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# Special Education Cross-Subsidies Fiscal Year 2017

Fiscal Year 2017 Report to the Legislature

As required by Minnesota Statutes, section 127.065

July 2018

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As requested by Minnesota Statutes, section 3.197: This report cost approximately \$3825.08 to prepare, including staff time, printing and mailing expenses.

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## Fiscal Year 2017

Minnesota Statutes 2017, section 127A.065, states:

*By March 30, the commissioner of education shall submit an annual report to the legislative committees having jurisdiction over kindergarten through grade 12 education on the amount each district is cross-subsidizing special education costs with general education revenue.*

This report is notification to legislative committees based upon data compiled on July 17, 2018.

### Introduction

Expenditures for special education programs provided by local education agencies, including school districts, charter schools, intermediate school districts and special education cooperatives, are funded with a combination of state categorical aids, federal categorical aids, third-party billing revenues and state and local general education revenues. The special education cross-subsidy measures the difference between special education expenditures and corresponding revenues.

Two cross-subsidy measures are used in this report:

- The “Gross Cross-Subsidy” is the difference between total special education expenditures and categorical special education revenues.
- The “Adjusted Net Cross-Subsidy” equals the gross cross-subsidy minus the amount of general education revenue attributable to special education students for time spent receiving special education services outside of the regular classroom for those who spend 60 percent or more of the school day outside of the regular classroom.

The **gross cross-subsidy** is the portion of special education expenditures not covered by categorical special education revenue. However, since special education students earn general education revenue in the same manner as other students, a portion of the general education revenue earned by these students is available to cover costs of the special education programs, without creating a shortfall in the general education program of the district. For purposes of this report, the **adjusted net cross-subsidy** includes the portion of general education revenue that reasonably follows the student to the special education program as revenue for special education, thereby reducing the amount of the cross-subsidy. When the term “**cross-subsidy**” is used in this report without further details, we are referring to the adjusted net cross-subsidy.

In calculating the adjusted net cross-subsidy, the portion of general education revenue designated as following the student to the special education program is limited to the instructional portion of the revenue earned by special education students served outside of the regular classroom for 60 percent or more of the school day, for the time these students spend receiving special education services outside of the regular classroom. This excludes the:

1. Non-instructional portion of general education revenue for all special education students.

2. Instructional portion of general education revenue earned by special education students served primarily in the regular classroom for time spent both inside and outside of the regular classroom.
3. Instructional portion of general education revenue earned by students served primarily outside of the classroom for time spent in the regular classroom.

Detailed definitions of the terms used in this report are provided in Appendix A.

## **Legislative History**

In 1998, (*Laws 1998*, Chapter 398, Article 6, Section 16), legislation was enacted requiring school district superintendents to annually report to the commissioner how much the district is cross-subsidizing the cost of special education programs with general education revenue. Since the Minnesota Department of Education (MDE) already collected all of the data needed to calculate special education cross-subsidies, from FY 1999 through FY 2006, MDE calculated the cross-subsidies on behalf of the superintendents and asked them to review the calculations before publication. However, since the cross-subsidy calculations were a technical task performed by MDE, the review by superintendents was widely viewed as an unnecessary step in the process and did not result in any significant changes to the reported cross-subsidies. To simplify the process and eliminate unnecessary paperwork, legislation was enacted in 2007, (*Laws 2007*, Chapter 146, Article 7, Section 1), making MDE, instead of the superintendents, directly responsible for the cross-subsidies report and making it a report to the Legislature.

**Appendix A** provides detailed definitions of the terms and methodology used in this report.

**Table 1: State Total Special Education Cross-Subsidies, FY 2014-FY 2021**

**Table 1** shows the calculation of the state total cross-subsidy for FY 2013 through FY 2021. Amounts shown for FY 2014-17 are based on actual data. Amounts shown for FY 2018-21 are estimates based on February 2018 forecast data.

State Total Special Education Cross-Subsidies, Year to Year Comparison  
**FY 2014 - FY 2021 • Final FY 2017 Data (\$ in Millions)**

<b>1. Special Education Expenditures:</b>	<b>FY 2014 Final</b>	<b>FY 2015 Final</b>	<b>FY 2016 Final</b>	<b>FY 2017 Final</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Estimate</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Estimate</b>
State excluding alternative delivery, full state payment for students with disabilities, home based travel, transition disabled, local collaborative time study and third party revenue expenditures (including fringe benefits and excluding transportation).	1,572.2	1,663.40	1,739.75	1,830.08	1,923.78	2,037.48	2,151.28	2,278.35
State transportation (excluding special transportation of non-disabled students).	185.4	201.5	213.9	234.2	253.0	273.3	294.3	318.0
Federal (including fringe benefits)	167.0	174.1	174.1	180.0	180.0	180.0	180.0	180.0
<b>Subtotal, Special Education Expenditures</b>	<b>1,924.6</b>	<b>2,039.0</b>	<b>2,127.7</b>	<b>2,244.3</b>	<b>2,356.8</b>	<b>2,490.8</b>	<b>2,625.6</b>	<b>2,776.3</b>
Change from Prior Year	96.1	114.4	88.7	116.6	112.5	134.0	134.8	150.7
Percent Change from Prior Year	5.3%	5.9%	4.4%	5.5%	5.0%	5.7%	5.4%	5.7%
<b>2. Special Education Categorical Revenues:</b>	<b>FY 2014 Final</b>	<b>FY 2015 Final</b>	<b>FY 2016 Final</b>	<b>FY 2017 Final</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Estimate</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Estimate</b>
State - regular special education aid, includes transportation	915.3	966.1	970.5	1,030.9	1,092.8	1,165.7	1,240.4	1,316.7
State - excess cost aid	119.7	123.2	248.6	276.0	297.1	326.5	354.9	388.4
Adjust for Cap Growth	0.0	0.0	(33.4)	(20.3)	(20.8)	(19.4)	(21.4)	(19.7)
Adjust for Hold Harmless	0.0	0.0	4.87	6.6	10.9	8.3	7.3	6.9
Adjust for Alternative Delivery	(15.4)	(15.7)	(25.1)	(25.5)	(36.2)	(38.1)	(40.0)	(42.0)
Adjust for Spec Trans for Non-disabled Students	(13.8)	(21.7)	(28.3)	(31.4)	(33.9)	(36.7)	(39.5)	(42.8)

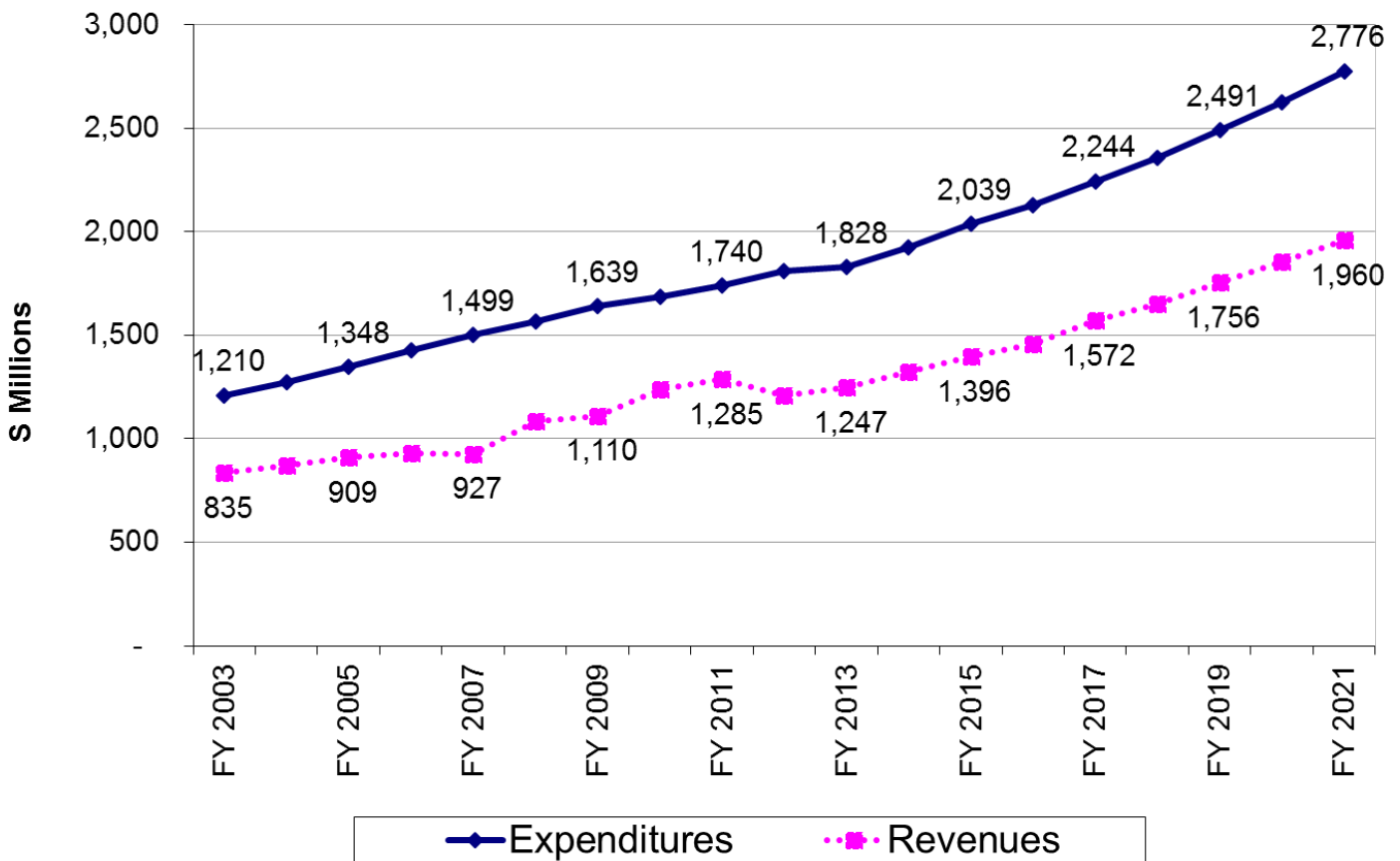
<b>2. Special Education Categorical Revenues:</b>	<b>FY 2014 Final</b>	<b>FY 2015 Final</b>	<b>FY 2016 Final</b>	<b>FY 2017 Final</b>	<b>FY 2018 Estimate</b>	<b>FY 2019 Estimate</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Estimate</b>
State - special pupil aid	1.1	1.11	1.13	0.81	0.92	1.08	1.26	1.46
State - home based travel aid	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5
State - cross-subsidy aid	13.0	30.0	0.0	0.0	0.0	0.0	0.0	0.0
Third Party Billing	45.2	45.9	46.3	47.3	48.2	49.2	50.1	51.1
Federal	167.0	174.1	174.1	180.0	180.0	180.0	180.0	180.0
Subtotal, Categorical Revenue	1,232.5	1,303.4	1,359.2	1,464.8	1,539.3	1,637.0	1,733.6	1,840.6
Change from Prior Year	75.2	70.9	55.8	105.6	74.6	97.7	96.6	107.0
Percent Change from Prior Year	6.5%	5.8%	4.3%	7.8%	5.1%	6.3%	5.9%	6.2%
<b>3. General Education Revenue attributable to special education students for time spent receiving special education services outside of the regular classroom for more than 60 percent of the school day</b>								
	92	92.3	99.3	107.3	109.7	119.1	119.0	119.1
<b>4. Cross-Subsidies:</b>								
(a) Gross Cross-Subsidy (1)-(2):	692.1	735.6	768.5	779.5	817.5	853.8	892.0	935.7
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	600.1	643.3	669.2	672.3	707.7	734.7	772.9	816.6
Change from Prior Year	18.7	43.2	25.9	3.0	35.5	27.0	38.2	43.7
Percent Change from Prior Year	3.2%	7.2%	4.0%	0.5%	5.3%	3.8%	5.2%	5.7%

### Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003 – FY 2017 and projections through FY 2021 for special education revenues and expenditures. Special Education expenditures increased steadily over this period, from \$1.210 billion in FY 2003 to \$2.244 billion in FY 2017, and are projected to continue to increase up to \$2.776 billion by FY 2021. Special education revenues increased at a slower rate than expenditures between FY 2003 and FY 2007, increasing the gap between expenditures and revenues.

As a result of legislation enacted in 2007, revenues increased sharply in FY 2008, with slower revenue growth in FY 2009. Due to federal stimulus funds, revenues continued to increase in FY 2010 and carryover in FY 2011 but fell back to a slower rate of growth in FY 2012 and FY 2013 compared to FY 2009. Overall, expenditures are projected to increase 129 percent over the 18-year period, while revenues are projected to increase by 135 percent.

**FIGURE 1  
SPECIAL EDUCATION EXPENDITURES AND REVENUES  
INCLUDING GEN EDUC REVENUE ATTRIBUTABLE TO SPECIAL EDUCATION**

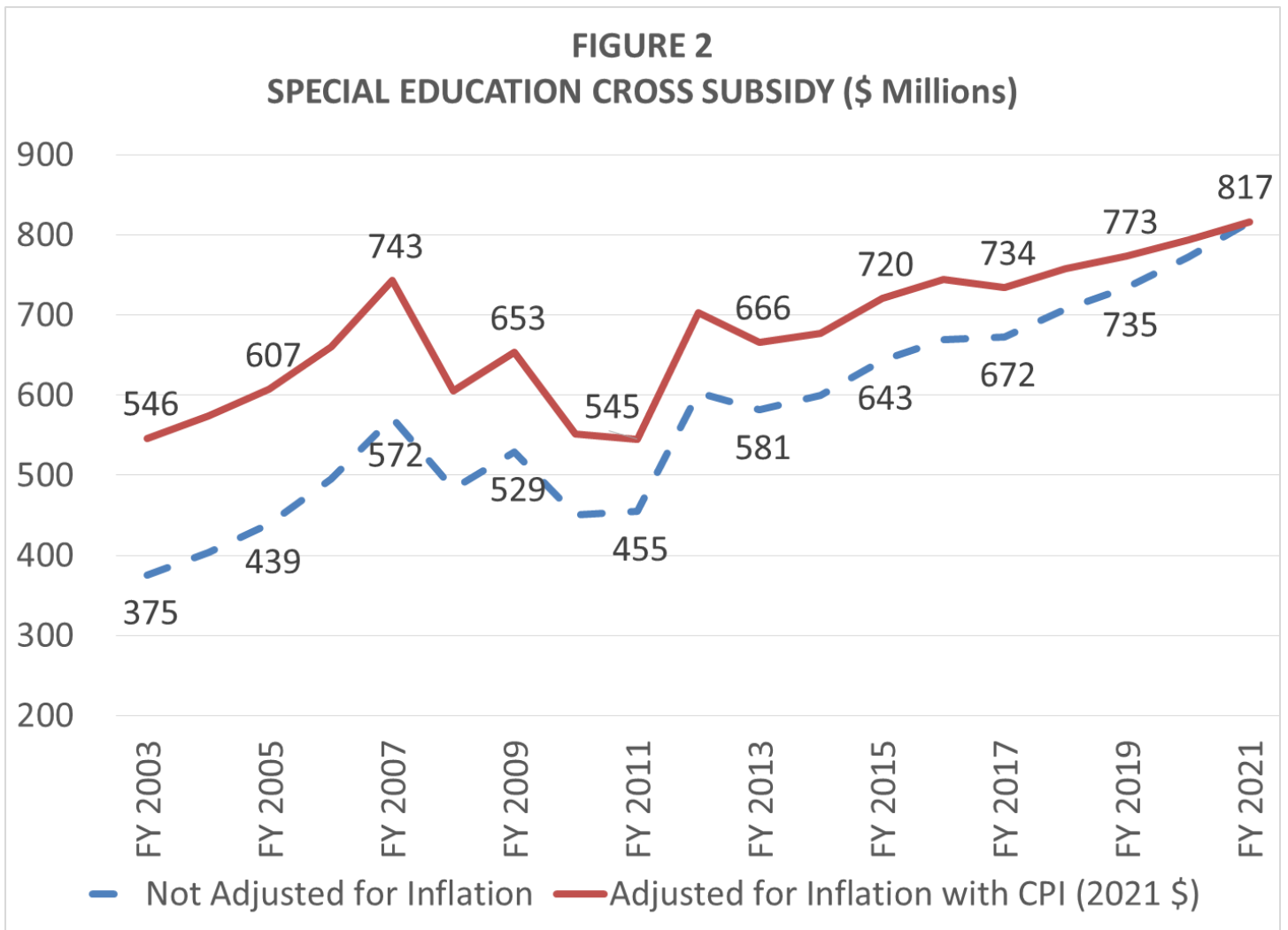




## Figure 2: Special Education Cross-Subsidies

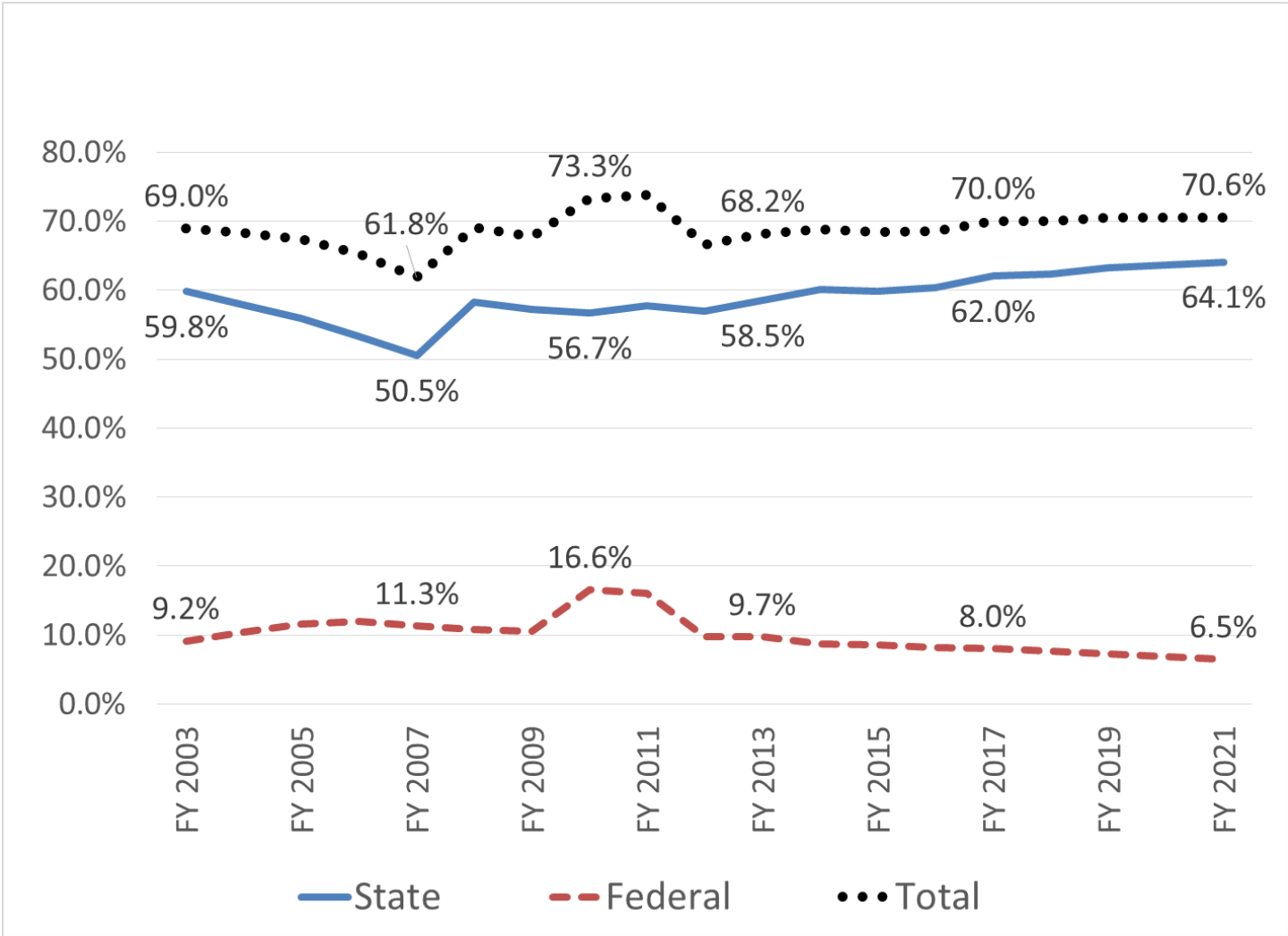
**Figure 2** shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. Amounts are shown in current dollars (not adjusted for inflation), and in FY 2021 dollars (adjusted for inflation using Consumer Price Index).

