied to superintendent performance, the results are often not released in detail to the public. The OSA recommends that if compensation is based on the specific performance of the superintendent then those specific goals should be explicitly stated in the contract. The public should be informed when those goals are met, before a bonus is granted to the superintendent.

Large vehicle allowances are most frequent in the Metropolitan area, where superintendents drive the least distance. Greater Minnesota districts tend to reimburse for

mileage driven, although the districts may cover a larger geographic area. Districts also provide additional compensation like moving and wellness allowances. The amount of these allowances may not always be explicitly stated in the contracts. Because superintendents are no longer subject to the compensation limit, the OSA recommends that school boards reconsider offering perks that often mask the true compensation of the superintendent.

Many superintendents receive severance pay for any reason except termination for cause. This means that many superintendents can break their contract at any point and receive compensation for doing so. This does not occur as frequently in Greater Minnesota, where most contracts specifically state that severance will be paid only at retirement, or at the end of the contract. Minnesota law does not prohibit this practice from occurring. However, the OSA strongly discourages school boards from negotiating contracts that allow superintendents to break their contracts and receive large compensation packages while moving to another district. The OSA also recommends that the legislature take action to prohibit this from occurring.

An argument often made for the necessity of severance is that superintendents lack good pension coverage. The majority of superintendents in Minnesota rose up from the ranks of public school teachers, and receive a pension from one of the four teacher retirement funds in the state. In fact, the district continues to contribute to the pension while the superintendent is in service, at a state determined contribution rate based on salary. This means that the superintendent receives pension contributions that are substantially higher than the contributions paid on behalf of teachers. These pension contributions are not mentioned in all superintendent contracts. The OSA recommends that for transparency purposes, the contributions made on behalf of a superintendent be discussed in the contract as part of the total compensation package.

The study also found that leave provisions are overly generous in some regions. In the Metropolitan Area, on average, superintendents receive a greater amount of annual sick and vacation leave, which can carry over from year to year. Districts in Greater Minnesota tend to offer less sick and vacation leave with less generous accrual provisions, or offer a larger amount of leave that does not accrue from year to year. Contracts contain different provisions for unused leave. Some superintendents receive cash on an annual basis for a certain amount of days that are unused. Most may accumulate unused leave to a maximum (in some cases, unlimited) amount over a period of years, to be cashed out at termination. Some superintendents may direct unused leave annually into deferred compensation funds that are also cashed out at termination. Many superintendents also receive a large bank of leave days at the commencement of their contract that may be cashed out at termination. This is equivalent to a large signing bonus.

Many superintendents are receiving large cash payments for unused leave on top of large severance payments. Unused sick leave was originally omitted from the statute limiting severance payments to a maximum of six months. The OSA recommends that school boards negotiate the forfeiture of excessive unused sick days, or impose a limitation on

how much unused leave may accrue, so that the original intent of the legislature in limiting severance is not circumvented.

Some superintendents receive continued health and life insurance benefits after they leave the district. While this provision mostly applies to retiring superintendents, many districts offer to pay this benefit for the superintendent and sometimes their spouse until they reach Medicare age, age 65, or until death. The OSA recommends that future contracts negotiated by school districts exclude this provision because it is cost prohibitive to the school district and a benefit that local government units may no longer be able to afford.

The contract process between school districts and superintendents makes it difficult for the public to obtain accurate and complete information regarding the total compensation of school superintendents. Multiple amendments make it difficult for the public to know exactly what the superintendent is receiving in compensation and benefits. Compensation items are also often hidden in the contract as a benefit with no specific dollar amount given. Districts themselves often do not know how much their superintendent is owed in compensation. The OSA recommends that the legislature require school boards to have public discussions of <u>all</u> compensation available to the superintendent prior to approval of the contract so the public is aware of the total cost to taxpayers and the board is fully aware of its responsibilities under the contract. Public discussion should also occur for any amendments that change the compensation of the superintendent.

The per diem rates of superintendents far exceed that of other public officials because there is no standard measure of duty days explicitly stated in all superintendent contracts. The per diem rate in the Metropolitan districts averages \$510 per day. Superintendent per diem rates can be calculated from as low as 200 work days per year even though, unlike teachers, their position is year-round. This benefit greatly affects the amount of money the superintendent receives when they leave the district. The OSA recommends that the exact number of duty days used to calculate the per diem rate of pay for the superintendent be explicitly stated in the contract. The OSA also recommends that it would better serve the public interest if per diem rates were calculated on a standard number of work days, such as those used by state, municipal, and county governments.

With the exception of a few waivers, local government units except school districts are subject to the compensation limit. The Governor's salary has increased only five percent in the last nine years. Superintendents have the same duties and skill requirements that public sector managers such as County Administrators and City Managers have. As such, one group has seen its earning power decrease steadily while superintendents, especially in the Metropolitan area, have seen their earning power dramatically increase. The OSA recommends that the legislature determine the fairness in treating these groups as different. If they are equal, then place the superintendents under the compensation limit to ensure equal treatment. The compensation limit should then be set at a level to attract and retain qualified individuals in the public sector. The legislature should decide whether to set the limit as a percentage of the Governor's salary, or set it according to another standard. With the superintendents under the compensation limit, school districts would have to account for the total cost of the superintendent contract up front, which would make the process more transparent.

School superintendents are not subject to the compensation limit so school boards should not mask the compensation paid to superintendents in their contracts. School boards are strongly encouraged to review the wisdom of offering compensation packages such as excessive severance and leave provisions that mask the true cost of the contract to taxpayers. School boards can, and should, pay the superintendent what they feel the individual is worth, but compensation should be laid out in a transparent and understandable manner.

Overview and Background

Public and legislative concern that the severance package for the exiting Rosemount -Apple Valley - Eagan Superintendent would be well in excess of \$300,000 prompted an examination earlier this year by the Office of the State Auditor (OSA) into the severance package he was receiving. The OSA also conducted an examination of two other districts, Eden Prairie and Owatonna. The OSA determined that while there was nothing illegal about the examined superintendent contracts and severance packages, it was evident that the contracts granted excessive benefits and severance, even though school districts had been removed in 1998 from a statutory compensation limit applicable to other local government employees. The OSA also found that the superintendent contract negotiations were conducted without much public knowledge or input.¹

As a result of that examination, State Auditor Patricia Anderson Awada announced that the OSA would conduct a superintendent compensation study of public school districts in the state. The purpose of the study was to determine whether the compensation practices of the three districts examined were anomalies, or whether these practices were common throughout the state.

The compensation of most local government employees may not exceed 95 percent of the Governor's salary. In 1995, Governor Arne Carlson convened the *Governor's Commission on Public Sector Employment Contracts* (commission) to examine whether compensation packages for public employees were exceeding the compensation limit through items such as excessive benefit and severance packages not accounted for as salary.² This examination was conducted by the OSA and included school districts.

During this examination, the commission discovered that many political subdivisions, including school districts, were in violation of the statutes that set compensation limits because the political subdivisions were not accounting for benefits in the calculation of compensation subject to the compensation limit.³ The commission recommended that contracts be amended, and all compensation, including the monetary value of benefits, be considered salary for the purposes of the limit, unless the benefits were commonly available to all public employees.

In addition to salary violations, the commission discovered other problems regarding compensation for public sector employees and made a number of additional recommendations. The commission found it was extremely difficult for the public to

¹ The OSA also found that two of the districts had made errors in interpreting their superintendent contracts. After the discrepancies were pointed out by the OSA, the districts agreed to correct the errors. ² The Commission was co-chaired by State Auditor Judith H. Dutcher and the OSA conducted the

examination. The full report is **Governor's Commission on Public Sector Employment Contracts: Findings and Recommendations,** published January 9, 1996.

³ This included annual cash payments for unused leave. Districts argued that the payments should be considered similar to overtime, which is not subject to the compensation limit. The Attorney General's Office ruled that such payments are salary subject to the compensation limit. See Op. Atty. Gen. No. 161b-12 (August 4, 1997).

obtain accurate and complete information regarding compensation and contracts for highly compensated employees, even though the Data Practices Act clearly allows the public access to that information.⁴ It was recommended that contracts be publicly scrutinized prior to approval, and information made readily available to the public in an easily understandable format, including a current valuation of all benefits.

The commission also found that severance payments made at termination were overly generous. The recommendation was made that total severance be limited to the value of six months salary, including all the value of all sick leave and vacation leave accumulated by the employee.⁵

At the time, the commission heard testimony that the compensation limit made attracting and retaining qualified top school district officials in a national market difficult. In 1998, the legislature removed the compensation limit for school districts.⁶

The focus of this study is to examine the changes in compensation packages provided to superintendents since the compensation limit was removed. A letter explaining the study, along with a form and instructions, was mailed directly to the superintendent of 341 public school districts in April 2003. They were asked to report salary, benefit, leave, expenses, severance, and post-employment benefit information from fiscal year 1997 through fiscal year 2003 to the OSA by May 2003.⁷ The OSA also requested that each district provide copies of all contracts, including amendments, and W2 forms from 1996 to 2002. Where the OSA needed clarification, the districts were asked to verify their data in July 2003.⁸ Data was analyzed to determine if the school districts had ceased providing excessive benefits and severance packages in contracts negotiated after 1998, once they were able to offer higher salaries.

This report is separated into seven sections. The first section gives an overview of the OSA's original examination of three districts, the purpose of the superintendent compensation survey, and background on the compensation limit issue and its relation to school districts. The second section analyzes the data provided by the districts regarding compensation. The third section examines compensation practices by geographic region. The fourth section examines contract trends in school districts using illustrations from surveyed districts. The fifth section compares superintendents with other high-ranking public officials, such as County Administrators, City Managers and Administrators. The

⁴ See Minn. Stat. § 13.43, subd. 2 (a)(1). The Commission defined highly compensated employees as employees with estimated annual wages greater than 60 percent of the Governor's salary, who were not covered by a collective bargaining agreement.

⁵ Under Minn. Stat. § 465.722, payments for accumulated vacation or sick leave are not included under the severance limit for highly compensated employees.

⁶ Prior to 1998, school districts were one of the political subdivisions in the state subject to the compensation limit for public workers. See Minn. Stat. 43A.17, subd. 9 (1996). School districts were exempted from the compensation limit by 1998 Minn. Laws, ch. 398, art. 5, § 1.

⁷ In most cases, the FY03 data received are year-to-date data. As a result, the FY03 data was excluded from some analysis because it was incomplete.

⁸ Changes in the data were made by the OSA where appropriate, based on the information provided in the contracts and on the W-2 forms.

sixth section offers conclusions and recommendations for the Legislature, taxpayers, and school boards regarding the compensation limit and future compensation practices. The last section contains expanded appendices and tables on the data discussed in this report. The appendices are for FY02, all other years in the survey are available on the State Auditor's website at www.auditor.state.mn.us.

Superintendents in Minnesota School Districts

During the reporting period, there were 548 superintendents in 341 school districts. There were also a few management companies that performed superintendent duties on an as needed basis. Appendices 1 through 4 illustrate length of service during the reporting period by district and by superintendent. Four hundred and forty-nine superintendents served in one district only, eighty-six superintendents served in two districts, and thirteen superintendents served in three districts from FY97 through FY03. One hundred districts (30 percent) had the same superintendent during the entire reporting period.

Many districts with two superintendents during the reporting period, such as Minneapolis and Bloomington, had one superintendent for six of the seven years. Metropolitan districts varied from one superintendent during the period (Richfield) to three superintendents (Burnsville). Districts in Greater Minnesota varied considerably throughout the reporting period: from as many as five superintendents during the reporting period (Balaton); to only one (Deer River).⁹

Some superintendents in the Greater Minnesota districts have additional duties besides being superintendent. They range from principal, to lunchroom coordinator, to activities director. Appendix 5 illustrates the forty-one districts where superintendents have additional duties. Of those districts, two superintendents have four additional responsibilities beyond the superintendency, the rest have one or two additional duties.¹⁰

During the reporting period, some districts consolidated to save costs. However, many rural districts are sharing the services of superintendents without consolidating. In those districts, one district generally holds the contract with the superintendent, and a joint powers agreement determines how much each district must pay. These arrangements save small districts the cost of having a full time superintendent. Unlike consolidated districts, each district retains its distinctiveness and has individual school boards. During the survey period twenty-two districts shared superintendent services. Superintendent sharing arrangements usually involve two districts. Lake Benton, Tyler, Russell, and Ruthton have a four-district agreement, and share a superintendent and business manager. In addition, three of the districts share teachers.

⁹ This includes interim superintendents, and districts that were consolidating but kept both superintendents for the rest of the fiscal year.

¹⁰ In Bellingham, the superintendent is also a principal, transportation supervisor, community education coordinator and the lunch director. In Climax, the superintendent is also a community education director, director of transportation, food service, and safety coordinator.

The following districts have joint powers superintendent sharing agreements: Adrian and Edgerton; Bertha-Hewitt and Browerville; Breckenridge and Campbell-Tintah; Brewster and Round Lake; Cyrus and Minnewaska; Fosston and Oklee; Goodridge and Grygla; Hendricks and Ivanhoe; Swanville and Upsala; Lake Benton, Russell, Tyler and Ruthton.

Statistical Analysis of School District Data

Information Requested

This section provides a summary of some of the data collected from the 341 school districts from fiscal year 1997 through fiscal year 2003. Given the exploratory nature of this examination, the following data provides a clearer understanding of superintendent compensation.

This section of the report examines the following items: 1) the number of students in average daily membership (ADM) for each district, 2) salary categories, including contract salary, bonuses, salary in lieu of benefits, vehicle allowances, and other compensation, 3) accrued vacation and sick leave, 4) annual leave cash-out provisions, 5) post-employment benefits such as severance pay, maximum leave cash-out at termination, and continued benefit coverage after termination, and 6) expenses paid and the use of search firms in hiring superintendents.

Number of Students in the District

Average daily membership (ADM) is defined by the Department of Education as the average number of pupils in membership during the school year. Pupils need not be in attendance to be counted in ADM but they must be enrolled in the district.

	Number of Students in ADM FY97-FY03										
FY97 FY98 FY99 FY00 FY01 FY02 FY03											
Minimum	85	80	75	64	72	57	60				
Maximum	46,911	48,850	49,821	49,554	50,211	49,849	48,600				
Average	2,566	2,528	2,543	2,536	2,536	2,522	2,468				

The following chart illustrates the change in membership over the reporting period.

Throughout the reporting period, the average number of students in ADM has remained fairly constant. The FY03 number is most likely lower due to the fact that many districts only had estimates for that year. Throughout the reporting period, in FY97 and FY98 only 14 districts out of 341 had over 10,000 students in ADM. For FY99 and above, 15 districts had over 10,000 in ADM. The following charts show the ten districts with the greatest number of students in ADM for FY02.

	Top Ten School Districts By ADM in 2002								
1	MINNEAPOLIS	49,849							
2	ST. PAUL	44,201							
3	ANOKA-HENNEPIN	40,536							
4	ROSEMOUNT-APPLE VALLEY-EAGAN	28,400							
5	OSSEO	22,277							
6	ROCHESTER	15,926							
7	SOUTH WASHINGTON COUNTY	15,389							
8	ROBBINSDALE	14,521							
9	DULUTH	12,135							
10	BURNSVILLE	11,598							

In FY02, the smallest number of students in ADM (57) was in the Pine Point School District. Many of the Greater Minnesota school districts have steadily decreasing ADM. Since the average number of students in ADM has remained about the same, it would indicate that the student population has shifted to the Metropolitan area.

Salary

This section examines contract salary, bonus/performance pay, vehicle allowances, and other compensation. Comparisons are made for the state, the Metropolitan area, the urban core, and Greater Minnesota Regional Centers.¹¹ The data are generally presented from FY97 through FY02. FY03 is included where it highlights new changes.

Contract Salary

Also known as base pay, the "contract salary" is the amount the superintendent will earn on an annual basis, as written in the contract. Some contracts explicitly state the increase in the contract salary per year, over the life of the contract. Other contracts state the first year contract salary, and then provide that the next year's salary would be negotiated (in a manner that would not decrease the base amount) with the School Board. An examination of the contract salary information shows that an increasing number of districts are offering higher salaries. The following chart illustrates the number of districts within specified contract salary ranges.

	Range of Contract Salaries FY97-FY03										
Salary Range	Salary Range # FY97 # FY98 # FY99 # FY00 # FY01 # FY02 # FY03										
<\$70,000	158	118	84	66	50	42	37				
\$70,000 - \$84,999	115	139	161	154	138	122	94				
\$85,000 - \$100,000	46	56	56	71	88	104	120				
>\$100,000	22	28	40	50	65	73	90				

¹¹ For the purposes of this report, the Metropolitan area includes all school districts in the seven County Metropolitan area. The urban core consists of Minneapolis and St. Paul. The Greater Minnesota Regional Centers include Duluth, Rochester, and St. Cloud.

	Top Ten School District Contract Salaries FY02							
1	ST. PAUL	\$165,000	44,201					
2	MINNEAPOLIS	\$160,000	49,849					
3	OSSEO	\$153,420	22,277					
4	EDEN PRAIRIE	\$152,400	10,451					
5	ROBBINSDALE	\$150,000	14,521					
6	HOPKINS	\$150,000	8,372					
7	HASTINGS	\$147,378	5,180					
8	EDINA	\$146,540	6,906					
9	MINNETONKA	\$145,000	7,776					
10	ROSEMOUNT-APPLE VALLEY-EAGAN	\$142,776	28,400					

The ten districts with the highest contract salary amounts for FY02 are illustrated below.

According to an American Association of School Administrators (AASA) national survey, the mean of the average salaries paid to superintendents in the United States for 2002-03 (self-reported) varies by the number of students enrolled in a district. The chart below shows the mean contract salary paid to superintendents throughout the country. No districts with enrollment less than 300 were represented in the AASA survey.¹²

	Total	Greater than 25,000	10,000- 24,999	2,500 – 9,999	300 – 2,499
Superintendent (Contract Salary)	\$126,268	\$170,024	\$138,537	\$121,853	\$98,302

A research study by the RAND Corporation published in 2003 states that the average salary for superintendents nationally in 2000-01 was \$118,811. It increased to \$121,794 for 2001-02. The study also states that, after adjusting for inflationary effects, superintendent salaries have risen 14 percent since 1991-92. It is unclear whether the RAND study used contract salaries or included other forms of compensation and benefits.

	Contract Salaries Statewide FY97-FY02										
FY97 FY98 FY99 FY00 FY01 FY02											
Minimum	\$6,149	\$18,000	\$14,564	\$15,990	\$18,000	\$13,833					
Maximum	\$382,882	\$170,000	\$173,400	\$177,000	\$181,000	\$165,000					
Average	\$73,725	\$76,848	\$80,246	\$83,058	\$86,967	\$89,706					

Overall, Minnesota is below the RAND average contract, but the districts using part-time consultants on an "as needed" basis skew the average on the low side.

¹² For FY03, Minnesota has 27 districts with less than 300 students in ADM.

Forty-eight school districts comprise the Metropolitan District area. The chart below shows the salary range in the Metropolitan districts. The overall average was below the RAND average for the first year, but above in the second. Some of the smaller districts in the Metropolitan area have much lower salaries and lowered the average.

	Contract Salary for the Metropolitan Districts FY97-FY02										
	FY97	FY98	FY99	FY00	FY01	FY02					
Minimum	\$60,900	\$32,504	\$68,600	\$63,700	\$72,600	\$84,778					
Maximum	\$382,882	\$116,294	\$129,565	\$174,584	\$160,000	\$165,000					
Average	\$100,496	\$96,592	\$103,054	\$109,626	\$115,352	\$123,924					

According to the RAND survey, superintendents in urban districts tend to have salaries ranging from \$113,000 - \$298,000, with an average of \$165,114 nationally. Urban core districts, for the purpose of this report, would include only the Minneapolis and St. Paul School Districts.¹³ Minneapolis is slightly under the average and St. Paul is almost at the average. The following chart shows how contract salaries have changed in these two districts over the reporting period. The large amount in FY97 for Minneapolis represents salary paid to Public Strategies Group and to an interim superintendent. Otherwise, the largest increases in contract salaries occurred after the compensation limit was removed.

Contract Salary for the Urban Core Districts FY97-FY02										
	FY97	FY98	FY99	FY00	FY01	FY02				
MINNEAPOLIS	\$382,882	\$94,441	\$127,087	\$152,954	\$160,000	\$160,000				
ST. PAUL	\$108,781	\$114,287	\$119,000	\$155,000	\$155,000	\$165,000				

Greater Minnesota Regional Centers for the purposes of this report are Duluth, Rochester, and St. Cloud. Duluth is the only regional center below the national average.

Cont	Contract Salary for Greater Minnesota Regional Centers FY97-FY02										
	FY97	FY98	FY99	FY00	FY01	FY02					
DULUTH	\$94,750	\$102,000	\$100,000	\$102,000	\$104,040	\$108,202					
ROCHESTER	\$98,000	\$102,390	\$114,890	\$123,000	\$123,000	\$120,000					
ST. CLOUD	\$101,355	\$108,944	\$113,000	\$118,400	\$121,950	\$122,000					

Overall, Minnesota appears to have lower salaries than superintendents in other states. Looking at the Metropolitan area, superintendent salaries are very comparable to the RAND and AASA surveys.

Bonus/Performance Pay

Bonus/performance pay is compensation made available to the superintendent if specific goals are met during the fiscal year. Bonus/performance pay was available in 82 districts

¹³ Duluth, even though by statute is a "first class" city, was not considered an urban district for this report and was included in the Greater Minnesota Regional Centers.

Total Bonus Pay FY97-FY02									
FY97 FY98 FY99 FY00 FY01 FY02									
Districts with bonus provision	23	25	32	42	42	51			
Minimum	\$1,000	\$6,000	\$1,000	\$1,000	\$1,200	\$1,200			
Maximum	\$10,000	\$10,000	\$15,000	\$15,000	\$15,059	\$15,511			
Average	\$3,853	\$3,736	\$4,316	\$5,213	\$5,254	\$5,025			

during the reporting period, although not always every year. The following chart shows the change in the amount offered to superintendents through bonus provisions.

The number of districts providing bonuses has increased steadily since FY97. The amounts paid have also increased. Nine districts paid bonus pay for all years.¹⁴ In the Metropolitan districts, the average amount paid as a bonus is much higher. The chart below illustrates the amount offered to superintendents through bonus provisions in the Metropolitan districts.

	Bonus Pay in the Metropolitan Districts FY97-FY02										
FY97 FY98 FY99 FY00 FY01 FY02											
Minimum	\$1,801	\$1,000	\$1,233	\$1,650	\$1,604	\$1,703					
Maximum	\$6,031	\$7,500	\$15,000	\$15,000	\$15,000	\$14,500					
Average	\$3,489	\$3,487	\$4,470	\$5,580	\$5,961	\$5,552					

In the urban core districts, Minneapolis offered a bonus of \$2,500 in FY98 only. St. Paul offered a bonus in FY00 and FY01 of \$10,000 and \$15,000 respectively. In the Greater Minnesota regional centers, Rochester offered a bonus of \$8,000 in FY02, and St. Cloud offered a bonus of \$8,108 in FY98.

In FY02, the districts that paid the most in bonus pay are illustrated below. Use of a bonus/performance pay provision is split evenly between Greater Minnesota and Metropolitan Districts.

	Top Ten School District Bonuses FY02						
1	PERHAM	\$15,511					
2	MINNETONKA	\$14,500					
3	BROWERVILLE	\$12,345					
4	WEST ST. PAUL-MENDOTA HTSEAGAN	\$12,000					
5	HOPKINS	\$10,500					
6	STILLWATER	\$9,387					
7	BUFFALO	\$9,100					
8	OWATONNA	\$9,000					
9	PIPESTONE AREA SCHOOLS	\$8,714					
10	RICHFIELD	\$8,500					

¹⁴ The districts were Brooklyn Center, Browerville, Lake City, Minnetonka, North Branch, Prior Lake, Richfield, Rocori, and West St. Paul-Mendota Heights-Eagan.

In some cases, bonus/performance pay amounts were reported strictly as a bonus for longevity.¹⁵ In those cases, the superintendent received a bonus for each year the superintendent stayed in the district.

Salary in Lieu of Insurance

School district were also asked to report any provisions that allowed the superintendent to receive salary to purchase his or her own insurance coverage. Eight of the 341 districts offered this provision for all the years in the reporting period.¹⁶ Fifty-eight districts offered this option at some point during the reporting period. The chart below shows the amount superintendents were paid under such provisions over the reporting period. In FY01 and FY02, this amount has increased considerably, perhaps reflecting the rising cost of insurance.

Statewide Salary in Lieu of Insurance FY97-FY02										
FY97 FY98 FY99 FY00 FY01 FY02										
Minimum	\$217	\$484	\$252	\$21	\$400	\$400				
Maximum	\$7,806	\$7,806	\$8,690	\$9,842	\$11,088	\$13,364				
Average										

In FY02, the districts that provided the greatest amount of salary in lieu of insurance are illustrated below. More Greater Minnesota districts allowed for this provision than Metropolitan districts.

Тор Т	Top Ten School District Salary in Lieu Provisions FY02						
1	EDEN PRAIRIE	\$13,364					
2	JORDAN	\$9,869					
3	BUFFALO LAKE-HECTOR	\$9,385					
4	DOVER-EYOTA	\$9,348					
5	ROSEVILLE	\$9,160					
6	PRIOR LAKE	\$7,757					
7	FRIDLEY	\$7,579					
8	LAC QUI PARLE VALLEY	\$7,455					
9	OGILVIE	\$7,398					
10	HERON LAKE-OKABENA	\$7,000					

¹⁵ For example, Eden Prairie FY04 contract stipulates the superintendent earns \$16,000 per year in longevity pay.

¹⁶ The districts were Brandon, Chisago Lakes, Menahga, Nevis, Pierz, Prior Lake, Sibley East, and St. Charles.

Vehicle Allowance

Most of the Metropolitan school districts provided their superintendent with a vehicle allowance, rather than with mileage reimbursement. In contrast, most of the Greater Minnesota districts reimbursed their superintendent for mileage expenses (which is included in the expense section of this report), or allowed the superintendent to drive one of the district vehicles. As a result, very few Greater Minnesota districts are contained in this section of the report, even though the geographic area for driving is smaller in many of the Metropolitan districts than it is in some of the Greater Minnesota districts. The chart below shows that the average annual amount paid as vehicle allowances in the Metropolitan district steadily increased over the reporting period.

Metropolitan Vehicle Allowance FY97-FY02									
FY97 FY98 FY99 FY00 FY01 FY02									
Minimum	\$600	\$600	\$600	\$600	\$600	\$600			
Maximum	\$9,000	\$9,048	\$9,000	\$12,000	\$13,568	\$13,767			
Average									

In FY02, the districts with the largest vehicle allowances are illustrated below.¹⁷ Minneapolis School District is omitted from the chart. In FY02, the Minneapolis School District shifted the amount it had provided as a vehicle allowance to "Other Compensation" because the superintendent was not using the entire allowance amount for her vehicle.

Тор	Thirteen School District Vehicle Allow	ances FY02
1	OSSEO	\$13,767
2	ST. PAUL	\$12,000
3	BRAINERD	\$10,800
4	CENTENNIAL	\$9,600
5	WAYZATA	\$9,000
5	ROBBINSDALE	\$9,000
5	ORONO	\$9,000
5	HOPKINS	\$9,000
9	ST. LOUIS PARK	\$8,400
9	ST. CLOUD	\$8,400
9	SOUTH WASHINGTON COUNTY	\$8,400
9	ROSEVILLE	\$8,400
9	FRIDLEY	\$8,400

¹⁷ Thirteen districts were listed because five districts offered a vehicle allowance of \$8,400.

Other Monetary Compensation

Districts were also asked to report any other monetary compensation received by the superintendent not reported in one of the other categories. Districts reported items such as moving allowances and compensation for other duties. Ten districts provided their superintendent with a "wellness" allowance, where districts covered gym/health club benefits.¹⁸

In FY02, the districts offering the greatest amount of other monetary compensation are illustrated below.

Top Ten School District Other Compensation Amounts FY02					
1	ELK RIVER	\$18,411			
2	ORONO	\$15,237			
3	MINNETONKA	\$12,000			
4	ROSEVILLE	\$10,500			
5	MINNEAPOLIS	\$10,200			
6	HENDRICKS	\$10,000			
7	ROSEMOUNT-APPLE VALLEY-EAGAN	\$9,133			
8	WARREN-ALVARADO-OSLO	\$9,000			
8	MEDFORD	\$9,000			
9	LONG PRAIRIE-GREY EAGLE	\$8,887			

Total Compensation

For this report the OSA defines total compensation as any amount paid to the superintendent during the year. This included, contract salary, bonus pay, salary in lieu, vehicle allowance, the annual amount of leave cashed out (if applicable) and other compensation¹⁹.

As mentioned earlier, the twenty-five highest contract salary amounts in the district have an average value of \$139,722 for FY02. The twenty-five highest amounts for total compensation have an average value of \$153,947 for FY02. There is noticeable difference in district order when the two lists are compared.

The chart on the next page shows the top twenty-five districts ranked according to contract salary and total compensation. Where St. Paul offers the highest contract salary, it has the third highest total compensation.

¹⁸ The districts were Hopkins, LaCrescent, Mahtomedi, Mankato, Minneapolis, Randolph, Robbinsdale, St. Louis Park, Waconia, and Warroad.

¹⁹ The annual leave cash out provision is discussed in the leave section, but since a superintendent who receives this benefit receives cash every year, it was included in total salary.

Top 25 Districts - Contract Sa	lary FY02	2	Top 25 Districts - Total Compens	mpensation FY02		
ST. PAUL	\$	165,000	MINNEAPOLIS	\$	185,5	
MINNEAPOLIS	\$	160,000	MINNETONKA	\$	178,7	
OSSEO	\$	153,420	ST. PAUL	\$	177,0	
EDEN PRAIRIE	\$	152,400	ORONO	\$	172,0	
HOPKINS	\$	150,000	HOPKINS	\$	171,0	
ROBBINSDALE	\$	150,000	EDEN PRAIRIE	\$	168,1	
HASTINGS	\$	147,378	OSSEO	\$	167,1	
EDINA	\$	146,540	ROBBINSDALE	\$	164,7	
MINNETONKA	\$	145,000	ROSEMOUNT-APPLE VALLEY-EAGAN	\$	160,1	
ROSEMOUNT-APPLE VALLEY-EAGAN	\$	142,776	BLOOMINGTON	\$	155,3	
BLOOMINGTON	\$	142,621	BURNSVILLE	\$	155,2	
ANOKA-HENNEPIN	\$	142,000	EDINA	\$	154,3	
WAYZATA	\$	141,278	WAYZATA	\$	150,2	
BURNSVILLE	\$	139,423	HASTINGS	\$	147,3	
ORONO	\$	137,700	ELK RIVER	\$	145,0	
SOUTH WASHINGTON COUNTY	\$	135,182	ROSEVILLE	\$	144,2	
CHASKA	\$	130,442	SOUTH WASHINGTON COUNTY	\$	143,5	
LAKEVILLE	\$	129,500	CHASKA	\$	143,5	
INVER GROVE	\$	129,120	ANOKA-HENNEPIN	\$	142,0	
BECKER	\$	128,416	OWATONNA	\$	141,9	
OWATONNA	\$	126,942	LAKEVILLE	\$	139,2	
ST. LOUIS PARK	\$	126,320	STILLWATER	\$	135,8	
NORTH ST PAUL-MAPLEWOOD	\$	125,000	NORTH ST PAUL-MAPLEWOOD	\$	135,7	
MAHTOMEDI	\$	124,200	CENTENNIAL	\$	135,6	
CENTENNIAL	\$	122,400	ST. LOUIS PARK	\$	134,7	

Top 25 Districts - Total Compensat							
MINNEAPOLIS	\$	185,585					
MINNETONKA	\$	178,700					
ST. PAUL	\$	177,000					
ORONO	\$	172,079					
HOPKINS	\$	171,000					
EDEN PRAIRIE	\$	168,164					
OSSEO	\$	167,187					
ROBBINSDALE	\$	164,730					
ROSEMOUNT-APPLE VALLEY-EAGAN	\$	160,189					
BLOOMINGTON	\$	155,318					
BURNSVILLE	\$	155,294					
EDINA	\$	154,340					
WAYZATA	\$	150,278					
HASTINGS	\$	147,378					
ELK RIVER	\$	145,011					
ROSEVILLE	\$	144,200					
SOUTH WASHINGTON COUNTY	\$	143,582					
CHASKA	\$	143,502					
ANOKA-HENNEPIN	\$	142,000					
OWATONNA	\$	141,942					
LAKEVILLE	\$	139,200					
STILLWATER	\$	135,898					
NORTH ST PAUL-MAPLEWOOD	\$	135,710					
CENTENNIAL	\$	135,672					
ST. LOUIS PARK	\$	134,720					

State Total Compensation Amounts FY97-FY02										
FY97 FY98 FY99 FY00 FY01 FY02										
Minimum	\$6,149	\$18,000	\$14,564	\$15,990	\$18,000	\$13,833				
Maximum	\$385,382	\$205,827	\$173,400	\$183,584	\$188,085	\$185,585				
Average	\$76,280	\$79,878	\$83,724	\$87,265	\$91,018	\$93,574				

Total compensation for the state is higher than the average salary amounts over the reporting period.

In the Metropolitan Districts, total compensation is substantially higher than contract salary over the reporting period.

Metropolitan Districts Total Compensation FY97-FY02									
FY97 FY98 FY99 FY00 FY01 FY02									
Minimum	\$66,904	\$34,413	\$71,186	\$63,700	\$83,327	\$85,944			
Maximum	\$385,382	\$205,827	\$153,142	\$183,584	\$188,085	\$185,585			
Average	\$108,007	\$106,378	\$111,747	\$121,779	\$126,297	\$134,962			

In the urban core districts, total compensation increased for both districts in each year of the reporting period.

Urban Core Districts Total Compensation FY97-FY02									
FY97 FY98 FY99 FY00 FY01 FY02									
MINNEAPOLIS	\$385,382	\$98,441	\$131,887	\$171,808	\$188,085	\$185,585			
ST. PAUL \$117,781 \$205,827 \$128,000 \$177,000 \$182,000 \$177,000									

In the Greater Minnesota Regional Centers total compensation increased for each district every year over the reporting period.

Greater Minnesota Regional Centers Total Compensation Amounts FY97-FY02									
FY97 FY98 FY99 FY99 FY01 FY02									
DULUTH	\$94,750	\$102,000	\$106,000	\$108,000	\$110,040	\$114,802			
ROCHESTER	\$100,206	\$103,495	\$116,050	\$124,515	\$123,607	\$128,531			
ST. CLOUD	\$102,255	\$121,252	\$121,400	\$122,600	\$126,150	\$130,400			

The purpose of the removal of the compensation limit was for school districts to offer higher salaries to the superintendent. Contract salaries have increased every year since the compensation limit was removed, but it is evident that other forms of compensation available to the superintendent are increasing as well.

Leave

The study asked for information regarding accruable vacation and sick time leave granted in superintendent contracts. It also asked for the maximum amount of leave that the superintendent could accumulate during his/her service in the district. Generally, leave is allotted on an annual basis. Some districts either allow the leave to be carried over into the next year, or banked for cash-out purposes. The cash-out provisions allowed payments annually, or at termination, or both, and are discussed in another section of this report.

Appendices 6, 9, and 10 show the number of days allowed as vacation and sick leave, and the maximum accumulation provisions, by economic development region for FY02. Superintendents may receive other types of leave such as bereavement leave or personal leave, but it is very rare for this leave to be accumulated from year to year or included in days that may be cashed out at termination.

Vacation

The survey asked for the amount of vacation available to a superintendent during the year that could accrue into the next year. If vacation is not used in some districts, the vacation days are lost at the end of the fiscal year. Those districts will have a blank in Appendices 6, 9, and 10 for maximum accumulation. In districts that allowed the accrual of vacation days, the permitted accrual period varied from six months into the next year to some indefinite time.

Sick

The survey asked for the amount of sick leave available to a superintendent during the year that could accrue into the next year. Some of the Greater Minnesota districts provided a larger number of sick days per year than Metropolitan districts, but the days were lost at the end of the year if they were not used.²⁰

On average, the amount of leave offered on an annual basis did not increase substantially throughout the reporting period. In some cases, the amount of leave provided decreased with new contracts.

Maximum Accumulation

The survey asked for the maximum amount of leave that the superintendent could accumulate, even if the superintendent had not actually accumulated this amount. Columns with a "U" in Appendices 6, 9, and 10 reflect districts where unlimited accumulation is allowed for one or more types of leave. In FY02, 38 districts allowed superintendents unlimited accumulation of leave. Only 39 had a maximum accumulation

²⁰ As an example, Waseca provides 100 sick days per year for its superintendent. These days are lost if not used, and are not cashed out at termination.

that was less than 100 days (approximately 5 months) for both types of leave combined at some time during the reporting period. After the 95% compensation limit was removed, many of the districts in Greater Minnesota decreased the maximum number of days that could accumulate. Some of the Metropolitan districts raised the maximum accumulation amount.

Yearly Leave Cash Payments

Some superintendents can receive annual cash payments in lieu of taking vacation leave. For example, the contract in Minneapolis granted the superintendent 40 vacation days in FY02, and allowed 25 of them to be cashed out annually. In FY02 and FY03, the superintendent received cash from this benefit in the amount of \$15,384 per year. Providing leave in this manner allows the superintendent to take three weeks of paid vacation, and an annual cash payment worth five weeks of pay. Similarly, Orono's 2002-2003 contract allowed up to ten days pay in lieu of vacation annually. The Orono contract calculated the per diem rate based on 231 duty days. The value of this benefit in 2002 was \$6,766. Appendices 6, 9, and 10 illustrates how many districts provided this benefit to superintendents in FY02. While a maximum amount of days is specified in the contract, the actual number of days the superintendent will cash out will be unknown from year to year. In FY02, the districts with the greatest number of potential annual leave cash-out days are illustrated below.

Т	Top Five School District Annual Leave Cash-Out Days					
1	MINNEAPOLIS	25				
2	ONAMIA	20				
3	UNDERWOOD	13				
4	WHITE BEAR LAKE	12				
4	WEST ST. PAUL-MENDOTA HTSEAGAN	12				

Post-Employment Benefits

The districts were asked to report, for each fiscal year, what the district's responsibility for severance, leave cash-out, and post-employment benefits would be <u>if</u> their superintendent were to leave at the end of the year. Appendices 6, 9 and 10 show the amounts that could have been paid in severance, leave days, and post-retirement benefits if the superintendent had left in FY02. The following three sections discuss trends in these provisions in general.

Severance

Minnesota law does not prohibit severance for superintendents who leave employment voluntarily or are dismissed subject to cause. Severance is negotiated by the school boards and the superintendent. The Metropolitan districts have the largest severance

packages and generally provide for payment of the severance even if the superintendent breaks the contract for any reason. The majority of the Greater Minnesota contracts do not allow superintendents to break their contract and receive severance pay. Such contracts allow for severance <u>only</u> in the case of the contract expiring, or retirement.

In some contracts, a district may offer severance for any reason, but only after the superintendent has worked in the district for a minimum amount of time. In Appendices 6, 9 and 10, the severance amounts for the districts indicate what they would have owed if the superintendent had left the district at the end of the fiscal year. A change in superintendent name in the district would indicate that the amount shown would have been paid out. As a result, severance payments may be listed in the contract, but if the superintendent did not meet the requirements, the district was not liable for severance at that particular time.

The table below shows that the average value of severance payments is fairly low for those districts that offered severance.²¹ There is vast difference between the FY02 and FY03 maximums. Hastings represents the highest amount in FY03, the year the superintendent left the district. Severance provisions are examined further in the geographic region appendix of this report.

Value of Severance in Minnesota FY97-FY03								
	FY97	FY98	FY99	FY00	FY01	FY02	FY03	
Minimum	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
Maximum	\$108,781	\$112,894	\$119,431	\$125,777	\$100,547	\$87,368	\$153,273	
Average	\$30,902	\$29,370	\$30,393	\$32,318	\$31,604	\$30,624	\$34,226	

Leave Cash Out at Termination

Districts were asked how much leave would be cashed out <u>if</u> the superintendent left at the end of the fiscal year. A number of superintendents will receive large cash payouts for accumulated sick leave upon termination. For example, under his current contract, the Hopkins superintendent is permitted to carry forward 20 days per year of vacation and sick leave. The Hopkins District reported that the superintendent has accrued 381 days of vacation and sick leave for the 2002-2003 school year, at a value of \$227,133. If qualified at retirement or resignation, the superintendent could receive the full cash value of this benefit. Similarly, in the latest Edina contract the superintendent is permitted to cash out accumulated sick leave upon termination in the amount of 90 days in 2003, 120 days in 2004, and 150 days in 2005. At the superintendent's 2002-2003 rate of pay, 150 days of leave have a value of \$101,115.

Post-Severance Benefits

Some districts offer additional non-pension benefits after the superintendent leaves the district. The most common benefits are health and life insurance. A few districts pay health benefits until death; others generally pay until the recipient reaches Medicare age.

²¹ This does not include payments received for accumulated leave.

The data show the yearly cost of the benefit, multiplied by the number of years the district would be required to pay the benefit.²² While the calculation does not factor in inflation, it provides a snapshot of what the district would pay for an individual who was no longer with the district. Very few Greater Minnesota districts offered health benefits after termination.

For districts providing this benefit, the following table illustrates the additional amount reportedly paid for the superintendent in health and life insurance benefits over and above severance, leave compensation and pension benefits of any one of the four teacher retirement funds in the state.²³

Health and Life Benefits FY97-FY03								
	FY97	FY98	FY99	FY00	FY01	FY02	FY03	
Minimum	\$413	\$439	\$535	\$586	\$710	\$806	\$861	
Maximum	\$167,689	\$181,864	\$194,864	\$206,855	\$284,376	\$269,524	\$251,971	
Average	\$42,769	\$42,330	\$44,549	\$55,500	\$49,806	\$49,057	\$54,550	

Additional comments on compensation after termination appear in the contract summary section of this report.

Expenses

The OSA requested information on work-related expenses paid by the district for the superintendent such as meals, credit card payments, educational expenses, license/dues/memberships, and health expenses. Greater Minnesota districts tend to cover the minimum number of expenses, such as mileage reimbursement for schoolrelated business. Metropolitan districts had higher superintendent expenses.

All districts pay for licenses/memberships/dues for the superintendent on a yearly basis.²⁴ Martin County West offers a family membership in the Fox Lake Golf Club in one of its contracts.

Statewide, many superintendents with Master's Degrees often obtain their Ph.D. or Ed.D. while in service, at the district expense. This amount is included in educational expenses. Educational expenses also included the cost of any conferences that superintendents attended. Health expenses were high where districts offered reimbursement in lieu of insurance. Eye and dental reimbursement were the most common, as was paying for a yearly physical for the superintendent if the district required one every year.

²² For example, if the district's yearly cost of health insurance was \$10,000 and the district was going to pay it for ten years, the district would have put \$100,000 on that line. For districts that were paying for life, we asked them to calculate 10 years, or Medicare age, whichever came first.

²³ These amounts are probably lower than they should be because some districts reported the monthly cost of insurance instead of the annual cost. ²⁴ Management companies would not require any of these expenditures.

For the state overall, total expenses increased steadily from FY97 to FY02. The table below illustrates the changes. The maximum amounts are high where districts spent more on educational expenses for the superintendent.²⁵

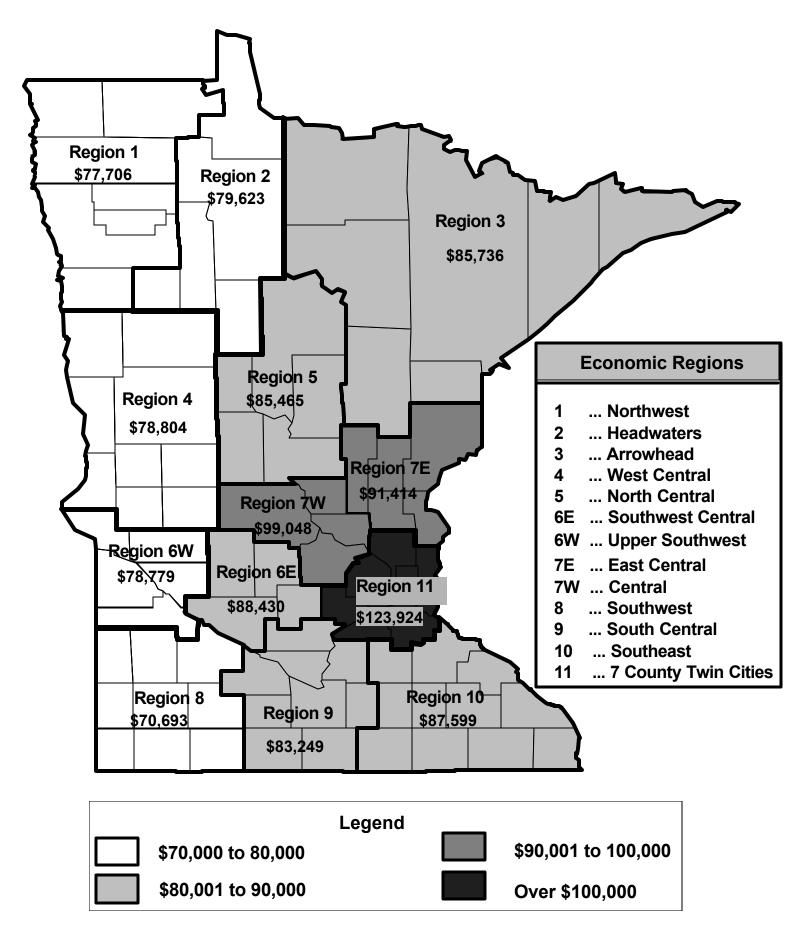
Expenses FY97-FY02									
	FY97	FY98	FY99	FY00	FY01	FY02			
Minimum	\$78	\$95	\$100	\$60	\$105	\$35			
Maximum	\$17,527	\$50,343	\$29,396	\$34,963	\$40,856	\$37,103			
Average	\$3,614	\$3,934	\$4,093	\$4,322	\$4,410	\$4,349			

Compensation by Geographic Region

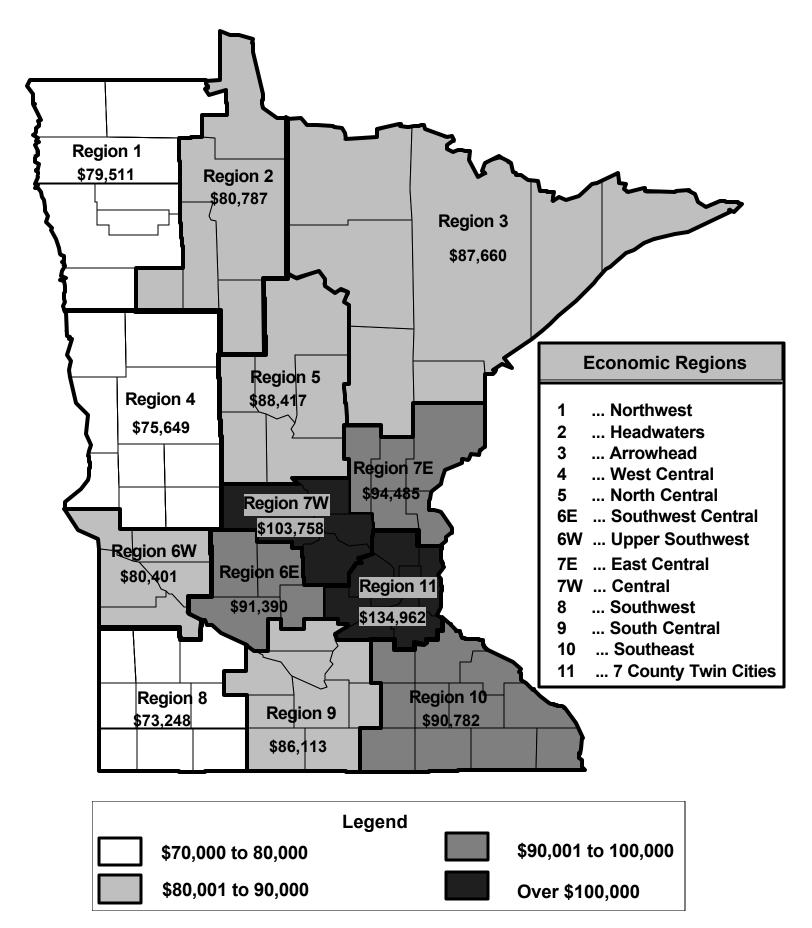
To allow for an easier geographic comparison of compensation practices, districts were separated into Minnesota's 13 economic development regions. The following four maps illustrate selected compensation practices by region in FY02: average contract salary, average total compensation, average severance payment, and average maximum leave cash out at termination. Appendix 8 and 9 give greater detail on each district in the region and compensation items relating to FY02.

²⁵ In FY01, the maximum amount is from St. Louis Park. The bulk of their total expense cost was for educational expenses.

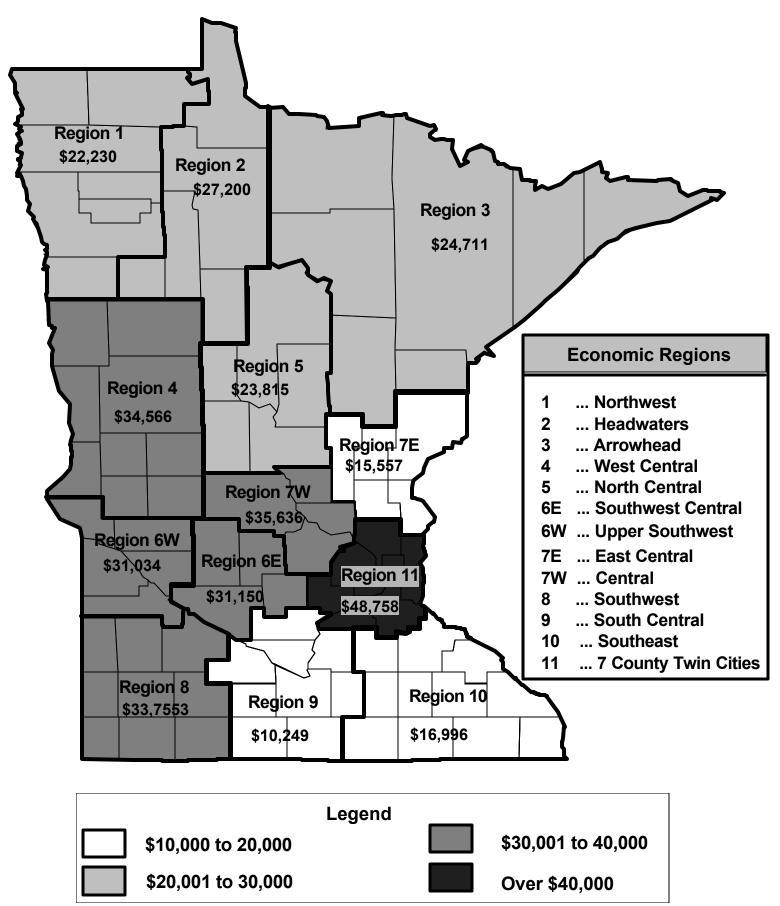
Average Contract Salary FY02 By Economic Development Region

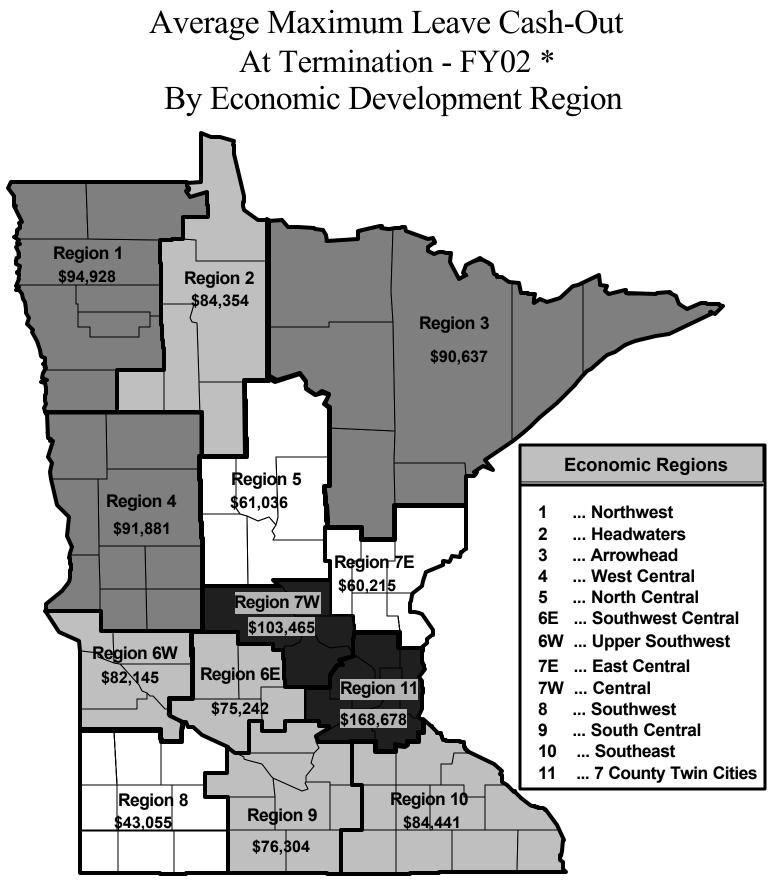


Average Total Compensation FY02 By Economic Development Region



Average Severance Payment - FY02 By Economic Development Region





* Value calculated by multiplying average maximum days by average per diem rate.



Contract Trends

The analysis of superintendent contracts is difficult because in many contracts the compensation for which the school district is responsible is not clearly visible and understandable. This section examines provisions in superintendent contracts that may increase the compensation of the superintendent without it being obvious to the public. Examples from district contracts are used for illustrative purposes.

Negotiating a subsequent contract

In 1993, the rollover, renewal or extension of superintendent contracts was prohibited.²⁶ As the expiration of the contract approaches, a new contract may be negotiated and signed to take effect upon expiration of the existing contract. Superintendent contracts cannot exceed three years, so most contracts are for three-year periods.²⁷ Most contracts state that amendments can be made at any time by the mutual agreement of the superintendent and the Board. The Minnesota Association of School Administrators (MASA) suggests if the school board wants the superintendent to stay on, that the parties should just sign a new contract and work out the details later. This may cause problems as each side may have signed a contract thinking they would be able to receive particular provisions that may not be attainable in the renegotiation phase. As a result, the contract may be terminated before the term is completed. While the public may know the terms of the contract, it may not be aware of provisions added or changed in the amended contract for the same period.

A good example is the contract situation in Minneapolis. Throughout her approximately six-year tenure in Minneapolis, Carol Johnson had three contracts, and four contract amendments. Her original contract dates from August 30, 1997 to August 30, 2000. The original wording stated her salary would not exceed the amount permitted by statute. She had full benefits, annual leave, post-retirement benefits and cash for unused leave at termination. A deferred compensation provision provided six months salary upon termination for any reason except being fired for cause. She also was to move into the district within two years of the date of the contract.

The first amendment to the contract was effective July 1, 1998. Her salary increased from \$105,000 to \$126,000 (the compensation limit was removed at this time). The amendment also stated that over the next three years, the Board would move towards a compensation package that would focus on the need to attract and retain the best talent and the best results.

The next amendment, effective July 1, 1999, increased her salary to \$150,000. Leave increased to 65 days a year and a yearly cash out provision of 15 days at the annual per diem rate was added. A wellness allowance was added. She was also no longer required to live in the district.

²⁶ See 1993 Minn Laws, ch. 224, art. 9, § 22; Minn. Stat. §123B.143, subd. 1 (2002).

 $^{^{27}}$ Id.

The next amendment, effective July 1, 2000, increased her salary to \$160,000, and increased the annual leave cash out provision to 25 days.²⁸ Another amendment, effective July 1, 2001 increased her salary to \$190,000 and included a provision that if the superintendent sought to terminate the contract, she had to give six months notice or be subject to a \$10,000 penalty.²⁹

The next amended contract was effective July 1, 2002 to June 30, 2003. The six-month notice and penalty provision was changed to two months notice and no penalty. Annual cash out of leave was still at 25 days. Maximum accumulation was at 150 days, but instead of forfeiting all leave exceeding 150 days, the district would direct up to 25 days over that limit to a 403(b) account. The deferred compensation provision remained the same.

A new contract dated from July 1, 2003 to June 30, 2006 was ratified this year. The superintendent gave two month's notice at the end of July and an interim superintendent will take over until a new search is completed.

Superintendents also cannot negotiate a new contract until the final year of their current contract begins.³⁰ This typically means that negotiations cannot begin until July 1 of the last year of the contract. Negotiations usually do not begin until later in the year, and sometimes not until January. Most contracts reviewed in this survey stated that the board must inform the superintendent in writing no later than six months before expiration whether their contract would be renewed.³¹

Mutual Consent

This provision states that the parties may terminate the contract at any time by mutual consent. The amount of notice required is negotiable, as previously indicated. This means that even if a three-year contract is signed, either side can walk away if the other agrees. This language has been used to allow the superintendent to walk away if a more lucrative situation arises or if the potential severance payments become sufficiently lucrative.

Early Retirement Incentives

Over the reporting period, 103 districts offered early retirement incentives (see Appendix 11). Of the 103 districts, five were Metropolitan districts. Duluth also has early retirement, and 97 other Greater Minnesota districts offer early retirement incentives.

²⁸ This amendment purports to amend the 1997-2000 contract, but provides for compensation through December 31, 2001.

²⁹ This amendment refers to a 2000-2003 contract not provided to the OSA. The superintendent declined the \$30,000 raise and the money was donated to arts programs.

³⁰ Minn. Stat. § 123B.143, subd. 1 (2002).

³¹ MASA Executive Director, Dr. Charles Kyte informed the OSA that many times, negotiations do not begin until at least January and if they occur later than that and the superintendent does not stay in the district, it does not leave a lot of time for the superintendent to find another position elsewhere.

Superintendents within the rule of 90 (age plus years of experience totals 90 years) often qualify to take early retirement. When they do, some may receive a payment (usually the equivalent of unused leave days) multiplied by a percentage based on their age. The younger the superintendent, the higher the percentage he/she receives. Some districts specify that this option is available if the superintendent has served a specific number of years in continuous service in that particular district.

Hidden Pay

In 1996, the Governor's Commission on Public Sector Employment Contracts noted that it was "extremely difficult for the public to obtain accurate and complete information" regarding the compensation of highly compensated public employees. Despite repeal of the compensation limit in 1998, it is sometimes still difficult to determine how much superintendents are being paid by looking at their contracts. Often, amounts paid in cash are not included in the contract as salary, but are hidden in the contract as another benefit, for which no dollar amount is given.

In other contracts, salary or bonus amounts were not clearly stated in the contract. For example, Robbinsdale's 2000-2003 contract provided that the parties would determine the base salary later. This type of arrangement also appears in the Orono contract for the 2001-2002 and 2002-2003 school years. The Robbinsdale contract also provided for performance incentive compensation at the end of each year in an amount to be determined by the school board. The district reported that in 2002, \$5,250 was paid pursuant to this provision. Minnetonka's 2001-2003 contract provided for performance incentive compensation up to 10% of annual base salary. Under this provision, \$14,500 was paid in 2002. The Richfield District reported that it paid an \$8,500 bonus in 2002 based on its 2001-2004 superintendent contract that provided for incentive pay up to \$10,000 annually. In Roseville, the contract provided for performance pay not to exceed 5% of the base salary. In 2002, \$4,352 was paid pursuant to this provision.

Contract provisions that provide for monetary benefits, but which do not specify how much will be paid make it difficult for citizens to know how much their superintendent is paid, especially if only the amount of base salary is publicized. The repeal of the compensation limit has not effectively resolved this problem.

Positive Change

Some districts have improved their superintendent contracts in ways that serve the public interest. For example, in 1997, Burnsville's contract allowed the superintendent to receive pay in lieu of vacation amounting to 16 days per year, based on only 223 duty days. By 2002, the amount of days that could be cashed in was reduced to 5, based on a duty day rate of 261 days per year.

In addition, unlike districts that encouraged superintendents to leave with early retirement incentives, some districts designed severance benefits that encouraged superintendents to stay for a longer period of time. For example, Rochester's 2001-2004 contract provides

an increasing scale for severance based on how long the superintendent stays. A similar provision appeared in Minnetonka's contact for the period 1995-1998. While there is room for additional improvement in making contracts fiscally responsible and shifting compensation to provisions that can be scrutinized by the public, these types of provisions show that progress is possible.

Another good example of a positive change in severance provisions since the compensation limit was removed is in Duluth. The superintendent's contract from December 1, 1994 to June 30, 1997 stated that upon conclusion of the contract, the superintendent had three options: return to his principal position, retire from the district with severance benefits, or apply for and receive a Board approved extended leave of absence without pay for 1997-98 and 1998-99. The term of the contract was July 1, 1997 to June 30, 1998. Much of his severance was tied to his premiums earned as a principal. The earlier he left the district, the more money he could earn.

The second contract provided the following:

- Severance pay and hospitalization premiums earned while a principal in the form of 2.5 days times the number of years continuous service.
- The number of unused and accumulated sick leave days (max 210 days) earned while a principal, added to the days listed above.
- The age at which he left would determine the percentage of the days earned above. If he left between the ages of 53-60 he would receive 110% of that amount. If he left at age 66, he would receive 0% of that amount. The amount is calculated as the number of days multiplied by the daily rate of pay for elementary principals in 1994-95.
- The number of unused and accumulated sick days earned while superintendent multiplied by the current daily rate of pay and added to the severance earned while a principal.
- Severance is paid out over a five-year period.
- Any discharge for cause will make the superintendent ineligible for severance earned while a superintendent. He was still eligible for principal severance.
- Upon death, any unpaid balance would be paid to a designated beneficiary or to his estate.

Duluth's contracts after the 95 percent compensation limit was removed are very different. The superintendent with the previous provisions left the district at the end of FY98. The new superintendent's first contract is dated July 1, 1998 to June 30, 2001 and his second contract is dated July 1, 2001 to June 30, 2004.

The severance provisions in the second contract provide the following:

• Upon leaving employment, the superintendent will continue to receive health and hospitalization coverage with the dollar amount based on the number of accumulated sick days (max of 210) multiplied by the daily rate (260 duty days) at the time of termination. Then, he is allowed to remain on the district health and

hospitalization plan for a number of years based on his years of employment with the district.

• This provision is invalid if the superintendent is terminated for cause, or if the superintendent terminates his employment with the district during the term of the contract.

While the district's practices changed with the hiring of the new superintendent, the salary amount for the new superintendent also did not increase substantially after the limit was removed.

The Future of Contracts

Lessons Learned – or Still Providing Extra Benefits?

Of the three districts examined originally, Owatonna operates under its current contract provisions until the end of FY04. The Rosemount-Apple Valley-Eagan district just ratified its new contract with the new superintendent. The school board members stated that they learned a lesson from their previous contracts. The new superintendent's salary is \$160,900 for FY04. Over the next two years, the salary will be renegotiated but never reduced. The new superintendent annually receives 28 days of paid vacation, and comes in with a vacation bank of 56 days. He will be paid out for only those 56 banked days upon separation. He annually receives 24 paid sick days with a maximum accumulation of 208 days. He will be paid out up to 208 sick days at termination. There is no specific severance provision but the superintendent can direct up to 30 unused days (15 sick, 15 vacation) into a "savings plan" on an annual basis. The value of the days is based on the per diem rate. The sick days will be deducted from his maximum payout. The payout will be directed into a plan created pursuant to section 401(a), and/or 403(b), and/or 457(b) of the Internal Revenue Code. The district will also continue to pay health, dental, and life insurance upon termination, until he reaches the age of 65 or he qualifies for Medicare coverage, whichever is later. If he takes a new job, he can elect to keep the district coverage at his own expense.

Eden Prairie School District's new contract starts in FY04. The new superintendent has an annual salary of \$153,000 for FY04. As of July 1, 2003, the district is responsible for placing just over \$135,000 in a "special pay" deferral plan. This amount represents accrued sick days, vacation days, and service days. If the superintendent leaves employment with the district before the district has finished putting the money in the deferral plan, the district must continue to do so until the obligation is met. Additionally, the superintendent may direct up to 32 days of unused sick and vacation leave at the current per diem rate into this account on an annual basis. The superintendent will also receive longevity pay based on 16 days of pay for each year of employment. This is not paid out as a bonus in a lump sum, but is provided in the superintendent's pay over the contract year. The district will also pay health benefits for the superintendent after he/she leaves the district until Medicare age.

Other Districts

Orono's new contract for 2003-06 provides for a yearly cash payment of up to 10 days of unused vacation available at the annual per diem rate. All unused sick leave will be paid if the superintendent leaves for any reason. A new clause in this contract will allow upon retirement <u>or resignation</u>, that the District will continue to pay the premiums for insurance provided in the contract including hospitalization and medical insurance, term life insurance, and dental insurance until the death of the superintendent and his spouse. When they reach the age of Medicare eligibility, the district is responsible for any supplemental coverage.

Summary of Contract Provisions

As mentioned previously, the argument for removing the compensation limit was to allow school districts to increase the salary of their superintendent in order to attract and retain qualified candidates. Previously, districts had used lucrative severance and leave provisions as a method of providing compensation outside of the compensation limit.

In Greater Minnesota and the Regional Centers, the majority of the districts have decreased the amount of leave and severance available at termination for the superintendent. The salaries offered are reasonable for the size of the district administered. They also have more rigid requirements for severance provision, especially when contracts are terminated before the ending date. Many districts are sharing superintendents to keep their costs down, or consolidating districts.

In the Metropolitan districts, the opposite has occurred. Districts have increased salaries substantially, which was the purpose of removing the compensation limit. However, they are also increasing the provisions available to the superintendent in bonus pay, longevity pay, accumulated leave, annual leave cash-out, continued benefit coverage and severance. These were the provisions that were supposed to decrease with the removal of the compensation limit.

Often, these contract provisions are worded in a manner that is confusing to the average reader, let alone the school district. As the original investigation showed, even the school district can be unsure how much it owes the superintendent at the time of termination. It is necessary for contracts to explicitly state what compensation the superintendent will earn and the rate by which that compensation will be calculated. The school district should ensure that contracts serve the public interest as well as the interest of the superintendent.

Search Firms

The survey asked each district if, during the reporting period they had used a search firm, or consultant to aid in the finding of a superintendent. During the reporting period, 107 districts reported using a search firm one or more times for a total of 120 searches. A total of 26 firms were used and the total reported amount spent was \$875,706. The ADM Group accounted for 62 (52%) of the searches and \$297,192 (34%) of total dollars spent. Kenneth LaCroix was the next highest with nine searches at a total cost of \$64,975. St. Paul School District had three superintendents during the reporting period and listed two firms during that time for a total cost of \$82,500. Canby and Robbinsdale school districts noted the use of search firms but reported that they have not paid them anything as of yet. The maximum amount spent at one time was St. Paul's payment to Korn Ferry. The chart below illustrates spending on search firms throughout the reporting period.