The adjusted net cross-subsidy grew at an accelerating rate between FY 2003 and FY 2007, reaching \$572 million in FY 2007. As a result of the 2007 legislation, the cross-subsidy decreased to \$484 million in FY 2008 but began to grow again in FY 2009 to \$529 million. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, the cross-subsidy dropped below the FY 2008 level in FY 2010 to \$451 million and rose slightly in FY 2011 to \$455 million. Expiration of federal stimulus funding created a large increase in the cross subsidy in FY 2012. The implementation of the new special education funding formula in FY 2016 has slowed but not eliminated the growth of the cross subsidy. It is projected to reach \$817 million in FY 2021.



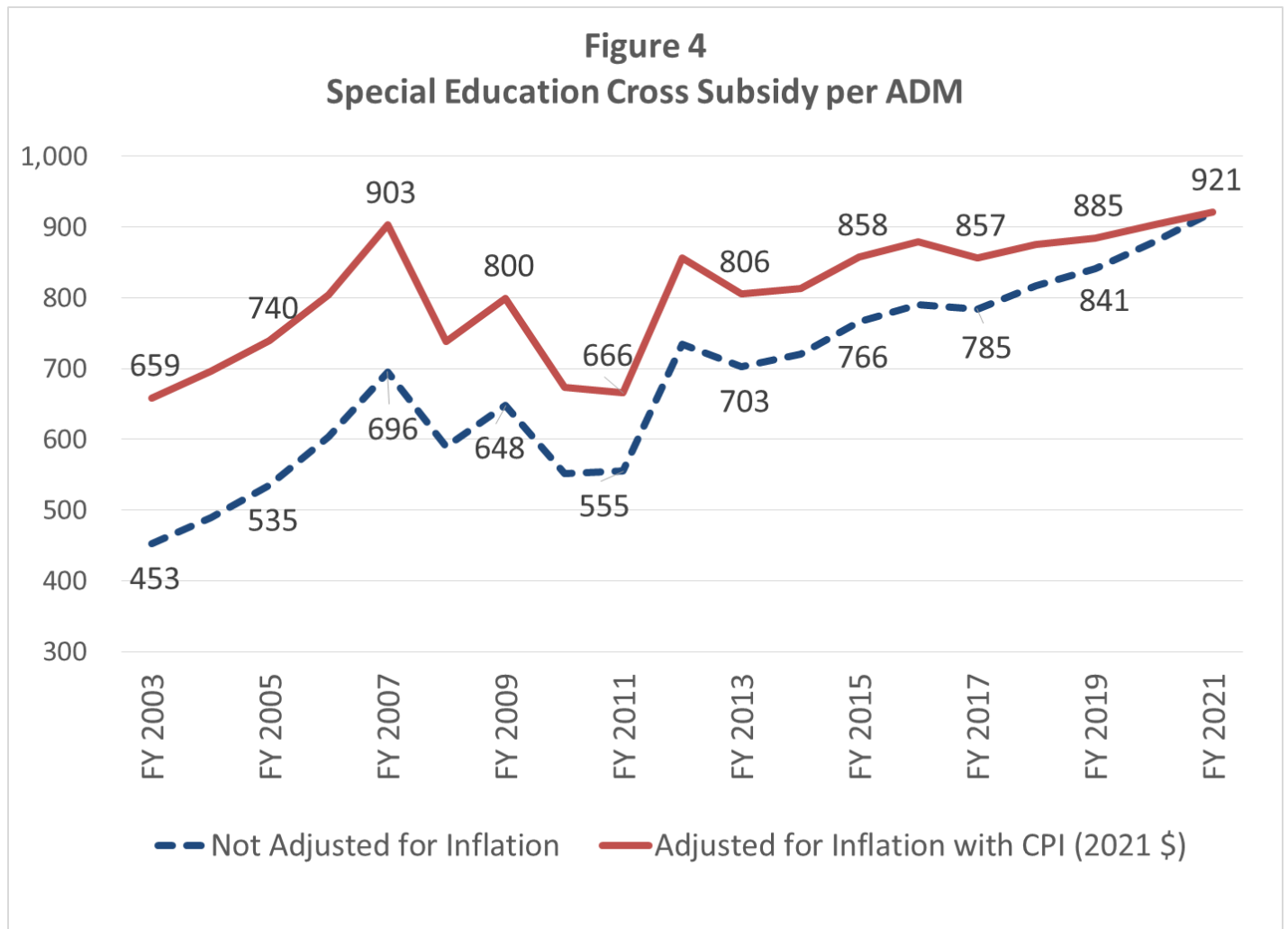
**Figure 3: Special Education Revenues**

**Figure 3** provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2021. Between FY 2003 and FY 2007, the state/federal funded portion of special education expenditures declined gradually from 69.0 percent to 61.8 percent. The increase enacted in 2007 raised the state/federal funded portion of special education expenditures to 69.1 percent in FY 2008. Due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 73.3 percent in FY 2010 and to 73.9 percent in FY 2011. With the expiration of federal stimulus funding after FY 2011, the state/federal funded portion of special education expenditures declined sharply to 66.7 percent in FY 2012. Funding increases exceeded expenditure growth in FY 2013 and FY 2014, increasing the state/federal funded portion to 68.8 percent in FY 2014. For FY 2015 and later, the state/federal funded portion of special education expenditures is expected to increase slightly to 70.6 percent by FY 2021, due to increases enacted in state special education funding in 2013. Since FY 2012, the portion of special education expenditures funded with state aid has gradually increased, while the portion funded with federal aid has gradually decreased.



**Figure 4: Special Education Cross-Subsidy per ADM**

**Figure 4** presents yet another perspective by showing the cross-subsidy as amount per Average Daily Membership (ADM) necessary to cross subsidize special education with general education. Amounts are shown in current dollars and in FY 2021 dollars, adjusted for inflation using the Consumer Price Index (CPI). The trends in cross-subsidy per ADM in current dollars, shown in the dashed blue line, follow closely with the trends in the total cross-subsidy shown in Figure 2, with a dip in FY 2010 and FY 2011 due to the federal stimulus funding and gradual increases projected for FY 2017 through FY 2021, as funding growth is projected to lag slightly behind expenditure growth. However, when adjusted for inflation, the cross-subsidy per ADM is projected to remain essentially unchanged between FY 2017 and FY 2021.



## District-by-District Cross-Subsidy Reports, FY 2017

**Appendix B** includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2017, sorted in school district number order and by the adjusted net cross-subsidy per adjusted weighted pupil unit.

Because some of the data used in the statewide cross-subsidy reports is not available at the school district level (e.g., federal special education revenues and expenditures), the district-by-district reports were completed using a simpler methodology that provides a close approximation of the cross-subsidies, but is not as comprehensive as the statewide calculations. More specifically, the district-by-district tables:

1. Are limited to state-funded special education expenditures and revenues, excluding federally funded expenditures and revenues.
2. Reflect net adjustments for these transactions in the state special education aid paid to the resident and serving districts, with the advent of the system of state aid adjustments for students served outside the resident district in FY 2007.

**Table 2** provides a comparison of average cross-subsidies for FY 2017 by school district strata, based on the district-by-district and charter school reports included in **Appendix B** (Tables 4, 5 and 6): State totals are lower than the amounts shown in Table 1 due to the differences in methodology outlined above. The average adjusted net cross-subsidies per pupil unit are between \$640 and \$905 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of \$603 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of \$1,220 per pupil unit. In contrast, the average cross-subsidy of charter schools was \$95 per pupil unit. Charter schools were added to this report due to recent legislation changes that required serving LEAs to cover 10 percent of the unreimbursed special education costs (Minn. Stat. § 127A.47, subd. 7 (c)).

**Note:** The total adjusted net cross-subsidy reported in Table 2 is \$707,888,718 which is greater than the actual total cross-subsidy reported in Table 1 (page 6). This is due to placed students. Tuition Billing moves the general education revenue from the resident district to the serving district when students are placed for special education services. The loss of general education revenue to the resident district is not counted when calculating the state total cross-subsidy in Table 1 because it covers general education costs for placed special education students and not special education costs. However, it was included in the calculation of the cross-subsidy for Tables 2-6 because the reduction is part of the special education funding formula and affects the amount of special education aid paid to the resident district. Since the general education revenue is moved as part of the tuition adjustment which is tied to each LEA's net aid it was determined to leave the amount in the individual cross-subsidy report and note the difference between the totals in Tables 1 and 2.

**Table 2: Special Education Cross-Subsidies FY 2017 Final**

District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adjusted General Education Revenue for Special Education	(F) Adjusted Net Cross- Subsidy (D-E)	(G) Per WADM
<b>Totals</b>	934,686	1,917,310,562	1,102,151,023	815,159,540	107,270,822	707,888,718	757.35
<b>By Stratum</b>							
Minneapolis and St. Paul	77,932	227,019,005	113,792,019	113,226,986	18,173,463	95,053,523	1,219.69
Other Metro, Inner	97,379	202,159,768	99,810,904	102,348,864	14,264,495	88,084,369	904.56
Other Metro, Outer	296,239	604,159,083	334,208,389	269,950,694	33,663,475	236,287,219	797.62
NonMet > = 2K	206,641	431,531,807	248,263,374	183,268,434	24,004,207	159,264,226	770.73
NonMet 1K-2K	104,128	178,379,607	103,648,407	74,731,200	8,132,774	66,598,426	639.58
NonMet < 1K	94,785	151,827,912	87,781,469	64,046,443	6,908,724	57,137,718	602.82
District Totals	877,104	1,795,077,182	987,504,562	807,572,620	105,147,138	702,425,481	800.85
Charter Schools	57,583	122,233,381	114,646,461	7,586,920	2,123,683	5,463,237	94.88

**Table three in Appendix B** displays the amount that each district cross-subsidizes special education costs with general revenue sorted by district number order. Column D displays the calculation of each district's gross cross-subsidy. Column F displays the calculation of each districts adjusted net cross-subsidy. Column G displays the amount of each districts adjusted net cross-subsidy per adjusted weighted pupil unit.

**Table four in Appendix B** displays the amount that each district cross-subsidizes special education costs with general education revenue sorted by the adjusted net cross-subsidy per Adjusted Weighted Pupil Unit (WADM).

**Table five in Appendix B** displays the amount that each charter school cross-subsidizes special education costs with general revenue sorted by charter school number order. Column D displays the calculation of each charter's gross cross-subsidy. Column F displays the calculation of each charter's adjusted net cross-subsidy. Column G displays the amount of each charter's adjusted net cross-subsidy per adjusted weighted pupil unit.

Detailed individual district cross-subsidies reports may be found on the MDE website by selecting Data Center > [Data Reports and Analytics](#) > School Finance Reports: Minnesota Funding Reports (MFR). We are unable to provide a detailed individual charter school cross-subsidy report due to the current program calculation was not designed to include them in creating the reports. A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in Appendix C.

# Appendix A

## Definitions

### ***Special Education Expenditures***

Special education expenditures were defined to include all special education expenditures reported for state funding purposes, plus fringe benefits for special education staff funded with state aids (fringe benefits are not included in the state funding base).

**Special Note:** Two cost categories have been funded through the special education funding formulas that do not provide services to special education students as stipulated in their Individualized Educational Programs (IEPs). The first is Alternative Delivery of Specialized Instructional Services (ADSIS) and is designed to provide prevention services as an alternative to special education and other compensatory programs. This program began in 1991 and until recently, represented an insignificant amount of special education expenditures and aids. The second is transportation services provided to students who are homeless, need transportation to care and treatment programs and students who do not have IEPs but qualify for special transportation under Section 504 of the Federal Rehabilitation Act of 1973. These transportation expenditures are reported under the Uniform Financial and Reporting System (UFARS) Finance code 728. Expenditures and aids attributable to these two cost categories were included in previous cross-subsidy reports but are excluded from this report to provide a more precise calculation of special education cross-subsidies. Further, it was determined that although expenditures for serving children receiving early childhood special education services had been included in the cross-subsidy analysis, the general education revenue attributable to these children was not accounted for in previous cross-subsidy reports. To provide comparable cross-subsidy calculations for FY 2003 – 2021, adjustments were made to exclude ADSIS and Finance 728 transportation revenues and expenditures and to include general education revenue attributable to early childhood special education for prior years going back to FY 2003. Recomputed cross-subsidies for these earlier years are shown in Table 6.

Expenditures for special education transportation were taken from UFARS; all other special education expenditures were taken from year-end special education SEDRA reports and transition disabled SEDRA reports. State total computations presented in Table 1 include total federal expenditures on a statewide basis only.

### ***Special Education Categorical Revenues***

Special education categorical revenues were defined to include state special education aid (including excess cost, special pupil and home-based travel), and third party billing revenue. State total computations presented in Table 1 include total federal aid on a statewide basis only. Federal aids were excluded in the district-by-district analysis presented in Tables 3, 4 and 5 because of uncertainty in the allocation of federal aids among districts participating in cooperatives and the fact that some federal fiscal hosts spend and receive federal funds directly without allocating to districts and charter schools

### ***General Education Revenue Attributable to Special Education Students***

General education revenue attributable to special education students for time spent receiving special education services outside of the regular classroom for those who spend 60 percent or more of the school

day outside of the regular classroom. The department uses a precise and district-specific method to determine the amount of general education revenue that “follows” special education students to special education programs. MDE starts by taking the total costs reported in UFARS under fund 01 with finance codes 000-308, 316, 317, 330 and 388. We omit all costs coded to finance 000 when the program code is 401-422. Starting with the total costs we separate out the non-instructional per statute. This includes removing all UFARS object codes 500-599, regardless of program code. Then remove all program codes 000-199, 500-580, 582-599, 760 and 800-999. This amount is considered the total non-instructional. The total instructional costs are then the total costs minus the non-instructional. The instructional total is lastly divided by the total cost to calculate an instructional rate for each district. The instructional rate is multiplied by the general education revenue per pupil unit of each district to calculate adjusted general education revenue per pupil unit. The adjusted general education revenue that “follows” the student equals the adjusted general education revenue per pupil unit, times the full-time equivalent number of pupil units attributable to all special education students who receive special education services outside the regular classroom for 60 percent or more of the school day times that portion of the day that they spend outside of the regular classroom (federal settings III through VIII).

To determine the number of full-time equivalent pupil units attributable to special education students for the time they spend receiving special education services outside of the regular classroom, the average daily membership of students by federal special education setting was taken from the student accounting system Minnesota Automated Reporting Student System, (MARSS). To establish an initial estimate of full-time-equivalency, it was assumed that the percent of time spent receiving special education services outside of the regular classroom reflects the midpoint for each federal setting. This is consistent with the methodology used by the Office of the Legislative Auditor in its 1997 program evaluation report on special education. For example, Setting I includes students spending zero to 20 percent of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting I is 10 percent. Setting II includes students spending 21 percent to 60 percent of their time outside of the regular classroom; we assumed that the average percent of time outside of the regular classroom for students in Setting II is 40 percent. Setting III includes students spending more than 60 percent of their time outside of the regular classroom. In the data reported here we assumed 80 percent, the midpoint for Setting III.

## Computation of Cross-Subsidies

For purposes of the district-by-district tables, cross-subsidies were computed using two separate definitions:

- The “gross” cross-subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, without regard to general education revenues following students.
- The “adjusted net” cross-subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, less the amount of general education revenue attributable to those special education students served more than 60 percent of the time outside of the regular classroom for the time they spend receiving special education services outside of the regular classroom.



## Appendix B

**Table 3: Special Education Cross-Subsidies – District Order**

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
1	Aitkin	1,281.06	\$2,217,644.42	\$1,154,273.29	\$1,063,371.13	\$65,132.32	\$998,238.81	\$779.23
1	Minneapolis	38,283.11	\$121,041,505.07	\$54,665,693.86	\$66,375,811.21	\$11,048,799.32	\$55,327,011.89	\$1,445.21
2	Hill City	294.95	\$621,684.00	\$377,225.21	\$244,458.79	\$26,724.92	\$217,733.87	\$738.21
4	McGregor	500.38	\$821,919.51	\$415,122.15	\$406,797.36	\$34,655.95	\$372,141.41	\$743.72
6	South St. Paul	3,835.94	\$6,958,505.63	\$3,604,618.03	\$3,353,887.60	\$488,641.74	\$2,865,245.86	\$746.95
11	Anoka-Hennepin	41,870.37	\$95,182,316.35	\$55,864,412.45	\$39,317,903.90	\$5,848,219.42	\$33,469,684.48	\$799.36
12	Centennial	7,121.52	\$17,989,014.10	\$12,483,210.19	\$5,505,803.91	\$685,330.21	\$4,820,473.70	\$676.89
13	Columbia Heights	3,659.33	\$7,643,984.96	\$2,529,453.92	\$5,114,531.04	\$954,954.89	\$4,159,576.15	\$1,136.70
14	Fridley	3,389.89	\$7,887,273.36	\$5,288,254.40	\$2,599,018.96	\$528,977.00	\$2,070,041.96	\$610.65
15	St. Francis	4,947.52	\$11,263,356.44	\$7,282,990.74	\$3,980,365.70	\$443,054.50	\$3,537,311.20	\$714.97
16	Spring Lake Park	6,242.27	\$8,203,222.16	\$3,526,857.80	\$4,676,364.36	\$694,324.71	\$3,982,039.65	\$637.92
22	Detroit Lakes	3,283.42	\$6,609,731.17	\$4,570,119.84	\$2,039,611.33	\$417,591.07	\$1,622,020.26	\$494.00
23	Frazee-Vergas	966.84	\$1,870,335.20	\$1,108,337.20	\$761,998.00	\$54,173.11	\$707,824.89	\$732.10
25	Pine Point	60.34	\$173,788.03	\$109,061.12	\$64,726.91	\$-	\$64,726.91	\$1,072.70
31	Bemidji	5,512.28	\$13,803,799.57	\$8,693,781.78	\$5,110,017.79	\$940,806.51	\$4,169,211.28	\$756.35
32	Blackduck	664.62	\$1,645,966.63	\$1,072,117.20	\$573,849.43	\$25,096.04	\$548,753.39	\$825.66
36	Kelliher	276.58	\$650,904.30	\$396,111.34	\$254,792.96	\$10,295.49	\$244,497.47	\$884.00
38	Red Lake	1,586.11	\$3,764,496.31	\$1,694,866.88	\$2,069,629.43	\$336,917.08	\$1,732,712.35	\$1,092.43
47	Sauk Rapids	4,783.32	\$8,645,986.80	\$5,627,170.16	\$3,018,816.64	\$439,880.40	\$2,578,936.24	\$539.15
51	Foley	2,103.25	\$3,424,150.65	\$2,287,290.06	\$1,136,860.59	\$95,516.02	\$1,041,344.57	\$495.11
75	St. Clair	723.97	\$668,596.57	\$576,215.51	\$92,381.06	\$20,145.66	\$72,235.40	\$99.78
77	Mankato	9,226.16	\$18,050,589.10	\$11,062,400.67	\$6,988,188.43	\$1,218,318.97	\$5,769,869.46	\$625.38
81	Comfrey	168.02	\$329,990.83	\$211,990.01	\$118,000.82	\$6,601.22	\$111,399.60	\$663.01
84	Sleepy Eye	623.49	\$914,672.92	\$471,060.29	\$443,612.63	\$61,431.54	\$382,181.09	\$612.97