Firm	Searches	Total Fees	Average Fee
ADM GROUP LLP	62	\$297,192	\$4,793
BICKERT	1	\$22,853	\$22,853
ВКВ	11	\$83,524	\$7,593
CASCADE CONSULTING GROUP	1	\$16,304	\$16,304
СН	3	\$37,938	\$12,646
EXECUTIVE RESOURCE GROUP	1	\$18,500	\$18,500
HAZARD	3	\$53,631	\$17,877
KORN FERRY	1	\$50,000	\$50,000
KENNETH LACROIX	9	\$64,975	\$7,219
MANAGEMENT ASSISTANCE SERVICES	2	\$4,165	\$2,083
MN ASSOC. OF SCHOOL ADMINISTRATORS	1	\$275	\$275
MIDWEST CONSULTING	1	\$2,350	\$2,350
MIDWEST MANAGEMENT RESOURCES	1	\$5,000	\$5,000
MIDWEST MANAGEMENT SERVICE	1	\$3,674	\$3,674
MINNESOTA SCHOOL BOARDS ASSOC.	2	\$409	\$205
NORTHERN LEARNSCAPES	1	\$620	\$620
NSBA	1	\$32,500	\$32,500
PERSONNEL DECISIONS INC.	2	\$35,650	\$17,825
PELTON AND PELTON	1	\$4,000	\$4,000
PNR	7	\$104,928	\$14,990
REMBRANDT ADVANTAGE	1	\$825	\$825
RAY AND ASSOCIATES	2	\$14,680	\$7,340
ROGER WARNER ASSOCIATES	1	\$6,922	\$6,922
SCHOOL EXECUTIVE SEARCH CONSULTANTS	1	\$6,796	\$6,796
SW/WC SERVICE COOPERATIVE	1	\$1,500	\$1,500
THE ADMIN GROUP LTD	2	\$6,495	\$3,248
Total	120	\$875,706	\$7,298
Maximum			\$50,000
Average			\$10,305
Minimum			\$205

High Ranking Public Officials – A Comparison

Superintendent positions equate to that of other high-level government managers in duties and qualifications. Because the compensation limit was removed for school districts in 1998, superintendents do not equate on compensation levels with other government managers. The OSA analyzed data from the Stanton Group Metropolitan Area Compensation Survey relating to county administrators, city managers and city administrators and their compensation and compared them to Metropolitan superintendents based on their contract salary in FY02. Data in the Stanton Group Survey pertains to eight counties, seventy-seven cities and the forty-eight Metropolitan School Districts³². The analysis revealed that there are many similarities in position requirements and duties, but there are extreme differences in compensation.

Duties

City managers, city administrators, and county administrators are the highest-ranking administrative positions in a local government unit, just as the superintendent is the highest-ranking administrative position in the school district. Managers, administrators and superintendents all must carry out the policies established by the Board, Council, or Commission while following policies, regulations, rules and procedures established by the state or federal government.

Managers, administrators and superintendents all coordinate and administrate departments and employees, oversee and administer budgets, prepare for and attend all board, council or citizen meetings, and interact with citizens and elected officials.

Qualifications

At a minimum, city managers and county administrators require managerial, administrative, and educational experience to manage a government unit. The majority of individuals have Ph.D., JD, MPA, or MA degrees. These positions do not require a license to administer these departments. Superintendents must have doctorate or master's degree in education administration and teaching experience in order administer a school district. Unlike city and county administrators they also need to obtain a license to be a superintendent. Appendix 12 lists the requirements necessary to obtain licensure in the state, the competencies a superintendent should have, and an example curriculum from the University of Minnesota Ph.D. and Ed.D. programs in education and education administration.

In 2003, the National Center for Education Information (NCEI) stated that Minnesota reported to them that the state is experiencing a shortage of school administrators, <u>but</u> <u>only in some geographic areas of the state</u>. Minnesota is one of 11 states with a provision for an alternative (nontraditional) licensure for the superintendent position. This means

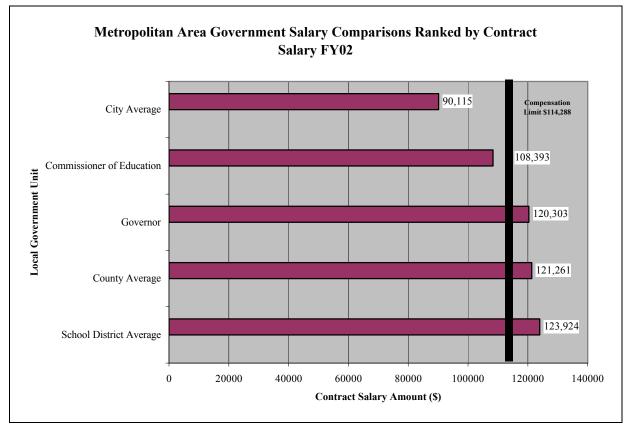
³² The Stanton Group survey listed eight counties, two of which are not in the Metropolitan Area, St. Louis County and Olmsted County. Carver County was not included in this survey. In the city data, St. Paul is a notable city missing from this list.

that an individual with managerial and leadership experience, but no teaching experience, is able to obtain a license to be an administrator. The NCEI reports, however, that there is no significant effort being made by any state to bring in nontraditional candidates in either principal or superintendent positions. There are currently no non-traditional superintendents in Minnesota, with the exception of David Jennings, the interim superintendent in the Minneapolis School District.

Administrators and managers require substantial financial expertise and education in order to administer the government unit over which they preside. A superintendent is required to take a 3-credit course in education finance (in the Ed.D. program only). Unless they choose other finance courses in their electives, the only other financial training they receive is on the job training (see Appendix 12).

Salaries

With the exception of a few positions, all city and county administrative positions fall under the compensation limit. The 95 percent compensation limit applies to salary and benefits for city and county officials.³³ As noted in the graph, the school district salary alone is more than the total compensation limit that applies to city and county administrators in the Metropolitan area. For illustrative purposes, the salaries of the Governor and the Commissioner of Education were also added.



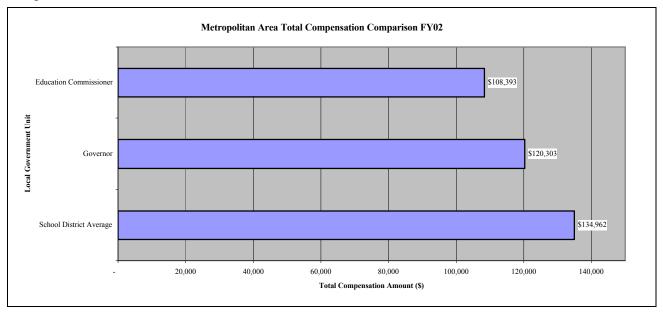
³³ Hennepin County received a waiver from the state to permit a salary above the compensation limit. This skews the county average in the Metropolitan area so that it is above the Governor's salary.

In a ranking of the salaries for these groups, the top ten salaries included only one government unit that was not a school district. The first city to rank was Minneapolis, at number twenty-four.

	Top Ten Contract Salary Amounts for LGUs FY02				
1	ST. PAUL SCHOOL DISTRICT	\$165,000			
2	MINNEAPOLIS SCHOOL DISTRICT	\$160,000			
3	OSSEO SCHOOL DISTRICT	\$153,420			
4	EDEN PRAIRIE SCHOOL DISTRICT	\$152,400			
5	HOPKINS SCHOOL DISTRICT	\$150,000			
6	ROBBINSDALE SCHOOL DISTRICT	\$150,000			
7	HENNEPIN COUNTY ADMINSTRATOR	\$147,559			
8	HASTINGS SCHOOL DISTRICT	\$147,378			
9	EDINA SCHOOL DISTRICT	\$146,540			
10	MINNETONKA SCHOOL DISTRICT	\$145,000			

Total Compensation

With the exception of a few waivers, all local government units except for school districts are under the compensation limit. Cities and counties generally cannot have a total compensation package greater than \$114,288³⁴. After adding vehicle allowances, performance bonuses, annual cashed-out leave, other compensation and salary in lieu of other benefits, superintendents' average total compensation increases to \$134,962. The graph below illustrates the difference between superintendents' average total compensation and the salaries of the Governor and the Commissioner of Education.



³⁴ Certain specified benefits, including benefits available to all employees are excluded. *See* Minn. Stat. §43A.17, subd. 9.

The Governor and Commissioner of Education also do not receive any severance or leave cash out provisions at the end of their service.

	Top Ten Total Compensation Amounts FY02		
1	MINNEAPOLIS	\$185,585	
2	MINNETONKA	\$178,700	
3	ST. PAUL	\$177,000	
4	ORONO	\$172,079	
5	HOPKINS	\$171,000	
6	EDEN PRAIRIE	\$168,164	
7	OSSEO	\$167,187	
8	ROBBINSDALE	\$164,730	
9	ROSEMOUNT-APPLE VALLEY-EAGAN	\$160,189	
10	BLOOMINGTON	\$155,318	

The highest amounts for total compensation are illustrated in the table below.

Per Diem Rate Comparisons

When examining salaries, it is also helpful to calculate the value of one day of pay. In a comparison of per diem rates of pay, the average per diem rate for the Metropolitan school districts is \$510. For Metropolitan counties it is \$465 and for Metropolitan cities it is \$394. The Commissioner of Education's per diem rate of pay is \$415 and the Governor's per diem rate is \$461. Cities generally calculate wages based on a 2080-hour work year. This equates to 260 annual workdays. Counties and the state generally calculate wages based on a 2088-hour work year.

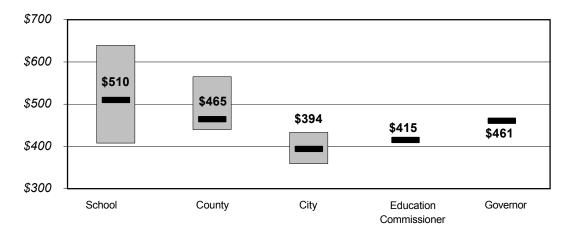
School districts do not have a standard method for calculating the number of duty days for the superintendent.³⁵ Most contracts state that the superintendent must be available to work all year.

While some districts use the standard 260 or 261, many districts remove either leave days, or statutory holiday days from that total, or both.³⁶ The lower the number of duty days a superintendent has, the higher the per diem rate of pay. A few contracts actually state that the number of duty days equals one amount, but for the purposes of calculating the per diem rate, the amount of duty days is a lower figure. Four Metropolitan districts have duty days of 261. However, the average duty day amount in the Metropolitan school districts is 245. The lowest number of duty days is in White Bear Lake where the

³⁵ The OSA acknowledges that teachers in school districts are assigned duty days based on the number of days they are in the classroom. Superintendents' jobs are year round and as such, they should be subjected to a different standard when determining duty days.

³⁶ Some contracts explicitly state the number of duty days the superintendent works, but the number of duty days used to calculate the per diem rate of pay is not always known.

contract explicitly states that the superintendent's per diem rate is calculated at 200 duty days.



The chart below illustrates the range of the per diem values in each local government unit.

From the graph, the black bar shows the mean of the per diem rates and the gray bar itself shows the range of the per diem rates. When looking at the distribution of the school district per diem rates, the mean is in the middle of the bar and the range is very wide. This means that the distribution of the per diem value is evenly spread out on both sides of the mean. The county mean is in the lower part of the bar. This means that there are more values below the mean. The salary of the Hennepin County administrator is very high compared to the other seven counties, so the range of the per diem rates seems much wider. For the cities, the mean lies in the middle of the bar. City salaries are much lower and the range is much smaller, indicating that many city positions have equivalent salaries. Obviously, there is no range for the Governor or Commissioner salaries.

In summary, these positions are similar in nature with the exception of the greater requirement of financial experience for the manager and administrator positions and the licensure requirement for the superintendents. Superintendents not only have higher salaries, their per diem rates are substantially higher than that of administrators and city managers. If all positions receive unused leave at termination, the superintendent stands to receive much more compensation on top of a substantially higher salary.

General Conclusions and Recommendations

Overall, the State Auditor's statewide study of school superintendent compensation concludes that very large total compensation packages exceeding the Governor's salary are not yet commonplace in Minnesota, but they are on the rise.

The State Auditor finds that even with the compensation limit lifted, districts that paid the most in contract salary are also the districts that have the greatest severance, leave, and benefit provisions. The compensation limit was removed to allow districts to attract and maintain qualified superintendents. The removal of the limit was supposed to ensure that the granting of excessive severance and leave provisions in superintendent contracts would cease once districts could offer a higher salary. It is evident that these practices have not ceased in the Metropolitan School Districts, and if anything, are increasing with each new contract ratified.

The report also illustrates the stark contrast in compensation packages offered between Metropolitan superintendents and those in Greater Minnesota.

General Recommendations: Because school superintendents are not subject to the 95 percent compensation limit as are other public officials, school boards should not mask the compensation paid to superintendents. School boards are strongly encouraged to review the wisdom of offering compensation packages with excessive severances or leave that would in any way mask the true cost to taxpayers of future contractual obligations. This includes benefits that go beyond the length of service to the district. School boards can, and should, pay the superintendent what they think that person is worth, but compensation should be laid out in a transparent and understandable manner.

Specific Conclusions and Recommendations

Transparent Superintendent Compensation

It remains extremely difficult for the public to obtain accurate and complete information regarding the total compensation of school superintendents. Many amounts paid in cash are not included in the contract as salary, but are hidden in the contract as another benefit for which no dollar amount is expressly provided.

Sometimes, even the district itself is not sure how much compensation is owed. The OSA's initial legal compliance examinations of two school districts (Rosemount-Apple Valley-Eagan and Eden Prairie) resulted in reduction of the severance to be paid after the contracts were thoroughly reviewed by the State Auditor's Office.

<u>Recommendation</u>: The legislature should require school boards to have public discussions about <u>all</u> aspects of superintendent compensation prior to approval by the board so that the public knows the full exposure to taxpayers. Further, they should also require public discussion when amendments are made to the superintendent's contracts.

Per Diem Rates

The per diem rates of superintendents are increasing substantially from year to year. It is most noticeable in the year superintendents are leaving the district. This change is a significant benefit to the superintendent because it is the per diem rate that is used to determine the "cash-out" at the end of a superintendent's term of service.

<u>Recommendation</u>: It would better serve the public interest if per diem rates were calculated on a standard number of days such as those used by the state, municipal, and county governments. The exact number of duty days used to calculate the per diem rate should be explicitly stated in the contract.

Severance

Minnesota Law does not prohibit severance for superintendents who leave employment voluntarily or are dismissed subject to cause. The situation by which severance is offered is negotiated into the contracts by the board and the superintendent.

Recommendation: School Boards are strongly discouraged by the State Auditor from negotiating contracts that allow superintendents to break their contracts before termination and receive a severance package. The legislature should take action to prohibit severance packages for those voluntarily leaving a post. Allowing a superintendent to voluntarily leave with a large amount of taxpayer dollars, encourages superintendents to leave and exposes the districts to financial obligations they may not have anticipated.

Pension

Despite the claim of some superintendents and districts that severance pay is needed to compensate for poor pension coverage, almost all of the superintendents currently employed in the state are "home grown" former Minnesota public school teachers. As such, they get a full career pension from one or more of Minnesota's four teacher retirement funds.³⁷ If they began teaching right after college, certain superintendents can retire as early as age 56 with 34 years of service with a full pension. They can also reap the rewards of their administrative services under the benefit formulas that take into

³⁷The four retirement funds are the Teachers Retirement Association, the Minneapolis, St. Paul and Duluth teacher retirement fund associations.

account their high five average salary. Most superintendents earn more than the high five salary of the average retiring career teacher.

Since state law sets consistent employer pension contribution rates, school districts must pay more toward the superintendent pensions because they are highly compensated. While severance is properly excluded from salary for pension purposes, it is still a benefit on top of an already favorable pension. When severance packages increase in contracts signed before separation or retirement, it is an invitation to leave service rather than a tool to encourage the superintendent to remain in service.

<u>Recommendation</u>: For the purpose of transparency, pensions should be included in the public discussion of the superintendent's compensation since school districts have already been paying toward the pension of most superintendents. In addition, school districts should recognize the employer pension contributions made on the superintendent's behalf as part of the total compensation package.

Vacation and Sick Leave

When the legislature enacted the 6-month limit on severance payments codified in Minn. Stat. § 465.772, it exempted payments for unused sick leave. It is evident that in some cases, this good faith exemption is being exploited in ways that violate the intent of the law, which was to limit excessive severance pay for highly compensated public employees. In addition, vacation accrual rates varied from very small to unlimited accrual. Some superintendents are also given a large bank of leave at the time the new contract commenced. This increases the amount of compensation the superintendent receives at termination.

Recommendation: Because superintendents are not subject to the 95 percent compensation limit, school boards are strongly encouraged to negotiate contracts in which sick days are lost if unused. Or, there should be a limitation of accrual set up in state law so that the legislature's intent of limiting severance is not circumvented. In addition, vacation accrual should be limited to a reasonable period of time. Boards should also reexamine the purpose of granting leave to a superintendent and consider whether it is for vacation purposes, or for increased severance benefits at termination.

Yearly Leave Cash Payments

Some superintendents can receive cash payments annually in lieu of taking vacation leave. These are "cash out" vacation days, since it appears neither the superintendents nor the districts believe that much vacation will actually be used.

<u>Recommendation</u>: Because school superintendents are not subject to the 95 percent compensation limit, schools boards should review the need to "buy back" vacation that masks the true compensation of the superintendent.

Post-Severance Health and Life Benefits

Many districts offer health benefits to retiring superintendents. A few districts will pay health benefits until death; others generally pay until the recipient reaches Medicare age. For most districts, the amounts would be well over the equivalent of six months salary.

<u>Recommendation</u>: In future contracts school districts should be discouraged from granting these provisions because the cost for family and single coverage is prohibitive. Additionally, the cost to districts is also increasing at an unknown rate. This benefit is a luxury that local government units may no longer be able to afford.

Performance-Based Pay

Superintendent contracts usually state that the superintendent chooses the method by which they are evaluated. Often, their evaluation is tied to the goals mutually agreed upon by the Board and the superintendent. This evaluation is sometimes tied to performance-based compensation. There are arguments for and against performance-based pay. One argument is that the superintendent should be doing the best job they can without extra monetary incentives. Others feel that it keeps salaries down and makes the process more results-oriented. Often, the performance of the superintendent is never entirely known to the public,³⁸ so it is difficult to measure whether this is an effective tool of measuring performance.

<u>Recommendation</u>: Pay for specific actions or outcomes should be explicitly stated in the contract, such as bonuses for increased levies, student attendance, or student performance on tests. The public should be explicitly informed when the goals are met, before the bonus goes into effect.

Vehicle Allowance

Most Metropolitan school districts had a monthly vehicle allowance rather than mileage reimbursement. Most Greater Minnesota districts reimbursed the superintendent for mileage expenses.

³⁸ See Minn. Stat. § 13.43 (2000) (certain personnel data not public).

<u>Recommendation</u>: School Boards should review the size, and need, of a vehicle allowance for the superintendent. Because school superintendents are not subject to the 95 percent compensation limit, offering a vehicle allowance as a perk is unnecessary and masks the true compensation of the superintendent.

Other Monetary Compensation / Expenses

Some districts included items such as moving allowances and compensation for other duty, as well as "wellness" allowances (gym/health club memberships) and in one case a country club membership.

<u>Recommendation</u>: Again, because school superintendents are not subject to the 95 percent compensation limit, schools boards should be strongly discouraged from offering such perks that mask the true compensation of the superintendent.

Reexamining the Compensation Limit

The compensation limit for most local government employees is set at 95 percent of the Governor's salary. The Governor's salary has increased only five percent in the last nine years. For those public employees (state, county and city managers and administrators) who are subject to the compensation limit and have reached the limit, salaries have remained flat for this period of time. Superintendents, who essentially have the same qualifications and duties as other public sector administrators and managers, are not subject to the compensation limit. The result has been that one group of employees has seen their earning power decrease steadily over time while superintendents, especially in the Metropolitan area, have seen their earning power steadily increase.

<u>Recommendation</u>: The legislature should determine whether it is fair to treat the two classes of employees differently. If not, they should place superintendents back under the compensation limit in order to treat all highly compensated individuals in an equitable manner. The compensation limit should be set to reflect the need to attract and retain talented individuals in the public sector. It is up to the legislature to decide if the limit is set as a percentage of the Governor's salary or according to another standard. Under a compensation limit, school districts would have to account for the total cost of the superintendent contract up front, making the process more transparent.

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APPENDICES 1-12

The appendices with district compensation data are for FY02,all other years of the survey are available on the State Auditor's website at www.auditor.state.mn.us

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School District	Superintendent	School District	Superintendent
A.C.G.C.	Management Assistance Services Jon Bathke	Barnum	David Bottem
	Pamela Kyllingstad	Battle Lake	Robert Clausen Richard Bleichner
Ada-Borup	Donald Vellenga Ollen Church	Becker	Jim Mantzke
Adrian	Leroy Domagala	Belgrade-Brooten-Elrosa	Robert Bogart Robert Dell
Aitkin	Edward Anderson	Belle Plaine	Thomas Lubovich
Albany	John Tritabaugh	Bellingham	Raymon Seiler
Albert Lea	David Prescott	Bemidji	Rollie Morud
Alden Alexandria	Rita Usselman George Cassell	Benson	Lester Potas Carl Remmers
	Dennis Rislove Frederick Dressen	Big Lake	Laverne Lageson
Annandale	Steve Niklaus	Bird Island-Olivia-Lake Lillian	Jonathan Miller Virgil Green
Anoka-Hennepin	Roger Giroux	Bild Island-Olivia-Lake Linian	Roger Schmidt
Ashby Ashby	Ronald Breuer Bernard Novak	Blackduck	Thomas Hoppe Keith Togstad Thomas Mathews
Austin	Douglas Myers James Hess		Robert Doetsch
	Corrine Johnson	Blooming Prairie	Irving Peterson Barry Olson
Badger	Dennis Maasjo Wayne Turnquist Kevin Mckeever	Bloomington	Timothy Connors Gary Prest
Bagley	Gwendolyn Borgen Gary Bratvold	Blue Earth Area Public School	Donald Helmstetter Timothy Collins
Balaton	Duane Hill Dennis Maasjo Bishard Culhrenson	Braham	Russell Johnson Nicholas Waldoch
	Richard Gulbranson Edvisions Cooperative John Mattison	Brainerd	Robert Gross Gerald Walseth
Barnesville	Gary Zirbes Todd Cameron	Brandon	Mark Westby
Barnum	Glenn Corbett	Breckenridge	Mark Weston David Pace

School District	Superintendent	School District	Superintendent
Brewster	George Loudenslager Greg East	Chaska	David Clough Beverly Stofferahn
	Marcia Schumacher John Cselovszki	Chatfield	Jeffrey Miller
Brooklyn Center	Antoinette Monster	Chisago Lakes	Thomas Dickhudt
Browerville	Larry Werder	Chisholm	Robert Belluzzo Robert Krebsbach
Browns Valley	Todd Cameron		Robert Krebsbach
5	Alvin Birkholz		
	Burton Nypen	Chokio-Alberta	Burton Nypen Loy Woelber
Buffalo	Thomas Nelson		Edward Nystrom Robert Schumacher
Buffalo Lake-Hector	Roy Rud		
	Thomas Rich	Clearbrook-Gonvick	George Linthicum Russell Johnson
Burnsville	James Rickabaugh Gerald Ackermann		Diane Lehse
	Benjamin Kanninen	Cleveland	Karl Berlin Patricia Heminover
Butterfield	Lisa Shellum		Constance Letts
Byron	Robert Carlson Wendy Shannon	Climax	Walter Aanenson Shirley Moger
Caledonia	Donald Wilke	Clinton-Graceville-Beardsley	Melvin Hauge
	Priscilla Lingen James Tool		Russel Sethre Karsten Anderson
Cambridge-Isanti	Raymond Hoheisel Kenneth Runberg		Steven Hutchens Gordon Baumgartner
	Keinieur Kunoerg	Cloquet	Russell Smith
Canby	Marvin Niedan Loren Hacker		John Langenbrunner
		Columbia Heights	Alain Holt
Cannon Falls	Richard Mcguire Todd Sesker		Nancy Behlow David Kaldor
Carlton	Scott Hoch	Comfrey	Richard Briesath Robert Meyer
Cass Lake-Bena Schools	Mary Pelton		
	Michael Novak	Cook County	Donald Langan Ronald Luoma
Cedar Mountain	Joel Whitehurst Robert Tews		Dale Tormondsen
		Cromwell-Wright	Herbert Hilinski
Centennial	John Mcclellan		

School District	Superintendent	School District	Superintendent
Crookston	Sharon Lembke William Young Allen Zenor	Elk River	David Flannery Wendell Jensen
	Ralph Christofferson	Ellsworth	George Berndt
Crosby-Ironton	William Makinen Dale Wain Sheldon Johnson John Yeamen	Ely	Terrence Merfeld Joselyn Murphy Raymond Toutloff
	Linda Lawrie	Esko	James Schwartz
Cyrus	Leroy Edlund Donald Andersen Judy Burkey	Evansville	John Retrum Thomas Shea Elizabeth Fyre
Dassel-Cokato	Edward Otto Craig Kay	Eveleth-Gilbert	Michael Lang
Dawson-Boyd	Brad Madsen	Fairmont Area Schools	Ralph Miller Harlow Hanson
Deer River	Raymond Pelton	Faribault	Keith Dixon
Delano	James Tool Howard Carlson	Farmington	Patricia Hanauer Robert Endersbe Gregory Ohl
Detroit Lakes	Robert Melick Lowell Niklaus	Fertile-Beltrami	Kristin Anderson Donald Blaeser
Dilworth-Glyndon-Felton	Dennis Wahl Bernard Lipp	Fergus Falls	Robert Duncan Mark Bezek
Dover-Eyota	David Groth	Fillmore Central	Donald Berkland
Duluth	Mark Myles Julio Almanza		Myrna Luehmann
Tagle Valley	Dale Svaren	Fisher	Randy Bruer
East Central	Kerry Roberts John Cambronne	Floodwood	Philip Minkkinen Rob Benson
East Grand Forks	John Roche Walter Aanenson	Foley	Gregory Ohl Linda Partridge Fredrick Nolan
Eden Prairie	William Gaslin	Forest Lake	Donald Ruble Lynn Steenblock
Edina Elgin-Millville	Kenneth Dragseth Richard Pederson O John Larson	Fosston	Mary Schmidt Dale Salberg

School District	Superintendent	School District	Superintendent
Frazee	Joseph Merseth Janet Mohr	Hendricks	Jerry Martinson Ted Suss
Fridley	Mary Nelson	Henning	Bruce Montplaisir James Madsen
Fulda	Elizabeth Fyre		Deborah Wanek
G.F.W.	Stephen Malone	Herman-Norcross	Donald Andersen Phillip Smith
Glencoe-Silver Lake	Warren Schmidt Mary Straley Russell Johnson		Leroy Mackove Elizabeth Fyre Dale Gilje James Guetter
Glenville-Emmons	Terry Frazee John Hanson Nathan Johnson	Hermantown	Frederick Majeski
	Clarence Chessmore	Heron Lake-Okabena	Steve Mccormick Rebecca Cselovszki
Goodhue	Michael Smith Todd Sesker Robert Bangston	Hibbing	Willis Schoeb Robert Belluzzo
Granada-Huntley-East Chain	Jon Bathke Douglas Kodet Randy Grupe	Hill City	Darrell Nelson Bradley Johnson
Grand Meadow	Bruce Klaehn	Hills-Beaver Creek	Thomas Knoll David Deragisch
Grand Rapids	Jim Luoma Lloyd Styrwoll	Hinckley-Finlayson	Jack Almos
Greenbush-Middle River	Philip Dyrud	Holdingford	Roger Carlson
Greenway	F Martin Duncan	Hopkins	Michael Kremer
Greenway	William Makinen	Houston	Wayne Diekrager Kim Ross
Grygla	Salvinus Hoffert Galen Clow	Howard Lake-Waverly-Winsted	Riley Hoheisel George Ladd
Hancock	Russell Larson Jerry Martinson	Hutchinson	Robert Windel
Hastings	Wayne Haugen	International Falls	John Frederickson Clark Kirkpatrick
Hawley	Dale Skallerud Michael Mcloughlin		Allen Rasmussen Priscilla Lingen
Hayfield	Thomas Knoll Larry Shay	Inver Grove	Phillip Moye Jerry Robicheau

chool District	Superintendent	School District	Superintendent
sle	Dale Captain Bruce Novak	Lake Park Audubon District	Stephen Twitchell
		Lake Superior	Martin Avelsgaard
ckson County Central	Kent Baldry Gery Arndt	Lakeview	Palmer Anderson
nesville-Waldorf-Pemberton	Donald Hainlen	Lakeville	Carl Wahlstrom James Bauck
rdan	Larry Kauzlarich John Gates		Gary Amoroso
		Lancaster	Philip Dyrud
asson-Mantorville	Donald Groth Sigurd Anderson Michael Smith	Lanesboro	Richard Lamon
elliher	Ronald Luoma	Laporte	Thomas Behounek Dennis Fogelson
	Diane Lehse Terry Bartness		Ted Bogda
enyon-Wanamingo	Jeffrey Evert	Lecenter	Anthony Boyer
	Duane Stoesz David Gehrke	Leroy	John Varner Arnold Prince
erkhoven-Murdock-Sunburg	Gary Shaw Martin Heidelberger	Lesueur-Henderson	Harold Larson David Johnson
mball	Kenneth Helling John Messelt	Lester Prairie	James Redfield
	Scott Thielman	Lewiston-Altura	Merlyn Krenz Dale Hurni
ingsland	Gregory Ehresmann		Bruce Montplaisir
ttson Central	Bruce Jensen	Litchfield	Donn Hoffman William Wold
ac Qui Parle Valley	Marlowe Halbur		
	Robert Munsterman	Little Falls	Kerry Jacobson George Maurer
Crescent-Hokah	Kenneth Runberg Constance Hayes		Sharon Thomas
ke Benton	Dany Castor	Littlefork-Big Falls	Larry Phillips Terrence Erholtz
ike City	Jerry Jensen	Long Prairie-Grey Eagle	Donald Hansen
ake Crystal-Wellcome Memorial	Stanley Ries Leslie Norman	Lynd	Adm Group Faye Fossum
ake of the Woods	Ralph Christofferson Connie Nelson	Luverne	George Maurer Adm Group Vincent Schaefer

School District	Superintendent	School District	Superintendent
Lyle	O Paul Trelstad Jerry Reshetar	Menahga	Fred Seybert
		Mesabi East	Dale Wain
Mabel-Canton	Marcia Love		Robert Melin
	James Madsen		Donald Langan
	Richard Nance		Gene Paulson
	Michael Moriarity		
		Milaca	Darwin Bostic
M.A.C.C.R.A.Y.	Roger Rueckert		Barbra Zakrajsek
	James Lentz		
A. 1.1.		Minneota	Orlyn Wiemers
Madelia	Wilmer Forrey		Steven Rassier
	Kay Schmidt		
	Vincent Schaefer	Minneapolis	Public Strategies Group
	Gary Spawn		Katrina Reed Carol Johnson
Mahnomen	Brent Gish		Carol Johnson
Mannonien	Brent OISI	Minnetonka	Daniel Jett
Mahtomedi	Dennis Rettke	Willinetolika	Dennis Peterson
	Mark Wolak		
		Minnewaska	Daniel Froemming
Mankato	Eric Bartleson		Robert Vaadeland
	David Dallem		
	Edward Waltman	Montevideo	Edward Nystrom
			David Baukol
Maple Lake	Kenneth Engel		
		Monticello	Kent Baldry
Maple River	Jack Stouten		Michael Benedetto
	Wayne Gilman		
		Moorhead	Bruce Anderson
Marshall	Thomas Tapper		Larry Nybladh
Marshall County Central Schools	Ronald Paagen	Moose Lake	Nancy Kaldor
Marshan County Central Schools	Kollaid Faageli	MOOSE Lake	Thomas Hoppe
Martin County West	Randy Grupe		Timothy Caroline
Martin County West	Kandy Grupe		Timotily Caroline
McGregor	Constance Hayes	Mora	Jon Mcbroom
	Lynette Maas		Keith Lester
McLeod West Schools	Duane Howard	Morris	Leslie Norman
	Michael Mcloughlin		Keith Redfield
	George Ladd		
	Thomas Hiebert	Mounds View	Janet Witthuhn
Medford	Charles Speiker	Mountain Iron-Buhl	John Gornick
	Gary Hanson		James Techar
Melrose	Nordy Nelson	Mountain Lake	James Schultze
MEHOSE	INDIGY INCISON	Mountain Lake	David Gehrke
Menahga	Terrence Erholtz		William Strom
minulisu	TOTORIO LIBORZ	1	Winnani Suom

School District	Superintendent	School District	Superintendent
Montgomery-Lonsdale	Raymond Farwell	N.R.H.E.G.	Richard Lorenz
Murray County Central	Cornelius Smit	Ogilvie	Jerold Horgen Gary Zirbes
Nashwauk-Keewatin	John Klarich		Ronald Luoma Jon Knopik
Nett Lake	Raymond Toutloff	Onemia	Isaa Nalasa
	Richard Hughes Robert Krebsbach	Onamia	James Nelson Corrine Johnson John Varner
Nevis	Richard Magaard	Orono	Thomas Mich
New London-Spicer	Henry Lubbesmeyer	010110	monias wien
	Paul Carlson	Ortonville	Keith Redfield Ronald Kleven
New Ulm New Ulm	James Merritt Francis Heinen		Jeffrey Taylor
New Ulm	Harold Remme	Osakis	Leroy Mackove John Peterka
New Prague Area Schools	Robert Stepaniak		
	Frances Poplau	Osseo	Reynold Rehwaldt Lynn Richardson
New York Mills	Jerald Nesland		
	Todd Cameron	Owatonna	B Locklear James Bauck
Nicollet	Timothy Collins		
	John Hornung	Park Rapids	Terry Bartness Joseph Merseth
Norman County East	Dale Salberg Larry Swanson	Parkers Prairie	Phillip Smith
			Dennis Andersen
Norman County West	Donald Blaeser George Bates		Michael Martin
	Caline Olson	Paynesville	Howard Caldwell
North Branch	James Walker Robert Stepaniak	Pelican Rapids	Keith Klein
	-	Pequot Lakes	James Oraskovich
North St. Paul-Maplewood	Michael White Dan Kaler	Perham	Dennis Drummond
Northfield	Charles Kyte Terry Tofte	Pierz	James Hahn George Weber
Northland Community Schools	Linda Bauer	Pillager	Philip Johnson
	Larry Swanson Michael Doro	Pine City	H Lyle Jones Darwin Bostic
Norwood	John Gates John Landgaard	Pine Island	Brian Grenell

School District	Superintendent	School District	Superintendent
Pine Point	Kenneth Litzau Neil Trottier	Renville County West	Arnold Prince Glenn Chiodo
	Bonita Gurno	Richfield	Barbara Devlin
Pine River-Backus	Patrick Flanagan Patrick Desutter Randal Eckart Warren Schmidt James Madsen	Robbinsdale	Thomas Bollin Kenneth Kostka Thomas Walerius Stan Mack
Pipestone Area Schools	Clifford Carmody Jerold Horgen	Rochester	John Noennig Jerry Williams Mark Shellinger
Plainview	Joan Wilcox Marcia Love Peter Grant	Rockford	Allen Moen Kristin Anderson
Plummer	Richard Lorenson	Rocori	Thomas Westerhaus Scott Staska
Princeton	Thomas Kleppe Randal Eckart Mary Straley	Roseau	Herbert Benz Larry Guggisberg
Prior Lake	Leslie Sonnabend Thomas Westerhaus	Rosemount-Apple Valley-Eagan	John Haro John Currie
Proctor	Barbra Zakrajsek Sherman Carlson	Roseville	Carol Ericson John Thein
Randolph	Donald Pressnall	Royalton	John Franzoia
Red Lake	Roger Schmidt Dale Wain	Rothsay	William Reusch
	Stuart Desjarlait	Rush City	Timothy Ecklund
Red Lake Falls	Gene Kjellberg John Liapis	Rushford-Peterson	David U'Ren
	Walter Aanenson Alan Foley	Sartell	Kay Worner
		Sauk Centre	Daniel Brooks
Red Rock Central	Richard Gulbranson John Brennan	Sauk Rapids	Gregory Vandal
Red Wing	Clayton Hovda John Christiansen Rosemary Schneiderhan Kelly Smith	Sebeka	Russell Lapos Duane Howard Paul Lehmkuh
Redwood Falls Area Schools	Kelly Smith Richard Ellingworth	Shakopee	Robert Ostlund Jon Mcbroom

School District	Superintendent	School District	Superintendent
Sibley East	Charles Rick	St. Peter	Gil Carlson
Sleepy Eye	Jay Haugen	Staples-Motley	Kenneth Scarbrough
South Koochiching	Gerald Struss	Stephen-Argyle Central Schools	John Landgaard Christopher Mills
South Washington County	Dan Hoke John Regan	Stewartville	Russell Hoeffner David Thompson
Southland	Larry Tompkins	Stillwater	David Wettergren
South St. Paul	David Metzen Kent Baldry		Kathleen Macy
pring Grove	James Busta	Swanville	Eugene Harthan
Spring Lake Park	Chris Huber Donald Helmstetter	Thief River Falls	Jerry Robicheau John Reishus Irving Peterson
Springfield	Luther Heller	Tracy	Harold Remme Jerald Huber
t. Anthony-New Brighton	Warren Rolek Robert Duncan		Frederick Clark
st. Charles	Thomas Ames	Tri-County	Dorothy Suomala Donald Blaeser Ronald Ruud
st. Clair	Gerald Olson Rick Linnell	Triton	John Hornung Willard Olson
it. Cloud	Bruce Thomas Jim Lee		Viril Layton Robert Carlson
t. Francis	James Smith Michael Wyatt		James Schultze Robert Kelly
St. James	Kent Nelson Keith Togstad	Truman	Paul Wandersee Wayne Gilman Paul Sundholm
t. Louis County	Daniel Mobilia Sidney Simonson Donald Langan	Tyler	Donald Knutson Bruce Houck
št. Louis Park	Barbara Pulliam	Ulen-Hitterdal	William Durkop Michael Novak Allen Zenor
t. Michael-Albertville	Mario Dematteis Marcia Ziegler	Underwood	Berthold Kinzler Gary Sletten
St. Paul	Curman Gaines William Larson Patricia Harvey	United South Central	Robert Dell Frank Lorentz

School District	Superintendent	School District	Superintendent
Verndale	Larry Foley David Holmquist	West Central Area	Kelly Smith Gerald Ness
Virginia	Wallace Schoeb Patricia Phillips	West St. Paul-Mendota HtsEagan	Robert Monson John Longtin
Wabasha-Kellogg	John Mattison Adm Group David Krenz	Wheaton Area School	Dale Gilje Dale Hurni
Webser		White Bear Lake	Theodore Blaesing
Wabasso	Greg East Christopher Thomalla	Willmar	Darrold Williams Kathryn Leedom
Waconia	Frederick Dressen Richard Menzel Jerry Kjergaard	Willow River	Robert Melin Philip Minkkinen
Wadena-Deer Creek	Earl Mathison Jerome Enget	Win-E-Mac	Theo Olson Gail Sells Paul Wandersee
Walker-Hackensack-Akeley	Boyd Mclarty Jeffrey Lindstrom	Windom	Richard Orcutt
Warren-Alvarado-Oslo	Gerald Dalzell Norm Dutot	Winona Area Public Schools	Ronald Mcintire Eric Bartleson
Warroad	Kenneth Henry John Reishus David Kragness	Worthington	John Widvey Edward Nystrom
Waseca	James Schmitt	Wrenshall	Elroy Schulz Dale Tormondsen Nicholas Waldoch
Watertown-Mayer	Harvey Kraabel Karsten Anderson		Loren Sauter
Waterville-Elysian-Morristown	Edward Henderson Joel Whitehurst	Yellow Medicine East	Robert Vaadeland Scott Staska Dwayne Shrand
Waubun	John Vorachek Warren Schmidt Boyd Bradbury	Zumbrota-Mazeppa	James Neuman Roger Rueckert
Wayzata	Paul Beilfuss		
Westbrook-Walnut Grove Schools	Stephen Kjorness Loy Woelber		
Westonka	Gene Zulk		

Superintendents Employed in One District During the Reporting Period

	ISD		ISD		ISD
Superintendent	Number	Superintendent	Number	Superintendent	Number
Ackermann, Gerald	191	Carlson, Paul	345	Fogelson, Dennis	306
Almanza, Jules	709	Carlson, Roger	738	Foley, Alan	630
Almos, Jack	2165	Carlson, Sherman	704	Forrey, Wilmer	837
Ames, Thomas	858	Carmody, Clifford	2689	Fossum, Faye	415
Amoroso, Gary	194	Caroline, Timothy	97	Franzoia, John	485
Anderson Palmer	2167	Cassell, George	206	Frazee, Terry	2886
Anderson, Bruce	152	Castor, Dany	404	Frederickson, John	361
Anderson, Dennis	547	Chessmore, Clarence	2886	Froemming, Daniel	2149
Anderson, Edward	1	Chiodo, Glenn	2890	Froke, Douglas	505
Anderson, Sigurd	204	Church, Ollen	2854	Gaines, Curman	625
Arndt, Gery	2895	Clark, Frederick	417	Gaslin, William	272
Avelsgaard, Martin	381	Clausen, Robert	542	Giroux, Roger	11
Bangston, Robert	253	Clough, David	112	Gish, Brent	432
Bates, George	2527	Clow, Galen	447	Gornick, John	712
Bauer, Linda	118	Connors, Timothy	271	Grant, Peter	810
Baukol, David	129	Corbett, Glenn	91	Green, Virgil	2534
Baumgartner, Gordon	2888	Cselovszki, John	513	Grenell, Brian	255
Behlow, Nancy	13	Cselovszki, Rebecca	330	Gross, Robert	181
Behounek, Thomas	306	Currie, John	196	Groth, David	533
Beilfuss, Paul	284	Dallem, David	77	Groth, Donald	204
Benedetto, Michael	882	Dalzell, Gerald	2176	Guetter, James	264
Benson, Rob	698	DeMatteis, Mario	885	Guggisberg, Larry	682
Benz, Herbert	682	Deragisch, David	671	Gurno, Bonita	25
Berkland, Donald	2198	Desjarlait, Stuart	38	Hacker, Loren	891
Berlin, Karl	391	DeSutter, Patrick	2174	Hahn, James	484
Berndt, George	514	Devlin, Barbara	280	Hainlen, Donald	2835
Bezek, Mark	544	Dickhudt, Thomas	2144	Halbur, Marlowe	2853
Birkholz, Alvin	801	Diekrager, Wayne	294	Hanauer, Patricia	192
Blaesing, Theodore	624	Dixon, Keith	656	Hansen, Donald	2753
Bleichner, Richard	542	Doetsch, Robert	32	Hanson, Gary	763
Bogart, Robert	2364	Domagala, Leroy	511	Hanson, Harlow	2752
Bogda, Ted	306	Doro, Michael	118	Hanson, John	2886
Bollin, Thomas	281	Dragseth, Kenneth	273	Haro, John	196
Borgen, Gwendolyn	676	Drummond, Dennis	549	Harthan, Eugene	486
Bottem, David	91	Duncan, F. Martin	316	Harvey, Patricia	625
Boyer, Anthony	392	Duncan, Robert	544	Hauge, Melvin	2888
Bradbury, Boyd	435	Durkop, William	914	Haugen, Jay	84
Bratvold, Gary	162	Dutot, Norm	2176	Haugen, Wayne	200
Brennan, John	2884	Ecklund, Timothy	139	Heidelberger, Martin	775
Breuer, Ronald	261	Edlund, Leroy	611	Heinen, Francis	88
Briesath, Richard	81	Ehresmann, Gregory	2137	Heller, Luther	85
Brooks, Daniel	743	Ellingworth, Richard	2897	Helling, Kenneth	739
Bruer, Randy	600	Endersbe, Robert	192	Heminover, Patricia	391
Burkey, Judy	611	Engel, Kenneth	881	Henderson, Edward	2143
Busta, James	297	Enget, Jerome	2155	Henry, Kenneth	2176
Caldwell, Howard	741	Ericson, Carol	623	Hess, James Hiebert, Thomas	492
Cambronne, John Captain, Dale	2580 473	Evert, Jeffrey	2172 394		2887
Captain, Date Carlson, Gil	473 508	Farwell, Raymond Flanagan, Patrick		Hilinski, Herbert Hill, Duane	95 411
Carlson, Howard	508 879	Flanagan, Patrick Flannery, David	2174 728	Hill, Duane Hoch, Scott	411 93
Carison, noward	019	r tainici y, Daviu	128	11001, 5001	93

Superintendents Employed in One District During the Reporting Period

	ISD		ISD		ISD
Superintendent	Number	Superintendent	Number	Superintendent	Number
Hoeffner, Russell	534	Kragness, David	690	Mathison, Earl	2155
Hoffert, Salvinus	447	Kremer, Michael	270	Matthews, Thomas	32
Hoffman, Donn	465	Krenz, David	811	McBroom, Jon	332
Hoheisel, Raymond	911	Krenz, Merlyn	857	McClellan, John	12
Hoheisel, Riley	2687	Kyllingstad, Pamela	2396	McCormick, Steve	330
Hoke, Dan	833	Kyte, Charles	659	McKeever, Kevin	676
Holmquist, David	818	Lageson, Laverne	727	McLarty, Boyd	113
Holt, Alain	13	Lamon, Richard	229	Melick Robert	22
Horda, Clayton	256	Lang, Michael	2154	Menzel, Richard	110
Horgen, Jerold	333	Langenbrunner, John	94	Merfeld, Terrence	696
Houck, Bruce	409	Lapos, Russell	820	Merritt, James	88
Huber, Chris	16	Larson, Harold	2397	Messelt, John	739
Huber, Jerald	417	Larson, O. John	806	Metzen, David	6
Hughes, Richard	707	Larson, Russell	768	Meyer, Robert	81
Hutchens, Steven	2888	Larson, William	625	Mich, Thomas	278
Jacobson, Kerry	482	Layton, Viril	2125	Miller, Jeffrey	227
Jensen, Bruce	2171	Lee, Jim	742	Miller, Jonathan	727
Jensen, Jerry	813	Leedom, Kathryn	347	Miller, Ralph	2752
Jensen, Wendell	728	Lehmkuh, Paul	820	Mills, Christopher	2856
Jett, Daniel	276	Lembke, Sharon	593	Mobilia, Daniel	2142
Johnson, Bradley	2	Lentz, James	2180	Moen, Allen	883
Johnson, Carol	1	Lester, Keith	332	Moger, Shirley	592
Johnson, David	2397	Letts, Constance	391	Mohr, Janet	23
Johnson, Nathan	2886	Liapis, John	630	Monson, Robert	197
Johnson, Philip	116	Lindstrom, Jeffrey	113	Monster, Antoinette (Johns)	286
Johnson, Sheldon	182	Link, Richard	846	Moriarity, Michael	238
Jones, H. Lyle	578	Linnell, Rick	75	Morud, Rollie	31
Kaiser, Robert	695	Linthiaim, George	2311	Moye, Phillip	199
Kaldor, David	13	Lipp, Bernard	2164	Munsterman, Robert	2853
Kaldor, Nancy	97	Litzau, Kenneth	2101	Murphy, Joselyn	696
Kaler, Dan	622	Locklear, B	761	Myers, Douglas	492
Kanninen, Benjamin	191	Longtin, John	197	Myers, Pamela	277
Kauzlarich, Larry	717	Lorenson, Richard	628	Myles, Mark	709
Kay, Craig	466	Lorentz, Frank	2134	Nance, Richard	238
Kelly, Robert	2125	Lorenz, Richard	2168	Neland, Jerald	553
Kenzler, Berthold	550	Loudenslager, George	513	Nelson, Connie	390
Kirkpatrick, Clark	361	Lubbesmeyer, Henry	345	Nelson, Darrell	2
Kjellberg, Gene	630	Lubovich, Thomas	716	Nelson, James	480
Kjergaard, Jerry	110	Luehmann, Myrna	2198	Nelson, Kent	840
Kjorness, Stephen	2898	Luoma, Jim	318	Nelson, Mary	14
Klaehn, Bruce	495	Maas, Lynette	4	Nelson, Nordy	740
Klarich, John	319	Mack, Stan	281	Nelson, Thomas	877
				Ness, Gerald	
Klein, Keith	548	Macy, Kathleen	834		2342
Kleppe, Thomas	477	Madsen, Brad	378	Neuman, James	2805
Kleven, Ronald	62	Madsen, James	545	Niedan, Marvin	891
Knopik, Jon	333	Magaard, Richard	308	Niklaus, Lowell	22
Knutson, Donald	409	Majeski, Frederick	780	Niklaus, Steve	876 525
Kodet, Douglas	2536	Malone, Stephen	2365	Noennig, John Nolan, Fradrick	535
Kostka, Kenneth	281	Mantzke, Jim	726	Nolan, Fredrick	51
Kraabel, Harvey	111	Martin, Michael	547	Novak, Bernard	261

Superintendents Employed in One District During the Reporting Period

	ISD		ISD		ISD
Superintendent	Number	Superintendent	Number	Superintendent	Number
Novak, Bruce	473	Rud, Roy	2159	Tews, Robert	2754
Nybladh, Larry	152	Ruud, Ronald	2358	Thein, John	623
Olson, Barry	756	Sauter, Loren	100	Thielman, Scott	739
Olson, Caline	2527	Scarbrough, Kenneth	2170	Thomalla, Christopher	640
Olson, Gerald	75	Schmidt, Kay	837	Thomas, Bruce	742
Olson, Theo	2609	Schmidt, Mary	601	Thomas, Sharon	482
Olson, Willard	2125	Schmitt, James	829	Thompson, David	534
Oraskovich, James	186	Schneiderhan, Rosemary	256	Tofte, Terry	659
Orcutt, Richard	177	Schoeb, Wallace	706	Tompkins, Larry	500
Ostlund, Robert	720	Schoeb, Willis	701	Torbert, James	593
Otto, Edward	466	Schulz, Elroy	100	Trelstad, O. Paul	497
Paagen, Ronald	441	Schumacher, Marcia	513	Tritubaugh, John	745
Pace, David	846	Schumacher, Robert	771	Trottier, Neil	25
Partridge, Linda	51	Schwartz, James	99	Turnquist, Wayne	676
Paulson, Gene	2711	Seiler, Raymond	371	Twitchell, Stephen	2889
Pederson, Richard	806	Sells, Gail	2609	U'Ren, David	2889
Pelton, Mary	115	Sethre, Russel	2888	Usselman, Rita	242
Pelton, Raymond	317	Seybert, Fred	821	Vandal, Gregory	47
Peterka, John	213	Shannon, Wendy	531	Vellenga, Donald	2854
Peterson, Dennis	276	Shaw, Gary	775	Vorachek, John	435
Phillips, Larry	362	Shay, Larry	203	Wahl, Dennis	2164
Phillips, Patricia	706	Shea, Thomas	208	Wahlstrom, Carl	194
Poplau, Frances	721	Shellinger, Mark	535	Walerius, Thomas	281
Potas, Lester	777	Shellum, Lisa	836	Walker, James	138
Prescott, David	241	Shrand, Dwayne	2190	Walseth, Gerald	181
Pressnall, Donald	195	Simonson, Sidney	2142	Waltman, Edward	77
Prest, Gary	271	Skallerud, Dale	150	Wanek, Deborah	545
Pulliam, Barbara	283	Sletten, Gary	550	Weber, George	484
Rasmussen, Allen	361	Smit, Cornelius	2169	Werder, Larry	787
Rassier, Steven	414	Smith, James	15	Westby, Mark	207
Redfield, James	424	Smith, Kelly	256	Westoy, Mark	846
Reed, Katrina	1	Smith, Russell	230 94	Wettergren, David	834
Regan, John	833	Sonnabend, Leslie	719	White, Michael	622
Rehwaldt, Reynold	279	Spawn, Gary	837	Widvey, John	518
Remmers, Carl	777	Speiker, Charles	763	Wiemers, Orlyn	414
Reshetar, Jerry	497	Staley, Mary	2859	Wilcox, Joan	810
Retrum, John	208	Steenblock, Lynn	831	Wilke, Donald	299
Rettke, Dennis	832	Stoesz, Duane	2172	Williams, Darrold	347
Reusch, William	852	Stofferahn, Beverly	112	Williams, Jerry	535
Rich, Thomas	2159	Stouten, Jack	2135	Windel, Robert	423
Richardson, Lynn	2139	Strom, William	173	Wittuhn, Janet	621
Rick, Charles	2310	Struss, Gerald	363	Wolak, Mark	832
		Styrwoll, Lloyd		Wold, William	
Rickabaugh, James	191	Sundholm, Paul	318	-	465
Ries, Stanley	2071		458	Worner, Kay	748
Rislove, Dennis Roberts, Korry	206	Suomala, Dorothy Suss, Ted	2358	Wyatt, Michael	15
Roberts, Kerry	2580		402	Yeamen, John	182
Roche, John Bolok, Warron	595 282	Svaren, Dale Tapper, Thomas	2759	Young, William Zioglar, Maraia	593 885
Rolek, Warren	282 294		413	Ziegler, Marcia	
Ross, Kim Ruble, Denald	294 831	Taylor, Jeffrey	62 712	Zulk, Gene	277
Ruble, Donald	651	Techar, James	712	l	

Superintendents Employed in Two Districts During the Reporting Period

	ISD	ISD		ISD	ISD
Superintendent	Number	Number	Superintendent	Number	Number
	611 264 Ma			402	2104
Anderson, Donald			Maurer, George	482	2184
Anderson, Karsten			McLoughlin, Michael	150	2887
Anderson, Kristen	599	883	Melin, Robert	2711	577
Bartleson, Eric	77	861	Merseth, Joseph	23	309
Bartness, Terry	36	309	Minkkinen, Philip	698	577
Bathke, John	2396	2536	Montplaisir, Bruce	545	857
Bauck, James	194	761	Norman, Leslie	2071	769
Belluzzo, Robert	695	701	Novak, Michael	115	914
Bostic, Darwin	912	578	Nypen, Burton	801	771
Carlson, Robert	531	2125	Ohl, Gregory	192	51
Christiansen, John	12	256	Peterson, Irving	756	564
Christofferson, Ralph	593	390	Prince, Arnold	499	2890
Collins, Timothy	2860	507	Redfield, Keith	769	62
Dell, Robert	2364	2134	Reishus, John	564	690
Dressen, Frederick	206	110	Remme, Harold	88	417
Dyrud, Philip	2683	356	Robicheau, Jerry	199	564
East, Greg	513	640	Rueckert, Roger	2180	2805
Eckart, Randal	2174	477	Runberg, Kenneth	911	300
Erholtz, Terrence	362	821	Salberg, Dale	601	2215
Gates, John	717	108	Schaefer, Vincent	2184	837
Gehrke, David	2172	173	Schmidt, Roger	2534	38
Gilje, Dale	264	803	Schultze, James	173	2125
Gilman, Wayne	2135	458	Sesker, Todd	252	253
Grupe, Randy	2536	2448	Smith, Michael	253	204
Gulbranson, Richard	411	2884	Smith, Phillip	264	547
Hayes, Constance	300	4	Staska, Scott	750	2190
Helmstetter, Donald	2860	16	Stepaniak, Robert	721	138
Hornung, John	507	2125	Straley, Mary	2859	477
Howard, Duane	2887	820	Swanson, Larry	2215	118
Hurni, Dale	857	803	Togstad, Keith	32	840
Johnson, Corrine	492	480	Tool, James	299	879
Knoll, Thomas	203	671	Tormondsen, Dale	166	100
Krebsbach, Robert	695	707	Toutloff, Raymond	696	707
Ladd, George	2687	2887	Vaadeland, Robert	2149	2190
Landgaard, John	108	2856	Varner, John	499	480
Lehse, Diane	2311	36	Waldoch, Nicholas	314	100
Lingen, Priscilla	299	361	Wandersee, Paul	458	2609
Love, Marcia	238	810	Westerhaus, Thomas	719	750
Maasjo, Dennis	676	411	Whitehurst, Joel	2754	2143
	264	213	Woelber, Loy	771	2898
Mackove, Leroy Makinen, William	182	316	Zakrajsek, Barbra	912	2898 704
			-		
Martinson, Jerry	768	402	Zenor, Allen Zirbos, Garu	593 146	914
Mattison, John	411	811	Zirbes, Gary	146	333

Superintendents Employed in
Three Districts During the Reporting Period

Superintendent	ISD Number	ISD Number	ISD Number
Aanenson, Walter	592	595	630
Baldry, Kent	2895	882	6
Blaeser, Donald	599	2527	2358
Cameron, Todd	146	801	553
Fyre, Elizabeth	208	505	264
Hoppe, Thomas	91	32	97
Johnson, Russell	314	2311	2859
Langan, Donald	166	2711	2142
Luoma, Ronald	166	36	333
McGuire, Richard	252	308	110
Nystrom, Edward	771	129	518
Schmidt, Warren	2859	2174	435
Wain, Dale	182	2711	38

Appendix 5 Districts with Additional Duties

District	Additional Duty	District	Additional Duty
Belgrade-Brooten-Elrosa	Elementary Principal	Herman-Norcross	Principal
Bellingham	Principal	Heron Lake	Principal
	Transportation Supervisor Community Education Coordinator Lunch Director	Hills-Beaver Creek	Principal
Blooming Prairie	Principal	Kerkhoven-Murdock-Sunburg	Athletic Director
		Lake Benton	Elementary Principal
Browns Valley	Elementary Principal	Lanesboro	Secondary Principal
Butterfield-Odin	Elementary Principal	LeRoy-Ostrander	Elementary Principal
Cedar Mountain	High School Principal		
Chokio-Alberta	K-12 Principal	Littlefork	Activities Director
Cleveland	Elementary Principal	Lynd	Principal
		Madelia	Elementary Principal
Climax	Community Education Director Director of Transportation Food Service	Nett Lake	Elementary Principal
	Safety Coordinator	Pine Point	Principal
Clinton-Graceville-Beardsley	Middle School Principal High School Principal	Plummer	Elementary/Secondary Principal
Comfrey	Athletic Director	Rothsay	Principal
Conney	Principal	Underwood	Principal
Cook County	Business Manager	Willow River Nett Lake	Elementary Principal Elementary Principal
Cyrus	Principal	Pine Point	Principal
Evansville	High School Principal	Pine Point	
Fisher	Secondary Principal	Plummer	Elementary/Secondary Principal
		Rothsay	Principal
Glenville-Emmons	8th grade Basketball Coach	Underwood	Principal
Hendricks	Secondary Principal	Willow River	Elementary Principal

District Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Ada-Borup	Northwest	557	82,000			250			82,250	22	12	180	23,500	48	81,000
Adrian	Southwest	753	83,104			1,761	2,000	100	86,965	25	24	150	46,600	59	67,008
Aitkin	Arrowhead	1,362	92,237	3,547		1,680			97,464		15	200		92	
Albany	Central	1,625	90,350						90,350	20	12	120			28,800
Albert Lea	Southeast	3,814	102,915			600		1,500	105,015	20	18	180	51,457	115	114,384
Alden	Southeast	408	76,680			183			76,863	18	12	120			24,500
Alexandria	West Central	4,199	106,602	8,092		7,200		1,000	122,894	13	13	157	12,600		127,080
Annandale	Central	1,915	92,557			2,100			94,657	20	15	180	30,852		100,030
Anoka-Hennepin	7 County Twin Cities	40,536	142,000						142,000	35	18	Unlimited		198	87,282
Ashby	West Central	321	70,000						70,000	20	18	120		20	
Austin	Southeast	4,151	93,000			2,400		4,201	99,601	20	12	Unlimited		26	
A.C.G.C.	Southwest Central	1,100	73,968						73,968	15	18	158	9,958	35	9,958
Badger	Northwest	240	61,333						61,333	12	15	27			
Bagley	Headwaters	1,143	96,200						96,200		15	200	32,277	200	
Balaton	Southwest	110	20,666						20,666	20					
Barnesville	West Central	753	79,400			392		240	80,032		18	142			
Barnum Battle Lake	Arrowhead West Central	653 517	80,000 82,600			844			80,844 82,600	20 20	16 15	125 90			18,000
Becker	Central	2,168	82,600 128,416			4,800			133,216	20 30	15	Unlimited	64,208	250	70,819
Belgrade-Brooten-Elrosa	Central	2,108	74,150	5.000		4,800			79,150		13	180	04,208	230	/0,819
Belle Plaine	7 County Twin Cities	1,274	84,778	5,000		1,166			85,944			115	36,000	20 56	6,000
Bellingham	Upper Southwest	1,2/4	36,000			1,100			36,000	30	30		50,000		0,000
Bemidji	Headwaters	5,040	106,211			6,000			112,211	20	12	260	36,695	88	107,833
Benson	Upper Southwest	1,150	86,852			0,000			86,852	20	12	200			
Bertha-Hewitt	North Central	1,100	00,002			es superintende	ent services fro	om other school dist				200			
Big Lake	Central	2,888	99,820			2,400		1,600	103,820	25	15	120	34,906	60	
Bird Island-Olivia-Lake Li		984	88,500			1,077			89,577	20	18	40			
Blackduck	Headwaters	844	81,500						81,500	33	15	316	9,253	30	82,110
Blooming Prairie	Southeast	831	76,000						76,000	20	18	242	12,591	33	
Bloomington	7 County Twin Cities	11,008	142,621	6,000		6,697			155,318	25	12	223		133	
Blue Earth Area Public Sch	hool South Central	1,470	85,100			400		6,000	91,500	25	16	120			
Braham	East Central	928	83,200						83,200	20	15	135			
Brainerd	North Central	7,322	109,273			10,800			120,073	20	12	Unlimited			
Brandon	West Central	325	72,152		4,700				76,852	25	18	158		38	
Breckenridge	West Central	911	81,200			3,859			85,059		15	120			
Brewster	Southwest	350	65,776			1,560			67,336	20	15	110	15,179		
Brooklyn Center	7 County Twin Cities	1,725	119,257	4,000		6,000			129,257	25		nlimited Sick			
Browerville	North Central	1,022	82,300	12,345		4,608			99,253	15	15	165		150	
Browns Valley	West Central	158	28,210						28,210						
Buffalo	Central	4,929	108,959	9,100		5,700			123,759	3	15	186	87,368	186	87,657
Buffalo Lake-Hector Burnsville	Southwest Central	685	80,500		9,385	7,200	2.671		89,885	25	15 12	32 183		80	
Butterfield	7 County Twin Cities South Central	11,598 203	139,423	6,000	 Durahaa		,	 om other school dist	155,294 riat Saa informati			185	50,748	80	
Byron	Southeast	1,462	87,500		ruicilas	es superintende	1,683	sin other school dist	89,183		JIE. 	254			
Caledonia	Southeast	966	87,300			162	1,085		88,362	20	5	Unlimited			
Cambridge-Isanti	East Central	4,981	107,250	5,000					112,250	20	12	68			
Campbell-Tintah	West Central	4,981	107,230	5,000				om other school dist	,			08			
Canby	Upper Southwest	673	81,898						81,898						
Cannon Falls	Southeast	1.476	83.000					1,500	84,500	20	15	Unlimited			
Carlton	Arrowhead	723	83,000			824			83,824	20	12	173			
Cass Lake-Bena Schools	North Central	1,219	82,500						82,500	20	24	180			
Cedar Mountain	Southwest	402	72,000			1,272			73,272	20	13	163			
Centennial	7 County Twin Cities	6,911	122,400	3,672		9,600			135,672	25	12	200	9,792	6	
Chaska	7 County Twin Cities	7,416	130,442	5,260		7,800			143,502	25	12	Unlimited		149	
		1.050	70.000	-											
Chatfield	Southeast	1,059	79,000			85			79,085	20	12	Unlimited	12,154	40	

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District Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Chisholm	Arrowhead	871	80,340						80,340	20	24	224	20,085	25	10,384
Chokio-Alberta	West Central	269				2,279			2,279						
Clearbrook-Gonvick	Headwaters	569	46,613			345			46,958						
Cleveland	South Central	438	74,000						74,000	25	15	150			
Climax	Northwest	182	81,120			2,352			83,472	20	12				
Clinton-Graceville-Beardsley	Upper Southwest	508	69,500		5,400				74,900	20	18				
Cloquet	Arrowhead	2,231	90,325			5,400			95,725	20		130	60,220	20	8,426
Columbia Heights	7 County Twin Cities	3,204	106,000						106,000	19	16	375			
Comfrey	South Central	184	57,500		5,400	1,190		8,400	72,490	20	24	135	20,475	65	15,700
Cook County	Arrowhead	701	84,648			1,418			86,066	40	15	144	2,279	3	
Cromwell-Wright	Arrowhead	309	81,521			1,067			82,588	30	12	90			
Crookston	Northwest	1,578	91,750	5,000				2,500	99,250	20	20	170			
Crosby-Ironton	North Central	1,432	94,000						94,000	26	30				
Cyrus	West Central	67	See	e footnote at end of	table.	767			767						
Dassel-Cokato	Southwest Central	2,295	99,000	3,283		2,000			104,283	20	15	240	24,500		
Dawson-Boyd	Upper Southwest	620	83,700						83,700	20	15	203	13,601		13,601
Deer River	Arrowhead	1,084	85,225			1,704			86,929	30	18	140	11,473	35	4,800
Delano	Central	1,887	101,455			3,600			105,055	20	12	120			
Detroit Lakes	West Central	2,825	95,695			4,800			100,495	25	15	100	34,500	100	16,554
Dilworth-Glyndon-Felton	West Central	1,288	83,000						83,000	20	18	100			
Dover-Eyota	Southeast	1,105	110,464		9,348				119,812	25	12	100			
Duluth	Arrowhead	12,135	108,202			6,600			114,802	25	13	210			24,969
Eagle Valley	North Central	419	76,000						76,000	20	15			31	
East Central	East Central	984	80,797	3,800		1,334			85,931	10	20	168		40	
East Grand Forks	Northwest	1,805	93,000						93,000	20	15	Unlimited		18	
Eden Prairie	7 County Twin Cities	10,451	152,400		13,364	2,400			168,164	32	14			172	
Eden Valley-Watkins	Southwest Central	837	85,479		4,144				89,623	25	18	160	28,493		
Edgerton	Southwest				Purchase	es superintende	nt services fr	om other school dist	rict. See informatio	on at end of tal	ble.				
Edina	7 County Twin Cities	6,906	146,540			7,800			154,340	20	18	Unlimited		203	
Elgin-Millville	Southeast	572	79,560						79,560	20	20				
Elk River	Central	9,657	118,000		5,000	3,600		18,411	145,011	30	14	300		27	
Ellsworth	Southwest	203	53,665						53,665						
Ely	Arrowhead	688	86,744			478			87,222	25	18		47,709		87,598
Esko	Arrowhead	1,075	83,310			1,200			84,510	30	15	150			
Evansville	West Central	248	71,400					281	71,681	20	15	90			31,905
Eveleth-Gilbert	Arrowhead	1,399	88,240		2,000	4,800			95,040	25	15	155			45,110
Fairmont Area Schools	South Central	1,891	99,000						99,000	20	15	130		113	103,665
Faribault	Southeast	4,092	110,518			4,800			115,318	25	12	315	55,259	38	8,328
Farmington	7 County Twin Cities	4,957	117,040	3,567		6,000			126,607	20	18				
Fergus Falls	West Central	2,959	112,000					800	112,800		15	138			
Fertile-Beltrami	Northwest	562	81,000						81,000	20	20	150		20	
Fillmore Central	Southeast	881	87,000			3,120			90,120	20	15	145			
Fisher	Northwest	281	81,000						81,000		15	135			
Floodwood	Arrowhead	429	74,000						74,000	21	15	176			
Foley	Central	1,677	85,000						85,000		18	190	38,250	9	41,139
Forest Lake	7 County Twin Cities	7,740	117,000	2,700		6,180			125,880	25	20	150	11,543	76	
Fosston	Northwest	613	99,750						99,750	20	15	120			103,457
Frazee	West Central	1,224	83,000						83,000	20	18	175	32,135		
Fridley	7 County Twin Cities	2,582	113,524	1,703	7,579	8,400			131,206	30	15		57,613	175	4,268
Fulda	Southwest	495	72,500						72,500	15	20	160			
Glencoe-Silver Lake	Southwest Central	1,802	94,712			2,346			97,058	25		Unlimited	51,972	130	
Glenville-Emmons	Southeast	500	75,000	1,300		2,510			76,300	20	15				
Goodhue	Southeast	552	70,000						70,000	15	10				
Goodridge	Northwest				Purchase		ent services fro	om other school dist							
Granada Huntley-East Chain	South Central	314	21,611						21,611						
			-,												