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
85	Springfield	627.00	\$729,424.88	\$332,351.55	\$397,073.33	\$31,796.83	\$365,276.50	\$582.58
88	New Ulm	2,341.91	\$5,219,471.25	\$2,632,456.52	\$2,587,014.73	\$261,756.13	\$2,325,258.60	\$992.89
91	Barnum	832.90	\$1,393,876.63	\$931,483.16	\$462,393.47	\$36,517.64	\$425,875.83	\$511.32
93	Carlton	510.20	\$864,394.17	\$468,152.19	\$396,241.98	\$32,630.89	\$363,611.09	\$712.68
94	Cloquet	2,930.45	\$5,517,243.15	\$3,336,756.27	\$2,180,486.88	\$347,811.76	\$1,832,675.12	\$625.39
95	Cromwell	371.22	\$431,814.52	\$285,706.07	\$146,108.45	\$14,025.83	\$132,082.62	\$355.81
97	Moose Lake	705.37	\$1,213,180.67	\$806,315.01	\$406,865.66	\$26,962.85	\$379,902.81	\$538.59
99	Esko	1,312.46	\$1,254,555.15	\$800,608.17	\$453,946.98	\$44,485.21	\$409,461.77	\$311.98
100	Wrenshall	372.49	\$512,125.22	\$306,241.06	\$205,884.16	\$4,813.65	\$201,070.51	\$539.80
108	Central	1,106.48	\$1,638,170.11	\$515,381.16	\$1,122,788.95	\$77,653.00	\$1,045,135.95	\$944.56
110	Waconia	4,258.35	\$7,883,895.52	\$4,074,573.28	\$3,809,322.24	\$262,437.51	\$3,546,884.73	\$832.92
111	Watertown-Mayer	1,741.83	\$3,083,790.42	\$1,643,483.79	\$1,440,306.63	\$155,554.40	\$1,284,752.23	\$737.59
112	Eastern Carver County	10,427.73	\$18,056,157.54	\$9,771,997.08	\$8,284,160.46	\$804,902.51	\$7,479,257.95	\$717.25
113	Walker-Akeley	802.49	\$1,739,041.78	\$1,061,074.63	\$677,967.15	\$54,935.19	\$623,031.96	\$776.37
115	Cass Lake	1,262.49	\$3,620,579.74	\$2,117,572.58	\$1,503,007.16	\$277,584.49	\$1,225,422.67	\$970.64
116	Pillager	1,137.80	\$1,977,233.62	\$1,262,431.68	\$714,801.94	\$97,006.97	\$617,794.97	\$542.97
118	Northland Community	347.93	\$1,133,796.72	\$636,314.75	\$497,481.97	\$84,457.95	\$413,024.02	\$1,187.09
129	Montevideo	1,658.79	\$2,946,301.11	\$1,789,147.17	\$1,157,153.94	\$124,872.74	\$1,032,281.20	\$622.31
138	North Branch	3,263.62	\$6,361,463.77	\$3,559,035.84	\$2,802,427.93	\$266,033.87	\$2,536,394.06	\$777.17
139	Rush City	944.04	\$1,432,108.47	\$568,190.15	\$863,918.32	\$50,211.29	\$813,707.03	\$861.94
146	Barnesville	918.59	\$1,091,859.47	\$556,293.78	\$535,565.69	\$48,475.11	\$487,090.58	\$530.26
150	Hawley	1,085.54	\$1,144,541.97	\$603,423.20	\$541,118.77	\$62,921.36	\$478,197.41	\$440.52
152	Moorhead	7,104.85	\$16,337,169.20	\$10,256,448.72	\$6,080,720.48	\$948,224.48	\$5,132,496.00	\$722.39
162	Bagley	1,123.77	\$1,912,016.81	\$1,219,562.05	\$692,454.76	\$131,474.30	\$560,980.46	\$499.20
166	Cook County	513.64	\$1,023,246.44	\$395,354.51	\$627,891.93	\$68,922.86	\$558,969.07	\$1,088.25
173	Mountain Lake	537.43	\$725,954.54	\$400,160.18	\$325,794.36	\$44,660.64	\$281,133.72	\$523.11
177	Windom	1,159.25	\$2,307,216.20	\$1,481,569.39	\$825,646.81	\$89,141.98	\$736,504.83	\$635.33
181	Brainerd	7,118.85	\$19,863,077.94	\$12,888,597.82	\$6,974,480.12	\$1,146,622.69	\$5,827,857.43	\$818.65

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
182	Crosby-Ironton	1,153.96	\$2,964,400.79	\$1,630,630.45	\$1,333,770.34	\$121,313.33	\$1,212,457.01	\$1,050.69
186	Pequot Lakes	1,828.43	\$2,354,360.21	\$1,369,527.32	\$984,832.89	\$119,466.99	\$865,365.90	\$473.28
191	Burnsville	9,931.97	\$24,504,893.50	\$13,294,472.91	\$11,210,420.59	\$1,344,843.12	\$9,865,577.47	\$993.32
192	Farmington	7,798.29	\$11,984,748.59	\$5,283,594.64	\$6,701,153.95	\$579,959.55	\$6,121,194.40	\$784.94
194	Lakeville	12,027.15	\$25,410,719.82	\$12,798,737.21	\$12,611,982.61	\$1,357,606.89	\$11,254,375.72	\$935.75
195	Randolph	709.80	\$784,396.39	\$405,203.16	\$379,193.23	\$24,894.20	\$354,299.03	\$499.15
196	Rosemount-Apple Valley-Eagan	30,493.93	\$71,069,327.14	\$42,675,181.14	\$28,394,146.00	\$3,853,870.83	\$24,540,275.17	\$804.76
197	West St. Paul-Mendota Heights	5,430.14	\$12,105,974.62	\$7,139,999.70	\$4,965,974.92	\$911,514.52	\$4,054,460.40	\$746.66
199	Inver Grove Heights	3,965.72	\$7,583,511.56	\$3,564,154.58	\$4,019,356.98	\$442,081.57	\$3,577,275.41	\$902.05
200	Hastings	4,869.41	\$9,947,177.63	\$4,991,028.41	\$4,956,149.22	\$537,077.63	\$4,419,071.59	\$907.52
203	Hayfield	763.09	\$1,284,119.60	\$646,442.84	\$637,676.76	\$104,066.57	\$533,610.19	\$699.28
204	Kasson-Mantorville	2,310.75	\$2,207,083.74	\$1,000,552.53	\$1,206,531.21	\$154,874.40	\$1,051,656.81	\$455.11
206	Alexandria	4,474.67	\$10,011,498.51	\$5,939,974.17	\$4,071,524.34	\$618,644.84	\$3,452,879.50	\$771.65
213	Osakis	896.25	\$1,323,828.79	\$941,498.10	\$382,330.69	\$46,175.39	\$336,155.30	\$375.07
227	Chatfield	983.04	\$859,970.36	\$463,819.71	\$396,150.65	\$22,759.15	\$373,391.50	\$379.83
229	Lanesboro	383.04	\$465,577.34	\$384,047.20	\$81,530.14	\$11,888.66	\$69,641.48	\$181.81
238	Mabel-Canton	273.65	\$303,139.31	\$166,347.86	\$136,791.45	\$12,930.68	\$123,860.77	\$452.62
239	Rushford-Peterson	723.35	\$773,815.20	\$408,884.72	\$364,930.48	\$29,328.90	\$335,601.58	\$463.95
241	Albert Lea	3,728.36	\$10,689,479.02	\$6,801,980.99	\$3,887,498.03	\$588,777.45	\$3,298,720.58	\$884.76
242	Alden	530.77	\$813,589.63	\$528,530.16	\$285,059.47	\$63,215.76	\$221,843.71	\$417.97
252	Cannon Falls	1,248.39	\$1,841,561.44	\$934,148.38	\$907,413.06	\$78,783.82	\$828,629.24	\$663.76
253	Goodhue	726.36	\$605,626.33	\$234,476.83	\$371,149.50	\$22,457.57	\$348,691.93	\$480.05
255	Pine Island	1,390.91	\$1,518,661.60	\$776,127.83	\$742,533.77	\$77,801.19	\$664,732.58	\$477.91
256	Red Wing	2,950.90	\$6,987,953.34	\$3,592,191.43	\$3,395,761.91	\$395,970.22	\$2,999,791.69	\$1,016.57
261	Ashby	295.65	\$285,187.31	\$194,349.41	\$90,837.90	\$5,580.32	\$85,257.58	\$288.37
264	Herman-Norcross	122.20	\$177,527.05	\$80,042.40	\$97,484.65	\$10,519.01	\$86,965.64	\$711.67
270	Hopkins	7,429.09	\$14,004,860.85	\$7,094,043.15	\$6,910,817.70	\$745,028.22	\$6,165,789.48	\$829.95
271	Bloomington	11,388.72	\$28,358,831.09	\$17,006,528.56	\$11,352,302.53	\$1,876,749.24	\$9,475,553.29	\$832.01

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
272	Eden Prairie	9,829.18	\$19,209,077.69	\$10,985,374.99	\$8,223,702.70	\$1,004,662.94	\$7,219,039.76	\$734.45
273	Edina	9,294.37	\$16,959,030.36	\$9,678,612.43	\$7,280,417.93	\$530,034.63	\$6,750,383.30	\$726.29
276	Minnetonka	11,465.47	\$16,784,726.38	\$10,813,263.92	\$5,971,462.46	\$694,690.99	\$5,276,771.47	\$460.23
277	Westonka	2,543.88	\$4,537,594.12	\$2,118,227.57	\$2,419,366.55	\$263,901.39	\$2,155,465.16	\$847.31
278	Orono	3,090.78	\$4,374,708.64	\$2,595,523.84	\$1,779,184.80	\$134,135.26	\$1,645,049.54	\$532.24
279	Osseo	22,568.59	\$48,751,354.86	\$22,276,939.22	\$26,474,415.64	\$3,901,845.94	\$22,572,569.70	\$1,000.18
280	Richfield	4,743.49	\$10,995,359.38	\$5,142,892.02	\$5,852,467.36	\$930,904.93	\$4,921,562.43	\$1,037.54
281	Robbinsdale	13,569.12	\$28,653,327.81	\$10,223,336.88	\$18,429,990.93	\$2,349,040.67	\$16,080,950.26	\$1,185.11
282	St. Anthony-New Brighton	2,021.04	\$2,554,260.06	\$1,178,095.00	\$1,376,165.06	\$105,010.23	\$1,271,154.83	\$628.96
283	St. Louis Park	5,082.66	\$9,331,707.76	\$4,635,623.57	\$4,696,084.19	\$533,656.14	\$4,162,428.05	\$818.95
284	Wayzata	12,383.45	\$17,997,877.45	\$8,107,571.67	\$9,890,305.78	\$734,715.03	\$9,155,590.75	\$739.34
286	Brooklyn Center	2,657.96	\$3,839,845.73	\$1,184,100.77	\$2,655,744.96	\$453,885.79	\$2,201,859.17	\$828.40
294	Houston	2,213.56	\$2,491,000.65	\$1,892,081.21	\$598,919.44	\$82,606.50	\$516,312.94	\$233.25
297	Spring Grove	386.91	\$481,521.46	\$220,379.60	\$261,141.86	\$25,649.79	\$235,492.07	\$608.65
299	Caledonia	732.62	\$1,217,096.88	\$572,621.50	\$644,475.38	\$52,721.99	\$591,753.39	\$807.72
300	La Crescent-Hokah	1,259.13	\$2,897,050.51	\$1,629,670.15	\$1,267,380.36	\$90,249.61	\$1,177,130.75	\$934.88
306	Laporte	315.61	\$565,990.06	\$391,291.75	\$174,698.31	\$19,563.64	\$155,134.67	\$491.54
308	Nevis	664.26	\$735,199.29	\$463,777.96	\$271,421.33	\$37,407.91	\$234,013.42	\$352.29
309	Park Rapids	1,733.50	\$2,940,465.20	\$1,488,257.01	\$1,452,208.19	\$109,826.18	\$1,342,382.01	\$774.38
314	Braham	791.92	\$1,071,393.60	\$490,638.28	\$580,755.32	\$43,508.91	\$537,246.41	\$678.41
316	Greenway	1,138.89	\$4,130,132.08	\$2,744,722.22	\$1,385,409.86	\$120,726.72	\$1,264,683.14	\$1,110.45
317	Deer River	985.19	\$3,244,069.85	\$2,165,617.32	\$1,078,452.53	\$169,304.07	\$909,148.46	\$922.82
318	Grand Rapids	4,328.78	\$8,798,512.78	\$5,076,444.14	\$3,722,068.64	\$654,968.44	\$3,067,100.20	\$708.54
319	Nashwauk-Keewatin	661.55	\$1,444,791.17	\$993,427.77	\$451,363.40	\$35,927.65	\$415,435.75	\$627.97
323	Franconia	33.86	\$-	\$(16,154.11)	\$16,154.11	\$-	\$16,154.11	\$477.09
330	Heron Lake-Okabena	316.39	\$509,802.46	\$348,923.37	\$160,879.09	\$45,202.01	\$115,677.08	\$365.62
332	Mora	1,846.13	\$2,919,898.89	\$1,622,790.15	\$1,297,108.74	\$212,001.94	\$1,085,106.80	\$587.77
333	Ogilvie	530.89	\$777,393.76	\$394,720.85	\$382,672.91	\$66,300.26	\$316,372.65	\$595.93

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
345	New London-Spicer	1,616.80	\$2,924,964.92	\$1,959,653.17	\$965,311.75	\$69,801.34	\$895,510.41	\$553.88
347	Willmar	4,520.31	\$9,371,192.75	\$6,226,224.55	\$3,144,968.20	\$403,919.73	\$2,741,048.47	\$606.39
356	Lancaster	163.72	\$290,798.45	\$164,115.55	\$126,682.90	\$19,658.60	\$107,024.30	\$653.70
361	International Falls	1,244.34	\$1,410,935.05	\$864,432.53	\$546,502.52	\$74,222.48	\$472,280.04	\$379.54
362	Littlefork-Big Falls	384.61	\$597,969.85	\$442,892.87	\$155,076.98	\$37,100.73	\$117,976.25	\$306.74
363	South Koochiching	296.84	\$530,574.18	\$418,935.00	\$111,639.18	\$39,087.42	\$72,551.76	\$244.41
378	Dawson	593.66	\$1,168,729.64	\$684,537.28	\$484,192.36	\$72,899.58	\$411,292.78	\$692.81
381	Lake Superior	1,506.42	\$2,698,207.99	\$1,460,058.25	\$1,238,149.74	\$80,710.14	\$1,157,439.60	\$768.34
390	Lake of the Woods	491.83	\$919,426.01	\$528,950.26	\$390,475.75	\$20,267.26	\$370,208.49	\$752.72
391	Cleveland	545.83	\$294,316.43	\$217,174.35	\$77,142.08	\$11,577.36	\$65,564.72	\$120.12
402	Hendricks	123.22	\$212,815.41	\$171,106.97	\$41,708.44	\$9,900.18	\$31,808.26	\$258.14
403	Ivanhoe	152.57	\$188,944.05	\$52,604.55	\$136,339.50	\$17,518.94	\$118,820.56	\$778.79
404	Lake Benton	214.44	\$284,319.31	\$208,451.50	\$75,867.81	\$19,757.94	\$56,109.87	\$261.66
413	Marshall	2,693.64	\$5,114,926.86	\$3,240,548.16	\$1,874,378.70	\$235,542.22	\$1,638,836.48	\$608.41
414	Minneota	503.34	\$583,336.58	\$457,505.68	\$125,830.90	\$15,871.92	\$109,958.98	\$218.46
415	Lynd	199.69	\$257,816.29	\$166,964.77	\$90,851.52	\$8,964.12	\$81,887.40	\$410.07
423	Hutchinson	3,129.02	\$6,177,163.29	\$3,601,878.84	\$2,575,284.45	\$251,441.46	\$2,323,842.99	\$742.67
424	Lester Prairie	472.17	\$471,136.86	\$199,282.60	\$271,854.26	\$18,891.12	\$252,963.14	\$535.75
432	Mahnomen	672.18	\$1,096,752.01	\$272,114.56	\$824,637.45	\$38,867.49	\$785,769.96	\$1,168.99
435	Waubun	684.87	\$1,270,859.58	\$719,242.84	\$551,616.74	\$69,652.80	\$481,963.94	\$703.73
441	Marshall County Central	417.33	\$627,647.06	\$404,247.66	\$223,399.40	\$15,199.67	\$208,199.73	\$498.89
447	Grygla	169.20	\$282,781.91	\$253,369.32	\$29,412.59	\$5,643.56	\$23,769.03	\$140.48
458	Truman	228.95	\$336,272.81	\$78,639.13	\$257,633.68	\$17,322.70	\$240,310.98	\$1,049.62
463	Eden Valley	1,045.57	\$1,442,938.11	\$842,511.03	\$600,427.08	\$78,095.14	\$522,331.94	\$499.57
465	Litchfield	1,703.81	\$3,308,203.45	\$1,825,698.66	\$1,482,504.79	\$135,734.97	\$1,346,769.82	\$790.45
466	Dassel-Cokato	2,467.45	\$3,570,619.54	\$2,204,247.09	\$1,366,372.45	\$186,518.69	\$1,179,853.76	\$478.17
473	Isle	494.67	\$769,624.86	\$429,185.85	\$340,439.01	\$44,265.18	\$296,173.83	\$598.73
477	Princeton	3,497.77	\$5,746,354.34	\$3,221,765.40	\$2,524,588.94	\$309,353.81	\$2,215,235.13	\$633.33

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480	Onamia	644.96	\$2,435,212.07	\$1,668,229.25	\$766,982.82	\$179,357.44	\$587,625.38	\$911.10
482	Little Falls	2,664.54	\$5,018,000.45	\$2,949,237.17	\$2,068,763.28	\$282,816.19	\$1,785,947.09	\$670.26
484	Pierz	1,297.87	\$1,903,514.05	\$1,211,183.84	\$692,330.21	\$79,372.95	\$612,957.26	\$472.28
485	Royalton	1,005.88	\$1,299,916.64	\$663,100.80	\$636,815.84	\$82,925.80	\$553,890.04	\$550.65
486	Swanville	322.00	\$423,826.26	\$280,324.44	\$143,501.82	\$12,048.62	\$131,453.20	\$408.24
487	Upsala	395.67	\$419,354.97	\$216,385.98	\$202,968.99	\$50,481.17	\$152,487.82	\$385.39
492	Austin	5,291.80	\$11,103,666.93	\$6,598,664.97	\$4,505,001.96	\$988,353.27	\$3,516,648.69	\$664.55
495	Grand Meadow	480.06	\$560,797.72	\$529,732.84	\$31,064.88	\$31,064.88	\$-	\$-
497	Lyle	321.28	\$522,763.51	\$351,023.67	\$171,739.84	\$42,326.40	\$129,413.44	\$402.81
499	Leroy	302.80	\$515,130.71	\$442,295.45	\$72,835.26	\$17,697.42	\$55,137.84	\$182.09
500	Southland	484.71	\$951,892.66	\$648,297.26	\$303,595.40	\$41,874.99	\$261,720.41	\$539.95
505	Fulda	348.97	\$832,115.00	\$474,778.33	\$357,336.67	\$20,722.43	\$336,614.24	\$964.59
507	Nicollet	410.89	\$543,864.52	\$285,756.00	\$258,108.52	\$13,773.38	\$244,335.14	\$594.65
508	St. Peter	2,301.53	\$4,159,018.40	\$2,221,705.80	\$1,937,312.60	\$360,867.26	\$1,576,445.34	\$684.96
511	Adrian	615.99	\$799,909.68	\$499,869.48	\$300,040.20	\$15,221.74	\$284,818.46	\$462.38
514	Ellsworth	164.03	\$313,807.90	\$178,803.20	\$135,004.70	\$12,100.67	\$122,904.03	\$749.28
518	Worthington	3,570.76	\$6,009,685.83	\$3,699,269.07	\$2,310,416.76	\$302,218.61	\$2,008,198.15	\$562.40
531	Byron	2,204.58	\$2,562,619.76	\$1,387,803.39	\$1,174,816.37	\$153,474.61	\$1,021,341.76	\$463.28
533	Dover-Eyota	1,229.78	\$1,314,168.10	\$853,892.04	\$460,276.06	\$30,454.20	\$429,821.86	\$349.51
534	Stewartville	2,255.06	\$3,283,659.21	\$1,877,338.29	\$1,406,320.92	\$150,024.17	\$1,256,296.75	\$557.10
535	Rochester	18,653.18	\$44,793,373.63	\$25,921,472.82	\$18,871,900.81	\$2,857,502.22	\$16,014,398.59	\$858.53
542	Battle Lake	498.78	\$518,561.15	\$218,074.70	\$300,486.45	\$10,021.54	\$290,464.91	\$582.35
544	Fergus Falls	3,072.88	\$3,327,290.35	\$1,519,991.06	\$1,807,299.29	\$212,251.85	\$1,595,047.44	\$519.07
545	Henning	437.02	\$607,864.48	\$252,359.72	\$355,504.76	\$42,543.76	\$312,961.00	\$716.13
547	Parkers Prairie	613.50	\$1,089,132.71	\$696,430.23	\$392,702.48	\$55,358.63	\$337,343.85	\$549.87
548	Pelican Rapids	958.58	\$1,085,740.40	\$535,220.93	\$550,519.47	\$32,710.60	\$517,808.87	\$540.18
549	Perham	1,578.68	\$2,569,561.29	\$1,469,135.36	\$1,100,425.93	\$179,929.63	\$920,496.30	\$583.08
550	Underwood	623.14	\$583,926.69	\$384,096.80	\$199,829.89	\$8,468.33	\$191,361.56	\$307.09

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
553	New York Mills	801.41	\$1,100,081.40	\$617,239.95	\$482,841.45	\$30,813.65	\$452,027.80	\$564.04
561	Goodridge	230.98	\$513,459.25	\$331,240.85	\$182,218.40	\$8,391.15	\$173,827.25	\$752.56
564	Thief River Falls	2,207.82	\$2,874,440.64	\$1,644,200.70	\$1,230,239.94	\$110,041.22	\$1,120,198.72	\$507.38
577	Willow River	484.13	\$739,914.09	\$461,468.94	\$278,445.15	\$15,745.02	\$262,700.13	\$542.62
578	Pine City	1,794.11	\$4,318,706.42	\$3,239,538.71	\$1,079,167.71	\$135,831.60	\$943,336.11	\$525.80
581	Edgerton	428.62	\$578,904.49	\$485,790.69	\$93,113.80	\$25,605.88	\$67,507.92	\$157.50
592	Climax	230.80	\$317,624.56	\$246,685.15	\$70,939.41	\$5,608.55	\$65,330.86	\$283.06
593	Crookston	1,310.68	\$2,519,800.79	\$1,498,497.52	\$1,021,303.27	\$98,573.04	\$922,730.23	\$704.01
595	East Grand Forks	2,027.33	\$2,882,407.54	\$1,865,501.61	\$1,016,905.93	\$80,528.07	\$936,377.86	\$461.88
599	Fertile-Beltrami	503.38	\$729,142.43	\$448,149.01	\$280,993.42	\$12,402.57	\$268,590.85	\$533.57
600	Fisher	302.46	\$418,519.57	\$338,379.89	\$80,139.68	\$12,360.14	\$67,779.54	\$224.09
601	Fosston	713.14	\$1,188,766.00	\$722,465.18	\$466,300.82	\$34,309.47	\$431,991.35	\$605.76
621	Mounds View	12,350.88	\$28,433,537.92	\$20,183,329.39	\$8,250,208.53	\$1,496,796.26	\$6,753,412.27	\$546.80
622	North St. Paul-Maplewood Oakdale	11,521.80	\$28,367,446.80	\$15,443,078.05	\$12,924,368.75	\$2,726,262.35	\$10,198,106.40	\$885.11
623	Roseville	8,307.45	\$19,138,284.54	\$9,269,789.38	\$9,868,495.16	\$1,149,211.15	\$8,719,284.01	\$1,049.57
624	White Bear Lake	9,135.85	\$21,540,788.32	\$10,102,470.05	\$11,438,318.27	\$1,177,123.61	\$10,261,194.66	\$1,123.18
625	St. Paul	39,649.12	\$105,977,499.51	\$59,126,325.16	\$46,851,174.35	\$7,124,663.37	\$39,726,510.98	\$1,001.95
630	Red Lake Falls	388.22	\$516,194.39	\$366,343.64	\$149,850.75	\$28,808.23	\$121,042.52	\$311.79
635	Milroy	53.15	\$46,831.96	\$(7,653.26)	\$54,485.22	\$-	\$54,485.22	\$1,025.12
640	Wabasso	423.56	\$414,558.67	\$224,491.55	\$190,067.12	\$26,322.13	\$163,744.99	\$386.59
656	Faribault	4,177.47	\$9,719,379.96	\$5,714,065.95	\$4,005,314.01	\$741,750.95	\$3,263,563.06	\$781.23
659	Northfield	4,392.27	\$8,816,789.25	\$4,771,235.63	\$4,045,553.62	\$400,434.55	\$3,645,119.07	\$829.89
671	Hills-Beaver Creek	403.00	\$584,793.81	\$288,472.68	\$296,321.13	\$12,322.46	\$283,998.67	\$704.71
676	Badger	264.32	\$306,033.05	\$193,038.98	\$112,994.07	\$12,446.89	\$100,547.18	\$380.40
682	Roseau	1,255.95	\$1,779,519.67	\$1,132,614.52	\$646,905.15	\$42,619.19	\$604,285.96	\$481.14
690	Warroad	1,082.62	\$1,836,152.79	\$1,214,786.83	\$621,365.96	\$57,433.21	\$563,932.75	\$520.90
695	Chisholm	818.93	\$1,613,025.64	\$700,154.93	\$912,870.71	\$68,299.20	\$844,571.51	\$1,031.31
696	Ely	626.77	\$856,627.32	\$651,535.70	\$205,091.62	\$32,467.35	\$172,624.27	\$275.42

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
698	Floodwood	246.05	\$484,590.64	\$357,259.57	\$127,331.07	\$16,857.07	\$110,474.00	\$448.99
700	Hermantown	2,290.65	\$3,786,351.58	\$2,505,543.70	\$1,280,807.88	\$90,801.61	\$1,190,006.27	\$519.51
701	Hibbing	2,619.87	\$4,349,179.94	\$2,736,372.97	\$1,612,806.97	\$189,337.16	\$1,423,469.81	\$543.34
704	Proctor	1,989.02	\$3,138,321.60	\$2,109,125.26	\$1,029,196.34	\$103,710.09	\$925,486.25	\$465.30
706	Virginia	1,849.87	\$3,513,636.14	\$2,224,023.86	\$1,289,612.28	\$167,922.07	\$1,121,690.21	\$606.36
707	Nett Lake	108.61	\$270,912.37	\$73,456.67	\$197,455.70	\$15,312.03	\$182,143.67	\$1,677.04
709	Duluth	8,804.59	\$22,687,491.79	\$12,012,336.71	\$10,675,155.08	\$1,258,629.96	\$9,416,525.12	\$1,069.50
712	Mountain Iron-Buhl	521.90	\$962,627.53	\$909,410.85	\$53,216.68	\$53,216.68	\$-	\$-
716	Belle Plaine	1,773.29	\$2,858,474.23	\$1,331,236.89	\$1,527,237.34	\$172,731.68	\$1,354,505.66	\$763.84
717	Jordan	1,975.59	\$3,162,357.25	\$1,772,164.08	\$1,390,193.17	\$145,048.40	\$1,245,144.77	\$630.26
719	Prior Lake-Savage	9,187.09	\$14,547,922.43	\$7,630,596.76	\$6,917,325.67	\$865,515.33	\$6,051,810.34	\$658.73
720	Shakopee	8,982.00	\$17,417,425.30	\$8,548,664.68	\$8,868,760.62	\$854,870.64	\$8,013,889.98	\$892.22
721	New Prague	4,498.81	\$6,491,191.68	\$3,325,045.82	\$3,166,145.86	\$328,820.19	\$2,837,325.67	\$630.68
726	Becker	3,109.86	\$4,343,267.77	\$2,277,747.53	\$2,065,520.24	\$192,000.72	\$1,873,519.52	\$602.44
727	Big Lake	3,372.93	\$6,350,425.50	\$2,633,632.55	\$3,716,792.95	\$370,139.46	\$3,346,653.49	\$992.21
728	Elk River	14,123.94	\$28,188,644.89	\$16,639,343.38	\$11,549,301.51	\$1,171,826.67	\$10,377,474.84	\$734.74
738	Holdingsford	1,184.83	\$1,360,705.67	\$760,145.80	\$600,559.87	\$53,043.26	\$547,516.61	\$462.11
739	Kimball	790.02	\$1,287,744.01	\$677,013.27	\$610,730.74	\$42,523.61	\$568,207.13	\$719.23
740	Melrose	1,538.20	\$2,202,237.10	\$1,275,246.08	\$926,991.02	\$72,889.90	\$854,101.12	\$555.26
741	Paynesville	1,039.46	\$1,965,762.09	\$1,294,243.66	\$671,518.43	\$55,794.36	\$615,724.07	\$592.35
742	St. Cloud	10,663.21	\$31,219,271.01	\$16,069,851.19	\$15,149,419.82	\$1,476,695.48	\$13,672,724.34	\$1,282.23
743	Sauk Centre	1,152.67	\$1,753,341.75	\$976,630.91	\$776,710.84	\$99,759.81	\$676,951.03	\$587.29
745	Albany	1,891.39	\$2,963,823.72	\$1,682,228.70	\$1,281,595.02	\$115,364.42	\$1,166,230.60	\$616.60
748	Sartell	4,218.89	\$6,497,352.19	\$3,823,730.45	\$2,673,621.74	\$186,709.73	\$2,486,912.01	\$589.47
750	Rocori	2,287.31	\$3,260,299.92	\$1,994,212.25	\$1,266,087.67	\$135,560.40	\$1,130,527.27	\$494.26
756	Blooming Prairie	801.52	\$955,878.40	\$580,501.27	\$375,377.13	\$67,660.71	\$307,716.42	\$383.92
761	Owatonna	5,350.94	\$10,725,248.28	\$6,105,666.90	\$4,619,581.38	\$650,919.85	\$3,968,661.53	\$741.68
763	Medford	972.54	\$956,377.00	\$511,323.62	\$445,053.38	\$26,432.85	\$418,620.53	\$430.44



Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
768	Hancock	378.05	\$411,247.09	\$227,623.99	\$183,623.10	\$21,299.29	\$162,323.81	\$429.37
771	Chokio-Alberta	178.21	\$272,784.97	\$143,124.18	\$129,660.79	\$20,375.48	\$109,285.31	\$613.24
775	Kerkhoven-Murdock-Sunburg	756.49	\$1,242,246.55	\$760,602.70	\$481,643.85	\$66,774.69	\$414,869.16	\$548.41
777	Benson	905.01	\$1,847,622.11	\$1,263,043.96	\$584,578.15	\$80,799.31	\$503,778.84	\$556.66
786	Bertha-Hewitt	493.53	\$847,486.80	\$549,706.64	\$297,780.16	\$43,295.08	\$254,485.08	\$515.64
787	Browerville	400.79	\$767,632.93	\$552,523.53	\$215,109.40	\$27,054.09	\$188,055.31	\$469.21
801	Browns Valley	148.25	\$272,716.53	\$190,430.96	\$82,285.57	\$5,923.71	\$76,361.86	\$515.09
803	Wheaton	441.14	\$773,590.59	\$481,607.56	\$291,983.03	\$27,974.77	\$264,008.26	\$598.47
811	Wabasha-Kellogg	609.66	\$1,180,901.45	\$586,202.21	\$594,699.24	\$55,939.40	\$538,759.84	\$883.71
813	Lake City	1,374.87	\$1,662,753.91	\$1,068,209.60	\$594,544.31	\$72,367.59	\$522,176.72	\$379.80
815	Prinsburg	2.44	\$335,615.21	\$300,564.51	\$35,050.70	\$1,210.53	\$33,840.17	\$13,868.92
818	Verndale	591.80	\$880,226.90	\$675,598.10	\$204,628.80	\$28,630.37	\$175,998.43	\$297.40
820	Sebeka	560.70	\$994,408.84	\$436,864.30	\$557,544.54	\$44,024.24	\$513,520.30	\$915.86
821	Menahga	1,066.82	\$1,479,743.34	\$842,930.27	\$636,813.07	\$31,702.41	\$605,110.66	\$567.21
829	Waseca	2,089.55	\$4,132,597.50	\$3,171,621.11	\$960,976.39	\$180,302.87	\$780,673.52	\$373.61
831	Forest Lake	6,911.03	\$13,677,130.42	\$7,850,509.57	\$5,826,620.85	\$771,570.87	\$5,055,049.98	\$731.45
832	Mahtomedi	3,578.20	\$6,029,967.47	\$2,600,682.60	\$3,429,284.87	\$184,555.76	\$3,244,729.11	\$906.80
833	South Washington County	19,826.22	\$41,607,179.77	\$22,687,261.15	\$18,919,918.62	\$2,386,349.72	\$16,533,568.90	\$833.92
834	Stillwater	9,282.13	\$18,697,357.59	\$8,725,490.88	\$9,971,866.71	\$1,014,519.80	\$8,957,346.91	\$965.01
836	Butterfield	228.39	\$399,569.74	\$218,354.15	\$181,215.59	\$23,287.81	\$157,927.78	\$691.48
837	Madelia	599.33	\$1,191,310.54	\$726,802.42	\$464,508.12	\$82,776.99	\$381,731.13	\$636.93
840	St. James	1,112.45	\$1,836,640.17	\$1,010,558.45	\$826,081.72	\$91,735.11	\$734,346.61	\$660.12
846	Breckenridge	722.09	\$1,107,083.25	\$738,657.32	\$368,425.93	\$36,356.81	\$332,069.12	\$459.87
850	Rothsay	314.02	\$201,557.35	\$118,923.60	\$82,633.75	\$10,110.70	\$72,523.05	\$230.95
852	Campbell-Tintah	157.40	\$218,881.08	\$120,860.89	\$98,020.19	\$16,175.20	\$81,844.99	\$519.98
857	Lewiston	818.29	\$1,115,282.62	\$720,986.55	\$394,296.07	\$46,239.96	\$348,056.11	\$425.35
858	St. Charles	1,057.33	\$1,094,286.94	\$570,222.04	\$524,064.90	\$53,394.96	\$470,669.94	\$445.15
861	Winona	3,306.57	\$10,816,078.32	\$6,252,553.15	\$4,563,525.17	\$512,133.57	\$4,051,391.60	\$1,225.26

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
876	Annandale	1,982.64	\$3,375,055.47	\$1,876,716.28	\$1,498,339.19	\$169,708.64	\$1,328,630.55	\$670.13
877	Buffalo-Hanover-Montrose	6,343.27	\$12,727,052.32	\$6,611,895.23	\$6,115,157.09	\$623,185.49	\$5,491,971.60	\$865.80
879	Delano	2,749.91	\$4,268,757.32	\$2,326,691.70	\$1,942,065.62	\$173,163.35	\$1,768,902.27	\$643.26
881	Maple Lake	952.03	\$1,858,936.42	\$852,972.72	\$1,005,963.70	\$113,531.49	\$892,432.21	\$937.40
882	Monticello	4,443.97	\$7,337,571.04	\$3,272,193.58	\$4,065,377.46	\$429,701.89	\$3,635,675.57	\$818.11
883	Rockford	1,827.59	\$2,553,238.32	\$1,475,897.42	\$1,077,340.90	\$124,842.81	\$952,498.09	\$521.18
885	St. Michael-Albertville	6,783.23	\$6,789,027.03	\$2,759,528.97	\$4,029,498.06	\$377,265.10	\$3,652,232.96	\$538.42
891	Canby	589.98	\$650,097.23	\$404,637.75	\$245,459.48	\$40,931.99	\$204,527.49	\$346.67
911	Cambridge-Isanti	5,398.00	\$10,403,798.46	\$5,346,011.71	\$5,057,786.75	\$663,149.24	\$4,394,637.51	\$814.12
912	Milaca	1,986.86	\$4,422,438.91	\$2,099,262.96	\$2,323,175.95	\$246,476.14	\$2,076,699.81	\$1,045.22
914	Ulen-Hitterdal	332.19	\$362,966.17	\$242,490.50	\$120,475.67	\$19,855.42	\$100,620.25	\$302.90
2071	Lake Crystal-Wellcome	965.10	\$1,637,515.42	\$967,432.17	\$670,083.25	\$85,880.63	\$584,202.62	\$605.33
2125	Triton	1,269.42	\$1,467,204.11	\$617,694.46	\$849,509.65	\$89,297.20	\$760,212.45	\$598.87
2134	United South Central	775.36	\$1,772,267.15	\$801,000.91	\$971,266.24	\$111,972.70	\$859,293.54	\$1,108.25
2135	Maple River	1,049.02	\$1,916,013.49	\$1,547,914.76	\$368,098.73	\$95,954.52	\$272,144.21	\$259.43
2137	Kingsland	638.49	\$1,176,435.50	\$420,881.17	\$755,554.33	\$65,209.08	\$690,345.25	\$1,081.22
2142	St. Louis County	2,068.27	\$4,532,260.17	\$2,451,135.34	\$2,081,124.83	\$157,998.25	\$1,923,126.58	\$929.82
2143	Waterville-Elysian-Morris	840.68	\$1,516,534.90	\$915,068.33	\$601,466.57	\$72,176.63	\$529,289.94	\$629.60
2144	Chisago Lakes	3,676.58	\$8,727,276.59	\$4,960,785.77	\$3,766,490.82	\$331,037.14	\$3,435,453.68	\$934.42
2149	Minnewaska	1,274.16	\$5,134,331.37	\$4,167,088.38	\$967,242.99	\$125,080.03	\$842,162.96	\$660.96
2154	Eveleth-Gilbert	1,028.56	\$1,349,807.82	\$794,180.13	\$555,627.69	\$39,846.96	\$515,780.73	\$501.46
2155	Wadena-Deer Creek	1,099.42	\$1,937,105.21	\$743,595.61	\$1,193,509.60	\$140,430.53	\$1,053,079.07	\$957.85
2159	Buffalo Lake-Hector	584.09	\$896,783.70	\$340,796.39	\$555,987.31	\$61,401.19	\$494,586.12	\$846.76
2164	Dilworth-Glyndon-Felton	1,770.62	\$2,353,152.38	\$1,507,640.03	\$845,512.35	\$76,616.38	\$768,895.97	\$434.25
2165	Hinckley-Finlayson	1,016.45	\$2,154,545.36	\$878,526.58	\$1,276,018.78	\$105,787.84	\$1,170,230.94	\$1,151.29
2167	Lakeview	709.76	\$923,967.43	\$572,115.84	\$351,851.59	\$38,811.97	\$313,039.62	\$441.05
2168	N.R.H.E.G.	999.78	\$1,459,414.43	\$955,453.87	\$503,960.56	\$98,355.66	\$405,604.90	\$405.69
2169	Murray County	798.69	\$1,266,666.29	\$775,572.39	\$491,093.90	\$46,732.86	\$444,361.04	\$556.36