Dis	trict Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Gra	und Rapids	Arrowhead	4,145	98,334			4,800			103,134	25	12	175		75	107,811
Gre	enbush-Middle River	Northwest	461	66,000						66,000						
Gre	enway	Arrowhead	1,343	74,420					472	74,892	20	15	190		40	
Gry	gla	Northwest	395	71,000						71,000	10	15	130			
G.F	F.W.	South Central	913	84,000			6,000			90,000	20	15	105	4,500	23	
Har	ncock	West Central	231	71,200			628			71,828	2	12	Unlimited		25	
Has	stings	7 County Twin Cities	5,180	147,378						147,378	26	15	Unlimited		239	
Hav	wley	West Central	911	82,500						82,500	20	20	120			
Hay	field	Southeast	962	80,000		6,788				86,788	25	15				
Her	ndricks	Southwest	507	63,000			3,000		10,000	76,000	20	14	110			
Her	nning	West Central	354	44,400						44,400	5	9	9			
Her	man-Norcross	West Central	173	39,468						39,468		11	110			
Her	rmantown	Arrowhead	1,945	87,418			4,800		2,306	94,524	22	30	325			
Her	on Lake-Okabena	Southwest	352	70,000		7,000	2,393			79,393	17	18				
Hib	bing	Arrowhead	2,784	97,000			795			97,795	25	20	180	11,192		168,631
Hill	l City	Arrowhead	358	80,500			2,287			82,787	7	16	172			4,023
Hill	ls-Beaver Creek	Southwest	299	13,833						13,833	20	18		33,538		
Hin	ickley-Finlayson	East Central	1,137	94,000				1,808		95,808	20	18	125	30,684	5	151,958
Hol	ldingford	Central		88,400			1,200			89,600	20	16		16,000		10,740
Нор	pkins	7 County Twin Cities	8,372	150,000	10,500		9,000		1,500	171,000	28	12	Unlimited	80,250		
Hou	uston	Southeast	497	74,928			2,400		6,212	83,540	17	18	180	20,160	51	
Hov	ward Lake-Waverly-Winsted	Central	948	96,887						96,887	20	15	135	28,693	20	36,146
Hut	tchinson	Southwest Central	3,118	97,500	2,700		2,400	3,498		106,098	25	20	160			
Inte	ernational Falls	Arrowhead	1,541	70,250						70,250						
Inv	er Grove	7 County Twin Cities	4,028	129,120			4,800			133,920	22	12	200			
Isle		East Central	511	81,947			450			82,397	20	12	135			
Iva	nhoe	Southwest				Purchase	es superintende	nt services fr	om other school dist	rict. See information	on at end of tal	ole.				
	kson County Central	Southwest	1,331	85,226						85,226	20	15	185	49,169	20	
Jan	esville-Waldorf-Pemberton	South Central	582	85,000			140	3,269		88,409	25	17	Unlimited			
Jore	dan	7 County Twin Cities	1,366	95,000		9,869				104,869	25	12	145	15,351	24	
	sson-Mantorville	Southeast	1,808	90,000						90,000	20	12	Unlimited			99,591
	liher	Headwaters	275	73,000						73,000	20	12	120			
	nyon-Wanamingo	Southeast	974	79,000			853			79,853	10	12	Unlimited	3,160		
	khoven-Murdock-Sunburg	Upper Southwest	649	78,000					1,200	79,200	20	15	185	39,000		
Kin	nball	Central	848	84,270			774			85,044	20	15	115			
Kin	igsland	Southeast	939	93,794					550	94,344	20	17	150		72	28,138
	tson Central	Northwest	504	86,000			3,000			89,000	20	15	171	17,500	28	
	e Qui Parle Valley	Upper Southwest	1,160	82,750		7,455	506			90,711	20	15	200	40,500	127	156,656
	erescent-Hokah	Southeast	1,744	92,900						92,900	5	15	208		47	
	te Benton	Southwest				Purchase	es superintende		om other school dist							
Lak	te City	Southeast	1,460	94,000	1,787			1,787	300	97,874	20	12	165			
	e Crystal-Wellcome Memorial	South Central	933	88,000			3,600			91,600	20	18	150			4,348
	te Of The Woods	Headwaters	726	84,660						84,660	20	15	150			
	e Park Audubon District	West Central	651	83,000						83,000	20	18	100			
	te Superior	Arrowhead	1,970	98,176						98,176	20	12	Unlimited	24,000	148	86,016
	review	Southwest	558	70,500					2,781	73,281	20	20	153			
	teville	7 County Twin Cities	9,793	129,500	2,500		7,200			139,200	25		115	25,234		
Lan	icaster	Northwest	226	33,000			3,358			36,358						
Lan	nesboro	Southeast	352	85,000			492			85,492		15	120			
	oorte	Headwaters	366	53,000						53,000	20	12				
	center	South Central	727	87,500			1,800			89,300	20	20	180		39	61,352
Ler	oy	Southeast	394	74,500			1,371			75,871	25	20	Unlimited	14,494	45	
	ter Prairie	Southwest Central	500	79,000					250	79,250	25	28	120			
	ueur-Henderson	South Central	1,350	84,460			475			84,935	10	15	130	23,064	71	86,110
	viston-Altura	Southeast	796	76,000						76,000	20	15	85			
	chfield	Southwest Central	1,991	98,752			1,800			100,552	20	15	130	46,822	20	41,028

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District Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Little Falls	North Central	3,160	97,850						97,850	25	20	200	27,995		60,472
Littlefork-Big Falls	Arrowhead	338	105,800					1,131	106,931	25	16				
Long Prairie-Grey Eagle	North Central	1,446	87,000					8,887	95,887		21	Unlimited	73,752	220	57,448
Luverne	Southwest	1,353	88,000						88,000	20	20	73	6,092	20	
Lyle	Southeast	273	60,000						60,000		15	90		375	
Lynd	Southwest	94	47,740			325			48,065		15	137			
Mabel-Canton Madelia	Southeast South Central	437 602	73,723 73,000		4,581	395			78,699 73,000	20 20	20 15	135 130			
Mahnomen	Headwaters	715	85,650			2.694			88.344	20	15	130	30,575	97	18,000
Mahtomedi	7 County Twin Cities	3.043	124.200			2,074			124.200	20	13	140	41,400	100	
Mankato	South Central	6,922	109,000			3,600			112,600	22	12	202		72	28,007
Maple Lake	Central	1,054	87,902			363		6,562	94,827		12	130			
Maple River	South Central	1,303	81,490						81,490			125			
Marshall	Southwest	2,319	102,485	1,200		4,200			107,885	21	16	150	51,243	49	
Marshall County Central Schools	Northwest	370	82,000			380			82,380	24	15	188	10,696	30	
Martin County West	South Central	947	99,000						99,000	20	12	140			
Mcgregor	Arrowhead	533	77,900			1,887			79,787	3	26	146	12,106	35	
Mcleod West Schools	Southwest Central	519	77,000		4,500	623			82,123	20	15	75			
Medford	Southeast	622 1,559	81,800 93,000			603		9,000	90,800 93,603	20	15 15	145 125	9,000	105	46,344
Melrose Menahga	Central North Central	729	93,000 80,340		400				93,603 80,740	5 23	20	125	75		40,801
Mesabi East	Arrowhead	1,025	80,340		400				80,000	23	18	113			9,408
Milaca	East Central	1,025	93,600						93,600	25	15	120		35	54,000
Milroy	Southwest	164	20.000						20,000						
Minneapolis	7 County Twin Cities	49,849	160,000				15,385	10,200	185,585			150	80,000	125	97,918
Minneota	Southwest	506	70,000			306			70,306	20	18	150			
Minnetonka	7 County Twin Cities	7,776	145,000	14,500		7,200		12,000	178,700	25	18	61		50	
Minnewaska	West Central	1,573	99,717						99,717	20	12	140	52,289	130	
Montevideo	Upper Southwest	1,650	96,364			800			97,164		30	103			
Montgomery-Lonsdale	South Central	1,108	89,250	1,500	5,000				95,750	20	15	140			
Monticello	Central	3,771	99,507			5,400			104,907	30	20	60		141	
Moorhead	West Central	5,590 798	114,005			1,032			114,005 65,905	24 21	60 15	152	57,003	24	78
Moose Lake Mora	Arrowhead East Central	1.954	64,873 90,000			6.000		750	96,750	21	15	152	3,600		
Morris	West Central	1,934	76,908			0,000			76,908	22	13		5,000		
Mounds View	7 County Twin Cities	11,095	116,000					1,333	117,333	30	12				
Mountain Iron-Buhl	Arrowhead	538	76,000						76,000	23	18	180			
Mountain Lake	Southwest	502	74,500					4,000	78,500		16	180			
Murray County Central	Southwest	844	90,000						90,000	20	20	120	45,000	80	81,294
M.A.C.C.R.A.Y.	Upper Southwest	912	87,000			2,491			89,491	30	20	154			
Nashwauk-Keewatin	Arrowhead		97,971						97,971	25	10	200			
Nett Lake	Arrowhead	90		at end of table.											
Nevis	Headwaters	541	69,278		3,432				72,710	30	15	130			
New London-Spicer	Southwest Central	1,735	88,000						88,000	20	15	Unlimited	47,667	130	44,355
New Prague Area Schools New Ulm	7 County Twin Cities South Central	2,713 2,548	97,500 92,004	4,144 1,527		4,200 3,600		3,882	105,844 101,013	20 24	20 18	210		30 24	20,177
New York Mills	West Central	2,548	92,004 88,400	1,527		3,000		3,882	88,400	24	18	120	34.000	24 100	26,712
Nicollet	South Central	332	81,400				3.043		84,520	20 24	12	240	5,000	100	20,712
Norman County East	Northwest	392	80.000			4,766		5,000	89,766	20	15	165	5,000	20	
Norman County West	Northwest	395	82,800						82,800	6	3	120			
North Branch	East Central	3,692	108,550	3,000		4,800			116,350	20	28	262			9,202
North St Paul-Maplewood	7 County Twin Cities	11,355	125,000	4,500		6,210			135,710	22	15	260		260	
Northfield	Southeast	3,937	108,680			6,000			114,680	20	13	267	2,508		
Northland Community Schools	North Central	581	81,033			3,923		3,657	88,613	20	20	188		38	
Norwood	7 County Twin Cities	1,054	88,400			3,600			92,000	20	15	160			11,554
N.R.H.E.G.	South Central	1,028	94,500			3,961			98,461	20	12	170		115	

District Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Ogilvie	East Central	730	78,000		7,398	1,056			86,454	20	5	140			
Oklee	Northwest				Purchas	es superintende	ent services fro	om other school dist							
Onamia	East Central	759	80,000						80,000	20	15	150			
Orono	7 County Twin Cities	2,941	137,700	3,375		9,000	6,767	15,237	172,079	30	15	Unlimited 160	68,850	219	
Ortonville Osakis	Upper Southwest West Central	665 659	84,500 78,406			 504			84,500 78,910	20 20	12 15	160		40	
Osseo	7 County Twin Cities	22,277	153,420			13,767			167,187	20	13	200	82,110	129	53,883
Owatonna	Southeast	5,034	126,942	9,000		6,000			141,942	20	12	Unlimited	82,110	64	
Park Rapids	Headwaters	1,881	90,358						90,358	20	20				
Parkers Prairie	West Central	579	83,000						83,000	25	15	160			
Paynesville	Central	1,186	83,000						83,000	20	12	140	20,000		
Pelican Rapids	West Central	1,247	94,000					52	94,052	20	15	90	47,000	90	
Pequot Lakes	North Central	1,297	86,500						86,500	20	15				
Perham	West Central	1,650	89,916	15,511					105,427	25	15	160			
Pierz	North Central	988	88,000		1,822	2,729			92,551	25	12	100	22,267		35,000
Pillager	North Central	704	82,500				3,572		86,072	20	15	200			
Pine City	East Central	1,720	95,000				2 404	1,800	96,800	20	18	56		56	13,095
Pine Island Pine Point	Southeast West Central	1,214 57	93,500	4,000		1,800	3,404		102,704	15	15	300 30		15 240	
Pine River-Backus	North Central	1,134	61,500 85,500			2,410			61,500 87,910	20		50 150	4,838	240 150	
Pipestone Area Schools	Southwest	1,134	83,500 84,500	8,714		2,410			93,214	20	15	130	13,000	40	
Plainview	Southeast	1,304	87.000			1,830			88,830	20	73				
Plummer	Northwest	179	73,074						73,074	30	16	150			
Princeton	East Central	3,690	93,000						93,000	20		200			
Prior Lake	7 County Twin Cities	5,115	111,222	2,224	7,757	4,500			125,703	20	12		85,054	199	806
Proctor	Arrowhead	1,899	88,999			2,400			91,399	25	15	15	1,893	100	37,800
Randolph	7 County Twin Cities	434	93,280						93,280	25	12	175	54,200	44	
Red Lake	Headwaters	1,401	85,000					1,500	86,500	15	18	Unlimited		15	
Red Lake Falls	Northwest	401	75,000						75,000	20	15	150	2,870		
Red Rock Central	Southwest	586	76,220			1,627			77,847	5	15				
Red Wing	Southeast	3,141	98,500			4,200			102,700	22	15	244	40		
Redwood Falls Area Schools Renville County West	Southwest Southwest Central	1,512 819	92,434 83,430			2,400			94,834 83,430	20 20	18 16	150 100	46,217		
Richfield	7 County Twin Cities	4,283	112,000	8,500		7,200		269	127,969	20	10	Unlimited	28,000	100	
Robbinsdale	7 County Twin Cities	14,521	150,000	5,250		9,000		480	164,730			200	75,000	51	19,288
Rochester	Southeast	15,926	120,000	8,000		531			128,531	13	20	Unlimited	30,000		2,666
Rockford	Central	1,753	107.000			750			107.750	22	18	120		61	
Rocori	Central	2,301	107,692	2,963		4,800			115,455	20	15	254	18,409	40	
Roseau	Northwest	1,488	87,000	2,000				301	89,301	20	14	77	26,257	77	
Rosemount-Apple Valley-Eagan	7 County Twin Cities	28,400	142,776			8,280		9,133	160,189	100	24	Unlimited		333	
Roseville	7 County Twin Cities	6,485	111,788	4,352	9,160	8,400		10,500	144,200	26	18	Unlimited	60,612	191	138,815
Rothsay	West Central	252	82,000						82,000	30	. 18	121			
Round Lake	Southwest		01.004					om other school dist				120	10.420		
Royalton	North Central	727 967	81,284			211			81,495	20 20	18 15	120 155	19,438	12	14.979
Rush City Rushford-Peterson	East Central Southeast	967 685	94,260 82,000						94,260 82,000	20 25	15	155 140	10,100	101	14,979 51,864
Russell	Southwest	085	82,000		 Durchas		 nt cervices fr	om other school dist	-)			140	10,100	101	51,804
Ruthton	Southwest							om other school dist							
Sartell	Central	2,668	108,108			797 r			108,905	30	13	150	47,297	58	43,554
Sauk Centre	Central	1,196	88,600	3,544				2,000	94,144		1	122			10,267
Sauk Rapids	Central	3,469	109,145			5,758		2,000	114,903	20	18	170	41,579		
Sebeka	North Central	603	72,500						72,500	20	18	140			
Shakopee	7 County Twin Cities	4,586	113,400			4,000			117,400	25	15	165	6,804		
Sibley East	South Central	1,240	84,000		1,000				85,000	20	20				
Sleepy Eye	South Central	643	77,175			1,689			78,864	50	12	160	12,651	50	
South Koochiching	Arrowhead	359	80,000					4,000	84,000	30	15	155		31	39,577

District Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
South St. Paul	7 County Twin Cities	4,092	122,240	4,000		6,000			132,240	23	12	246		48	
South Washington County	7 County Twin Cities	15,389	135,182			8,400			143,582	26	15	Unlimited	67,591	123	10,244
Southland	Southeast	694	78,067						78,067	15	15	215	15,000		10,972
Spring Grove	Southeast	398	80,000				1,462		81,462	20	15	130	3,900	134	
Spring Lake Park	7 County Twin Cities	4,240	115,550	4,000		6,600		4,800	130,950	27	25	110	25,340	165	
Springfield	South Central	702	78,500			2,260			80,760	20	15	121			
Staples-Motley	North Central	1,609	91,953			802			92,755	20	11	Unlimited	10,854	30	
Stephen-Argyle Central Schools	Northwest	419	82,000						82,000	20	12	130			
Stewartville	Southeast	1,764	94,425	3,000			2,542	2,537	102,504	27	15	145		36	
Stillwater	7 County Twin Cities	9,454	120,511	9,387		6,000			135,898	25	15	Unlimited	40,888	94	
St. Anthony-New Brighton	7 County Twin Cities	1,520	110,000						110,000		12		8,036		
St. Charles	Southeast	1,056	84,970		1,000				85,970	20	15	203			
St. Clair	South Central	671	85,446						85,446	25	12	155		15	
St. Cloud	Central	10,588	122,000			8,400			130,400	24	15				11,582
St. Francis	7 County Twin Cities	6,625	108,200			3,900			112,100		35	Unlimited		48	38,622
St. James	South Central	1,417	79,000			3,166			82,166	20	17	180	5,900		23,310
St. Louis County	Arrowhead	2,543	97,388			240			97,628	30	18	Unlimited	56,157	150	10,913
St. Louis Park	7 County Twin Cities	4,158	126,320			8,400			134,720	25	15	Unlimited	55,387	114	39,960
St. Michael-Albertville	Central	3,067	103,876	3,116					106,992	25	15	110			
St. Paul	7 County Twin Cities	44,201	165,000			12,000			177,000	32	15	Unlimited	82,500	97	
St. Peter	South Central	1,784	100,153					5,100	105,253	25	12	335	9,400	317	39,200
Swanville	North Central	381	82,000			1,877			83,877	20	10	210	17,000		
Thief River Falls	Northwest	2,181	92,000	3,000		2,400			97,400	20	16				
Tracy	Southwest	801	80,000		600				80,600	20	15	170			
Tri-County	Northwest	306	33,000						33,000	20	15	163			
Triton	Southeast	1,162	85,000	1,500	5,400				91,900	21	18	220			2,400
Truman	South Central	425	69,000						69,000	25	15	145			
Tyler	Southwest	966	70,000			2,710			72,710	20	24	120			
Ulen-Hitterdal	West Central	277	43,130						43,130		10				
Underwood	West Central	542	82,600						82,600	20 20	13	200	7,000	100	
United South Central Upsala	South Central North Central	1,124 412	75,000		 Db	4,200	 	om other school dist	79,200		15	120			
Verndale	North Central	412 425	73,166		Purchas	162	ent services in	om other school dist	73,328	20 20	11	128	14,378	47	
Virginia	Arrowhead	1,764	96,000			1,931			97,931	20		24	14,578	47	
Wabasha-Kellogg	Southeast	715	68,787			227			69,014	12	9	150			
Wabasso	Southwest	436	79,831	1,596		443			81,870	20	20	100			
Waconia	7 County Twin Cities	2,178	117,895	1,590	2,750	3 000		3,627	127,272	20	20	120			
Wadena-Deer Creek	North Central	1.356	90,000		2,750	837		5,027	90,837	20	12	120			
Walker-Hackensack-Akeley	North Central	1,015	85,600						85,600	20		120			
Warren-Alvarado-Oslo	Northwest	595	77,000					9,000	86,000	20	15	135			
Warroad	Northwest	1.338	81,500						81,500						
Waseca	South Central	2,202	97.000						97,000	20	100	122	1,000	71	97,070
Watertown-Mayer	7 County Twin Cities	1,381	91,000			1,200			92,200	20	15				
Waterville-Elysian-Morristown	South Central	994	99,802						99,802	5	17			10	45,486
Waubun	Headwaters	666	84,000						84,000	16	15	100			
Wayzata	7 County Twin Cities	9,585	141,278			9,000			150,278	30	18	Unlimited	70,639	185	
West Central Area	West Central	888	75,500			2,406			77,906	20	15	125			
West St. Paul-Mendota HtsEagan	7 County Twin Cities	4,820	108,200	12,000		6,000	1,561		127,761	19	15	200		130	13,978
Westbrook-Walnut Grove Schools	Southwest	506	75,000			4,179			79,179	20	15	130			
Westonka	7 County Twin Cities	2,174	104,600			600			105,200	29	12			200	35,074
Wheaton Area School	West Central	502	88,000						88,000			160		33	12,569
White Bear Lake	7 County Twin Cities	9,313	116,258			8,100	6,975		131,333	30	20	325		108	
Willmar	Southwest Central	4,335	103,750			475			104,225	20	15	220	8,640	110	269,524
Willow River	East Central	538	93,018			3,166			96,184	24	15		2,000	6	
Win-E-Mac	Northwest	504	92,619						92,619	20	15	170	53,155	132	7,854
Windom	Southwest	1,118	87,125			600			87,725	20	15	193	31,510		44,373

Appendix 6 FY02 School District Superintendent Compensation, Leave, and Severance by District

District Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Winona Area Public Schools	Southeast	4,247	118,450			6.000			124,450	25		280	15,121	21	
		,	,						,				15,121		
Worthington	Southwest	2,370	100,612			4,200			104,812	20	20	170		40	
Wrenshall	Arrowhead	400	69,000						69,000	20	15				
Yellow Medicine East	Upper Southwest	1,185	80,000						80,000	20	12	140			
Zumbrota-Mazeppa	Southeast	1,238	88,000			1,031			89,031	25	18	250			
Minimum Value for All Districts Maximum Value for All Districts Average for All Districts		57 49,849 2,522	13,833 165,000 89,726	1,200 15,511 5,025	400 13,364 5,353	85 13,767 3,359	1,462 15,385 3,839	52 18,411 4,095	767 185,585 93,008	1 100 21	 100 16	 Unlimited 134	40 87,368 30,428	3 375 86	78 269,524 48,519

Districts with Joint Powers Agreements:

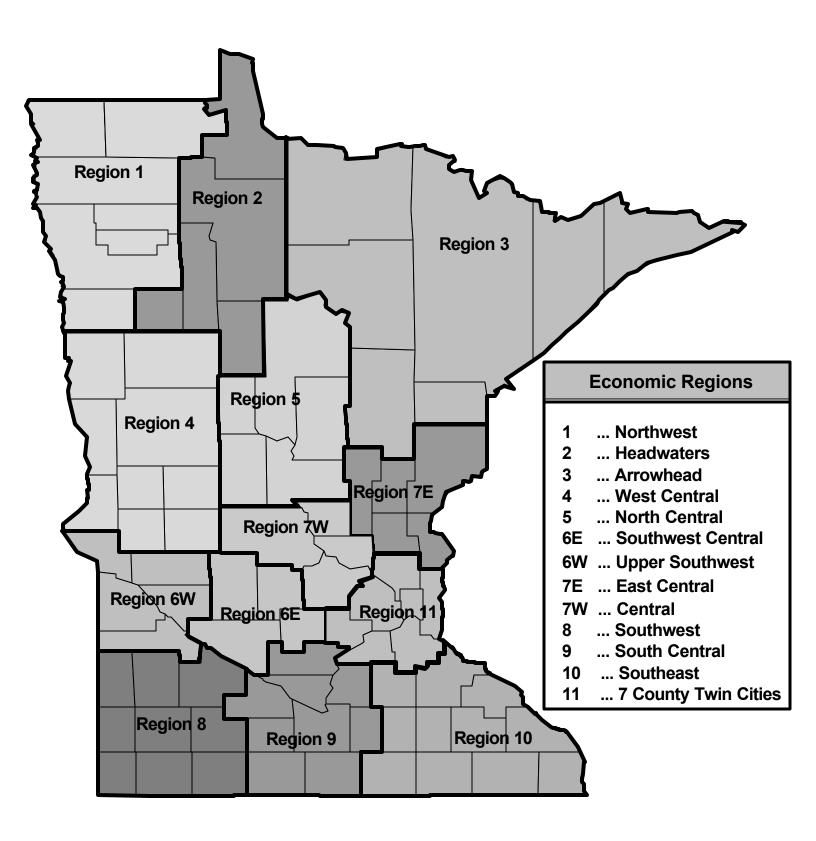
Bertha-Hewitt purchases superintendent services from Browerville Campbell-Tintah purchases superintendent services from Breckenridge Cyrus purchases superintendent services from Minnewaska Edgerton purchases superintendent services from Adrian Goodridge purchases superintendent services from Grygla Ivanhoe purchases superintendent services from Hendricks Lake Benton, Russell, and Ruthton purchase superintendent services from Tyler Oklee purchases superintendent services from Brewster

Upsala purchases superintendent services from Swanville

* Net Lake pays their superintendent on an as-needed basis an amount of \$400 per day. They did not report the total amount paid in FY01, FY02, or FY03.

** The following changes have been made to the original report. The column entitled "Current Leave Days Cash-Out if Terminated in FY02" has been changed to show the number of current leave days that could be cashed out if terminated. Previously, some per diem amounts were incorrectly listed in this column. This column is the second to the last in appendices 6,8,9, and 10. These changes do not effect the validity of the analysis or the conclusions of the report; the compensation trends remain the same.

Appendix 7 Economic Development Regions



Appendix 8 FY02 School District Superintendent Compensation, Leave, and Severance Averages By Economic Region

Economic Development Region	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 *	Value of Post- Severance Benefits
Northwest	666	77,706	3,333	N/A	2,358	N/A	4,200	79,511	19	15	133	22,330	47	64,104
Headwaters	1,181	79,623	N/A	3,432	3,013	N/A	1,500	80,787	21	15	157	27,200	86	69,314
Arrowhead	1,549	85,736	3,547	2,000	2,309	N/A	1,977	87,660	23	16	146	24,711	63	44,231
West Central	1,003	78,804	11,802	4,700	2,537	N/A	475	75,649	20	16	117	34,566	82	35,816
North Central	1,332	85,465	12,345	1,111	2,836	3,572	6,272	88,417	21	17	126	23,815	85	50,973
Southwest Central	1,594	88,430	2,992	6,010	1,532	3,498	250	91,390	21	16	110	31,150	85	91,216
Upper South West	850	78,779	N/A	6,428	1,266	N/A	1,200	80,401	22	18	169	31,034	84	85,129
East Central	1,872	91,414	3,933	5,199	2,787	1,808	1,275	94,485	19	16	134	15,557	45	50,511
Central	2,815	99,048	4,745	5,000	3,190	N/A	7,143	103,758	21	14	144	35,636	79	43,776
Southwest	779	70,693	3,837	3,800	2,065	2,000	4,220	73,248	19	17	143	33,755	44	64,225
South Central	1,207	83,249	1,514	3,800	2,577	3,156	5,846	86,113	22	19	149	10,249	76	47,675
Southeast	1,765	87,599	4,084	5,423	2,118	2,176	3,225	90,782	19	16	140	16,996	78	38,919
7 County Twin Cities	9,169	123,924	5,552	8,413	6,533	6,672	6,280	134,962	27	16	111	48,758	129	39,835
Average for All Districts	2,522	89,726	5,025	5,353	3,359	3,839	4,095	93,008	21	16	134	30,428	86	48,519

* The following changes have been made to the original report. The column entitled "Current Leave Days Cash-Out if Terminated in FY02" has been changed to show the number of current leave days that could be cashed out if terminated. Previously, some per diem amounts were incorrectly listed in this column. This column is the second to the last in appendices 6,8,9, and 10. These changes do not effect the validity of the analysis or the conclusions of the report; the compensation trends remain the same.

Northwest Ada-Borup Badger Climax Crookston East Grand Forks Fertile-Beltrami Fisher Fosston Goodridge Greenbush-Middle River Grygla Kittson Central Lancaster	557 240 182 1,578 1,805 562 281 613	82,000 61,333 81,120 91,750 93,000 81,000	5,000		250						Accum.	Payout	In FY '02 ***	Benefits
Ada-Borup Badger Climax Crookston East Grand Forks Fertile-Beltrami Fisher Fosston Goodridge Greenbush-Middle River Grygla Kittson Central	240 182 1,578 1,805 562 281	61,333 81,120 91,750 93,000 81,000												
Badger Climax Crookston East Grand Forks Fertile-Beltrami Fisher Fosston Goodridge Greenbush-Middle River Grygla Kittson Central	240 182 1,578 1,805 562 281	61,333 81,120 91,750 93,000 81,000						82,250	22	12	180	23,500	48	81,000
Climax Crookston East Grand Forks Fertile-Beltrami Fisher Fosston Goodridge Greenbush-Middle River Grygla Kittson Central	1,578 1,805 562 281	91,750 93,000 81,000						61,333	12	15	27			
Crookston East Grand Forks Fertile-Beltrami Fisher Fosston Goodridge Greenbush-Middle River Grygla Kittson Central	1,805 562 281	93,000 81,000	5,000		2,352			83,472	20	12				
Fertile-Beltrami Fisher Fosston Goodridge Greenbush-Middle River Grygla Kittson Central	562 281	81,000	,				2,500	99,250	20	20	170			
Fisher Fosston Goodridge Greenbush-Middle River Grygla Kittson Central	281	,						93,000	20	15	Unlimited		18	
Fosston Goodridge Greenbush-Middle River Grygla Kittson Central		01.000						81,000	20	20	150		20	
Goodridge Greenbush-Middle River Grygla Kittson Central	613	81,000						81,000		15	135			
Greenbush-Middle River Grygla Kittson Central		99,750						99,750	20	15	120			103,457
Greenbush-Middle River Grygla Kittson Central				* Purc	hases superinte	endent services	from other school	district. See inform	ation at end of	table.				
Kittson Central	461	66,000						66,000						
	395	71,000						71,000	10	15	130			
Lancaster	504	86,000			3,000			89,000	20	15	171	17,500	28	
Lancaster	226	33,000			3,358			36,358						
Marshall County Central Schools	370	82,000			380			82,380	24	15	188	10,696	30	
Norman County East	392	80,000			4,766		5,000	89,766	20	15	165		20	
Norman County West	395	82,800						82,800	6	3	120			
Oklee				* Purc	hases superinte	endent services	from other school	district. See inform	ation at end of	table.				
Plummer	179	73,074						73,074	30	16	150			
Red Lake Falls	401	75,000						75,000	20	15	150	2,870		
Roseau	1,488	87,000	2,000				301	89,301	20	14	77	26,257	77	
Stephen-Argyle Central Schools	419	82,000						82,000	20	12	130			
Thief River Falls	2,181	92,000	3,000		2,400			97,400	20	16				
Tri-County	306	33,000						33,000	20	15	163			
Warren-Alvarado-Oslo	595	77,000					9,000	86,000	20	15	135			
Warroad	1,338	81,500						81,500						
Win-E-Mac	504	92,619						92,619	20	15	170	53,155	132	7,854
Minimum Value for Region	179	33,000	2,000	N/A	250	N/A	301	33,000	6	3		2,870	18	7,854
Maximum Value for Region	2,181	99,750	5,000	N/A	4,766	N/A	9,000	99,750	30	20	Unlimited	53,155	132	103,457
Average Value for Region	666	77,706	3,333	N/A	2,358	N/A	4,200	79,511	19	15	133	22,330	47	64,104
Headwaters														
Bagley	1.143	96,200						96,200		15	200	32,277	200	
Bemidji	5,040	106,211			6,000			112,211	20	12	260	36,695	88	107,833
Blackduck	844	81,500						81,500	33	15	316	9,253	30	82,110
Clearbrook-Gonvick	569	46,613			345			46,958						
Kelliher	275	73,000						73,000	20	12	120			
Lake of the Woods	726	84,660						84,660	20	15	150			
Laporte	366	53,000						53,000	20	12				
Mahnomen	715	85,650			2,694			88.344	20	15	140	30,575	97	18,000
Nevis	541	69,278		3,432				72,710	30	15	130			
Park Rapids	1,881	90,358						90,358	20	20				
Red Lake	1,401	85,000					1,500	86,500	15	18	Unlimited		15	
Waubun	666	84,000						84,000	16	15	100			
Minimum Value for Region	275	46,613	N/A	3,432	345	N/A	1,500	46,958	15	12		9,253	15	18,000
Maximum Value for Region	5,040	106,211	N/A	3,432	6,000	N/A	1,500	112,211	33	20	Unlimited	36,695	200	107,833
Average Value for Region	1.181	79.623	N/A	3,432	3.013	N/A	1,500	80,787	21	15	157	27,200	86	69,314

<u>1</u>	Region and District name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total <u>Compensation</u>	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 ***	Value of Post- Severance Benefits
,	Arrowhead														
1	Aitkin	1,362	92,237	3,547		1,680			97,464		15	200		92	
	Barnum	653	80,000	5,547		844			80,844	20	15	125			18,000
	Carlton	723	83,000			824			83,824	20	10	173			
	Chisholm	871	80.340						80,340	20	24	224	20.085	25	10.384
	Cloquet	2,231	90,325			5,400			95,725	20		130	60,220	20	8,426
	Cook County	701	84,648			1,418			86,066	40	15	144	2,279	3	
	Cromwell-Wright	309	81,521			1,067			82,588	30	12	90	_,_,_,		
	Deer River	1,084	85,225			1,704			86,929	30	18	140	11,473	35	4,800
	Duluth	12,135	108,202			6,600			114,802	25	13	210			24,969
	Ely	688	86,744			478			87,222	25	18		47,709		87,598
	Esko	1,075	83,310			1,200			84,510	30	15	150			
	Eveleth-Gilbert	1,399	88,240		2,000	4,800			95,040	25	15	155			45,110
	Floodwood	429	74,000						74,000	21	46	176			
	Grand Rapids	4,145	98,334			4,800			103,134	25	12	175		75	107,811
	Greenway	1,343	74,420					472	74,892	20	15	190		40	
	Hermantown	1,945	87,418			4,800		2,306	94,524	22	30	325			
	Hibbing	2,784	97,000			795			97,795	25	20	180	11,192		168,631
	Hill City	358	80,500			2,287			82,787	7	16	172			4,023
	International Falls	1,541	70,250						70,250						
	Lake Superior	1,970	98,176						98,176	20	12	Unlimited	24,000	148	86,016
	Littlefork-Big Falls	338	105,800			1 007		1,131	106,931	25	16		12 100		
	Mcgregor Marchi Faat	533	77,900			1,887			79,787	3	26	146	12,106	35	
	Mesabi East Moose Lake	1,025 798	80,000 64,873			1,032			80,000 65,905	22 21	18 15	120 152			9,408
	Mountain Iron-Buhl	538	76,000			1,032			76,000	21	13	132			
	Nashwauk-Keewatin		97,971						97,971	25	10	200			
	Nett Lake	90	,	ote at end of table.											
	Proctor	1,899	88,999			2,400			91,399	25	15	15	1,893	100	37,800
	South Koochiching	359	80,000			2,100		4,000	84,000	30	15	155		31	39,577
	St. Louis County	2,543	97,388			240			97,628	30	18	Unlimited	56,157	150	10,913
	Virginia	1,764	96,000			1,931			97,931	24		24			
	Wrenshall	400	69,000						69,000	20	15				
	Minimum Value for Region	90	64,873	3,547	2,000	240	N/A	472	65,905	3			1,893	3	4,023
	Maximum Value for Region	12,135	108,202	3,547	2,000	6,600	N/A	4,000	114,802	40	30	Unlimited	60,220	150	168,631
_	Average Value for Region	1,549	85,736	3,547	2,000	2,309	N/A	1,977	87,660	23	16	146	24,711	63	44,231
_															
	West Central	4.100	104 400	0.000					100 001				10 (00)		125 000
	Alexandria	4,199	106,602	8,092		7,200		1,000	122,894	13	13	157	12,600		127,080
	Ashby	321	70,000						70,000	20	18	120		20	
	Barnesville	753	79,400			392		240	80,032	20	18	142			
	Battle Lake	517 325	82,600						82,600	20 25	15 18	90 158		38	
	Brandon		72,152		4,700				76,852	25					
	Breckenridge	911	81,200			3,859			85,059		15	120			
	Browns Valley Campbell-Tintah	158 147	28,210		 * Duro	 hases superinte		 from other school	28,210 district. See inform	 ation at and of	 F table				
	Campbell-Tintan Chokio-Alberta	269				nases superinte 2,279									
	Chokio-Alberta Cyrus	269 67	* See footer	 ote at end of table.		2,279 767			2,279 767						
	Detroit Lakes	2,825	95,695			4,800			100,495	25	15	100	34,500	100	16,554
	2 cubit Dures	2,025	,5,0,5			т,000			100,793	20	13	100	54,500	100	10,004