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
2170	Staples-Motley	1,256.26	\$2,815,627.61	\$1,436,339.23	\$1,379,288.38	\$172,143.00	\$1,207,145.38	\$960.90
2171	Kittson Central	280.82	\$463,239.10	\$248,774.14	\$214,464.96	\$4,882.74	\$209,582.22	\$746.32
2172	Kenyon-Wanamingo	907.69	\$1,404,130.70	\$808,952.66	\$595,178.04	\$67,497.51	\$527,680.53	\$581.34
2174	Pine River-Backus	1,006.27	\$1,803,288.95	\$1,056,350.21	\$746,938.74	\$120,901.66	\$626,037.08	\$622.14
2176	Warren-Alvarado-Oslo	484.30	\$772,986.91	\$385,742.37	\$387,244.54	\$40,812.77	\$346,431.77	\$715.32
2180	M A C C R A Y	754.11	\$1,168,497.49	\$605,603.61	\$562,893.88	\$61,180.09	\$501,713.79	\$665.31
2184	Luverne	1,365.98	\$2,636,533.09	\$1,543,107.28	\$1,093,425.81	\$94,592.17	\$998,833.64	\$731.22
2190	Yellow Medicine East	809.91	\$2,093,869.56	\$1,093,305.24	\$1,000,564.32	\$105,042.20	\$895,522.12	\$1,105.71
2198	Fillmore Central	680.21	\$1,035,225.13	\$604,255.43	\$430,969.70	\$26,989.01	\$403,980.69	\$593.91
2215	Norman County East	304.39	\$545,974.06	\$259,611.02	\$286,363.04	\$14,469.90	\$271,893.14	\$893.24
2310	Sibley East	1,283.29	\$1,845,234.53	\$867,175.84	\$978,058.69	\$88,756.83	\$889,301.86	\$692.99
2311	Clearbrook-Gonvick	462.50	\$816,078.51	\$433,281.51	\$382,797.00	\$36,006.78	\$346,790.22	\$749.82
2342	West Central Area	783.50	\$1,041,938.38	\$481,418.19	\$560,520.19	\$47,265.34	\$513,254.85	\$655.08
2358	Tri-County	206.38	\$382,336.64	\$157,456.72	\$224,879.92	\$9,238.17	\$215,641.75	\$1,044.88
2364	Belgrade-Brooten-Elrosa	672.10	\$1,035,714.61	\$516,906.03	\$518,808.58	\$41,035.84	\$477,772.74	\$710.87
2365	G.F.W.	804.04	\$1,618,489.10	\$711,815.43	\$906,673.67	\$76,966.64	\$829,707.03	\$1,031.92
2396	A.C.G.C.	893.27	\$1,605,345.91	\$897,664.20	\$707,681.71	\$73,569.57	\$634,112.14	\$709.88
2397	Lesueur-Henderson	1,113.69	\$1,775,708.40	\$1,002,654.82	\$773,053.58	\$99,335.46	\$673,718.12	\$604.94
2448	Martin County West	814.88	\$1,210,209.42	\$697,181.12	\$513,028.30	\$33,881.35	\$479,146.95	\$588.00
2527	Norman County West	280.60	\$534,748.11	\$334,860.04	\$199,888.07	\$41,449.45	\$158,438.62	\$564.64
2534	Bird Island-Olivia-Lake Lillian	745.91	\$964,680.13	\$378,970.00	\$585,710.13	\$51,090.82	\$534,619.31	\$716.73
2536	Granada Huntley-East Chain	269.75	\$267,487.38	\$78,185.58	\$189,301.80	\$19,449.86	\$169,851.94	\$629.66
2580	East Central	782.85	\$1,502,374.25	\$641,736.95	\$860,637.30	\$108,140.12	\$752,497.18	\$961.23
2609	Win-E-Mac	459.90	\$776,159.47	\$410,591.98	\$365,567.49	\$18,032.59	\$347,534.90	\$755.67
2683	Greenbush-Middle River	413.64	\$852,953.14	\$381,338.83	\$471,614.31	\$16,243.99	\$455,370.32	\$1,100.89
2687	Howard Lake-Waverly-Winsted	1,279.57	\$2,301,934.58	\$1,273,344.54	\$1,028,590.04	\$97,337.83	\$931,252.21	\$727.79
2689	Pipestone-Jasper	1,232.98	\$2,504,293.70	\$1,522,513.29	\$981,780.41	\$121,409.68	\$860,370.73	\$697.80
2711	Mesabi East	1,033.41	\$2,159,412.48	\$1,336,695.72	\$822,716.76	\$115,177.62	\$707,539.14	\$684.66

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
2752	Fairmont Area	1,881.20	\$3,031,508.04	\$1,445,898.15	\$1,585,609.89	\$150,595.03	\$1,435,014.86	\$762.82
2753	Long Prairie-Grey Eagle	984.71	\$1,501,509.51	\$585,270.04	\$916,239.47	\$67,548.51	\$848,690.96	\$861.87
2754	Cedar Mountain	515.67	\$1,325,163.01	\$946,706.15	\$378,456.86	\$43,949.88	\$334,506.98	\$648.68
2759	Eagle Valley	228.71	\$171,555.99	\$(83,274.92)	\$254,830.91	\$18,000.61	\$236,830.30	\$1,035.50
2769	Morris Area	1,105.36	\$1,936,055.09	\$1,260,047.33	\$676,007.76	\$73,428.10	\$602,579.66	\$545.14
2805	Zumbrota-Mazeppa	1,295.73	\$1,891,340.76	\$1,065,202.30	\$826,138.46	\$73,107.05	\$753,031.41	\$581.16
2835	Janesville-Waldorf-Pemberton	692.89	\$1,241,347.26	\$1,043,456.27	\$197,890.99	\$45,532.16	\$152,358.83	\$219.89
2853	Lac Qui Parle Valley	821.29	\$1,828,616.98	\$1,025,841.82	\$802,775.16	\$74,255.01	\$728,520.15	\$887.04
2854	Ada-Borup	587.83	\$919,599.06	\$485,424.53	\$434,174.53	\$51,440.50	\$382,734.03	\$651.10
2856	Stephen-Argyle Central	321.18	\$688,256.69	\$350,241.39	\$338,015.30	\$8,516.89	\$329,498.41	\$1,025.90
2859	Glencoe-Silver Lake	1,732.76	\$3,532,604.78	\$1,776,327.32	\$1,756,277.46	\$152,636.27	\$1,603,641.19	\$925.48
2860	Blue Earth Area	1,247.59	\$1,758,362.96	\$766,502.49	\$991,860.47	\$107,656.18	\$884,204.29	\$708.73
2884	Red Rock Central	464.92	\$423,155.86	\$249,991.47	\$173,164.39	\$43,727.20	\$129,437.19	\$278.41
2886	Glenville-Emmons	354.22	\$679,265.37	\$310,282.30	\$368,983.07	\$19,177.80	\$349,805.27	\$987.54
2888	Clinton-Graceville-Beardsley	379.36	\$535,962.31	\$414,763.98	\$121,198.33	\$31,514.02	\$89,684.31	\$236.41
2889	Lake Park Audubon	760.82	\$829,871.24	\$379,880.46	\$449,990.78	\$32,715.77	\$417,275.01	\$548.45
2890	Renville County West	556.89	\$1,133,455.45	\$559,049.01	\$574,406.44	\$52,752.46	\$521,653.98	\$936.73
2895	Jackson County Central	1,311.06	\$2,237,743.68	\$1,236,212.96	\$1,001,530.72	\$120,515.97	\$881,014.75	\$671.99
2897	Redwood Area	1,197.84	\$2,091,262.59	\$1,077,755.84	\$1,013,506.75	\$128,526.07	\$884,980.68	\$738.81
2898	Westbrook-Walnut Grove	432.68	\$691,754.13	\$307,474.46	\$384,279.67	\$52,644.17	\$331,635.50	\$766.47
2899	Plainview-Elgin-Millville	1,590.88	\$1,957,508.43	\$1,123,683.25	\$833,825.18	\$40,479.57	\$793,345.61	\$498.68
2902	RTR	605.45	\$954,072.69	\$502,719.19	\$451,353.50	\$15,991.71	\$435,361.79	\$719.07
2903	Ortonville	534.33	\$1,109,163.69	\$644,817.47	\$464,346.22	\$71,238.79	\$393,107.43	\$735.70
2904	Tracy	803.22	\$1,369,922.61	\$578,874.45	\$791,048.16	\$74,454.45	\$716,593.71	\$892.15
2905	Tri-City United	2,067.02	\$3,347,331.92	\$1,423,960.18	\$1,923,371.74	\$249,344.02	\$1,674,027.72	\$809.87
2906	Red Lake County Central	415.05	\$687,180.55	\$419,366.91	\$267,813.64	\$8,269.95	\$259,543.69	\$625.33
2907	Round Lake-Brewster	315.85	\$164,444.99	\$(122,921.15)	\$287,366.14	\$19,183.35	\$268,182.79	\$849.08
2908	Brandon-Evansville	498.09	\$480,328.79	\$196,979.02	\$283,349.77	\$31,629.14	\$251,720.63	\$505.37

**Table 4: Special Education Cross-Subsidies – Per WADM Order (decreasing)**

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
815	Prinsburg	2.44	\$335,615.21	\$300,564.51	\$35,050.70	\$1,210.53	\$33,840.17	\$13,868.92
707	Nett Lake	108.61	\$270,912.37	\$73,456.67	\$197,455.70	\$15,312.03	\$182,143.67	\$1,677.04
1	Minneapolis	38,283.11	\$121,041,505.07	\$54,665,693.86	\$66,375,811.21	\$11,048,799.32	\$55,327,011.89	\$1,445.21
742	St. Cloud	10,663.21	\$31,219,271.01	\$16,069,851.19	\$15,149,419.82	\$1,476,695.48	\$13,672,724.34	\$1,282.23
861	Winona	3,306.57	\$10,816,078.32	\$6,252,553.15	\$4,563,525.17	\$512,133.57	\$4,051,391.60	\$1,225.26
118	Northland Community	347.93	\$1,133,796.72	\$636,314.75	\$497,481.97	\$84,457.95	\$413,024.02	\$1,187.09
281	Robbinsdale	13,569.12	\$28,653,327.81	\$10,223,336.88	\$18,429,990.93	\$2,349,040.67	\$16,080,950.26	\$1,185.11
432	Mahnomen	672.18	\$1,096,752.01	\$272,114.56	\$824,637.45	\$38,867.49	\$785,769.96	\$1,168.99
2165	Hinckley-Finlayson	1,016.45	\$2,154,545.36	\$878,526.58	\$1,276,018.78	\$105,787.84	\$1,170,230.94	\$1,151.29
13	Columbia Heights	3,659.33	\$7,643,984.96	\$2,529,453.92	\$5,114,531.04	\$954,954.89	\$4,159,576.15	\$1,136.70
624	White Bear Lake	9,135.85	\$21,540,788.32	\$10,102,470.05	\$11,438,318.27	\$1,177,123.61	\$10,261,194.66	\$1,123.18
316	Greenway	1,138.89	\$4,130,132.08	\$2,744,722.22	\$1,385,409.86	\$120,726.72	\$1,264,683.14	\$1,110.45
2134	United South Central	775.36	\$1,772,267.15	\$801,000.91	\$971,266.24	\$111,972.70	\$859,293.54	\$1,108.25
2190	Yellow Medicine East	809.91	\$2,093,869.56	\$1,093,305.24	\$1,000,564.32	\$105,042.20	\$895,522.12	\$1,105.71
2683	Greenbush-Middle River	413.64	\$852,953.14	\$381,338.83	\$471,614.31	\$16,243.99	\$455,370.32	\$1,100.89
38	Red Lake	1,586.11	\$3,764,496.31	\$1,694,866.88	\$2,069,629.43	\$336,917.08	\$1,732,712.35	\$1,092.43
166	Cook County	513.64	\$1,023,246.44	\$395,354.51	\$627,891.93	\$68,922.86	\$558,969.07	\$1,088.25
2137	Kingsland	638.49	\$1,176,435.50	\$420,881.17	\$755,554.33	\$65,209.08	\$690,345.25	\$1,081.22
25	Pine Point	60.34	\$173,788.03	\$109,061.12	\$64,726.91	\$-	\$64,726.91	\$1,072.70
709	Duluth	8,804.59	\$22,687,491.79	\$12,012,336.71	\$10,675,155.08	\$1,258,629.96	\$9,416,525.12	\$1,069.50
182	Crosby-Ironton	1,153.96	\$2,964,400.79	\$1,630,630.45	\$1,333,770.34	\$121,313.33	\$1,212,457.01	\$1,050.69
458	Truman	228.95	\$336,272.81	\$78,639.13	\$257,633.68	\$17,322.70	\$240,310.98	\$1,049.62
623	Roseville	8,307.45	\$19,138,284.54	\$9,269,789.38	\$9,868,495.16	\$1,149,211.15	\$8,719,284.01	\$1,049.57
912	Milaca	1,986.86	\$4,422,438.91	\$2,099,262.96	\$2,323,175.95	\$246,476.14	\$2,076,699.81	\$1,045.22
2358	Tri-County	206.38	\$382,336.64	\$157,456.72	\$224,879.92	\$9,238.17	\$215,641.75	\$1,044.88
280	Richfield	4,743.49	\$10,995,359.38	\$5,142,892.02	\$5,852,467.36	\$930,904.93	\$4,921,562.43	\$1,037.54

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
2759	Eagle Valley	228.71	\$171,555.99	\$(83,274.92)	\$254,830.91	\$18,000.61	\$236,830.30	\$1,035.50
2365	G.F.W.	804.04	\$1,618,489.10	\$711,815.43	\$906,673.67	\$76,966.64	\$829,707.03	\$1,031.92
695	Chisholm	818.93	\$1,613,025.64	\$700,154.93	\$912,870.71	\$68,299.20	\$844,571.51	\$1,031.31
2856	Stephen-Argyle Central	321.18	\$688,256.69	\$350,241.39	\$338,015.30	\$8,516.89	\$329,498.41	\$1,025.90
635	Milroy	53.15	\$46,831.96	\$(7,653.26)	\$54,485.22	\$-	\$54,485.22	\$1,025.12
256	Red Wing	2,950.90	\$6,987,953.34	\$3,592,191.43	\$3,395,761.91	\$395,970.22	\$2,999,791.69	\$1,016.57
625	St. Paul	39,649.12	\$105,977,499.51	\$59,126,325.16	\$46,851,174.35	\$7,124,663.37	\$39,726,510.98	\$1,001.95
279	Osseo	22,568.59	\$48,751,354.86	\$22,276,939.22	\$26,474,415.64	\$3,901,845.94	\$22,572,569.70	\$1,000.18
191	Burnsville	9,931.97	\$24,504,893.50	\$13,294,472.91	\$11,210,420.59	\$1,344,843.12	\$9,865,577.47	\$993.32
88	New Ulm	2,341.91	\$5,219,471.25	\$2,632,456.52	\$2,587,014.73	\$261,756.13	\$2,325,258.60	\$992.89
727	Big Lake	3,372.93	\$6,350,425.50	\$2,633,632.55	\$3,716,792.95	\$370,139.46	\$3,346,653.49	\$992.21
2886	Glenville-Emmons	354.22	\$679,265.37	\$310,282.30	\$368,983.07	\$19,177.80	\$349,805.27	\$987.54
115	Cass Lake	1,262.49	\$3,620,579.74	\$2,117,572.58	\$1,503,007.16	\$277,584.49	\$1,225,422.67	\$970.64
834	Stillwater	9,282.13	\$18,697,357.59	\$8,725,490.88	\$9,971,866.71	\$1,014,519.80	\$8,957,346.91	\$965.01
505	Fulda	348.97	\$832,115.00	\$474,778.33	\$357,336.67	\$20,722.43	\$336,614.24	\$964.59
2580	East Central	782.85	\$1,502,374.25	\$641,736.95	\$860,637.30	\$108,140.12	\$752,497.18	\$961.23
2170	Staples-Motley	1,256.26	\$2,815,627.61	\$1,436,339.23	\$1,379,288.38	\$172,143.00	\$1,207,145.38	\$960.90
2155	Wadena-Deer Creek	1,099.42	\$1,937,105.21	\$743,595.61	\$1,193,509.60	\$140,430.53	\$1,053,079.07	\$957.85
108	Central	1,106.48	\$1,638,170.11	\$515,381.16	\$1,122,788.95	\$77,653.00	\$1,045,135.95	\$944.56
881	Maple Lake	952.03	\$1,858,936.42	\$852,972.72	\$1,005,963.70	\$113,531.49	\$892,432.21	\$937.40
2890	Renville County West	556.89	\$1,133,455.45	\$559,049.01	\$574,406.44	\$52,752.46	\$521,653.98	\$936.73
194	Lakeville	12,027.15	\$25,410,719.82	\$12,798,737.21	\$12,611,982.61	\$1,357,606.89	\$11,254,375.72	\$935.75
300	La Crescent-Hokah	1,259.13	\$2,897,050.51	\$1,629,670.15	\$1,267,380.36	\$90,249.61	\$1,177,130.75	\$934.88
2144	Chisago Lakes	3,676.58	\$8,727,276.59	\$4,960,785.77	\$3,766,490.82	\$331,037.14	\$3,435,453.68	\$934.42
2142	St. Louis County	2,068.27	\$4,532,260.17	\$2,451,135.34	\$2,081,124.83	\$157,998.25	\$1,923,126.58	\$929.82
2859	Glencoe-Silver Lake	1,732.76	\$3,532,604.78	\$1,776,327.32	\$1,756,277.46	\$152,636.27	\$1,603,641.19	\$925.48
317	Deer River	985.19	\$3,244,069.85	\$2,165,617.32	\$1,078,452.53	\$169,304.07	\$909,148.46	\$922.82
820	Sebeka	560.70	\$994,408.84	\$436,864.30	\$557,544.54	\$44,024.24	\$513,520.30	\$915.86

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
480	Onamia	644.96	\$2,435,212.07	\$1,668,229.25	\$766,982.82	\$179,357.44	\$587,625.38	\$911.10
200	Hastings	4,869.41	\$9,947,177.63	\$4,991,028.41	\$4,956,149.22	\$537,077.63	\$4,419,071.59	\$907.52
832	Mahtomedi	3,578.20	\$6,029,967.47	\$2,600,682.60	\$3,429,284.87	\$184,555.76	\$3,244,729.11	\$906.80
199	Inver Grove Heights	3,965.72	\$7,583,511.56	\$3,564,154.58	\$4,019,356.98	\$442,081.57	\$3,577,275.41	\$902.05
2215	Norman County East	304.39	\$545,974.06	\$259,611.02	\$286,363.04	\$14,469.90	\$271,893.14	\$893.24
720	Shakopee	8,982.00	\$17,417,425.30	\$8,548,664.68	\$8,868,760.62	\$854,870.64	\$8,013,889.98	\$892.22
2904	Tracy	803.22	\$1,369,922.61	\$578,874.45	\$791,048.16	\$74,454.45	\$716,593.71	\$892.15
2853	Lac Qui Parle Valley	821.29	\$1,828,616.98	\$1,025,841.82	\$802,775.16	\$74,255.01	\$728,520.15	\$887.04
622	North St. Paul-Maplewood Oakdale	11,521.80	\$28,367,446.80	\$15,443,078.05	\$12,924,368.75	\$2,726,262.35	\$10,198,106.40	\$885.11
241	Albert Lea	3,728.36	\$10,689,479.02	\$6,801,980.99	\$3,887,498.03	\$588,777.45	\$3,298,720.58	\$884.76
36	Kelliher	276.58	\$650,904.30	\$396,111.34	\$254,792.96	\$10,295.49	\$244,497.47	\$884.00
811	Wabasha-Kellogg	609.66	\$1,180,901.45	\$586,202.21	\$594,699.24	\$55,939.40	\$538,759.84	\$883.71
877	Buffalo-Hanover-Montrose	6,343.27	\$12,727,052.32	\$6,611,895.23	\$6,115,157.09	\$623,185.49	\$5,491,971.60	\$865.80
139	Rush City	944.04	\$1,432,108.47	\$568,190.15	\$863,918.32	\$50,211.29	\$813,707.03	\$861.94
2753	Long Prairie-Grey Eagle	984.71	\$1,501,509.51	\$585,270.04	\$916,239.47	\$67,548.51	\$848,690.96	\$861.87
535	Rochester	18,653.18	\$44,793,373.63	\$25,921,472.82	\$18,871,900.81	\$2,857,502.22	\$16,014,398.59	\$858.53
2907	Round Lake-Brewster	315.85	\$164,444.99	\$(122,921.15)	\$287,366.14	\$19,183.35	\$268,182.79	\$849.08
277	Westonka	2,543.88	\$4,537,594.12	\$2,118,227.57	\$2,419,366.55	\$263,901.39	\$2,155,465.16	\$847.31
2159	Buffalo Lake-Hector	584.09	\$896,783.70	\$340,796.39	\$555,987.31	\$61,401.19	\$494,586.12	\$846.76
833	South Washington County	19,826.22	\$41,607,179.77	\$22,687,261.15	\$18,919,918.62	\$2,386,349.72	\$16,533,568.90	\$833.92
110	Waconia	4,258.35	\$7,883,895.52	\$4,074,573.28	\$3,809,322.24	\$262,437.51	\$3,546,884.73	\$832.92
271	Bloomington	11,388.72	\$28,358,831.09	\$17,006,528.56	\$11,352,302.53	\$1,876,749.24	\$9,475,553.29	\$832.01
270	Hopkins	7,429.09	\$14,004,860.85	\$7,094,043.15	\$6,910,817.70	\$745,028.22	\$6,165,789.48	\$829.95
659	Northfield	4,392.27	\$8,816,789.25	\$4,771,235.63	\$4,045,553.62	\$400,434.55	\$3,645,119.07	\$829.89
286	Brooklyn Center	2,657.96	\$3,839,845.73	\$1,184,100.77	\$2,655,744.96	\$453,885.79	\$2,201,859.17	\$828.40
32	Blackduck	664.62	\$1,645,966.63	\$1,072,117.20	\$573,849.43	\$25,096.04	\$548,753.39	\$825.66
283	St. Louis Park	5,082.66	\$9,331,707.76	\$4,635,623.57	\$4,696,084.19	\$533,656.14	\$4,162,428.05	\$818.95
181	Brainerd	7,118.85	\$19,863,077.94	\$12,888,597.82	\$6,974,480.12	\$1,146,622.69	\$5,827,857.43	\$818.65

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
882	Monticello	4,443.97	\$7,337,571.04	\$3,272,193.58	\$4,065,377.46	\$429,701.89	\$3,635,675.57	\$818.11
911	Cambridge-Isanti	5,398.00	\$10,403,798.46	\$5,346,011.71	\$5,057,786.75	\$663,149.24	\$4,394,637.51	\$814.12
2905	Tri-City United	2,067.02	\$3,347,331.92	\$1,423,960.18	\$1,923,371.74	\$249,344.02	\$1,674,027.72	\$809.87
299	Caledonia	732.62	\$1,217,096.88	\$572,621.50	\$644,475.38	\$52,721.99	\$591,753.39	\$807.72
196	Rosemount-Apple Valley-Eagan	30,493.93	\$71,069,327.14	\$42,675,181.14	\$28,394,146.00	\$3,853,870.83	\$24,540,275.17	\$804.76
11	Anoka-Hennepin	41,870.37	\$95,182,316.35	\$55,864,412.45	\$39,317,903.90	\$5,848,219.42	\$33,469,684.48	\$799.36
465	Litchfield	1,703.81	\$3,308,203.45	\$1,825,698.66	\$1,482,504.79	\$135,734.97	\$1,346,769.82	\$790.45
192	Farmington	7,798.29	\$11,984,748.59	\$5,283,594.64	\$6,701,153.95	\$579,959.55	\$6,121,194.40	\$784.94
656	Faribault	4,177.47	\$9,719,379.96	\$5,714,065.95	\$4,005,314.01	\$741,750.95	\$3,263,563.06	\$781.23
1	Aitkin	1,281.06	\$2,217,644.42	\$1,154,273.29	\$1,063,371.13	\$65,132.32	\$998,238.81	\$779.23
403	Ivanhoe	152.57	\$188,944.05	\$52,604.55	\$136,339.50	\$17,518.94	\$118,820.56	\$778.79
138	North Branch	3,263.62	\$6,361,463.77	\$3,559,035.84	\$2,802,427.93	\$266,033.87	\$2,536,394.06	\$777.17
113	Walker-Akeley	802.49	\$1,739,041.78	\$1,061,074.63	\$677,967.15	\$54,935.19	\$623,031.96	\$776.37
309	Park Rapids	1,733.50	\$2,940,465.20	\$1,488,257.01	\$1,452,208.19	\$109,826.18	\$1,342,382.01	\$774.38
206	Alexandria	4,474.67	\$10,011,498.51	\$5,939,974.17	\$4,071,524.34	\$618,644.84	\$3,452,879.50	\$771.65
381	Lake Superior	1,506.42	\$2,698,207.99	\$1,460,058.25	\$1,238,149.74	\$80,710.14	\$1,157,439.60	\$768.34
2898	Westbrook-Walnut Grove	432.68	\$691,754.13	\$307,474.46	\$384,279.67	\$52,644.17	\$331,635.50	\$766.47
716	Belle Plaine	1,773.29	\$2,858,474.23	\$1,331,236.89	\$1,527,237.34	\$172,731.68	\$1,354,505.66	\$763.84
2752	Fairmont Area	1,881.20	\$3,031,508.04	\$1,445,898.15	\$1,585,609.89	\$150,595.03	\$1,435,014.86	\$762.82
31	Bemidji	5,512.28	\$13,803,799.57	\$8,693,781.78	\$5,110,017.79	\$940,806.51	\$4,169,211.28	\$756.35
2609	Win-E-Mac	459.90	\$776,159.47	\$410,591.98	\$365,567.49	\$18,032.59	\$347,534.90	\$755.67
390	Lake of the Woods	491.83	\$919,426.01	\$528,950.26	\$390,475.75	\$20,267.26	\$370,208.49	\$752.72
561	Goodridge	230.98	\$513,459.25	\$331,240.85	\$182,218.40	\$8,391.15	\$173,827.25	\$752.56
2311	Clearbrook-Gonvick	462.50	\$816,078.51	\$433,281.51	\$382,797.00	\$36,006.78	\$346,790.22	\$749.82
514	Ellsworth	164.03	\$313,807.90	\$178,803.20	\$135,004.70	\$12,100.67	\$122,904.03	\$749.28
6	South St. Paul	3,835.94	\$6,958,505.63	\$3,604,618.03	\$3,353,887.60	\$488,641.74	\$2,865,245.86	\$746.95
197	West St. Paul-Mendota Heights	5,430.14	\$12,105,974.62	\$7,139,999.70	\$4,965,974.92	\$911,514.52	\$4,054,460.40	\$746.66
2171	Kittson Central	280.82	\$463,239.10	\$248,774.14	\$214,464.96	\$4,882.74	\$209,582.22	\$746.32



Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
4	McGregor	500.38	\$821,919.51	\$415,122.15	\$406,797.36	\$34,655.95	\$372,141.41	\$743.72
423	Hutchinson	3,129.02	\$6,177,163.29	\$3,601,878.84	\$2,575,284.45	\$251,441.46	\$2,323,842.99	\$742.67
761	Owatonna	5,350.94	\$10,725,248.28	\$6,105,666.90	\$4,619,581.38	\$650,919.85	\$3,968,661.53	\$741.68
284	Wayzata	12,383.45	\$17,997,877.45	\$8,107,571.67	\$9,890,305.78	\$734,715.03	\$9,155,590.75	\$739.34
2897	Redwood Area	1,197.84	\$2,091,262.59	\$1,077,755.84	\$1,013,506.75	\$128,526.07	\$884,980.68	\$738.81
2	Hill City	294.95	\$621,684.00	\$377,225.21	\$244,458.79	\$26,724.92	\$217,733.87	\$738.21
111	Watertown-Mayer	1,741.83	\$3,083,790.42	\$1,643,483.79	\$1,440,306.63	\$155,554.40	\$1,284,752.23	\$737.59
2903	Ortonville	534.33	\$1,109,163.69	\$644,817.47	\$464,346.22	\$71,238.79	\$393,107.43	\$735.70
728	Elk River	14,123.94	\$28,188,644.89	\$16,639,343.38	\$11,549,301.51	\$1,171,826.67	\$10,377,474.84	\$734.74
272	Eden Prairie	9,829.18	\$19,209,077.69	\$10,985,374.99	\$8,223,702.70	\$1,004,662.94	\$7,219,039.76	\$734.45
23	Frazee-Vergas	966.84	\$1,870,335.20	\$1,108,337.20	\$761,998.00	\$54,173.11	\$707,824.89	\$732.10
831	Forest Lake	6,911.03	\$13,677,130.42	\$7,850,509.57	\$5,826,620.85	\$771,570.87	\$5,055,049.98	\$731.45
2184	Luverne	1,365.98	\$2,636,533.09	\$1,543,107.28	\$1,093,425.81	\$94,592.17	\$998,833.64	\$731.22
2687	Howard Lake-Waverly-Winsted	1,279.57	\$2,301,934.58	\$1,273,344.54	\$1,028,590.04	\$97,337.83	\$931,252.21	\$727.79
273	Edina	9,294.37	\$16,959,030.36	\$9,678,612.43	\$7,280,417.93	\$530,034.63	\$6,750,383.30	\$726.29
152	Moorhead	7,104.85	\$16,337,169.20	\$10,256,448.72	\$6,080,720.48	\$948,224.48	\$5,132,496.00	\$722.39
739	Kimball	790.02	\$1,287,744.01	\$677,013.27	\$610,730.74	\$42,523.61	\$568,207.13	\$719.23
2902	RTR	605.45	\$954,072.69	\$502,719.19	\$451,353.50	\$15,991.71	\$435,361.79	\$719.07
112	Eastern Carver County	10,427.73	\$18,056,157.54	\$9,771,997.08	\$8,284,160.46	\$804,902.51	\$7,479,257.95	\$717.25
2534	Bird Island-Olivia-Lake Lillian	745.91	\$964,680.13	\$378,970.00	\$585,710.13	\$51,090.82	\$534,619.31	\$716.73
545	Henning	437.02	\$607,864.48	\$252,359.72	\$355,504.76	\$42,543.76	\$312,961.00	\$716.13
2176	Warren-Alvarado-Oslo	484.30	\$772,986.91	\$385,742.37	\$387,244.54	\$40,812.77	\$346,431.77	\$715.32
15	St. Francis	4,947.52	\$11,263,356.44	\$7,282,990.74	\$3,980,365.70	\$443,054.50	\$3,537,311.20	\$714.97
93	Carlton	510.20	\$864,394.17	\$468,152.19	\$396,241.98	\$32,630.89	\$363,611.09	\$712.68
264	Herman-Norcross	122.20	\$177,527.05	\$80,042.40	\$97,484.65	\$10,519.01	\$86,965.64	\$711.67
2364	Belgrade-Brooten-Elrosa	672.10	\$1,035,714.61	\$516,906.03	\$518,808.58	\$41,035.84	\$477,772.74	\$710.87
2396	A.C.G.C.	893.27	\$1,605,345.91	\$897,664.20	\$707,681.71	\$73,569.57	\$634,112.14	\$709.88
2860	Blue Earth Area	1,247.59	\$1,758,362.96	\$766,502.49	\$991,860.47	\$107,656.18	\$884,204.29	\$708.73

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
318	Grand Rapids	4,328.78	\$8,798,512.78	\$5,076,444.14	\$3,722,068.64	\$654,968.44	\$3,067,100.20	\$708.54
671	Hills-Beaver Creek	403.00	\$584,793.81	\$288,472.68	\$296,321.13	\$12,322.46	\$283,998.67	\$704.71
593	Crookston	1,310.68	\$2,519,800.79	\$1,498,497.52	\$1,021,303.27	\$98,573.04	\$922,730.23	\$704.01
435	Waubun	684.87	\$1,270,859.58	\$719,242.84	\$551,616.74	\$69,652.80	\$481,963.94	\$703.73
203	Hayfield	763.09	\$1,284,119.60	\$646,442.84	\$637,676.76	\$104,066.57	\$533,610.19	\$699.28
2689	Pipestone-Jasper	1,232.98	\$2,504,293.70	\$1,522,513.29	\$981,780.41	\$121,409.68	\$860,370.73	\$697.80
2310	Sibley East	1,283.29	\$1,845,234.53	\$867,175.84	\$978,058.69	\$88,756.83	\$889,301.86	\$692.99
378	Dawson	593.66	\$1,168,729.64	\$684,537.28	\$484,192.36	\$72,899.58	\$411,292.78	\$692.81
836	Butterfield	228.39	\$399,569.74	\$218,354.15	\$181,215.59	\$23,287.81	\$157,927.78	\$691.48
508	St. Peter	2,301.53	\$4,159,018.40	\$2,221,705.80	\$1,937,312.60	\$360,867.26	\$1,576,445.34	\$684.96
2711	Mesabi East	1,033.41	\$2,159,412.48	\$1,336,695.72	\$822,716.76	\$115,177.62	\$707,539.14	\$684.66
314	Braham	791.92	\$1,071,393.60	\$490,638.28	\$580,755.32	\$43,508.91	\$537,246.41	\$678.41
12	Centennial	7,121.52	\$17,989,014.10	\$12,483,210.19	\$5,505,803.91	\$685,330.21	\$4,820,473.70	\$676.89
2895	Jackson County Central	1,311.06	\$2,237,743.68	\$1,236,212.96	\$1,001,530.72	\$120,515.97	\$881,014.75	\$671.99
482	Little Falls	2,664.54	\$5,018,000.45	\$2,949,237.17	\$2,068,763.28	\$282,816.19	\$1,785,947.09	\$670.26
876	Annandale	1,982.64	\$3,375,055.47	\$1,876,716.28	\$1,498,339.19	\$169,708.64	\$1,328,630.55	\$670.13
2180	M A C C R A Y	754.11	\$1,168,497.49	\$605,603.61	\$562,893.88	\$61,180.09	\$501,713.79	\$665.31
492	Austin	5,291.80	\$11,103,666.93	\$6,598,664.97	\$4,505,001.96	\$988,353.27	\$3,516,648.69	\$664.55
252	Cannon Falls	1,248.39	\$1,841,561.44	\$934,148.38	\$907,413.06	\$78,783.82	\$828,629.24	\$663.76
81	Comfrey	168.02	\$329,990.83	\$211,990.01	\$118,000.82	\$6,601.22	\$111,399.60	\$663.01
2149	Minnewaska	1,274.16	\$5,134,331.37	\$4,167,088.38	\$967,242.99	\$125,080.03	\$842,162.96	\$660.96
840	St. James	1,112.45	\$1,836,640.17	\$1,010,558.45	\$826,081.72	\$91,735.11	\$734,346.61	\$660.12
719	Prior Lake-Savage	9,187.09	\$14,547,922.43	\$7,630,596.76	\$6,917,325.67	\$865,515.33	\$6,051,810.34	\$658.73
2342	West Central Area	783.50	\$1,041,938.38	\$481,418.19	\$560,520.19	\$47,265.34	\$513,254.85	\$655.08
356	Lancaster	163.72	\$290,798.45	\$164,115.55	\$126,682.90	\$19,658.60	\$107,024.30	\$653.70
2854	Ada-Borup	587.83	\$919,599.06	\$485,424.53	\$434,174.53	\$51,440.50	\$382,734.03	\$651.10
2754	Cedar Mountain	515.67	\$1,325,163.01	\$946,706.15	\$378,456.86	\$43,949.88	\$334,506.98	\$648.68
879	Delano	2,749.91	\$4,268,757.32	\$2,326,691.70	\$1,942,065.62	\$173,163.35	\$1,768,902.27	\$643.26

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
16	Spring Lake Park	6,242.27	\$8,203,222.16	\$3,526,857.80	\$4,676,364.36	\$694,324.71	\$3,982,039.65	\$637.92
837	Madelia	599.33	\$1,191,310.54	\$726,802.42	\$464,508.12	\$82,776.99	\$381,731.13	\$636.93
177	Windom	1,159.25	\$2,307,216.20	\$1,481,569.39	\$825,646.81	\$89,141.98	\$736,504.83	\$635.33
477	Princeton	3,497.77	\$5,746,354.34	\$3,221,765.40	\$2,524,588.94	\$309,353.81	\$2,215,235.13	\$633.33
721	New Prague	4,498.81	\$6,491,191.68	\$3,325,045.82	\$3,166,145.86	\$328,820.19	\$2,837,325.67	\$630.68
717	Jordan	1,975.59	\$3,162,357.25	\$1,772,164.08	\$1,390,193.17	\$145,048.40	\$1,245,144.77	\$630.26
2536	Granada Huntley-East Chain	269.75	\$267,487.38	\$78,185.58	\$189,301.80	\$19,449.86	\$169,851.94	\$629.66
2143	Waterville-Elysian-Morris	840.68	\$1,516,534.90	\$915,068.33	\$601,466.57	\$72,176.63	\$529,289.94	\$629.60
282	St. Anthony-New Brighton	2,021.04	\$2,554,260.06	\$1,178,095.00	\$1,376,165.06	\$105,010.23	\$1,271,154.83	\$628.96
319	Nashwauk-Keewatin	661.55	\$1,444,791.17	\$993,427.77	\$451,363.40	\$35,927.65	\$415,435.75	\$627.97
94	Cloquet	2,930.45	\$5,517,243.15	\$3,336,756.27	\$2,180,486.88	\$347,811.76	\$1,832,675.12	\$625.39
77	Mankato	9,226.16	\$18,050,589.10	\$11,062,400.67	\$6,988,188.43	\$1,218,318.97	\$5,769,869.46	\$625.38
2906	Red Lake County Central	415.05	\$687,180.55	\$419,366.91	\$267,813.64	\$8,269.95	\$259,543.69	\$625.33
129	Montevideo	1,658.79	\$2,946,301.11	\$1,789,147.17	\$1,157,153.94	\$124,872.74	\$1,032,281.20	\$622.31
2174	Pine River-Backus	1,006.27	\$1,803,288.95	\$1,056,350.21	\$746,938.74	\$120,901.66	\$626,037.08	\$622.14
745	Albany	1,891.39	\$2,963,823.72	\$1,682,228.70	\$1,281,595.02	\$115,364.42	\$1,166,230.60	\$616.60
771	Chokio-Alberta	178.21	\$272,784.97	\$143,124.18	\$129,660.79	\$20,375.48	\$109,285.31	\$613.24
84	Sleepy Eye	623.49	\$914,672.92	\$471,060.29	\$443,612.63	\$61,431.54	\$382,181.09	\$612.97
14	Fridley	3,389.89	\$7,887,273.36	\$5,288,254.40	\$2,599,018.96	\$528,977.00	\$2,070,041.96	\$610.65
297	Spring Grove	386.91	\$481,521.46	\$220,379.60	\$261,141.86	\$25,649.79	\$235,492.07	\$608.65
413	Marshall	2,693.64	\$5,114,926.86	\$3,240,548.16	\$1,874,378.70	\$235,542.22	\$1,638,836.48	\$608.41
347	Willmar	4,520.31	\$9,371,192.75	\$6,226,224.55	\$3,144,968.20	\$403,919.73	\$2,741,048.47	\$606.39
706	Virginia	1,849.87	\$3,513,636.14	\$2,224,023.86	\$1,289,612.28	\$167,922.07	\$1,121,690.21	\$606.36
601	Fosston	713.14	\$1,188,766.00	\$722,465.18	\$466,300.82	\$34,309.47	\$431,991.35	\$605.76
2071	Lake Crystal-Wellcome	965.10	\$1,637,515.42	\$967,432.17	\$670,083.25	\$85,880.63	\$584,202.62	\$605.33
2397	Lesueur-Henderson	1,113.69	\$1,775,708.40	\$1,002,654.82	\$773,053.58	\$99,335.46	\$673,718.12	\$604.94
726	Becker	3,109.86	\$4,343,267.77	\$2,277,747.53	\$2,065,520.24	\$192,000.72	\$1,873,519.52	\$602.44
2125	Triton	1,269.42	\$1,467,204.11	\$617,694.46	\$849,509.65	\$89,297.20	\$760,212.45	\$598.87