	Region and District name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 ***	Value of Post- Severance Benefits
	Dilworth-Glyndon-Felton	1,288	83,000						83,000	20	18	100			
	Evansville	248	71,400					281	71,681	20	15	90			31,905
	Fergus Falls	2,959	112,000					800	112,800		15	138			
	Frazee	1,224	83,000						83,000	20	18	175	32,135		
	Hancock	231	71,200			628			71,828	20	10	Unlimited		25	
	Hawley	911	82,500						82,500	20	20	120			
	Henning	354	44,400						44,400	5	9	9			
	Herman-Norcross	173	39,468						39,468		11	110			
	Lake Park Audubon District	651	83,000						83,000	20	18	100			
	Minnewaska	1,573	99,717						99,717	20	12	140	52,289	130	
	Moorhead	5,590	114,005						114,005	24	60		57,003	24	78
	Morris	1,033	76,908						76,908	25	12				
	New York Mills	713	88,400						88,400	20	12	120	34,000	100	26,712
	Osakis	659	78,406			504			78,910	20	15	120			
	Parkers Prairie	579	83,000						83,000	25	15	160			
	Pelican Rapids	1,247	94,000					52	94,052	20	15	90	47,000	90	
	Perham	1,650	89,916	15,511					105,427	25	15	160			
	Pine Point	57	61,500						61,500			30		240	
I I	Rothsay	252	82,000						82,000	30	18	121			
•	Ulen-Hitterdal	277	43,130						43,130		10				
	Underwood	542	82,600						82,600	20	13	200	7,000	100	
	West Central Area	888	75,500			2,406			77,906	20	15	125			
	Wheaton Area School	502	88,000						88,000			160		33	12,569
										_					
	Minimum Value for Region	57	28,210	8,092	4,700	392	N/A	52	767	2	9		7,000	20	78
	Maximum Value for Region	5,590	114,005	15,511	4,700	7,200	N/A	1,000	122,894	30	60 1 (Unlimited	57,003	240	127,080
-	Average Value for Region	1,003	78,804	11,802	4,700	2,537	N/A	475	75,649	20	16	117	34,566	82	35,816
	North Central														
	Bertha-Hewitt				* Purel	hases superinte	endent services	s from other school	district. See inform	ation at end o	ftable				
	Brainerd	7,322	109,273			10,800			120,073	20	12	Unlimited			
	Browerville	1.022	82,300	12,345		4,608			99,253	15	12	165		150	
	Cass Lake-Bena Schools	1,219	82,500						82,500	21	24	180			
	Crosby-Ironton	1,432	94,000						94,000	26	30				
	Eagle Valley	419	76,000						76,000	20	15			31	
	Little Falls	3.160	97.850						97,850	25	20	200	27,995		60.472
	Long Prairie-Grey Eagle	1.446	87.000					8,887	95,887		21	Unlimited	73,752	220	57,448
	Menahga	729	80,340		400				80,740	23	20	115			
	Northland Community Schools	581	81,033			3,923		3,657	88,613	20	20	188		38	
	Pequot Lakes	1,297	86,500						86,500	20	15				
	Pierz	988	88,000		1,822	2,729			92,551	25	12	100	22,267		35,000
	Pillager	704	82,500				3,572		86,072	20	15	200			
	Pine River-Backus	1,134	85,500			2,410			87,910	20	15	150	4,838	150	
	Royalton	727	81,284			211			81,495	20	18	120	19,438	12	
	Sebeka	603	72,500						72,500	20	18	140			
	Staples-Motley	1,609	91,953			802			92,755	20	11	Unlimited	10,854	30	
	Swanville	381	82,000			1,877			83,877	20	10	210	17,000		
	Upsala	412			* Purcl	hases superinte	endent services	s from other school	district. See inform	ation at end of	f table.				
	Verndale	425	73,166			162			73,328	20	11	128	14,378	47	
	Wadena-Deer Creek	1,356	90,000			837			90,837	20	12				

Nilainen Value for Region 381 72,300 12,445 14,02 10,000 5572 8,687 72,200 15 10 4,688 12 30 90,000 Southwest Central	Region and District name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 ***	Value of Post- Severance Benefits
Meximum Value for Region 7,22 10,273 12,445 1,142 10,203 2,572 8,847 120,073 26 30 0 Infinition 7,752 220 64,01 Average Values	Walker-Hackensack-Akeley	1,015	85,600						85,600	20		120			
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Maximum Value for Region	7,322	109,273	12,345	1,822	10,800	3,572	8,887	120,073	26	30	Unlimited	73,752	220	35,000 60,472 50,973
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Southwest Central														
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	A.C.G.C.	1,100	73,968						73,968	15	18	158	9,958	35	9,958
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Bird Island-Olivia-Lake Lillian	984	88,500			1,077			89,577	20	18	40			
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Buffalo Lake-Hector	685	80,500		9,385				89,885		15	32			
	Dassel-Cokato	2,295	99,000	3,283		2,000			104,283	20	15	240	24,500		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Eden Valley-Watkins	837	85,479		4,144				89,623	25	18	160	28,493		
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Glencoe-Silver Lake	1,802	94,712			2,346			97,058			Unlimited	51,972	130	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $			· · · ·	2,700		2,400	3,498		,						
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Lester Prairie	500	79,000					250	79,250		28	120			
New London-Spicer 1,735 88,000 88,000 20 15 Unlimited 47,667 130 44.3 Renville County West 4,335 103,759 47,5 88,000 20 15 220 8,640 110 220,5 Maximum Value for Region 4,335 103,759 47,55 88,000 20 15 220 8,640 20 9,9 Maximum Value for Region 1,594 88,430 2,992 6,010 1,532 3,498 250 106,008 22 28 Ulimited 1,100 31,150 85 91,20 Upper South West 86,852 20 15 205			· · · ·			,			,				46,822	20	41,028
Renville County West 819 83,430 104,225 20 15 200 6,640 200 209,55 Minimum Value for Region 4,335 103,750 3,283 9,385 2,400 3,498 250 97,3968 15 8,640 20 20 25 28 Unlimited 51,972 130 269,5 Maximum Value for Region 1,837 83,433 9,385 2,400 3,498 250 91,390 21 16 110 31,150 85 91,2 Upper South West 86,852 20 15 205 86,852 20 15 203 10.0					4,500	623									
Willmar 4,335 103,750 475 104,225 20 15 20 8,640 10 269,5 Minimum Value for Region 500 73,968 2,700 4,144 475 3,498 250 73,968 15 8,640 20 99,9 Average Value for Region 1,534 88,430 2,992 6,010 1,532 3,498 250 91,390 21 16 110 31,150 85 99,9 Upper South West Belingham 181 36,000 86,852 20 15 205 Rest Rest Rest Rest Rest Rest Rest									,						44,355
Minimum Value for Region 300 73.968 2.700 4.144 475 3.498 250 73.968 15 8.640 20 20.92 20.92 20.92 6.010 1.532 3.498 250 10.6098 25 28 Unimited 51.972 130 20.92 59.91 Upper South West Bellingham 181 56.000 <t< td=""><td></td><td></td><td>· · · ·</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>			· · · ·												
Maximum Value for Region 4.335 103,750 3.283 9.385 2.400 3.498 250 106,098 25 28 Unlimited 51,972 130 2005 Verage Value for Region 1.594 88,430 2.992 6.010 1,532 3.498 250 91,390 21 16 110 31,150 85 91,20 Upper South West =	Willmar	4,335	103,750			475			104,225	20	15	220	8,640	110	269,524
Average Value for Region 1,594 88,430 2,992 6,010 1,532 3,498 250 91,390 21 16 110 31,150 85 91,2 Upper South West Bellingham 181 36,000 36,000 30 30 Canoby 673 81,898 86,852 20 15 205 Canoby 673 81,898 81,898															9,958
Upper South West Bellingham 181 36,000 <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>269,524</td>					,										269,524
Bellingham 181 36,000 36,000 30 30 Benson 1,150 86,852 86,852 86,852	Average Value for Region	1,594	88,430	2,992	6,010	1,532	3,498	250	91,390	21	16	110	31,150	85	91,216
Benson 1,150 86,852 86,852 20 15 205 <	Upper South West														
Carby 673 81,898 81,898 1.200 79,00 20 15 233 3,000 1.200 79,200 20 15 185 39,000 1.200 79,200 20 15 203 13,601 1.200 140 1.200 40,500 127 156,60 Montevideo 1,650 96,364 80,900 20	Bellingham	181	36,000						36,000	30	30				
Clinton-Graceville-Beardsley 508 69,500 5,400 74,900 20 18 120 Dawson-Boyd 620 83,700 83,700 20 15 123 203 13,601 13,6 Kerkhover-Murdock-Sunburg 649 78,000 1200 79,200 20 15 185 39,000 126 200 40,500 127 156,60 Montevideo 1,650 96,6364 99,711 20 12 200 40,500 127 156,60 MA.C.C.R.A.Y. 912 87,000 89,491 30 20 154 07 07 0103 40 89,491 30 200 12 140 20 12 140 <th< td=""><td>Benson</td><td>1,150</td><td>86,852</td><td></td><td></td><td></td><td></td><td></td><td></td><td>20</td><td>15</td><td>205</td><td></td><td></td><td></td></th<>	Benson	1,150	86,852							20	15	205			
Dawson-Boyd 620 83,700 83,700 20 15 203 13,601 13,60 Kerkhoven-Murdock-Sunburg 649 78,000 1,200 79,200 20 15 188 39,000 13,60 Lac Qui Parle Valley 1,160 82,750 7,455 506 90,711 20 15 188 39,000 15,60 Montevideo 1,650 96,364 800 97,164 30 103 MA.C.C.R.A.Y. 912 87,000 97,164 30 103 Montevideo 120 13,601 40 40 41,00 44,500 20 12 140 42,491 43,601 40 13,601 40 13,601 40 13			81,898												
Kerkhoven-Murdock-Sunburg 649 78,000 1,200 79,200 20 15 185 39,000 Lac Qui Parle Valley 1,160 82,750 7,455 506 90,711 20 15 185 39,000 127 156,6 Montevideo 1,650 96,364 90,711 20 15 185 39,000 90,711 20 15 185 39,000 127 156,6 MA.C.C.R.A.Y. 912 87,000 2,491 89,491 30 20 154 O'renville 665 84,500 20 12 160 40 89,491 30 20 12 103 13,601 40 13,6 MA.Diame Value for Region 1,85 80,000 N/A 7,455 2,491 N/A 1,200 36,000 20 12 103	Clinton-Graceville-Beardsley		· · · ·		5,400				,						
Lac Qui Parle Valley 1,160 82,750 7,455 506 90,711 20 15 200 40,500 127 156,60 Montevideo 1,650 96,364 800 97,164 30 103			83,700						83,700		15		-)		13,601
Monevideo 1,650 96,364 800 97,164 30 103 M.A.C.C.R.A.Y. 912 87,000 2,491 89,491 30 20 154 89,491 30 20 12 100			· · · ·					1,200	,				,		
M.A.C.C.R.A.Y. 912 87,000 2,491 89,491 30 20 154 Ortonville 665 84,500 20 12 160 40 40 40 40 13,60 Mainum Value for Region 136 600 N/A 1,200 36,000 20 12 103 13,601 40 13,60 Maximum Value for Region 850 78,779 N/A 6,428 1,266 <td></td> <td></td> <td></td> <td></td> <td>7,455</td> <td></td> <td></td> <td></td> <td>,</td> <td>20</td> <td></td> <td></td> <td>40,500</td> <td>127</td> <td>156,656</td>					7,455				,	20			40,500	127	156,656
Ortonville 665 84,500 84,500 20 12 160 40 Yellow Medicine East 1,185 80,000 80,000 20 12 140 80,000 20 12 103 13,601 40 13,6 Minimum Value for Region 1,650 96,364 N/A 7,455 2,491 N/A 1,200 36,000 20 12 103 13,601 40 13,6 Average Value for Region 1650 96,364 N/A 7,455 2,491 N/A 1,200 97,164 30 30 205 40,500 127 156,6 Average Value for Region 850 78,779 N/A 6,428 1,266 N/A 1,200 80,401 22 18 169 31,034 84 85,1 East Central Braham 928 83,200 112,250 6 12															
Yellow Medicine East 1,185 80,000 80,000 20 12 140 Minimum Value for Region 181 36,000 N/A 5,400 506 N/A 1,200 36,000 20 12 103 13,601 40 13,601 Maximum Value for Region 1,650 96,364 N/A 7,455 2,491 N/A 1,200 36,000 20 12 103 13,601 40 13,60 Average Value for Region 850 78,779 N/A 6,428 1,266 N/A 1,200 80,401 22 18 169 31,034 84 85,1 East Central Braham 928 83,200 83,200 20 15 135 Cambridge-Isanti 4,981 107,250 5,000 112,250 6 12 68 26 26,943 125 5,943 125 59,931			· · · ·						,						
Minimum Value for Region Maximum Value for Region 181 36,000 N/A 5,400 506 N/A 1,200 36,000 20 12 103 13,601 40 13,601 Average Value for Region 850 78,779 N/A 6,428 1,260 N/A 1,200 80,401 22 18 169 31,034 84 85,1 East Central Braham 928 83,200 <			-)												
Maximum Value for Region 1,650 96,364 N/A 7,455 2,491 N/A 1,200 97,164 30 30 205 40,500 127 156,6 Average Value for Region 850 78,779 N/A 6,428 1,266 N/A 1,200 80,401 22 18 169 31,034 84 85,1 East Central Braham 928 83,200 83,200 20 15 135 Chisago Lakes 3,532 98,584 112,250 6 12 68 150,250 5000 112,250 6 12 68 12,250 6 <td>Yellow Medicine East</td> <td>1,185</td> <td>80,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>80,000</td> <td>20</td> <td>12</td> <td>140</td> <td></td> <td></td> <td></td>	Yellow Medicine East	1,185	80,000						80,000	20	12	140			
Average Value for Region 850 78,779 N/A 6,428 1,266 N/A 1,200 80,401 22 18 169 31,034 84 85,1 East Central Braham 928 83,200 83,200 20 15 135 6 12 68 112,250 6 12 68 104,284 20 15 Unl															13,601
East Central Braham 928 83,200 83,200 20 15 135 112,250 6 12 68 Chisago Lakes 3,532 98,584 3,000 2,700 1104,284 20 15 Unlimited 25,943 125 59,8 125 168 40 82,937 10 20 168 40 450 82,397 20 12 135 151,9	8	,							,						156,656
Braham 928 83,200 83,200 20 15 135 Cambridge-Isanti 4,981 107,250 5,000 112,250 6 12 68 112,250 6 12 68 112,250 6 12 68 112,250 6 12 68 12 68 6 12 68 6 9.8 80 9.8 80 9.8 80 9.8 80,997 3.800 1.334 85,931 10 20 168 40 1.808 95,808 20 18 125 30,684 5 151 9.9 9.9 18 125 30,684 5 151	Average Value for Region	850	78,779	N/A	6,428	1,266	N/A	1,200	80,401	22	18	169	31,034	84	85,129
Braham 928 83,200 83,200 20 15 135 Cambridge-Isanti 4,981 107,250 5,000 112,250 6 12 68 112,250 6 12 68 112,250 6 12 68 112,250 6 12 68 112,250 6 12 68 112,250 6 12 68 6 68 6 68 12 68 12 59,88 125 59,88 125 59,89 12 13 40 13,48 13,80 95,808 20 18 12,5 30,684 5 151,9 151,9 151,9 <t< td=""><td>East Central</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	East Central														
Cambridge-Isanti 4,981 107,250 5,000 112,250 6 12 68 Chisago Lakes 3,532 98,584 3,000 2,700 104,284 20 15 Unlimited 25,943 125 59,8 East Central 984 80,797 3,800 1,334 85,931 10 20 168 40 Hinckley-Finlayson 1,137 94,000 1,808 95,808 20 18 125 30,684 5 151,9 Isle 511 81,947 450 82,397 20 12 135 82,397 20 12 135 12 135	Braham	928	83,200						83,200	20	15	135			
East Central 984 80,797 3,800 1,334 85,931 10 20 168 40 Hinckley-Finlayson 1,137 94,000 1,808 95,808 20 18 125 30,684 5 151,9 Isle 511 81,947 450 82,397 20 12 135	Cambridge-Isanti	4,981	107,250	5,000					112,250	6	12	68			
Hinckley-Finlayson 1,137 94,000 1,808 95,808 20 18 125 30,684 5 151,9 Isle 511 81,947 450 82,397 20 12 135	Chisago Lakes	3,532	98,584		3,000	2,700			104,284	20	15	Unlimited	25,943	125	59,829
Isle 511 81,947 450 82,397 20 12 135	East Central	984	80,797	3,800		1,334			85,931	10	20	168		40	
	Hinckley-Finlayson	1,137	94,000				1,808		95,808	20	18	125	30,684	5	151,958
N/1 1051 02 (00 02 5 15 02 60	Isle	511	81,947			450			82,397			135			
Milaca 1,951 95,600 95,600 25 15 55 54,0	Milaca	1,951	93,600						93,600	25	15			35	54,000

Region and District name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total <u>Compensation</u>	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 ***	Value of Post- Severance Benefits
Mora	1,954	90,000			6,000		750	96,750	22	15	150	3,600		
North Branch	3,692	108,550	3,000		4,800			116,350	20	28	262			9,202
Ogilvie	730	78,000		7,398	1,056			86,454	20	5	140			
Onamia	759	80,000						80,000	20	15	150			
Pine City	1,720	95,000					1,800	96,800	20	18	56		56	13,095
Princeton	3,690	93,000						93,000	20		200			
Rush City	967	93,000 94,260						93,000	20	15	155			14,979
Willow River	538	94,200 93,018			3,166			94,200 96,184	20	15		2,000	6	
Minimum Value for Region	511	78,000	3,000	3,000	450	1,808	750	80,000	6	5		2,000	5	9,202
Maximum Value for Region	4,981	108,550	5,000	7,398	6,000	1,808	1,800	116,350	25	28	Unlimited	30,684	125	151,958
Average Value for Region	1,872	91,414	3,933	5,199	2,787	1,808	1,275	94,485	19	16	134	15,557	45	50,511
Central														
Albany	1,625	90,350						90,350	20	12	120			28,800
Annandale	1,915	92,557			2,100			94,657	20	15	180	30,852		100,030
Becker	2,168	128,416			4,800			133,216	30	15	Unlimited	64,208	250	70,819
Belgrade-Brooten-Elrosa	770	74,150	5,000					79,150		14	180		20	
Big Lake	2,888	99,820			2,400		1,600	103,820	25	15	120	34,906	60	
Buffalo	4,929	108,959	9,100		5,700			123,759	3	15	186	87,368	186	87,657
Delano	1,887	101,455			3,600			105,055	20	12	120			
Elk River	9,657	118,000		5,000	3,600		18,411	145,011	30	14	300		27	
Foley	1,677	85,000						85,000		18	190	38,250	9	41,139
Holdingford		88,400			1,200			89,600	20	16		16,000		10,740
Howard Lake-Waverly-Winsted	948	96,887						96,887	20	15	135	28,693	20	36,146
Kimball	848	84,270			774			85,044	20	15	115			
Maple Lake	1,054	87,902			363		6,562	94,827		12	130			
Melrose	1,559	93,000			603			93,603	5	15	125	75		40,801
Monticello	3,771	99,507			5,400			104,907	30	20	60		141	
Paynesville	1,186	83,000						83,000	20	12	140	20,000		
Rockford	1,753	107,000			750			107,750	22	18	120		61	
Rocori	2,301	107,692	2,963		4,800			115,455	20	15	254	18,409	40	
Sartell	2,668	108,108			797			108,905	30	13	150	47,297	58	43,554
Sauk Centre	1,196	88,600	3,544				2,000	94,144		1	122			10,267
Sauk Rapids	3,469	109,145			5,758			114,903	20	18	170	41,579		
St. Cloud	10,588	122,000			8,400			130,400	24	15				11,582
St. Michael-Albertville	3,067	103,876	3,116					106,992	25	15	110			
Minimum Value for Region	770	74,150	2,963	5,000	363	N/A	1,600	79,150	3	1		75	9	10,267
Maximum Value for Region	10,588	128,416	9,100	5,000	8,400	N/A	18,411	145,011	30	20	Unlimited	87,368	250	100,030
Average Value for Region	2,815	99,048	4,745	5,000	3,190	N/A	7,143	103,758	21	14	144	35,636	79	43,776
Southwest														
Adrian	753	83,104			1,761	2,000	100	86,965	25	24	150	46,600	59	67,008
Balaton	110	20,666			1,701	2,000	100	20,666			150	40,000		07,008
Brewster	350	20,000			1,560			67,336	20	15	110	15,179		
Cedar Mountain	402	72,000			1,360			73,272	20	13	163	15,179		
		,			,			,			105			
Edgerton Ellsworth	other schoo	53,665						district. See inform						
	203 495	53,665 72,500						53,665 72,500		20	160			
Fulda	495	12,300						72,300	13	20	160			

Region and District na	me	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 ***	Value of Post- Severance Benefits
Hendricks		507	63,000			3,000		10,000	76,000	20	14	110			
Heron Lake-Okabena		352	70,000		7,000	2,393			79,393	17	18				
Hills-Beaver Creek		299	13,833						13,833	20	18		33,538		
Ivanhoe		other school			* Purc	hases superinte	endent services	s from other school	district. See inform	ation at end of	f table.				
Jackson County Cen	ral	1,331	85,226						85,226	20	15	185	49,169	20	
Lake Benton		other school			* Purc	hases superinte	endent services	s from other school	district. See inform	ation at end of	f table.				
Lakeview		558	70,500					2,781	73,281	20	20	153			
Luverne		1,353	88,000						88,000	20	20	73	6,092	20	
Lynd		94	47,740			325			48,065		15	137			
Marshall		2,319	102,485	1,200		4,200			107,885	21	16	150	51,243	49	
Milroy		164	20,000						20,000						
Minneota		506	70,000			306			70,306	20	18	150			
Mountain Lake		502	74,500					4,000	78,500		16	180			
Murray County Cent		844	90,000						90,000	20	20	120	45,000	80	81,294
Pipestone Area Scho	ols	1,594	84,500	8,714					93,214	20	15	125	13,000	40	
Red Rock Central		586	76,220			1,627			77,847	5	15				
Redwood Falls Area	Schools	1,512	92,434			2,400			94,834	20	18	150	46,217		
Round Lake		other schoo							district. See inform						
Russell		other schoo							district. See inform						
Ruthton		other school				1			district. See inform						
Tracy		801	80,000		600				80,600	20	15	170			
Tyler		966	70,000			2,710			72,710	20	24	120			
Wabasso		436	79,831	1,596		443			81,870	20	20	100			
Westbrook-Walnut C	rove Schools	506	75,000			4,179			79,179	20	15	130			
Windom		1,118	87,125			600			87,725	20	15	193	31,510		44,373
Worthington		2,370	100,612			4,200			104,812	20	20	170		40	
Minimum Value for	Region	94	13,833	1,200	600	306	2,000	100	13,833	5	13	73	6,092	20	44,373
Maximum Value fo	r Region	2,370	102,485	8,714	7,000	4,200	2,000	10,000	107,885	25	24	193	51,243	80	81,294
Average Value for 1	Region	779	70,693	3,837	3,800	2,065	2,000	4,220	73,248	19	17	143	33,755	44	64,225
South Central		1 170	0.5.100			100		6.000	01.500		. /	100			
Blue Earth Area Pub	ic School	1,470	85,100			400		6,000	91,500	25	16	120			
Butterfield		203	74.000						district. See inform			150			
Cleveland		438 184	74,000			1 100			74,000 72,490	25 20	15 24	150 135			
Comfrey Fairmont Area Schoo	1.0	184	57,500 99,000		5,400	1,190		8,400	72,490 99,000	20 20	24 15	135	20,475	65 113	15,700 103,665
Granada Huntley-Ea		314	,						,						,
G.F.W.	a Chain	913	21,611 84,000			6,000			21,611 90,000	20		105	4,500	23	
Janesville-Waldorf-F	amhartan	582	85,000			140	3,269		88,409	20	13	Unlimited	4,500		
Lake Crystal-Wellco		933	88,000			3,600	5,209		91,600	20	18	150			4,348
Lecenter	ne memoriai	727	87,500			1,800			89,300	20	20	180		39	61,352
Lesueur-Henderson		1,350	84,460			475			84,935	10	15	130	23,064	71	86,110
Madelia		602	73.000			475			73.000	20	15	130	25,004	/1	
Mankato		6,922	109,000			3,600			112,600	20	12	202		72	28,007
Maple River		1,303	81,490			5,000			81,490			125		12	28,007
Martin County West		947	99,000						99,000	20	12	140			
Montgomery-Lonsda	le	1,108	89,250	1.500	5,000				95,750	20	12	140			
New Ulm		2,548	92,004	1,500	5,000	3,600		3,882	101,013	20	18			24	20,177
Nicollet		332	81,477	1,527		5,000	3,043	5,002	84,520	24	18	240	5,000		20,177
		554	01,				5,015		0.,020	21	.0	210	2,000		

Appendix 9 FY02 School District Superintendent Compensation, Leave, and Severance

By Economic Development Region and District

Region and District name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 ***	Value of Post- Severance Benefits
N.R.H.E.G.	1,028	94,500			3,961			98,461	20	12	170		115	
Sibley East	1,028	84,000		1,000	5,901			85,000	20	20				
Sleepy Eye	643	77,175			1,689			78,864	20 50	12	160	12,651	50	
Springfield	702	78,500			2,260			80,760	20	12	121			
St. Clair	671	85,446			2,200			85,446	25	12	155		15	
St. James	1,417	79,000			3,166			82,166	20	17	180	5,900		23,310
St. Peter	1,784	100,153					5,100	105,253	25	12	335	9,400	317	39,200
Truman	425	69,000						69,000	25	15	145			
United South Central	1,124	75,000			4,200			79,200	20	15	120			
Waseca	2,202	97,000						97,000	20	100	122	1,000	71	97,070
Waterville-Elysian-Morristown	994	99,802						99,802	5	17			10	45,486
Minimum Value for Region	184	21,611	1,500	1,000	140	3,043	3,882	21,611	5	12		1,000	10	4,348
Maximum Value for Region	6,922	109,000	1,527	5,400	6,000	3,269	8,400	112,600	50	100	Unlimited	23,064	317	103,665
Average Value for Region	1,207	83,249	1,514	3,800	2,577	3,156	5,846	86,113	22	19	149	10,249	76	47,675
Southeast														
Albert Lea	3,814	102,915			600		1,500	105,015	20	18	180	51,457	115	114,384
Alden	408	76,680			183		1,500	76,863	18	12	120			24,500
Austin	4,151	93,000			2,400		4,201	99,601	20	12	Unlimited		26	
Blooming Prairie	831	76,000			2,400		4,201	76,000	20	12	242	12,591	33	
Byron	1,462	87,500				1,683		89,183	1		254			
Caledonia	966	88.200			162			88,362	20	5	Unlimited			
Cannon Falls	1.476	83.000					1,500	84,500	20	15	Unlimited			
Chatfield	1,059	79,000			85			79,085	20	12	Unlimited	12,154	40	
Dover-Evota	1,105	110,464		9,348				119,812	25	12	100			
Elgin-Millville	572	79,560						79,560	20	20				
Faribault	4,092	110,518			4,800			115,318	25	12	315	55,259	38	8,328
Fillmore Central	881	87,000			3,120			90,120	20	15	145			
Glenville-Emmons	500	75,000	1,300					76,300	20	15				
Goodhue	552	70,000						70,000	15	10				
Grand Meadow	338	77,956						77,956	5	15	126		91	
Hayfield	962	80,000		6,788				86,788	25	15				
Houston	497	74,928			2,400		6,212	83,540	17	18	180	20,160	51	
Kasson-Mantorville	1,808	90,000						90,000	20	12	Unlimited			99,591
Kenyon-Wanamingo	974	79,000			853			79,853	10	12	Unlimited	3,160		
Kingsland	939	93,794					550	94,344	20	17	150		72	28,138
Lacrescent-Hokah	1,744	92,900						92,900	5	50	208		47	
Lake City	1,460	94,000	1,787			1,787	300	97,874	20	12	165			
Lanesboro	352	85,000			492			85,492		15	120	14 404		
Leroy	394	74,500			1,371			75,871	25	20	Unlimited	14,494	45	
Lewiston-Altura	796	76,000						76,000	20	15	85			
Lyle Mabel-Canton	273 437	60,000 73,723		4,581	395			60,000 78,699	20	15 20	90 135		375	
Mader-Canton Medford	622	81,800		4,381	595		9,000	78,699 90,800	20 20	20 15	135	9,000	105	46,344
Northfield	3,937	108,680			6,000		9,000	114,680	20	13	267	2,508		40,544
Owatonna	5,034	126,942	9,000		6,000			141,942	20	15	Unlimited	2,508	64	
Pine Island	1,214	93,500	4,000		1,800	3,404		102,704	20 15	15	300		15	
Plainview	1,214	87,000	4,000		1,830	5,404		88,830	25	73				
Red Wing	3,141	98,500			4,200			102,700	23	15	244	40		

Appendix 9 FY02 School District Superintendent Compensation, Leave, and Severance

By Economic Development Region and District

Region and District name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 ***	Value of Post- Severance Benefits
Rochester	15,926	120,000	8,000		531			128,531	13	20	Unlimited	30,000		2,666
Rushford-Peterson	685	82,000						82,000	25	12	140	10,100	101	51,864
Southland	694	78,067						78,067	15	15	215	15,000		10,972
Spring Grove	398	80,000				1,462		81,462	20	15	130	3,900	134	
Stewartville	1,764	94,425	3,000			2,542	2,537	102,504	27	15	145		36	
St. Charles	1,056	84,970		1,000				85,970	20	15	203			
Triton	1,162	85,000	1,500	5,400				91,900	21	18	220			2,400
Wabasha-Kellogg	715	68,787			227			69,014	12	9	150			
Winona Area Public Schools	4,247	118,450			6,000			124,450	25		280	15,121	21	
Zumbrota-Mazeppa	1,238	88,000			1,031			89,031	25	18	250			
Minimum Value for Region	273	60,000	1,300	1,000	85	1,462	300	60,000	1	5		40	15	2,400
Maximum Value for Region	15,926	126,942	9,000	9,348	6,000	3,404	9,000	141,942	27	73	Unlimited	55,259	375	114,384
Average Value for Region	1,765	87,599	4,084	5,423	2,118	2,176	3,225	90,782	19	16	140	16,996	78	38,919
7 County Twin Cities														
Anoka-Hennepin	40,536	142,000						142,000	35	18	Unlimited		198	87,282
Belle Plaine	1,274	84,778			1,166			85,944			115	36,000	56	6,000
Bloomington	11,008	142,621	6,000		6,697			155,318	25	12	223		133	
Brooklyn Center	1,725	119,257	4,000		6,000			129,257	25	15	Unlimited Sick			
Burnsville	11,598	139,423	6,000		7,200	2,671		155,294	25	12	183	50,748	80	
Centennial	6,911	122,400	3,672		9,600			135,672	25	12	200	9,792	6	
Chaska	7,416	130,442	5,260		7,800			143,502	25	12	Unlimited		149	
Columbia Heights	3,204	106,000						106,000	19	16	375			
Eden Prairie	10,451	152,400		13,364	2,400			168,164	32	14			172	
Edina	6,906	146,540			7,800			154,340	20	18	Unlimited		203	
Farmington	4,957	117,040	3,567		6,000			126,607	20	18				
Forest Lake	7,740	117,000	2,700		6,180			125,880	25	20	150	11,543	76	
Fridley	2,582	113,524	1,703	7,579	8,400			131,206	30	15		57,613	175	4,268
Hastings	5,180	147,378						147,378	26	15	Unlimited		239	
Hopkins	8,372	150,000	10,500		9,000		1,500	171,000	28	12	Unlimited	80,250		
Inver Grove	4,028	129,120			4,800			133,920	22	12	200			
Jordan	1,366	95,000		9,869				104,869	25	12	145	15,351	24	
Lakeville	9,793	129,500	2,500		7,200			139,200	25		115	25,234		
Mahtomedi	3,043	124,200						124,200	25	12	160	41,400	100	
Minneapolis	49,849	160,000				15,385	10,200	185,585			150	80,000	125	97,918
Minnetonka	7,776	145,000	14,500		7,200		12,000	178,700	25	18	61		50	
Mounds View	11,095	116,000					1,333	117,333	30	12				
New Prague Area Schools	2,713	97,500	4,144		4,200			105,844	20	20	210		30	
North St Paul-Maplewood	11,355	125,000	4,500		6,210			135,710	22	15	260		260	
Norwood	1,054	88,400			3,600			92,000	20	15	160			11,554
Orono	2,941	137,700	3,375		9,000	6,767	15,237	172,079	30	15	Unlimited	68,850	219	
Osseo	22,277	153,420			13,767			167,187	25	12	200	82,110	129	53,883
Prior Lake	5,115	111,222	2,224	7,757	4,500			125,703	20	12		85,054	199	806
Randolph	434	93,280						93,280	25	12	175	54,200	44	
Richfield	4,283	112,000	8,500		7,200		269	127,969	20	12	Unlimited	28,000	100	
Robbinsdale	14,521	150,000	5,250		9,000		480	164,730			200	75,000	51	19,288
Rosemount-Apple Valley-Eagan	28,400	142,776			8,280		9,133	160,189	100	24	Unlimited		333	
Roseville	6,485	111,788	4,352	9,160	8,400		10,500	144,200	26	18	Unlimited	60,612	191	138,815
Shakopee	4,586	113,400			4,000			117,400	25	15	165	6,804		

Region and District name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 ***	Value of Post- Severance Benefits
South St. Paul	4,092	122,240	4,000		6,000			132,240	23	12	246		48	
South Washington County	15,389	135,182			8,400			143,582	26	15	Unlimited	67,591	123	10,244
Spring Lake Park	4,240	115,550	4,000		6,600		4,800	130,950	27	25	110	25,340	165	
Stillwater	9,454	120,511	9,387		6,000			135,898	25	15	Unlimited	40,888	94	
St. Anthony-New Brighton	1,520	110,000						110,000		12		8,036		
St. Francis	6,625	108,200			3,900			112,100		35	Unlimited		48	38,622
St. Louis Park	4,158	126,320			8,400			134,720	25	15	Unlimited	55,387	114	39,960
St. Paul	44,201	165,000			12,000			177,000	32	15	Unlimited	82,500	97	
Waconia	2,178	117,895		2,750	3,000		3,627	127,272	25	27	120			
Watertown-Mayer	1,381	91,000			1,200			92,200	20	15				
Wayzata	9,585	141,278			9,000			150,278	30	18	Unlimited	70,639	185	
West St. Paul-Mendota HtsEagan	4,820	108,200	12,000		6,000	1,561		127,761	19	15	200		130	13,978
Westonka	2,174	104,600			600			105,200	29	12			200	35,074
White Bear Lake	9,313	116,258			8,100	6,975		131,333	30	20	325		108	
Minimum Value for Region	434	84,778	1,703	2,750	600	1,561	269	85,944	19	12		6,804	6	806
Maximum Value for Region	49,849	165,000	14,500	13,364	13,767	15,385	15,237	185,585	100	35	Unlimited	85,054	333	138,815
Average Value for Region	9,169	123,924	5,552	8,413	6,533	6,672	6,280	134,962	27	16	111	48,758	129	39,835
State														
Minimum Value for All Districts	57	13,833	1,200	400	85	1,462	52	767	1			40	3	78
Maximum Value for All Districts	49,849	165,000	15,511	13,364	13,767	15,385	18,411	185,585	100	100	Unlimited	87,368	375	269,524
Average for All Districts	2,522	89,726	5,025	5,353	3,359	3.839	4,095	93,008	21	16	134	30,428	86	48,519

* Districts with Joint Powers Agreements:

Bertha-Hewitt purchases superintendent services from Browerville Campbell-Tintah purchases superintendent services from Breckenridge Cyrus purchases superintendent services from Minnewaska Edgerton purchases superintendent services from Grygla Ivanhoe purchases superintendent services from Hendricks Lake Benton, Russell, and Ruthton purchase superintendent services from Tyler Oklee purchases superintendent services from Fosston Round Lake purchases superintendent services from Brewster Upsala purchases superintendent services from Swanville

** Net Lake pays their superintendent on an as-needed basis an amount of \$400 per day. They did not report the total amount paid in FY01, FY02, or FY03.