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473	Isle	494.67	\$769,624.86	\$429,185.85	\$340,439.01	\$44,265.18	\$296,173.83	\$598.73
803	Wheaton	441.14	\$773,590.59	\$481,607.56	\$291,983.03	\$27,974.77	\$264,008.26	\$598.47
333	Ogilvie	530.89	\$777,393.76	\$394,720.85	\$382,672.91	\$66,300.26	\$316,372.65	\$595.93
507	Nicollet	410.89	\$543,864.52	\$285,756.00	\$258,108.52	\$13,773.38	\$244,335.14	\$594.65
2198	Fillmore Central	680.21	\$1,035,225.13	\$604,255.43	\$430,969.70	\$26,989.01	\$403,980.69	\$593.91
741	Paynesville	1,039.46	\$1,965,762.09	\$1,294,243.66	\$671,518.43	\$55,794.36	\$615,724.07	\$592.35
748	Sartell	4,218.89	\$6,497,352.19	\$3,823,730.45	\$2,673,621.74	\$186,709.73	\$2,486,912.01	\$589.47
2448	Martin County West	814.88	\$1,210,209.42	\$697,181.12	\$513,028.30	\$33,881.35	\$479,146.95	\$588.00
332	Mora	1,846.13	\$2,919,898.89	\$1,622,790.15	\$1,297,108.74	\$212,001.94	\$1,085,106.80	\$587.77
743	Sauk Centre	1,152.67	\$1,753,341.75	\$976,630.91	\$776,710.84	\$99,759.81	\$676,951.03	\$587.29
549	Perham	1,578.68	\$2,569,561.29	\$1,469,135.36	\$1,100,425.93	\$179,929.63	\$920,496.30	\$583.08
85	Springfield	627.00	\$729,424.88	\$332,351.55	\$397,073.33	\$31,796.83	\$365,276.50	\$582.58
542	Battle Lake	498.78	\$518,561.15	\$218,074.70	\$300,486.45	\$10,021.54	\$290,464.91	\$582.35
2172	Kenyon-Wanamingo	907.69	\$1,404,130.70	\$808,952.66	\$595,178.04	\$67,497.51	\$527,680.53	\$581.34
2805	Zumbrota-Mazeppa	1,295.73	\$1,891,340.76	\$1,065,202.30	\$826,138.46	\$73,107.05	\$753,031.41	\$581.16
821	Menahga	1,066.82	\$1,479,743.34	\$842,930.27	\$636,813.07	\$31,702.41	\$605,110.66	\$567.21
2527	Norman County West	280.60	\$534,748.11	\$334,860.04	\$199,888.07	\$41,449.45	\$158,438.62	\$564.64
553	New York Mills	801.41	\$1,100,081.40	\$617,239.95	\$482,841.45	\$30,813.65	\$452,027.80	\$564.04
518	Worthington	3,570.76	\$6,009,685.83	\$3,699,269.07	\$2,310,416.76	\$302,218.61	\$2,008,198.15	\$562.40
534	Stewartville	2,255.06	\$3,283,659.21	\$1,877,338.29	\$1,406,320.92	\$150,024.17	\$1,256,296.75	\$557.10
777	Benson	905.01	\$1,847,622.11	\$1,263,043.96	\$584,578.15	\$80,799.31	\$503,778.84	\$556.66
2169	Murray County	798.69	\$1,266,666.29	\$775,572.39	\$491,093.90	\$46,732.86	\$444,361.04	\$556.36
740	Melrose	1,538.20	\$2,202,237.10	\$1,275,246.08	\$926,991.02	\$72,889.90	\$854,101.12	\$555.26
345	New London-Spicer	1,616.80	\$2,924,964.92	\$1,959,653.17	\$965,311.75	\$69,801.34	\$895,510.41	\$553.88
485	Royalton	1,005.88	\$1,299,916.64	\$663,100.80	\$636,815.84	\$82,925.80	\$553,890.04	\$550.65
547	Parkers Prairie	613.50	\$1,089,132.71	\$696,430.23	\$392,702.48	\$55,358.63	\$337,343.85	\$549.87
2889	Lake Park Audubon	760.82	\$829,871.24	\$379,880.46	\$449,990.78	\$32,715.77	\$417,275.01	\$548.45
775	Kerkhoven-Murdock-Sunburg	756.49	\$1,242,246.55	\$760,602.70	\$481,643.85	\$66,774.69	\$414,869.16	\$548.41

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
621	Mounds View	12,350.88	\$28,433,537.92	\$20,183,329.39	\$8,250,208.53	\$1,496,796.26	\$6,753,412.27	\$546.80
2769	Morris Area	1,105.36	\$1,936,055.09	\$1,260,047.33	\$676,007.76	\$73,428.10	\$602,579.66	\$545.14
701	Hibbing	2,619.87	\$4,349,179.94	\$2,736,372.97	\$1,612,806.97	\$189,337.16	\$1,423,469.81	\$543.34
116	Pillager	1,137.80	\$1,977,233.62	\$1,262,431.68	\$714,801.94	\$97,006.97	\$617,794.97	\$542.97
577	Willow River	484.13	\$739,914.09	\$461,468.94	\$278,445.15	\$15,745.02	\$262,700.13	\$542.62
548	Pelican Rapids	958.58	\$1,085,740.40	\$535,220.93	\$550,519.47	\$32,710.60	\$517,808.87	\$540.18
500	Southland	484.71	\$951,892.66	\$648,297.26	\$303,595.40	\$41,874.99	\$261,720.41	\$539.95
100	Wrenshall	372.49	\$512,125.22	\$306,241.06	\$205,884.16	\$4,813.65	\$201,070.51	\$539.80
47	Sauk Rapids	4,783.32	\$8,645,986.80	\$5,627,170.16	\$3,018,816.64	\$439,880.40	\$2,578,936.24	\$539.15
97	Moose Lake	705.37	\$1,213,180.67	\$806,315.01	\$406,865.66	\$26,962.85	\$379,902.81	\$538.59
885	St. Michael-Albertville	6,783.23	\$6,789,027.03	\$2,759,528.97	\$4,029,498.06	\$377,265.10	\$3,652,232.96	\$538.42
424	Lester Prairie	472.17	\$471,136.86	\$199,282.60	\$271,854.26	\$18,891.12	\$252,963.14	\$535.75
599	Fertile-Beltrami	503.38	\$729,142.43	\$448,149.01	\$280,993.42	\$12,402.57	\$268,590.85	\$533.57
278	Orono	3,090.78	\$4,374,708.64	\$2,595,523.84	\$1,779,184.80	\$134,135.26	\$1,645,049.54	\$532.24
146	Barnesville	918.59	\$1,091,859.47	\$556,293.78	\$535,565.69	\$48,475.11	\$487,090.58	\$530.26
578	Pine City	1,794.11	\$4,318,706.42	\$3,239,538.71	\$1,079,167.71	\$135,831.60	\$943,336.11	\$525.80
173	Mountain Lake	537.43	\$725,954.54	\$400,160.18	\$325,794.36	\$44,660.64	\$281,133.72	\$523.11
883	Rockford	1,827.59	\$2,553,238.32	\$1,475,897.42	\$1,077,340.90	\$124,842.81	\$952,498.09	\$521.18
690	Warroad	1,082.62	\$1,836,152.79	\$1,214,786.83	\$621,365.96	\$57,433.21	\$563,932.75	\$520.90
852	Campbell-Tintah	157.40	\$218,881.08	\$120,860.89	\$98,020.19	\$16,175.20	\$81,844.99	\$519.98
700	Hermantown	2,290.65	\$3,786,351.58	\$2,505,543.70	\$1,280,807.88	\$90,801.61	\$1,190,006.27	\$519.51
544	Fergus Falls	3,072.88	\$3,327,290.35	\$1,519,991.06	\$1,807,299.29	\$212,251.85	\$1,595,047.44	\$519.07
786	Bertha-Hewitt	493.53	\$847,486.80	\$549,706.64	\$297,780.16	\$43,295.08	\$254,485.08	\$515.64
801	Browns Valley	148.25	\$272,716.53	\$190,430.96	\$82,285.57	\$5,923.71	\$76,361.86	\$515.09
91	Barnum	832.90	\$1,393,876.63	\$931,483.16	\$462,393.47	\$36,517.64	\$425,875.83	\$511.32
564	Thief River Falls	2,207.82	\$2,874,440.64	\$1,644,200.70	\$1,230,239.94	\$110,041.22	\$1,120,198.72	\$507.38
2908	Brandon-Evansville	498.09	\$480,328.79	\$196,979.02	\$283,349.77	\$31,629.14	\$251,720.63	\$505.37
2154	Eveleth-Gilbert	1,028.56	\$1,349,807.82	\$794,180.13	\$555,627.69	\$39,846.96	\$515,780.73	\$501.46

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
463	Eden Valley	1,045.57	\$1,442,938.11	\$842,511.03	\$600,427.08	\$78,095.14	\$522,331.94	\$499.57
162	Bagley	1,123.77	\$1,912,016.81	\$1,219,562.05	\$692,454.76	\$131,474.30	\$560,980.46	\$499.20
195	Randolph	709.80	\$784,396.39	\$405,203.16	\$379,193.23	\$24,894.20	\$354,299.03	\$499.15
441	Marshall County Central	417.33	\$627,647.06	\$404,247.66	\$223,399.40	\$15,199.67	\$208,199.73	\$498.89
2899	Plainview-Elgin-Millville	1,590.88	\$1,957,508.43	\$1,123,683.25	\$833,825.18	\$40,479.57	\$793,345.61	\$498.68
51	Foley	2,103.25	\$3,424,150.65	\$2,287,290.06	\$1,136,860.59	\$95,516.02	\$1,041,344.57	\$495.11
750	Rocori	2,287.31	\$3,260,299.92	\$1,994,212.25	\$1,266,087.67	\$135,560.40	\$1,130,527.27	\$494.26
22	Detroit Lakes	3,283.42	\$6,609,731.17	\$4,570,119.84	\$2,039,611.33	\$417,591.07	\$1,622,020.26	\$494.00
306	Laporte	315.61	\$565,990.06	\$391,291.75	\$174,698.31	\$19,563.64	\$155,134.67	\$491.54
682	Roseau	1,255.95	\$1,779,519.67	\$1,132,614.52	\$646,905.15	\$42,619.19	\$604,285.96	\$481.14
253	Goodhue	726.36	\$605,626.33	\$234,476.83	\$371,149.50	\$22,457.57	\$348,691.93	\$480.05
466	Dassel-Cokato	2,467.45	\$3,570,619.54	\$2,204,247.09	\$1,366,372.45	\$186,518.69	\$1,179,853.76	\$478.17
255	Pine Island	1,390.91	\$1,518,661.60	\$776,127.83	\$742,533.77	\$77,801.19	\$664,732.58	\$477.91
323	Franconia	33.86	\$-	\$(16,154.11)	\$16,154.11	\$-	\$16,154.11	\$477.09
186	Pequot Lakes	1,828.43	\$2,354,360.21	\$1,369,527.32	\$984,832.89	\$119,466.99	\$865,365.90	\$473.28
484	Pierz	1,297.87	\$1,903,514.05	\$1,211,183.84	\$692,330.21	\$79,372.95	\$612,957.26	\$472.28
787	Browerville	400.79	\$767,632.93	\$552,523.53	\$215,109.40	\$27,054.09	\$188,055.31	\$469.21
704	Proctor	1,989.02	\$3,138,321.60	\$2,109,125.26	\$1,029,196.34	\$103,710.09	\$925,486.25	\$465.30
239	Rushford-Peterson	723.35	\$773,815.20	\$408,884.72	\$364,930.48	\$29,328.90	\$335,601.58	\$463.95
531	Byron	2,204.58	\$2,562,619.76	\$1,387,803.39	\$1,174,816.37	\$153,474.61	\$1,021,341.76	\$463.28
511	Adrian	615.99	\$799,909.68	\$499,869.48	\$300,040.20	\$15,221.74	\$284,818.46	\$462.38
738	Holdingsford	1,184.83	\$1,360,705.67	\$760,145.80	\$600,559.87	\$53,043.26	\$547,516.61	\$462.11
595	East Grand Forks	2,027.33	\$2,882,407.54	\$1,865,501.61	\$1,016,905.93	\$80,528.07	\$936,377.86	\$461.88
276	Minnetonka	11,465.47	\$16,784,726.38	\$10,813,263.92	\$5,971,462.46	\$694,690.99	\$5,276,771.47	\$460.23
846	Breckenridge	722.09	\$1,107,083.25	\$738,657.32	\$368,425.93	\$36,356.81	\$332,069.12	\$459.87
204	Kasson-Mantorville	2,310.75	\$2,207,083.74	\$1,000,552.53	\$1,206,531.21	\$154,874.40	\$1,051,656.81	\$455.11
238	Mabel-Canton	273.65	\$303,139.31	\$166,347.86	\$136,791.45	\$12,930.68	\$123,860.77	\$452.62
698	Floodwood	246.05	\$484,590.64	\$357,259.57	\$127,331.07	\$16,857.07	\$110,474.00	\$448.99

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
858	St. Charles	1,057.33	\$1,094,286.94	\$570,222.04	\$524,064.90	\$53,394.96	\$470,669.94	\$445.15
2167	Lakeview	709.76	\$923,967.43	\$572,115.84	\$351,851.59	\$38,811.97	\$313,039.62	\$441.05
150	Hawley	1,085.54	\$1,144,541.97	\$603,423.20	\$541,118.77	\$62,921.36	\$478,197.41	\$440.52
2164	Dilworth-Glyndon-Felton	1,770.62	\$2,353,152.38	\$1,507,640.03	\$845,512.35	\$76,616.38	\$768,895.97	\$434.25
763	Medford	972.54	\$956,377.00	\$511,323.62	\$445,053.38	\$26,432.85	\$418,620.53	\$430.44
768	Hancock	378.05	\$411,247.09	\$227,623.99	\$183,623.10	\$21,299.29	\$162,323.81	\$429.37
857	Lewiston	818.29	\$1,115,282.62	\$720,986.55	\$394,296.07	\$46,239.96	\$348,056.11	\$425.35
242	Alden	530.77	\$813,589.63	\$528,530.16	\$285,059.47	\$63,215.76	\$221,843.71	\$417.97
415	Lynd	199.69	\$257,816.29	\$166,964.77	\$90,851.52	\$8,964.12	\$81,887.40	\$410.07
486	Swanville	322.00	\$423,826.26	\$280,324.44	\$143,501.82	\$12,048.62	\$131,453.20	\$408.24
2168	N.R.H.E.G.	999.78	\$1,459,414.43	\$955,453.87	\$503,960.56	\$98,355.66	\$405,604.90	\$405.69
497	Lyle	321.28	\$522,763.51	\$351,023.67	\$171,739.84	\$42,326.40	\$129,413.44	\$402.81
640	Wabasso	423.56	\$414,558.67	\$224,491.55	\$190,067.12	\$26,322.13	\$163,744.99	\$386.59
487	Upsala	395.67	\$419,354.97	\$216,385.98	\$202,968.99	\$50,481.17	\$152,487.82	\$385.39
756	Blooming Prairie	801.52	\$955,878.40	\$580,501.27	\$375,377.13	\$67,660.71	\$307,716.42	\$383.92
676	Badger	264.32	\$306,033.05	\$193,038.98	\$112,994.07	\$12,446.89	\$100,547.18	\$380.40
227	Chatfield	983.04	\$859,970.36	\$463,819.71	\$396,150.65	\$22,759.15	\$373,391.50	\$379.83
813	Lake City	1,374.87	\$1,662,753.91	\$1,068,209.60	\$594,544.31	\$72,367.59	\$522,176.72	\$379.80
361	International Falls	1,244.34	\$1,410,935.05	\$864,432.53	\$546,502.52	\$74,222.48	\$472,280.04	\$379.54
213	Osakis	896.25	\$1,323,828.79	\$941,498.10	\$382,330.69	\$46,175.39	\$336,155.30	\$375.07
829	Waseca	2,089.55	\$4,132,597.50	\$3,171,621.11	\$960,976.39	\$180,302.87	\$780,673.52	\$373.61
330	Heron Lake-Okabena	316.39	\$509,802.46	\$348,923.37	\$160,879.09	\$45,202.01	\$115,677.08	\$365.62
95	Cromwell	371.22	\$431,814.52	\$285,706.07	\$146,108.45	\$14,025.83	\$132,082.62	\$355.81
308	Nevis	664.26	\$735,199.29	\$463,777.96	\$271,421.33	\$37,407.91	\$234,013.42	\$352.29
533	Dover-Eyota	1,229.78	\$1,314,168.10	\$853,892.04	\$460,276.06	\$30,454.20	\$429,821.86	\$349.51
891	Canby	589.98	\$650,097.23	\$404,637.75	\$245,459.48	\$40,931.99	\$204,527.49	\$346.67
99	Esko	1,312.46	\$1,254,555.15	\$800,608.17	\$453,946.98	\$44,485.21	\$409,461.77	\$311.98
630	Red Lake Falls	388.22	\$516,194.39	\$366,343.64	\$149,850.75	\$28,808.23	\$121,042.52	\$311.79

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
550	Underwood	623.14	\$583,926.69	\$384,096.80	\$199,829.89	\$8,468.33	\$191,361.56	\$307.09
362	Littlefork-Big Falls	384.61	\$597,969.85	\$442,892.87	\$155,076.98	\$37,100.73	\$117,976.25	\$306.74
914	Ulen-Hitterdal	332.19	\$362,966.17	\$242,490.50	\$120,475.67	\$19,855.42	\$100,620.25	\$302.90
818	Verndale	591.80	\$880,226.90	\$675,598.10	\$204,628.80	\$28,630.37	\$175,998.43	\$297.40
261	Ashby	295.65	\$285,187.31	\$194,349.41	\$90,837.90	\$5,580.32	\$85,257.58	\$288.37
592	Climax	230.80	\$317,624.56	\$246,685.15	\$70,939.41	\$5,608.55	\$65,330.86	\$283.06
2884	Red Rock Central	464.92	\$423,155.86	\$249,991.47	\$173,164.39	\$43,727.20	\$129,437.19	\$278.41
696	Ely	626.77	\$856,627.32	\$651,535.70	\$205,091.62	\$32,467.35	\$172,624.27	\$275.42
404	Lake Benton	214.44	\$284,319.31	\$208,451.50	\$75,867.81	\$19,757.94	\$56,109.87	\$261.66
2135	Maple River	1,049.02	\$1,916,013.49	\$1,547,914.76	\$368,098.73	\$95,954.52	\$272,144.21	\$259.43
402	Hendricks	123.22	\$212,815.41	\$171,106.97	\$41,708.44	\$9,900.18	\$31,808.26	\$258.14
363	South Koochiching	296.84	\$530,574.18	\$418,935.00	\$111,639.18	\$39,087.42	\$72,551.76	\$244.41
2888	Clinton-Graceville-Beardsley	379.36	\$535,962.31	\$414,763.98	\$121,198.33	\$31,514.02	\$89,684.31	\$236.41
294	Houston	2,213.56	\$2,491,000.65	\$1,892,081.21	\$598,919.44	\$82,606.50	\$516,312.94	\$233.25
850	Rothsay	314.02	\$201,557.35	\$118,923.60	\$82,633.75	\$10,110.70	\$72,523.05	\$230.95
600	Fisher	302.46	\$418,519.57	\$338,379.89	\$80,139.68	\$12,360.14	\$67,779.54	\$224.09
2835	Janesville-Waldorf-Pemberton	692.89	\$1,241,347.26	\$1,043,456.27	\$197,890.99	\$45,532.16	\$152,358.83	\$219.89
414	Minneota	503.34	\$583,336.58	\$457,505.68	\$125,830.90	\$15,871.92	\$109,958.98	\$218.46
499	Leroy	302.80	\$515,130.71	\$442,295.45	\$72,835.26	\$17,697.42	\$55,137.84	\$182.09
229	Lanesboro	383.04	\$465,577.34	\$384,047.20	\$81,530.14	\$11,888.66	\$69,641.48	\$181.81
581	Edgerton	428.62	\$578,904.49	\$485,790.69	\$93,113.80	\$25,605.88	\$67,507.92	\$157.50
447	Grygla	169.20	\$282,781.91	\$253,369.32	\$29,412.59	\$5,643.56	\$23,769.03	\$140.48
391	Cleveland	545.83	\$294,316.43	\$217,174.35	\$77,142.08	\$11,577.36	\$65,564.72	\$120.12
75	St. Clair	723.97	\$668,596.57	\$576,215.51	\$92,381.06	\$20,145.66	\$72,235.40	\$99.78
495	Grand Meadow	480.06	\$560,797.72	\$529,732.84	\$31,064.88	\$31,064.88	\$-	\$-
712	Mountain Iron-Buhl	521.90	\$962,627.53	\$909,410.85	\$53,216.68	\$53,216.68	\$-	\$-