*** The following changes have been made to the original report. The column entitled "Current Leave Days Cash-Out if Terminated in FY02" has been changed to show the number of current leave days that could be cashed out if terminated. Previously, some per diem amounts were incorrectly listed in this column. This column is the second to the last in appendices 6,8,9, and 10. These changes do not effect the validity of the analysis or the conclusions of the report; the compensation trends remain the same.

Minnetonka 7 County Twin Cities 7,776 145,000 14,500 7,200 12,000 178,700 St. Paul 7 County Twin Cities 44,201 165,000 12,000 177,000 Orono 7 County Twin Cities 2,941 137,700 3,375 9,000 6,767 15,237 172,079 Hopkins 7 County Twin Cities 8,372 150,000 10,500 9,000 1,500 171,000 Eden Prairie 7 County Twin Cities 10,451 152,400 13,364 2,400 168,164	25 32 30 28 32 25 	18 15 15 12 14 12	150 61 Unlimited Unlimited Unlimited	80,000 82,500 68,850 80,250	125 50 97	97,918
St. Paul 7 County Twin Cities 44,201 165,000 12,000 177,000 Orono 7 County Twin Cities 2,941 137,700 3,375 9,000 6,767 15,237 172,079 Hopkins 7 County Twin Cities 8,372 150,000 10,500 9,000 1,500 171,000 Eden Prairie 7 County Twin Cities 10,451 152,400 13,364 2,400 168,164	32 30 28 32 25	15 15 12 14 12	Unlimited Unlimited Unlimited	82,500 68,850	97	
Orono 7 County Twin Cities 2,941 137,700 3,375 9,000 6,767 15,237 172,079 Hopkins 7 County Twin Cities 8,372 150,000 10,500 9,000 1,500 171,000 Eden Prairie 7 County Twin Cities 10,451 152,400 13,364 2,400 168,164	30 28 32 25	15 12 14 12	Unlimited Unlimited	68,850		
Hopkins 7 County Twin Cities 8,372 150,000 10,500 9,000 1,500 171,000 Eden Prairie 7 County Twin Cities 10,451 152,400 13,364 2,400 168,164	28 32 25	12 14 12	Unlimited		210	
Eden Prairie 7 County Twin Cities 10,451 152,400 13,364 2,400 168,164	32 25	14 12		80 250	219	
	25	12				
					172	
Osseo 7 County Twin Cities 22,277 153,420 13,767 167,187			200	82,110	129	53,883
Robbinsdale 7 County Twin Cities 14,521 150,000 5,250 9,000 480 164,730	100		200	75,000	51	19,288
Rosemount-Apple Valley-Eagan 7 County Twin Cities 28,400 142,776 8,280 9,133 160,189 10		24	Unlimited		333	
Bloomington 7 County Twin Cities 11,008 142,621 6,000 6,697 155,318	25	12	223		133	
Burnsville 7 County Twin Cities 11,598 139,423 6,000 7,200 2,671 155,294	25	12	183	50,748	80	
Edina 7 County Twin Cities 6,906 146,540 7,800 154,340	20	18	Unlimited		203	
Wayzata 7 County Twin Cities 9,585 141,278 9,000 150,278	30	18	Unlimited	70,639	185	
Hastings 7 County Twin Cities 5,180 147,378 147,378	26	15	Unlimited		239	
Elk River Central 9,657 118,000 5,000 3,600 18,411 145,011	30	14	300		27	
Roseville 7 County Twin Cities 6,485 111,788 4,352 9,160 8,400 10,500 144,200 111,788	26	18	Unlimited	60,612	191	138,815
South Washington County 7 County Twin Cities 15,389 135,182 8,400 143,582	26	15	Unlimited	67,591	123	10,244
Chaska 7 County Twin Cities 7,416 130,442 5,260 7,800 143,502	25	12	Unlimited		149	
Anoka-Hennepin 7 County Twin Cities 40,536 142,000 142,000	35	18	Unlimited		198	87,282
Owatonna Southeast 5,034 126,942 9,000 6,000 141,942	20	15	Unlimited		64	
Lakeville 7 County Twin Cities 9,793 129,500 2,500 7,200 139,200	25		115	25,234		
Stillwater 7 County Twin Cities 9,454 120,511 9,387 6,000 135,898	25	15	Unlimited	40,888	94	
North St Paul-Maplewood 7 County Twin Cities 11,355 125,000 4,500 6,210 135,710	22	15	260		260	
Centennial 7 County Twin Cities 6,911 122,400 3,672 9,600 135,672	25	12	200	9,792	6	
St. Louis Park 7 County Twin Cities 4,158 126,320 8,400 134,720	25	15	Unlimited	55,387	114	39,960
Inver Grove 7 County Twin Cities 4,028 129,120 4,800 133,920	22	12	200			
Becker Central 2,168 128,416 4,800 133,216	30	15	Unlimited	64,208	250	70,819
South St. Paul 7 County Twin Cities 4,092 122,240 4,000 6,000 132,240	23	12	246		48	
White Bear Lake 7 County Twin Cities 9,313 116,258 8,100 6,975 131,333	30	20	325		108	
	30	15		57,613	175	4,268
	27	25	110	25,340	165	
	24	15				11,582
	25		Unlimited Sick			
Rochester Southeast 15,926 120,000 8,000 531 128,531	13	20	Unlimited	30,000		2,666
	20	12	Unlimited	28,000	100	
	19	15	200		130	13,978
	25	27	120			
	20	18				
	25	20	150	11,543	76	
	20	12		85,054	199	806
	25		280	15,121	21	
	25	12	160	41,400	100	
	3	15	186	87,368	186	87,657
	13	13	157	12,600		127,080
	20	12	Unlimited			
	25	12	100			
	25	15	165	6,804		
	30	12				
	20	28	262			9,202
	20	15	254	18,409	40	
	25	12	315	55,259	38	8,328
	20	18	170	41,579		
	25	13	210			24,969
	20	13	267	2,508		
Moorhead West Central 5,590 114,005 114,005	24	60		57,003	24	78

District	Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Fergus	Falls	West Central	2,959	112,000					800	112,800		15	138			
Mankat		South Central	6,922	109,000			3,600			112,600	22	12	202		72	28,007
Cambri	dge-Isanti	East Central	4,981	107,250	5,000					112,250	6	12	68			
Bemidj		Headwaters	5,040	106,211			6,000			112,211	20	12	260	36,695	88	107,833
St. Fran	icis	7 County Twin Cities	6,625	108,200			3,900			112,100		35	Unlimited		48	38,622
St. Antl	nony-New Brighton	7 County Twin Cities	1,520	110,000						110,000		12		8,036		
Sartell		Central	2,668	108,108			797			108,905	30	13	150	47,297	58	43,554
Marsha	11	Southwest	2,319	102,485	1,200		4,200			107,885	21	16	150	51,243	49	
Rockfo	rd	Central	1,753	107,000			750			107,750	22	18	120		61	
St. Mic	hael-Albertville	Central	3,067	103,876	3,116					106,992	25	15	110			
Littlefo	rk-Big Falls	Arrowhead	338	105,800					1,131	106,931	25	16				
Hutchir	ison	Southwest Central	3,118	97,500	2,700		2,400	3,498		106,098	25	20	160			
Columb	via Heights	7 County Twin Cities	3,204	106,000						106,000	19	16	375			
New Pr	ague Area Schools	7 County Twin Cities	2,713	97,500	4,144		4,200			105,844	20	20	210		30	
Perham		West Central	1,650	89,916	15,511					105,427	25	15	160			
St. Pete	r	South Central	1,784	100,153					5,100	105,253	25	12	335	9,400	317	39,200
Weston	ka	7 County Twin Cities	2,174	104,600			600			105,200	29	12			200	35,074
Delano		Central	1,887	101,455			3,600			105,055	20	12	120			
Albert I	Lea	Southeast	3,814	102,915			600		1,500	105,015	20	18	180	51,457	115	114,384
Montic	ello	Central	3,771	99,507			5,400			104,907	30	20	60		141	
Jordan		7 County Twin Cities	1,366	95,000		9,869				104,869	25	12	145	15,351	24	
Worthin	ngton	Southwest	2,370	100,612			4,200			104,812	20	20	170		40	
Chisago	o Lakes	East Central	3,532	98,584		3,000	2,700			104,284	20	15	Unlimited	25,943	125	59,829
Dassel-	Cokato	Southwest Central	2,295	99,000	3,283		2,000			104,283	20	15	240	24,500		
Willma	r	Southwest Central	4,335	103,750			475			104,225	20	15	220	8,640	110	269,524
Big Lal	<i>ce</i>	Central	2,888	99,820			2,400		1,600	103,820	25	15	120	34,906	60	
Grand I	Rapids	Arrowhead	4,145	98,334			4,800			103,134	25	12	175		75	107,811
Pine Isl	and	Southeast	1,214	93,500	4,000		1,800	3,404		102,704	15	15	300		15	
Red Wi	ng	Southeast	3,141	98,500			4,200			102,700	22	15	244	40		
Stewart	ville	Southeast	1,764	94,425	3,000			2,542	2,537	102,504	27	15	145		36	
New U		South Central	2,548	92,004	1,527		3,600		3,882	101,013	24	18			24	20,177
Litchfie		Southwest Central	1,991	98,752			1,800			100,552	20	15	130	46,822	20	41,028
Detroit		West Central	2,825	95,695			4,800			100,495	25	15	100	34,500	100	16,554
	ille-Elysian-Morristown	South Central	994	99,802						99,802	5	17			10	45,486
Fosston		Northwest	613	99,750						99,750	20	15	120			103,457
Minnev	vaska	West Central	1,573	99,717						99,717	20	12	140	52,289	130	
Austin		Southeast	4,151	93,000			2,400		4,201	99,601	20	12	Unlimited		26	
Brower		North Central	1,022	82,300	12,345		4,608			99,253	15	15	165		150	
Crooks		Northwest	1,578	91,750	5,000				2,500	99,250	20	20	170			
	nt Area Schools	South Central	1,891	99,000						99,000	20	15	130		113	103,665
	County West	South Central	947	99,000						99,000	20	12	140			
N.R.H.		South Central	1,028	94,500			3,961			98,461	20	12	170		115	
Lake Sı		Arrowhead	1,970	98,176						98,176	20	12	Unlimited	24,000	148	86,016
	auk-Keewatin	Arrowhead		97,971						97,971	25	10	200			
Virginia		Arrowhead	1,764	96,000			1,931			97,931	24		24			
Lake C		Southeast	1,460	94,000	1,787			1,787	300	97,874	20	12	165			
Little F		North Central	3,160	97,850						97,850	25	20	200	27,995		60,472
Hibbing		Arrowhead	2,784	97,000			795			97,795	25	20	180	11,192		168,631
	is County	Arrowhead	2,543	97,388			240			97,628	30	18	Unlimited	56,157	150	10,913
Aitkin		Arrowhead	1,362	92,237	3,547		1,680			97,464		15	200		92	
	iver Falls	Northwest	2,181	92,000	3,000		2,400			97,400	20	16				
Montev		Upper Southwest	1,650	96,364			800			97,164		30	103			
	e-Silver Lake	Southwest Central	1,802	94,712			2,346			97,058	25		Unlimited	51,972	130	
Waseca		South Central	2,202	97,000						97,000	20	100	122	1,000	71	97,070
Howard	Lake-Waverly-Winsted	Central	948	96,887						96,887	20	15	135	28,693	20	36,146

Proc. City East Central 17.20 9.6.00 1.800 96.800 20 18 5.5 Back Central 1.943 90.000 700 96.200 15 200 32.277 Back Central 1.43 90.000 3.16 95.887 15 200 32.277 Long Praire-Grey Eagle Noth Central 1.434 87.000 95.887 21 Unlimited 73.752 Montgenery-Lonsale South Central 1.38 89.253 1.500 5.000 95.756 20 18 16.30 6.42.31 Montgenery-Lonsale South Central 1.930 89.257 45.400 95.757 20 15 16.30 6.42.37 Reformation Central 1.945 92.200 2.500 94.457	ash-Out Pos minated Sever	Current Leave Days Cash-Out If Terminated In FY '02 **	Days Cash-Out If Terminated	Days If Te	Severance Payout	Maximum Accum.	Sick Leave Accrual	Vacation Leave Accrual	Total Compensation	Other Monetary Compensation	Leave Cash-Out Paid	Vehicle Allowance	Salary In Lieu of Insurance/ Other Benefits	Bonus/ Performance Pay	Contract Salary Amount	ADM Count	E.D.R. Name	District Name
Mon BagleyEast Cartal1,45490,0075099,75022151503,600Wilkow KiverEast Cartal5.3893,01895,18424152,000Unlow KiverEast Cartal1.14794,0001,80895,18424152,000Hinckley-FinlysonEast Cartal1.17894,0001,80895,808201811330,694Mongeney-ConsolatSouth Cartan1,91893,2501.5005.0095,80820181306.020Picelach CartaArrowhead1,31893,2535.6395,75201515040,77Maple LakeArrowhead1,51887,2036,65294,837201515040,77Maple LakeCentral1,91587,7932,10094,260201515040,77HarandownArrowhead1,31893,7942,20094,8522015150KinglandSoutheast93,7942,20094,8522015150Rah CiryEast Cartal93,7942,20694,5242015150 <tr< td=""><td>56 1</td><td>56</td><td>56</td><td></td><td></td><td>56</td><td>18</td><td>20</td><td>96,800</td><td>1,800</td><td></td><td></td><td></td><td></td><td>95,000</td><td>1,720</td><td>East Central</td><td>Pine City</td></tr<>	56 1	56	56			56	18	20	96,800	1,800					95,000	1,720	East Central	Pine City
Wine River East Catral 1.38 9.19 96,184 2.4 15 2,000 Lang Prinis-Grosplage North Central 1,137 9,000 1,888 95,887 18 12,03 30,654 Moragemery-Losside South Central 1,30 82,250 1,000 95,752 2.0 1.00 6,02 1,030 1,030					3,600	150	15	22	96,750	750		6,000			90,000	1,954	East Central	Mora
WilewerEart Central5389,386696,3872.41.52.000Long Prait-Grenzla1,4887,0008,88795,8872.01.812.037,522Hinckley-FinlysonEast Central1,13794,0001,80895,7582.01.812.030,654CloqutArrowhead2.21190,32595,7252.01.3060,202Eveleth-GifbertArrowhead1.3088,2406,40094,8432.01.81.9046,217Rehvold Fills Arta ScholsStoutwest1.51292,4146,40094,8432.01.81.9046,217HermatownCentral1.94587,4184,80094,8432.01.71.90Rush CityEast Central1.94587,4184,80094,3642.01.51.50Rush CityEast Central1.94587,41894,3642.01.51.50Rush CityEast Central1.94587,4494,3642.01.51.50Rush CityEast Central1.5997,000	200	200	200		32.277	200	15		96.200			·			96,200	1,143	Headwaters	Bagley
Iong Pairie-Grey Fagle North Central 1,464 87,000 87,878 97,878 2 Uniting 77,752 Mindkoy-Findson Sauth Central 1,18 89,250 1,500 5,000 97,576 20 15 10.0 Cloquet Arrowhead 2,310 90,325 5,400 97,576 20 15 16.0 0.02.0 Eveleth-Gibber Arrowhead 1,319 88,240 2,400 95,404 25 15 15.0 10.0 95,404 25 15 16.2 17.0 18.0 30.8 23.00 2,400 2,300 94,544 20 17 15.0 9.0 2,300 94,544 20 17 15.0 9.0 2,300 94,544 20 17 15.0 9.0 2,300 94,544 20 17 15.0 9.0	6	6	6		2,000		15	24	96,184			3,166			93,018	538	East Central	
Hindkey-Finkyon Ead Central 1,137 94,000 1,080 95,780 20 18 125 30,684 Cloquet Arrowhead 2,331 93,255 95,755 20 130 60,220 Cloquet Arrowhead 1,512 2,244 2,400 95,000 25 15 15 Redwood Falls Ares Schols South Central 1,512 2,244 2,400 95,000 25 18 150 Amadale Central 1,915 8,257 2,100 2,300 94,527 20 15 180 30,852 Kingsland South Central 9,17 9,374 2,300 94,547 20 15 15 1 Sauk Centre Central 1,49 9,000 94,020 <t< td=""><td>220 5</td><td>220</td><td>220</td><td></td><td>73,752</td><td>Unlimited</td><td>21</td><td></td><td>95,887</td><td>8,887</td><td></td><td></td><td></td><td></td><td>87,000</td><td>1,446</td><td>North Central</td><td></td></t<>	220 5	220	220		73,752	Unlimited	21		95,887	8,887					87,000	1,446	North Central	
Cloqit Arrowhead 2,21 9,23 5,400 95,725 20 130 60-220 Redwood Falls Area Schools Southwest 1,512 92,434 2,400 95,725 12 130 46,217 Anandale Central 1,915 92,577 4,600 94,657 20 15 180 30,852 Anandale Central 1,915 92,577 94,667 20 15 180 30,852 Kingsland Southeast 939 93,74	5 15	5	5		30,684	125	18	20	95,808		1,808				94,000	1,137	East Central	Hinckley-Finlayson
Eventh Gilbert Arowhead 1.99 88.240 49.00 4.800 95.040 25 15 155 4-27 Maple Lake Central 1054 87.902 563 6.52 94.827 12 130 0.9.72 Hermatrown Central 1054 87.902 4500 2.300 94.524 2.2 30 32.5 Rush City East Central 967 94.200 17 150 Rush City 2.3 30.822 160 94.524 2.2 15 155 2.00 94.524 2.0 15 155 2.00 94.524 2.0 15 10.0 2.00 2.01 15 15.0 2.00 2.01 15 15.0 2.01 15 10.00						140	15	20	95,750				5,000	1,500	89,250	1,108	South Central	Montgomery-Lonsdale
Redwood Fails Area Schools Southwest 1/51 92,434 2,400 633 643 7 1/2 1/3 1/3 9/3 Annandale Central 1915 92,557 2,100 94,657 20 15 180 30,852 Kingsland Southoast 939 93,794 490 94,647 20 15 180 32,52 Kingsland Southoast 939 93,794 490 94,44 20 15 155 Stack Contre Central 1,196 88,600 3,544 92,000 94,144 10 94,000 26 15 10 7,000 93,000 25 15 90 93,000 25 15 20 15 125 7,000 10 100 100 100 100 100 100 100 100 10	20	20	20		60,220	130		20	95,725			5,400			90,325	2,231	Arrowhead	Cloquet
Maple LakeCentral1.05487.902 363 6.562 94.872 12 130 $$ AmanadaCentral1.94587.418 $2,100$ 94.657201518 3025 HermantownSoutheast93993.784 4.800 2.306 94.524 2230 3255 KingslandSoutheast94094.260 550 94.344 2015155Sauk CentreCentral1.96794.260 2.000 94.144 1122Sauk CentreCentral1.45794.000 2.2000 94.144 1122Pickan RapidsWest Central1.45294.000 2.2000 94.162 201515 2.5 75 MateaEast Central1.55993.000 2.9003 2515 2.5 75 MilaaEast Central1.59193.000 2.9000 2.5 15 2.5 75 Pistone Area SchoolsSouthwest1.54484.500 8.714 2.5 2.5 10 1.502 2.5 2.5 1.5 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2.5 <td< td=""><td> 4</td><td></td><td></td><td></td><td></td><td>155</td><td>15</td><td>25</td><td>95,040</td><td></td><td></td><td>4,800</td><td>2,000</td><td></td><td>88,240</td><td>1,399</td><td>Arrowhead</td><td>Eveleth-Gilbert</td></td<>	4					155	15	25	95,040			4,800	2,000		88,240	1,399	Arrowhead	Eveleth-Gilbert
Animable Central 1915 92.557 2,00 2,00 94,657 20 15 180 30,852 Kingsland Southeast 939 93,794 4,800 550 94,344 20 17 150 Rush City East Central 0/67 94,260 2.0 94,164 12 22 Pelican Rapids West Central 1,247 94,000 94,600 26 0 94,000 26 0 0 94,000 25 15 125 75 93,600 25 15 125 75 93,600 20 15 125 13,000 15 125 13,000 93,214 20 1					46,217	150	18	20	94,834			2,400			92,434	1,512	Southwest	Redwood Falls Area Schools
HermatrownArrowhead1.94887.41 84.8002.30694.524223032.5KingslandSouthoest93993.745094.3242015150Rah CityEast Central1.9688.603.544200094.1242015152Souk Central1.94794.00200094.052201594047.000Crossly-fontonNorth Central1.45294.0094.0002630MaleaEast Central1.95193.0093.600251512.57.5Milae7Courty Vino Cities1.94493.0093.600201512.513.00Pisceton Area SchoolsSouthwest1.59484.5008.71493.000201512.513.00Pisceton Area SchoolsSouthwest1.59484.5008.71493.000201512.513.00Pisceton Area SchoolsSouthwest1.59484.5008.71493.000201512.513.00Pisceton Area Schools<						130	12		94,827	6,562		363			87,902	1,054	Central	Maple Lake
Kingsland Rush CitySoutheast93, 94 500 94,3442017150Sauk CentreCentral1, 19688, 6003, 5442,00094, 1441122Pelican RapidsWest Central1, 47294,0002094,0522015Pelican RapidsWest Central1, 43294,00093,0002630MelnoseCentral1, 5993,00093,0002515Randolph7 County Twin Cities43493,28093,000251512513,000East Central1,59484,5008,71493,000201512513,000East Carnal ForksNorthwest1,80593,00093,0002015Unlimited10,400East Carnal A1,74492,90093,0002015Unlimited10,451PirectonEast Central1,64991,95392,01915101015,155Staples-MoleyNorth	10				30,852	180	15	20	94,657			2,100			92,557	1,915	Central	Annandale
Ratic SubEast Central94, 2694, 2602015155Sauk CentreCentral1, 19688, 6003, 5442,00094, 1441122Sauk CentreNext Central1, 24794,0002,000263.0Crossly-IrontonNorth Central1, 42794,00094,000263.0MileaEast Central1, 55993,00093,600251512575MileaEast Central1, 95193,00093,600251212554,200Pipestone Area SchoolsSouthwest1, 8484,5008,71493,200201512513,000East Grand ForksNorthwest1, 8693,00093,000201512513,000East Grand ForksNorthwest1, 6993,00093,000201512613100Lacrescent-HokahSoutheast1, 7492,90092,000515208Nortwest50492,61992,000151515,151515,151515,151515,1515<						325	30	22	94,524	2,306		4,800			87,418	1,945	Arrowhead	Hermantown
Sauk CentreCentral1,19688,6003,5442,00094,1441122Pelican RapidsWest Central1,43294,0005294,0522030MelroseCentral1,53993,00060393,60351512575MelroseCentral1,95193,60060393,6005151255.420Randolph7 County Twin Cities43493,28093,280251217554,200East Central1,59493,00093,280251217554,200East Cand ForksNorthwest1,80593,00093,0002015100Lacresent-HokahSoutheast1,7492,90093,0002015100Lacresent-HokahSoutheast1,6492,90092,6002015100Lacresent-HokahNorthwest1,6492,90092,6002015100Lacresent-HokahNorthwest1,6492,61992,6192015100Water-W-MayerNorthwest<	72 2	72	72			150	17	20	94,344	550					93,794	939	Southeast	Kingsland
Pelican Rapids West Central 1,247 94,000 52 94,052 20 15 90 47,000 Crosby-Ironton North Central 1,559 93,000 94,000 26 30 Milcac East Central 1,551 93,000 93,000 25 15 Randolph 7 Courty Twin Critics 434 93,280 87,14 93,280 20 15 125 12.00 Pipestone Area Schools Southwest 1,805 93,000 93,280 20 15 12.5 13,000 East Grand Forks Northwest 1,805 93,000 93,000 20 20.0 20.0 20.0 20.0 20.0 20.0 20.15	1					155	15	20	94,260						94,260	967	East Central	Rush City
Crossby-Ironton North Central 1,432 94,000 94,000 26 30 Melrose Central 1,559 93,000 603 93,600 25 15 Randolph 7 Courty Twin Cities 414 93,280 93,280 25 12 175 54,200 Pipsoton Arras Schools Southwest 1,504 93,000 93,000 20 15 Unlimited Princeton East Central 3,60 93,000 93,000 20 15 Unlimited Staples-Motley North Central 1,69 93,000 92,000 5 15 208 Staples-Motley North Central 1,69 91,9153 92,000 15 100 103 53,155 Pierz Northolest	1					122	1		94,144	2,000				3,544	88,600	1,196	Central	Sauk Centre
Crossby-Ironton North Central 1,432 94,000 94,000 26 30 Melrose Central 1,559 93,000 93,600 25 15 Radolph 7 Courty Twin Cities 434 93,280 93,000 25 12 175 54,200 Pipestone Area Schools Southwest 1,594 93,000 93,000 20 15 Unlimited Pipestone Area Schools Northwest 1,549 93,000 93,000 20 15 Unlimited Pinecton East Central 1,649 92,900 93,000 20 15 208 Staples-Motley North Central 1,699 92,909 92,000 25 15 208 Staples-Motley North Central <t< td=""><td>90</td><td>90</td><td>90</td><td></td><td>47,000</td><td>90</td><td>15</td><td>20</td><td>94,052</td><td>52</td><td></td><td></td><td></td><td></td><td>94,000</td><td>1,247</td><td>West Central</td><td>Pelican Rapids</td></t<>	90	90	90		47,000	90	15	20	94,052	52					94,000	1,247	West Central	Pelican Rapids
Milaca East Central 1.951 93,600 93,600 25 15 Randolph 7 County Twin Cities 434 93,280 93,214 20 15 125 13,000 East Grand Forks Northwest 1,805 93,000 93,000 20 15 Unlimited Princeton East Central 1,609 93,000 93,000 20 15 208 Lacrescent-Hokah Southeast 1,74 92,900 92,610 20 15 208 Stapes-Motley North Central 1,609 91,953 92,610 20 15 108 108 108 Wine-E-Mac North Central 98 80,00 1.822 2,729 92,610 20 15 1.00 22,267 Waterom-Mayer </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>30</td> <td>26</td> <td>94,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>94,000</td> <td>1,432</td> <td>North Central</td> <td></td>							30	26	94,000						94,000	1,432	North Central	
Randolph 7 County Twin Cities 434 93,280 93,280 25 12 175 54,200 Pipestone Area Schools Southwest 1,594 84,500 8,714 93,214 20 15 125 13,000 Pipestone Area Schools Northwest 1,805 93,000 93,000 20 200 Princeton East Central 3,690 93,000 93,000 20 200 Lacrescent-Hokah Southeast 1,744 92,900 802 92,755 20 11 Unlimited 10,854 Wint-E-Mac North Central 92,819 92,755 20 15 170 53,155 Pierz North Central 948 88,000 1,200 92,200 20 15 1 Norewood 7 County T	4				75	125	15	5	93,603			603			93,000	1,559	Central	Melrose
Pipesone Area SchoolsSouthwest $1,594$ $84,500$ $8,714$ $$ $$ $$ $$ $$ $93,214$ 20 15 125 $13,000$ East Grand ForksNorthwest $1,805$ $93,000$ $$ $$ $$ $$ $93,000$ 20 15 100 $$ PrincetonEast Central $3,690$ $93,000$ $$ $$ $$ $$ $93,000$ 20 $$ 200 $$ Lacrescent-HokahSoutheast $1,744$ $92,900$ $$ $$ $$ $$ $92,900$ 5 15 208 $$ Staples-MotleyNorth Central $1,609$ $91,953$ $$ $$ $$ $$ $92,755$ 20 11 $10,854$ Win-E-MacNorth Central 948 $88,000$ $$ $$ $$ $$ $92,755$ 25 12 100 $22,267$ Watertown-Mayer7 County Twin Cities $1,381$ $91,000$ $$ $$ $1,200$ $$ $92,200$ 20 15 $$ $$ Norwood7 County Twin Cities $1,384$ $91,000$ $$ $$ $3,600$ $$ $$ $91,900$ 21 18 220 $$ TritonSouth Central 933 $88,000$ $$ $$ $$ $$ $91,600$ 25 16 120 $$ ProctorArrowhead $1,893$ $88,000$ $$ $$ 400 $$	35 5	35	35				15	25	93,600						93,600	1,951	East Central	Milaca
East Grand Forks Northwest 1,805 93,000 93,000 20 15 Unlimited Princeton East Central 3,690 93,000 93,000 20 200 Diameter Southeast 1,74 92,900 93,000 0 200 200 200 200 200 200 200 200 200 200 15 100 353 Staples-Motley North Central 98 88,000 92,000 92,000 20 15 100 22,277 Watertown-Mayer 7 County Twin Cities 1,381 91,000 1,200 92,000 15 160 Norwood 7 County Twin Cities 1,381 91,000 92,000 20 <td>44</td> <td>44</td> <td>44</td> <td></td> <td>54,200</td> <td>175</td> <td>12</td> <td>25</td> <td>93,280</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>93,280</td> <td>434</td> <td>7 County Twin Cities</td> <td>Randolph</td>	44	44	44		54,200	175	12	25	93,280						93,280	434	7 County Twin Cities	Randolph
PrincetonEast Central $3,690$ $93,000$ \dots \dots \dots \dots \dots \dots $93,000$ 20 \dots 200 \dots Lacrescent-HokahSoutheast $1,744$ $92,900$ \dots \dots \dots \dots \dots $92,900$ 5 15 208 \dots Staples-MoteyNorth Central $1,609$ $91,953$ \dots \dots \dots 0 $92,619$ 20 11 Unlimid $10,854$ Win-E-MacNorth Central 988 $88,000$ \dots $1,822$ $2,729$ \dots \dots $92,619$ 20 15 100 $22,267$ Watertown-Mayer7 County Twin Cities $1,381$ $91,000$ \dots $1,822$ $2,729$ \dots \dots $92,619$ 20 15 100 $22,267$ Watertown-Mayer7 County Twin Cities $1,381$ $91,000$ \dots $1,822$ $2,729$ \dots \dots $92,000$ 20 15 160 \dots Norwood7 County Twin Cities $1,381$ $91,000$ \dots \dots $3,600$ \dots \dots $92,000$ 20 15 160 \dots Iake Crystal-Wellcome MemorialSouth Central $1,470$ $85,100$ \dots \dots $3,600$ \dots \dots $0,000$ 1500 25 16 120 \dots Iake Crystal-Wellcome MemorialSouth Central $1,450$ $90,000$ \dots \dots 400 \dots $0,000$ 15 160 \dots \dots Iake	40	40	40		13,000	125	15	20	93,214					8,714	84,500	1,594	Southwest	Pipestone Area Schools
Lacrescent-Hokah Southeast 1,744 92,900 92,900 5 15 208 Staples-Motley North Central 1,609 91,953 802 92,755 20 11 Unlimited 10,854 Win-E-Mac North Central 988 88,000 92,619 20 15 170 53,155 Pierz North Central 988 88,000 1,200 92,200 20 15 Nortwood 7 County Twin Cities 1,381 91,000 3,600 92,000 20 15 160 Nortwood 7 County Twin Cities 1,162 85,000 1,500 5,400 91,900 21 18 200 Triton Southeast 1,162 85,000 91,900 25 16 120 Bue Earth Are	18	18	18			Unlimited	15	20	93,000						93,000	1,805	Northwest	
Staples-Motley North Central 1,609 91,953 802 92,755 20 11 Unlimited 10,854 Win-E-Mac North West 504 92,619 92,619 20 15 170 53,155 Pierz North Central 988 88,000 1,822 2,729 92,2619 20 15 170 53,155 Watertown-Mayer 7 County Twin Cities 1,31 91,000 1,200 92,200 20 15 160 Norwood 7 County Twin Cities 1,62 88,000 3,600 91,000 21 18 220 Triton South Central 93 88,000 91,000 21 18 20 91,000 21 18 20 Blue Earth Area Public School South Central 1,850 90,000						200		20	93,000						93,000	3,690	East Central	Princeton
Win-E-Mac Northwest 504 92,619 92,619 20 15 170 53,155 Pierz North Central 988 88,000 1,822 2,729 92,551 25 12 100 22,267 Watertown-Mayer 7 County Twin Cities 1,381 91,000 1,200 92,200 20 15 Norwood 7 County Twin Cities 1,054 88,400 3,600 91,900 20 15 160 Triton Southeast 1,162 85,000 1,500 5,400 91,600 20 18 150 Blue Earth Area Public School South Central 1,470 85,100 24,000 91,600 25 16 120 Proctor Arrowhead 1,899 88,999 2,400 91,399 25	47	47	47			208	15	5	92,900						92,900	1,744	Southeast	Lacrescent-Hokah
Pierz North Central 988 88,000 1,822 2,729 92,551 25 12 100 22,267 Watertown-Mayer 7 County Twin Cities 1,381 91,000 1,200 92,200 20 15 Norwood 7 County Twin Cities 1,054 88,400 3,600 92,000 20 15 160 Triton Southeast 1,162 85,000 1,500 5,400 91,600 20 18 150 Bue Earth Area Public School South Central 1,470 85,100 400 6,000 91,500 25 16 120 Proctor Arrowhad 1,899 88,999 2,400 91,399 25 15 1,5 1,89 Wadena-Deer Creek N	30	30	30		10,854	Unlimited	11	20	92,755			802			91,953	1,609	North Central	Staples-Motley
Watertown-Mayer 7 County Twin Cities 1,381 91,000 1,200 92,200 20 15 Norwood 7 County Twin Cities 1,054 88,400 3,600 92,000 20 15 160 Triton Southeast 1,162 85,000 1,500 5,400 91,000 20 15 160 Lake Crystal-Wellcome Memorial South Central 933 88,000 400 91,600 25 16 120 Blue Earth Area Public School South Central 1,470 85,100 400 6,000 91,500 25 16 120 Proctor Arrowhead 1,899 88,999 837 90,0837 20 12 Medford Southeast 622 81,800 90,000 837 <td>132</td> <td>132</td> <td>132</td> <td></td> <td>53,155</td> <td>170</td> <td>15</td> <td>20</td> <td>92,619</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>92,619</td> <td>504</td> <td>Northwest</td> <td>Win-E-Mac</td>	132	132	132		53,155	170	15	20	92,619						92,619	504	Northwest	Win-E-Mac
Norwood 7 County Twin Cities 1,054 88,400 3,600 92,000 20 15 160 Triton Southeast 1,162 85,000 1,500 5,400 91,900 21 18 220 Lake Crystal-Wellcome Memorial South Central 933 88,000 3,600 91,600 20 18 150 Blue Earth Area Public School South Central 1,470 85,100 400 6,000 91,500 25 16 120 Proctor Arrowhead 1,899 88,999 837 91,399 25 15 15 1,893 Wadena-Deer Creek North Central 1,356 90,000 837 90,000 90,800 20 15 145 9,000 Lac Qui Parle Valley Upper Southwest 1,160 82,750 7,455 506 90,358	3				22,267	100	12	25	92,551			2,729	1,822		88,000	988	North Central	Pierz
Triton Southeast 1,162 85,000 1,500 5,400 91,900 21 18 220 Lake Crystal-Wellcome Memorial South Central 933 88,000 3,600 91,600 20 18 150 Blue Earth Area Public School South Central 1,470 85,100 400 6,000 91,500 25 16 120 Proctor Arrowhead 1,899 85,999 837 91,399 25 15 15 1,893 Wadena-Deer Creek North Central 1,356 90,000 837 91,399 25 15 15 1,893 Wadena-Deer Creek North Central 1,356 90,000 90,000 90,800 20 15 145 9,000 Lac Qui Parle Valley Upper Southwest 1,160 82,750 90,000 90,800 20 15 20							15	20	92,200			1,200			91,000	1,381	7 County Twin Cities	Watertown-Mayer
Lake Crystal-Wellcome Memorial South Central 933 88,000 3,600 91,600 20 18 150 Blue Earth Area Public School South Central 1,470 85,100 400 6,000 91,500 25 16 120 Proctor Arrowhead 1,899 85,000 2,400 90,837 25 15 15 1,899 Wadena-Deer Creek North Central 1,356 90,000 837 90,000 20 15 145 9,000 Lac Qui Parle Valley Upper Southwest 1,160 82,750 7,455 506 90,030 20 15 145 9,000 Lac Qui Parle Valley Upper Southwest 1,160 82,750 7,455 506 90,0358 20 20 20 40,500 Park Rapids Headwaters 1,81 90,358 90,358 20 20]					160	15	20	92,000			3,600			88,400	1,054	7 County Twin Cities	Norwood
Blue Earth Area Public School South Central 1,470 85,100 400 6,000 91,500 25 16 120 Proctor Arrowhead 1,899 88,999 2,400 91,399 25 15 15 1,893 Wadena-Deer Creek North Central 1,356 90,000 837 90,000 90,800 20 12 Medford Southeast 622 81,800 9,000 90,800 20 15 145 9,000 Lac Qui Parle Valley Upper Southwest 1,160 82,750 7,455 506 90,058 20 15 145 9,050 Park Rapids Headwaters 1,81 90,358 90,358 20 20 Albany Central 1,625 90,350 90,350 20 120 <						220		21	91,900				5,400	1,500	85,000	1,162	Southeast	Triton
Proctor Arrowhead 1,899 88,999 2,400 91,399 25 15 15 1,893 Wadena-Deer Creek North Central 1,356 90,000 837 90,837 20 12 Medford Southeast 622 81,800 9,000 90,800 20 15 145 9,000 Lac Qui Parle Valley Upper Southwest 1,160 82,750 7,455 506 90,358 20 20 15 200 40,500 Park Rapids Headwaters 1,81 90,358 90,358 20 20 Albany Central 1,625 90,350 90,358 20 20 20 Fillmore Central Southeast 881 87,000 90,120 20 15 145						150	18	20	91,600			3,600			88,000	933	South Central	Lake Crystal-Wellcome Memorial
Wadena-Deer Creek North Central 1,356 90,000 837 90,837 20 12 Medford Southeast 622 81,800 9,000 90,800 20 15 145 9,000 Lac Qui Parle Valley Upper Southwest 1,160 82,750 7,455 506 90,031 20 15 20 40,500 Park Rapids Headwaters 1,881 90,358 90,358 20 20 0 40,500 Park Rapids Central 1,825 90,350 90,358 20 20 0 Albany Central 1,625 90,350 90,120 20 12 120 Fillmore Central Southeast 881 87,000 3,120 90,120 20 15 145						120	16		91,500	6,000		400			85,100	1,470	South Central	Blue Earth Area Public School
Medford Southeast 622 81,800 9,000 90,800 20 15 145 9,000 Lac Qui Parle Valley Upper Southwest 1,160 82,750 7,455 506 90,711 20 15 200 40,500 Park Rapids Headwaters 1,81 90,350 90,358 20 20 40,500 Albany Central 1,625 90,350 90,350 20 20 Fillmore Central Southeast 881 87,000 31,20 90,350 20 15 145	100 3	100	100		1,893	15			91,399			2,400			88,999	1,899	Arrowhead	Proctor
Lac Qui Parle Valley Upper Southwest 1,160 82,750 7,455 506 90,711 20 15 200 40,500 Park Rapids Headwaters 1,881 90,358 90,358 20 20 Albany Central 1,625 90,350 90,350 20 12 120 Fillmore Central Southeast 881 87,000 3,120 90,120 20 15 145								20	90,837			837			90,000	1,356	North Central	Wadena-Deer Creek
Park Rapids Headwaters 1,881 90,358 90,358 20 20 Albany Central 1,625 90,350 90,350 20 12 120 Fillmore Central Southeast 881 87,000 3,120 90,120 20 15 145	105 4									9,000					,			
Albany Central 1,625 90,350 90,350 20 12 120 Fillmore Central Southeast 881 87,000 3,120 90,120 20 15 145	127 15	127	127		40,500	200			,			506	7,455					
Fillmore Central Southeast 881 87,000 3,120 90,120 20 15 145								20	90,358						90,358		Headwaters	Park Rapids
	2																	5
Murray County Central Southwest 844 90 000 90.000 20 20 120 45 000												3,120						
	80 8	80	80		45,000	120		20	90,000						90,000	844	Southwest	Murray County Central
Kasson-Mantorville Southeast 1,808 90,000 90,000 20 12 Unlimited	9														,			
G.F.W. South Central 913 84,000 6,000 90,000 20 15 105 4,500	23				,							,			,			
Buffalo Lake-Hector Southwest Central 685 80,500 9,385 89,885 15 32													,					
Norman County East Northwest 392 80,000 4,766 5,000 89,766 20 15 165	20	20	20							5,000		4,766			,			5
Eden Valley-Watkins Southwest Central 837 85,479 4,144 89,623 25 18 160 28,493													,		,	837		2
Holdingford Central 88,400 1,200 89,600 20 16 16,000	1				16,000							· · ·						
Bird Island-Olivia-Lake Lillian Southwest Central 984 88,500 1,077 89,577 20 18 40												,						
M.A.C.C.R.A.Y. Upper Southwest 912 87,000 2,491 89,491 30 20 154												2,491						
Roseau Northwest 1,488 87,000 2,000 301 89,301 20 14 77 26,257	77				26,257					301				· · · ·				
Lecenter South Central 727 87,500 1,800 89,300 20 20 180	39 6								· · · · · ·			,						
Byron Southeast 1,462 87,500 1,683 89,183 1 254								-			,				,			
Zumbrota-Mazeppa Southeast 1,238 88,000 1,031 89,031 25 18 250												,			,	,		
Kittson Central Northwest 504 86,000 3,000 89,000 20 15 171 17,500	28											-,						
Plainview Southeast 1,202 87,000 1,830 88,830 25 73							73	25	88,830			1,830			87,000	1,202	Southeast	Plainview

Janesville-Waldorf-PembertonSouth Central58285,000New York MillsWest Central71388,400CaledoniaSoutheast96688,200MahnomenHeadwaters71585,650New London-SpicerSouthwest Central1,73588,000LuverneSouthwest1,35388,000Wheaton Area SchoolWest Central50288,000		3,269	3,657 	88,613 88,409 88,400 88,362 88,344 88,000	20 25 20 20 20 20 20	20 17 12 5 15	188 Unlimited 120 Unlimited 140	 34,000 	38 100	 26,712
New York Mills West Central 713 88,400 Caledonia Southeast 966 88,200 Mahnomen Headwaters 715 85,650 New London-Spicer Southwest Central 1,735 88,000 Luverne Southwest 1,353 88,000 Wheaton Area School West Central 502 88,000	162 2,694 2,410 600		 	88,400 88,362 88,344 88,000	20 20 20	12 5 15	120 Unlimited	34,000		
Caledonia Southeast 966 88,200 Mahnomen Headwaters 715 85,650 New London-Spicer Southwest Central 1,735 88,000 Luverne Southwest 1,353 88,000 Wheaton Area School West Central 502 88,000	162 2,694 2,410 600	 		88,362 88,344 88,000	20 20	5 15	Unlimited		100	26 712
MahnomenHeadwaters71585,650New London-SpicerSouthwest Central1,73588,000LuverneSouthwest1,35388,000Wheaton Area SchoolWest Central50288,000	2,694 2,410 600	 		88,344 88,000	20	15				20,712
New London-SpicerSouthwest Central1,73588,000LuverneSouthwest1,35388,000Wheaton Area SchoolWest Central50288,000	 2,410 600	 		88,000			140			
LuverneSouthwest1,35388,000Wheaton Area SchoolWest Central50288,000	2,410 600			,	20			30,575	97	18,000
Wheaton Area School West Central 502 88,000 ·	2,410 600					15	Unlimited	47,667	130	44,355
	2,410 600			88,000	20	20	73	6,092	20	
Pine River-Backus North Central 1,134 85,500	600			88,000			160		33	12,569
				87,910	20	15	150	4,838	150	
	478			87,725	20	15	193	31,510		44,373
ing finterial coo co, in				87,222	25	18		47,709		87,598
	1,761	2,000	100	86,965	25	24	150	46,600	59	67,008
	1,704			86,929	30	18	140	11,473	35	4,800
				86,852	20	15	205			
Hayfield Southeast 962 80,000 6,78				86,788	25	15				
1				86,500	20	15				
field waters 1,401 05,000			1,500	86,500	15 20	18 5	Unlimited		15	
	,	3,572		86,454 86,072	20 20	15	140 200			
e ,	1,418	3,372		86,072	20 40	15	200 144	2,279	3	
	,		9,000	86,000	20	15	135	2,279		
St. Charles Southeast 1.056 84,970 1.00			9,000	85,970	20	15	203			
	1,166			85,944	20		115	36,000	56	6.000
	- 1,334			85,931	10	20	168		40	
				85,600	20		120			
	492			85,492		15	120			
				85,446	25	12	155		15	
				85,226	20	15	185	49,169	20	
	3,859			85,059		15	120			
Kimball Central 848 84,270	774			85,044	20	15	115			
Sibley East South Central 1,240 84,000 1,00	0			85,000	20	20				
Foley Central 1,677 85,000				85,000		18	190	38,250	9	41,139
Lesueur-Henderson South Central 1,350 84,460	475			84,935	10	15	130	23,064	71	86,110
Lake Of The Woods Headwaters 726 84,660				84,660	20	15	150			
		3,043		84,520	24	18	240	5,000		
	1,200			84,510	30	15	150			
orrest of the order of the orde				84,500	20	12	160		40	
			1,500	84,500	20	15	Unlimited			
bouil Hootinening Thiowhead 505 60,000			4,000	84,000	30	15	155		31	39,577
				84,000	16	15	100			
	1,877			83,877	20	10	210	17,000		
	824			83,824	20	12	173	12 (01		
Banson Boya opper Soundest 020 05,700				83,700	20	15	203	13,601		13,601
	2,400 2,352		6,212	83,540 83,472	17 20	18 12	180	20,160	51	
	,			83,472	20	12	100			
				83,200	20	15	135			
Parkers Prairie West Central 579 83,000				83,000	20	15	160			
				83,000	20	13	175	32,135		
				83,000	20	18	100	52,155		
and the second				83,000	20	18	100			
				83,000	20	12	140	20,000		
				82,800	20 6	3	140	20,000		
	2,287			82,787	7	16	172			4,023
				82,600	20	15	90			

District Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Underwood	West Central	542	82,600						82,600	20	13	200	7,000	100	
Cromwell-Wright	Arrowhead	309	81,521			1,067			82,588	30	12	90			
Hawley	West Central	911	82,500						82,500	20	20	120			
Cass Lake-Bena Schools	North Central	1,219	82,500						82,500	21	24	180			
Isle	East Central	511	81,947			450			82,397	20	12	135			
Marshall County Central Schools	Northwest	370	82,000			380			82,380	24	15	188	10,696	30	
Ada-Borup	Northwest	557	82,000			250			82,250	22	12	180	23,500	48	81,000
St. James	South Central	1,417	79,000			3,166			82,166	20	17	180	5,900		23,310
Mcleod West Schools	Southwest Central	519	77,000		4,500	623			82,123	20	15	75			
Stephen-Argyle Central Schools	Northwest	419	82,000						82,000	20	12	130			
Rothsay	West Central	252	82,000						82,000	30	18	121			
Rushford-Peterson	Southeast	685	82,000						82,000	25	12	140	10,100	101	51,864
Canby	Upper Southwest	673	81,898						81,898						
Wabasso	Southwest	436	79,831	1,596		443			81,870	20	20	100			
Blackduck	Headwaters	844	81,500						81,500	33	15	316	9,253	30	82,110
Warroad	Northwest	1,338	81,500						81,500						
Royalton	North Central	727	81,284			211			81,495	20	18	120	19,438	12	
Maple River	South Central	1,303	81,490						81,490			125			
Spring Grove	Southeast	398	80,000				1,462		81,462	20	15	130	3,900	134	
Fisher	Northwest	281	81,000						81,000		15	135			
Fertile-Beltrami	Northwest	562	81,000						81,000	20	20	150		20	
Barnum	Arrowhead	653	80,000			844			80,844	20	16	125			18,000
Springfield	South Central	702	78,500			2,260			80,760	20	15	121			
Menahga	North Central	729	80,340		400				80,740	23	20	115			
Tracy	Southwest	801	80,000		600				80,600	20	15	170			
Chisholm	Arrowhead	871	80,340						80,340	20	24	224	20,085	25	10,384
Barnesville	West Central	753	79,400			392		240	80,032	20	18	142			
Yellow Medicine East	Upper Southwest	1,185	80,000						80,000	20	12	140			
Onamia	East Central	759	80,000						80,000	20	15	150			
Mesabi East	Arrowhead	1,025	80,000						80,000	22	18	120			9,408
Kenyon-Wanamingo	Southeast	974	79,000			853			79,853	10	12	Unlimited	3,160		
Mcgregor	Arrowhead	533	77,900			1,887			79,787	3	26	146	12,106	35	
Elgin-Millville	Southeast	572	79,560						79,560	20	20				
Heron Lake-Okabena	Southwest	352	70,000		7,000	2,393			79,393	17	18				
Lester Prairie	Southwest Central	500	79,000					250	79,250	25	28	120			
Kerkhoven-Murdock-Sunburg	Upper Southwest	649	78,000					1,200	79,200	20	15	185	39,000		
United South Central	South Central	1,124	75,000			4,200			79,200	20	15	120			
Westbrook-Walnut Grove Schools	Southwest	506	75,000			4,179			79,179	20	15	130			
Belgrade-Brooten-Elrosa	Central	770	74,150	5,000					79,150		14	180		20	
Chatfield	Southeast	1,059	79,000			85			79,085	20	12	Unlimited	12,154	40	
Osakis	West Central	659	78,406			504			78,910	20	15	120			
Sleepy Eye	South Central	643	77,175			1,689			78,864	50	12	160	12,651	50	
Mabel-Canton	Southeast	437	73,723		4,581	395			78,699	20	20	135			
Mountain Lake	Southwest	502	74,500					4,000	78,500		16	180			
Southland	Southeast	694	78,067						78,067	15	15	215	15,000		10,972
Grand Meadow	Southeast	338	77,956						77,956	5	15	126		91	
West Central Area	West Central	888	75,500			2,406			77,906	20	15	125			
Red Rock Central	Southwest	586	76,220			1,627			77,847	5	15				
Morris	West Central	1,033	76,908						76,908	25	12				
Alden	Southeast	408	76,680			183			76,863	18	12	120			24,500
Brandon	West Central	325	72,152		4,700				76,852	25	18	158		38	
Glenville-Emmons	Southeast	500	75,000	1,300					76,300	20	15				
Eagle Valley	North Central	419	76,000						76,000	20	15			31	
Mountain Iron-Buhl	Arrowhead	538	76,000						76,000	23	18	180			
Lewiston-Altura	Southeast	796	76,000						76,000	20	15	85			

District Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Blooming Prairie	Southeast	831	76,000						76,000	20	18	242	12,591	33	
Hendricks	Southwest	507	63,000			3,000		10,000	76,000	20	14	110			
Leroy	Southeast	394	74,500			1,371		·	75,871	25	20	Unlimited	14,494	45	
Red Lake Falls	Northwest	401	75,000						75,000	20	15	150	2,870		
Clinton-Graceville-Beardsley	Upper Southwest	508	69,500		5,400				74,900	20	18				
Greenway	Arrowhead	1,343	74,420					472	74,892	20	15	190		40	
Cleveland	South Central	438	74,000						74,000	25	15	150			
Floodwood	Arrowhead	429	74,000						74,000	21	15	176			
A.C.G.C.	Southwest Central	1,100	73,968						73,968	15	18	158	9,958	35	9,958
Verndale	North Central	425	73,166			162			73,328	20	11	128	14,378	47	
Lakeview	Southwest	558	70,500					2,781	73,281	20	20	153			
Cedar Mountain	Southwest	402	72,000			1,272			73,272	20	13	163			
Plummer	Northwest	179	73,074						73,074	30	16	150			
Kelliher	Headwaters	275	73,000						73,000	20	12	120			
Madelia	South Central	602	73,000						73,000	20	15	130			
Nevis	Headwaters	541	69,278		3,432				72,710	30	15	130			
Tyler	Southwest	966	70,000			2,710			72,710	20	24	120			
Sebeka	North Central	603	72,500						72,500	20	18	140			
Fulda	Southwest	495	72,500						72,500	15	20	160			
Comfrey	South Central	184	57,500		5,400	1,190		8,400	72,490	20	24	135	20,475	65	15,700
Hancock	West Central	231	71,200		·	628		·	71,828	2	12	Unlimited		25	
Evansville	West Central	248	71,400					281	71,681	20	15	90			31,905
Grygla	Northwest	395	71,000						71,000	10	15	130			
Minneota	Southwest	506	70,000			306			70,306	20	18	150			
International Falls	Arrowhead	1,541	70,250						70,250						
Goodhue	Southeast	552	70,000						70,000	15	10				
Ashby	West Central	321	70,000						70,000	20	18	120		20	
Wabasha-Kellogg	Southeast	715	68,787			227			69,014	12	9	150			
Truman	South Central	425	69,000						69,000	25	15	145			
Wrenshall	Arrowhead	400	69,000						69,000	20	15				
Brewster	Southwest	350	65,776			1,560			67,336	20	15	110	15,179		
Greenbush-Middle River	Northwest	461	66,000						66,000						
Moose Lake	Arrowhead	798	64,873			1,032			65,905	21	15	152			
Pine Point	West Central	57	61,500						61,500			30		240	
Badger	Northwest	240	61,333						61,333	12	15	27			
Lyle	Southeast	273	60,000						60,000		15	90		375	
Ellsworth	Southwest	203	53,665						53,665						
Laporte	Headwaters	366	53,000						53,000	20	12				
Lynd	Southwest	94	47,740			325			48,065		15	137			
Clearbrook-Gonvick	Headwaters	569	46,613			345			46,958						
Henning	West Central	354	44,400						44,400	5	9	9			
Ulen-Hitterdal	West Central	277	43,130						43,130		10				
Herman-Norcross	West Central	173	39,468						39,468		11	110			
Lancaster	Northwest	226	33,000			3,358			36,358						
Bellingham	Upper Southwest	181	36,000						36,000	30	30				
Tri-County	Northwest	306	33,000						33,000	20	15	163			
Browns Valley	West Central	158	28,210						28,210						
Granada Huntley-East Chain	South Central	314	21,611						21,611						
Balaton	Southwest	110	20,666						20,666						
Milroy	Southwest	164	20,000						20,000						
Hills-Beaver Creek	Southwest	299	13,833						13,833	20	18		33,538		
Chokio-Alberta	West Central	269				2,279			2,279						
Cyrus	West Central	67		at end of table.		767			767						
Nett Lake	Arrowhead	90	See footnote	at end of table.											
Ruthton	Southwest				Purcl	hases superinte	ndent services	from other school di	strict. See informa	tion at end of t	able.				

District Name	E.D.R. Name	ADM Count	Contract Salary Amount	Bonus/ Performance Pay	Salary In Lieu of Insurance/ Other Benefits	Vehicle Allowance	Leave Cash-Out Paid	Other Monetary Compensation	Total Compensation	Vacation Leave Accrual	Sick Leave Accrual	Maximum Accum.	Severance Payout	Current Leave Days Cash-Out If Terminated In FY '02 **	Value of Post- Severance Benefits
Ivanhoe	Southwest														
Butterfield	South Central	203													
Edgerton	Southwest				Purc										
Round Lake	Southwest				Purc										
Bertha-Hewitt	North Central			Purchases superintendent services from other school district. See information at end of table.											
Goodridge	Northwest				Purc	hases superinte	ndent services	s from other school d	listrict. See informa	ation at end of	table.				
Upsala	North Central	412			Purc	hases superinte	ndent services	from other school d	listrict. See informa	ation at end of	able.				
Russell	Southwest				Purc	hases superinte	ndent services	from other school d	listrict. See informa	ation at end of	able.				
Campbell-Tintah	West Central	147			Purc	hases superinte	ndent services	from other school d	listrict. See informa	ation at end of	able.				
Lake Benton	Southwest					1		s from other school d							
Oklee	Northwest			Purchases superintendent services from other school district. See information at end of table.											
Minimum Value for All District Maximum Value for All District Average for All Districts	•	57 49,849 2,522	13,833 165,000 89,726	1,200 15,511 5,025	400 13,364 5,353	85 13,767 3,359	1,462 15,385 3,839	52 18,411 4,095	767 185,585 93,008		 100 16	 Unlimited 134	40 87,368 30,428	3 375 86	78 269,524 48,519

Districts with Joint Powers Agreements:

8 Bertha-Hewitt purchases superintendent services from Browerville

Campbell-Tintah purchases superintendent services from Breckenridge Cyrus purchases superintendent services from Minnewaska Edgerton purchases superintendent services from Adrian Goodridge purchases superintendent services from Grygla Ivanhoe purchases superintendent services from Hendricks Lake Benton, Russell, and Ruthton purchase superintendent services from Tyler Oklee purchases superintendent services from Fosston Round Lake purchases superintendent services from Brewster Upsala purchases superintendent services from Swanville

* Net Lake pays their superintendent on an as-needed basis an amount of \$400 per day. They did not report the total amount paid in FY01, FY02, or FY03.

** The following changes have been made to the original report. The column entitled "Current Leave Days Cash-Out if Terminated in FY02" has been changed to show the number of current leave days that could be cashed out if terminated. Previously, some per diem amounts were incorrectly listed in this column. This column is the second to the last in appendices 6,8,9, and 10. These changes do not effect the validity of the analysis or the conclusions of the report; the compensation trends remain the same.

Appendix 11

Districts With Early Retirement Incentives

School District

School District

Adrian Austin Becker Belgrade-Brooten-Elrosa Bellingham Big Lake Bird Island-Oliva **Blooming Prarie** Bloomington Brewester-Round Lake Browns' Valley Butterfield-Odin Cambridge-Isanti Carlton Cedar Mountain Centennial Chokio-Alberta Cleveland Climax Clinton-Graceville-Beardsley **Columbia Heights** Comfrey Cook County Cyrus **Detroit** Lakes Duluth Edina Elgin-Millville Esko Evansville Fisher Forest Lake **Glenville-Emmons** Hawley Hendricks

Herman-Norcross Hermantown Community Heron Lake Hibbing Hill City Hills-Beaver Creek Hinckley-Finlayson Hopkins Isle Jackson County Kerkhoven LaCrescent Lake Benton Lanesboro Le Center LeRoy-Ostrander Lester Prarie Littlefork Long Prarie Lynd M.A.C.C.R.A.Y Madelia Mahnomen Mahtomedi Mankato Marshall Martin County West Minnewaska Montgomery-Londale Monticello Moorehead Mountain Iron Nett Lake New Prague Northfield

School District

Northland Community Schools **Pelican Rapids** Pierz Pine Citv Pine Island Pine Point Plainview Plummer Prior Lake Randolph Red Wing Robbinsdale Rocori Rothsav St. Louis Park Sauk Rapids Sleepy Eye Southland Spring Grove Staples-Motley Truman Underwood Verndale Wabasha Waconia Warroad Westonka West St. Paul Willow River Win-E-Mac Worthington Yellow Medicine East Zumbrota

Appendix 12

Superintendent Requirements

This appendix examines what superintendents require in obtaining a license. The items outlined below are all the provisions available to receive an administrative license, and also shows the competencies that a superintendent should possess to administer a school district. It also offers an example of the curricula from the University of Minnesota Ph.D. and Ed. D. programs

License Requirements – Administrative Licensure

The Minnesota Department of Education states that in order to assume Superintendent (or principal) duties in Minnesota; individuals are subject to the following requirements in order to obtain licensure to perform administrative duties. The individual must either have been a teacher with classroom experience,

With Previous Teaching Experience

The individual requires three years of successful classroom teaching experience while holding a classroom teaching license valid for the position(s) for which the experience was gained. The individual must also,

- 1. Complete a specialist or doctorate program, or a master's program plus 30 semester or 45 quarter credits in school administration.
- 2. Obtain field experience of at least 320 hours, or 8 weeks completed within 12 continuous months in elementary or secondary schools as an administrative aide to a licensed and practicing principal, or placement with a licensed educational administrator appropriate for the school superintendency and principalship.

Without Previous Teaching Experience

- 1. Complete a specialist or doctorate program, or a master's program plus 45 quarter credits in school administration. Each program must be approved by the commissioner and be offered at a regionally accredited Minnesota graduate school.
- 2. Satisfactory completion of field experience (at least 320 hours) in school administration under the supervision of educators from an approved college or university school administration program.
- 3. Complete an internship that includes experience in curriculum, school organization, philosophy of education, and elementary and secondary schools. It also encompasses one school year of classroom experience, supervision of a practicing, licensed school administrator, supervision provided by educators from an approved school administration program, and a written agreement between intern, the institution, and the school district.

Trained Outside of Minnesota

The individual is required to meet the following criteria to obtain an entrance license

- 1. Program must be a regionally accredited institution, accredited by the Association for the Accreditation of Colleges and Secondary Schools.
- 2. Program recognized by the other state as qualifying for licensure within that state.
- 3. The program is essentially equivalent in content to approved programs offered by Minnesota colleges and universities according to the rules.
- 4. Verification by the college or university that the applicant has completed an approved licensure program and recommends the applicant for a license in a licensure field at a licensure level.
- 5. Applicants must also meet the Human Relations Program requirement (state mandate under MN Rule, Chapter 8710.0400).

Alternative Licensure for School Superintendents

If an individual lacks the teaching background and administrative preparation outlined in the licensure section, they may still be eligible for an alternative license as a school superintendent. The individual must demonstrate significant experience, education, and leadership in administration, supervision, management, and executive leadership in the any of the areas of: education, health care, business or industry, labor, or government. Applicants must submit,

- A written application
- A written description of exceptional qualifications
- Official college transcripts (undergraduate and graduate)
- A professional resume
- Letters of recommendation and portfolio examples

The individual may by asked to appear before a credential review committee and present evidence of qualifications. If approved, they receive a 2-year entrance license, which can be renewed into a five-year license after one year of successful administrative experience.

It is interesting to note that the alternative licensure requirement was listed on the Department of Education's website on August 14th 2003, but was gone when rechecked August 18th. Whether the alternative licensure remains an option in Minnesota remains to be seen. As of this report date, the Department of Education, Personnel Licensing has not responded as to whether the disappearance of the information is related to problems with the new web site, or that the requirement is no longer an option.

Superintendent Licensure Competencies

Any educational program an individual completes has to provide them with the knowledge, skills, and abilities outlined in Minnesota Rules Chapter 3512. This is a multi-paragraph outline of competencies that applicants must have for licensure. It encompasses abilities in the following subcategories (a complete outline of abilities is available in appendix #).

- 1. Leadership and district culture.
- 2. Policy and governance.
- 3. Communications and community relations.
- 4. Organizational management.
- 5. Curriculum planning and development.
- 6. Instructional management.
- 7. Human resource management.
- 8. Values and ethics of leadership.

Educational Requirements

As an example of education programs for administrative training, the OSA examined the programs offered by the Graduate School at the University of Minnesota. Their Ph.D and Ed.D programs are accredited for licensure in the state. The Ed.D program is a professional program for those providing leadership in educational institutions. The Ph.D program tends to be more research focused. The following is an overview of the curricula involved in both programs

The Ph.D.

The Ph.D. program consists of four tracks: educational administration, evaluation studies, higher education, or comparative and international development education. Each track must take the same departmental core of base knowledge (11 credits). The program core (18 or more credits) focuses on the specific track. Methodology courses (15 or more credits) provide a foundation for inquiry and policy analysis. Students also require a minor field of study in other disciplines (12 or more credits), generally geared toward individual professional goals. They end the program with a thesis (24 credits).

The Ed.D.

Includes 76 or more credits with core courses, program core courses, inquiry and research courses, supporting program or minor coursework and field research project credits (in lieu of a full dissertation).

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

ANNUAL REPORTS:

• 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

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• 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

• Ranking of 2001 Per Capita Expenditures of Cities Over 2,500 in Population

This annual report compares the per capita expenditures and debt of cities over 2,500 in population. January 2003

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