**Table 5: Special Education Cross-Subsidies – Charter Schools**

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
1001	Crosswind Arts and Science Academy	146.75	\$559,633.00	\$414,612.32	\$145,020.68	\$8,027.87	\$136,992.81	\$933.51
4000	City Academy	163.72	\$-	\$-	\$-	\$-	\$-	\$-
4001	Bluffview Montessori	207.17	\$250,325.53	\$239,788.15	\$10,537.38	\$287.45	\$10,249.93	\$49.48
4003	New Heights	147.77	\$234,392.28	\$225,880.60	\$8,511.68	\$485.86	\$8,025.82	\$54.31
4004	Cedar Riverside Community	193.45	\$493,087.94	\$457,744.44	\$35,343.50	\$13,343.82	\$21,999.68	\$113.72
4005	Metro Deaf School	33.96	\$4,577,264.64	\$4,525,531.54	\$51,733.10	\$51,733.10	\$-	\$-
4007	Minnesota New Country School	240.68	\$490,994.00	\$448,994.72	\$41,999.28	\$11,860.52	\$30,138.76	\$125.22
4008	PACT Charter School	680.73	\$1,096,439.16	\$1,044,793.23	\$51,645.93	\$10,881.99	\$40,763.94	\$59.88
4011	Athlos Leadership Academy	979.78	\$1,629,612.54	\$1,627,929.01	\$1,683.53	\$1,683.53	\$0.00	\$-
4015	Community of Peace Academy	835.05	\$1,302,982.04	\$1,185,700.12	\$117,281.92	\$38,047.55	\$79,234.37	\$94.89
4016	World Learner Charter	217.66	\$371,437.16	\$368,508.93	\$2,928.23	\$(0.00)	\$2,928.23	\$13.45
4017	Minnesota Transitions	3,588.43	\$2,994,754.36	\$2,745,533.14	\$249,221.22	\$249,221.22	\$-	\$-
4018	Achieve Language Academy	463.23	\$393,749.60	\$375,498.62	\$18,250.98	\$3,538.52	\$14,712.46	\$31.76
4020	Duluth Public Schools Academy	1,469.16	\$5,956,389.25	\$5,415,848.53	\$540,540.72	\$187,543.51	\$352,997.21	\$240.27
4025	Cyber Village Academy	282.00	\$694,929.76	\$659,261.82	\$35,667.94	\$10,627.10	\$25,040.84	\$88.80
4026	E.C.H.O. Charter School	118.26	\$133,745.84	\$124,371.28	\$9,374.56	\$4,535.93	\$4,838.63	\$40.92
4027	Higher Ground Academy	808.52	\$353,682.33	\$333,085.29	\$20,597.04	\$10,516.74	\$10,080.30	\$12.47
4029	St. Paul City School	469.40	\$906,278.65	\$848,176.13	\$58,102.52	\$27,769.29	\$30,333.23	\$64.62
4030	Odyssey Charter School	319.58	\$546,974.20	\$496,569.66	\$50,404.54	\$894.08	\$49,510.46	\$154.92
4031	Jennings Community School	103.78	\$85,325.69	\$80,516.03	\$4,809.66	\$3,198.51	\$1,611.15	\$15.52
4032	Harvest Preparatory School	283.87	\$1,197,157.70	\$1,151,373.45	\$45,784.25	\$22,245.70	\$23,538.55	\$82.92
4035	Life Prep	304.22	\$1,037,818.88	\$984,794.26	\$53,024.62	\$1,722.58	\$51,302.04	\$168.63
4036	Face to Face Academy	92.95	\$287,837.50	\$272,394.89	\$15,442.61	\$7,252.36	\$8,190.25	\$88.11
4038	Sojourner Truth Academy	396.06	\$1,527,344.82	\$1,418,033.20	\$109,311.62	\$19,560.48	\$89,751.14	\$226.61
4039	High School For Recording Arts	394.78	\$1,087,613.55	\$1,014,101.65	\$73,511.90	\$581.74	\$72,930.16	\$184.74
4043	Math and Science Academy	544.40	\$565,771.78	\$531,835.27	\$33,936.51	\$4,222.34	\$29,714.17	\$54.58

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj. Net Cross- Subsidy (D-E)	(G) Per WADM
4049	Northwest Passage High School	210.87	\$680,403.63	\$631,396.80	\$49,006.83	\$-	\$49,006.83	\$232.40
4050	Lafayette Public Charter	93.40	\$110,769.66	\$108,172.07	\$2,597.59	\$1,554.78	\$1,042.81	\$11.16
4053	North Lakes Charter School	446.35	\$519,026.51	\$491,737.68	\$27,288.83	\$-	\$27,288.83	\$61.14
4054	La Crescent Montessori and STEM	62.08	\$121,677.18	\$119,145.93	\$2,531.25	\$-	\$2,531.25	\$40.77
4055	Nerstrand Charter School	152.45	\$313,189.69	\$287,825.77	\$25,363.92	\$3,753.51	\$21,610.41	\$141.75
4056	Rosa Parks Charter High School	104.93	\$269,917.22	\$253,360.42	\$16,556.80	\$(0.00)	\$16,556.80	\$157.79
4057	El Colegio Charter School	103.92	\$230,073.81	\$210,617.70	\$19,456.11	\$7,448.79	\$12,007.32	\$115.54
4058	Schoolcraft Learning	195.50	\$828,459.16	\$798,846.84	\$29,612.32	\$7,677.31	\$21,935.01	\$112.20
4059	Crosslake Community Charter	217.55	\$494,059.32	\$465,368.42	\$28,690.90	\$3,338.46	\$25,352.44	\$116.54
4064	Riverway Learning Community	101.50	\$237,732.85	\$231,694.14	\$6,038.71	\$397.94	\$5,640.77	\$55.57
4066	Kato Charter	88.29	\$188,888.69	\$181,361.60	\$7,527.09	\$-	\$7,527.09	\$85.25
4067	Aurora Charter School	424.64	\$626,281.53	\$581,708.21	\$44,573.32	\$8,784.03	\$35,789.29	\$84.28
4068	Excell Charter	389.08	\$968,557.97	\$934,595.53	\$33,962.44	\$18,359.81	\$15,602.63	\$40.10
4070	Hope Academy Charter	529.34	\$523,000.30	\$477,573.07	\$45,427.23	\$369.77	\$45,057.46	\$85.12
4073	Academia Cesar Chavez Charter	445.15	\$669,307.10	\$621,154.45	\$48,152.65	\$26,261.48	\$21,891.17	\$49.18
4074	AFSA High School	421.65	\$1,362,785.97	\$1,306,758.97	\$56,027.00	\$9,148.27	\$46,878.73	\$111.18
4075	Avalon School	258.24	\$1,023,385.75	\$1,005,009.24	\$18,376.51	\$9,829.31	\$8,547.20	\$33.10
4077	Twin Cities International	599.10	\$534,270.76	\$497,145.42	\$37,125.34	\$4,399.15	\$32,726.19	\$54.63
4078	Minnesota International Middle	476.71	\$591,798.32	\$558,674.11	\$33,124.21	\$12,200.88	\$20,923.33	\$43.89
4079	Friendship Academy of Fine Arts	159.59	\$317,148.85	\$278,604.97	\$38,543.88	\$-	\$38,543.88	\$241.52
4080	Pillager Area Charter	52.95	\$65,885.95	\$63,910.06	\$1,975.89	\$-	\$1,975.89	\$37.32
4081	Discovery	71.32	\$175,023.78	\$161,957.79	\$13,065.99	\$6,614.64	\$6,451.35	\$90.46
4082	BlueSky Charter	580.12	\$601,652.06	\$546,016.85	\$55,635.21	\$33,844.19	\$21,791.02	\$37.56
4083	Ridgeway Community	99.51	\$144,906.38	\$137,860.08	\$7,046.30	\$724.12	\$6,322.18	\$63.53
4084	North Shore Community	367.61	\$394,121.69	\$351,462.12	\$42,659.57	\$10,799.56	\$31,860.01	\$86.67
4085	Harbor City International	256.23	\$567,004.80	\$534,769.84	\$32,234.96	\$1,303.39	\$30,931.57	\$120.72
4087	Sage Academy	90.10	\$421,999.11	\$389,340.20	\$32,658.91	\$2,245.64	\$30,413.27	\$337.55

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4088	Urban Academy	291.96	\$413,023.08	\$401,399.44	\$11,623.64	\$2,247.41	\$9,376.23	\$32.11
4089	New City School	249.87	\$232,737.84	\$232,737.84	\$-	\$0.00	\$(0.00)	\$-
4090	Prairie Creek Community	179.93	\$383,410.34	\$362,666.65	\$20,743.69	\$4,652.99	\$16,090.70	\$89.43
4091	Arcadia Charter	143.84	\$697,352.75	\$671,770.74	\$25,582.01	\$640.78	\$24,941.23	\$173.40
4092	Watershed High School	64.56	\$159,551.57	\$151,158.10	\$8,393.47	\$-	\$8,393.47	\$130.01
4093	New Century Charter	152.40	\$682,650.68	\$630,853.78	\$51,796.90	\$21,747.95	\$30,048.95	\$197.17
4095	TRIO Wolf Creek Distance	203.24	\$170,047.53	\$157,455.12	\$12,592.41	\$-	\$12,592.41	\$61.96
4097	Partnership Academy, Inc	272.77	\$1,220,128.30	\$1,120,609.98	\$99,518.32	\$3,681.20	\$95,837.12	\$351.35
4098	Nova Classical Charter	1,007.58	\$641,433.63	\$608,981.84	\$32,451.79	\$2,351.26	\$30,100.53	\$29.87
4100	Great Expectations	103.51	\$435,064.05	\$417,864.77	\$17,199.28	\$5,863.91	\$11,335.37	\$109.51
4102	Minnesota Internship Charter	597.48	\$1,389,517.88	\$1,190,955.42	\$198,562.46	\$139,026.76	\$59,535.70	\$99.64
4103	Hmong College Prep Academy	1,625.02	\$1,725,374.85	\$1,651,268.87	\$74,105.98	\$4,387.88	\$69,718.10	\$42.90
4104	Paladin Academy	254.73	\$1,336,353.43	\$1,272,627.78	\$63,725.65	\$27,251.08	\$36,474.57	\$143.19
4105	Great River School	478.36	\$995,726.94	\$930,245.22	\$65,481.72	\$-	\$65,481.72	\$136.89
4106	Trek North	280.16	\$604,492.04	\$577,569.13	\$26,922.91	\$6,697.08	\$20,225.83	\$72.19
4107	Voyageurs Expeditionary	122.21	\$277,526.11	\$260,378.05	\$17,148.06	\$8,757.55	\$8,390.51	\$68.66
4110	PIM Arts High School	308.50	\$337,022.86	\$296,831.40	\$40,191.46	\$-	\$40,191.46	\$130.28
4111	Augsburg Fairview	112.16	\$455,791.86	\$437,885.98	\$17,905.88	\$9,374.75	\$8,531.13	\$76.06
4112	St. Paul Conservatory Performing Art	639.75	\$301,059.33	\$282,063.55	\$18,995.78	\$0.00	\$18,995.78	\$29.69
4113	Spero Academy	90.77	\$3,451,768.50	\$3,426,414.60	\$25,353.90	\$25,353.90	\$0.00	\$-
4116	Lakes International Language	1,036.80	\$844,228.76	\$785,494.95	\$58,733.81	\$8,075.75	\$50,658.06	\$48.86
4118	Kaleidoscope Charter	587.26	\$1,352,855.40	\$1,296,661.98	\$56,193.42	\$28,228.79	\$27,964.63	\$47.62
4119	Academic Arts High School	112.83	\$527,910.49	\$492,639.83	\$35,270.66	\$-	\$35,270.66	\$312.60
4120	St. Croix Preparatory Academy	1,237.79	\$1,309,681.91	\$1,222,458.32	\$87,223.59	\$14,171.65	\$73,051.94	\$59.02
4121	Ubah Medical Academy	404.87	\$369,788.33	\$340,964.38	\$28,823.95	\$19,491.50	\$9,332.45	\$23.05
4122	Eagle Ridge Academy	1,294.21	\$928,375.06	\$836,871.52	\$91,503.54	\$12,137.67	\$79,365.87	\$61.32
4124	Beacon Academy	405.45	\$1,230,831.91	\$1,122,730.28	\$108,101.63	\$9,626.47	\$98,475.16	\$242.88

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4126	Prairie Seeds Academy	795.81	\$668,412.72	\$586,853.30	\$81,559.42	\$16,421.00	\$65,138.42	\$81.85
4127	Team Academy	108.70	\$295,078.55	\$293,389.79	\$1,688.76	\$1,688.76	\$(0.00)	\$-
4131	Metro Schools Charter	375.29	\$886,182.84	\$838,572.04	\$47,610.80	\$15,216.90	\$32,393.90	\$86.32
4132	Twin City Academy	694.77	\$1,250,163.21	\$1,156,975.82	\$93,187.39	\$471.13	\$92,716.26	\$133.45
4135	Rochester Math and Science	357.36	\$885,131.87	\$826,681.68	\$58,450.19	\$12,388.66	\$46,061.53	\$128.89
4137	Swan River Montessori	157.87	\$587,684.96	\$533,885.35	\$53,799.61	\$19,984.31	\$33,815.30	\$214.20
4138	Milroy Area Charter	43.54	\$41,506.06	\$39,009.98	\$2,496.08	\$(0.00)	\$2,496.08	\$57.33
4139	LoveWorks Academy for Arts	196.01	\$732,627.69	\$708,031.01	\$24,596.68	\$(0.00)	\$24,596.68	\$125.49
4140	Yinghua Academy	822.01	\$537,717.93	\$508,228.68	\$29,489.25	\$3,735.98	\$25,753.27	\$31.33
4142	Stride Academy	687.99	\$1,091,038.51	\$983,475.74	\$107,562.77	\$24,727.09	\$82,835.68	\$120.40
4143	New Millennium	685.59	\$1,055,792.25	\$995,856.56	\$59,935.69	\$9,120.35	\$50,815.34	\$74.12
4144	Green Isle Community	65.46	\$203,113.21	\$192,034.58	\$11,078.63	\$1,775.15	\$9,303.48	\$142.12
4145	Birch Grove Community	28.00	\$130,432.24	\$101,073.18	\$29,359.06	\$-	\$29,359.06	\$1,048.54
4146	Northern Lights Community	121.58	\$708,520.09	\$668,786.35	\$39,733.74	\$3,431.58	\$36,302.16	\$298.59
4150	Minnesota Online High School	174.59	\$259,067.56	\$223,826.31	\$35,241.25	\$34,054.60	\$1,186.65	\$6.80
4151	EdVisions Off Campus	130.98	\$260,125.21	\$246,131.69	\$13,993.52	\$-	\$13,993.52	\$106.84
4152	Twin Cities German Immersion	530.44	\$852,036.33	\$793,582.47	\$58,453.86	\$11,044.95	\$47,408.91	\$89.38
4153	Dugsi Academy	301.63	\$751,617.04	\$689,504.62	\$62,112.42	\$24,120.36	\$37,992.06	\$125.96
4155	Naytahwaush Community	99.11	\$393,832.50	\$386,947.07	\$6,885.43	\$2,042.91	\$4,842.52	\$48.86
4159	Seven Hills Prep Academy	842.03	\$1,372,506.85	\$1,245,196.43	\$127,310.42	\$8,539.49	\$118,770.93	\$141.05
4160	Spectrum High School	769.98	\$577,536.13	\$554,910.62	\$22,625.51	\$-	\$22,625.51	\$29.38
4161	New Discoveries Montessori	153.48	\$1,526,386.80	\$1,471,844.60	\$54,542.20	\$9,989.20	\$44,553.00	\$290.29
4162	Southside Family Charter	119.72	\$417,405.55	\$391,634.21	\$25,771.34	\$4,072.35	\$21,698.99	\$181.25
4163	Learning for Leadership	266.90	\$762,072.00	\$697,653.80	\$64,418.20	\$526.35	\$63,891.85	\$239.38
4164	Laura Jeffrey Academy	130.96	\$635,551.96	\$623,998.54	\$11,553.42	\$(0.00)	\$11,553.42	\$88.22
4166	East Range Acad-Tech and Science	173.71	\$399,517.45	\$369,955.24	\$29,562.21	\$21,458.12	\$8,104.09	\$46.65
4167	International Spanish Language	315.03	\$217,265.82	\$205,331.04	\$11,934.78	\$1,178.44	\$10,756.34	\$34.14

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4168	Glacial Hills Elementary	112.69	\$168,533.53	\$166,625.49	\$1,908.04	\$1,908.04	\$0.00	\$-
4169	Stonebridge Community School	239.79	\$1,056,870.72	\$1,025,613.88	\$31,256.84	\$8,737.07	\$22,519.77	\$93.91
4170	Hiawatha Leadership	1,280.04	\$2,174,833.47	\$2,020,198.99	\$154,634.48	\$22,575.59	\$132,058.89	\$103.17
4171	Noble Academy	801.18	\$174,060.00	\$174,060.00	\$-	\$-	\$-	\$-
4172	Clarkfield Charter School	52.84	\$99,526.11	\$97,217.27	\$2,308.84	\$(0.00)	\$2,308.84	\$43.69
4177	Minisinaakwaang Leadership	31.56	\$196,204.83	\$189,849.95	\$6,354.88	\$6,354.88	\$-	\$-
4178	Lincoln International	179.48	\$133,538.01	\$127,996.04	\$5,541.97	\$0.00	\$5,541.97	\$30.88
4181	Community School of Excellence	964.17	\$811,922.29	\$791,609.91	\$20,312.38	\$3,910.73	\$16,401.65	\$17.01
4183	Lionsgate Academy	221.19	\$7,428,453.52	\$7,194,641.01	\$233,812.51	\$233,812.51	\$(0.00)	\$-
4184	Aspen Academy	497.07	\$679,928.28	\$633,354.19	\$46,574.09	\$4,317.39	\$42,256.70	\$85.01
4185	DaVinci Academy	457.00	\$750,241.25	\$707,929.87	\$42,311.38	\$6,026.18	\$36,285.20	\$79.40
4186	Global Academy	442.30	\$1,090,955.28	\$671,540.02	\$419,415.26	\$4,925.25	\$414,490.01	\$937.12
4187	Natural Science Academy	77.64	\$131,907.12	\$130,733.10	\$1,174.02	\$(0.00)	\$1,174.02	\$15.12
4188	Cologne Academy	628.96	\$1,642,911.70	\$1,571,913.91	\$70,997.79	\$46,745.58	\$24,252.21	\$38.56
4189	Bright Water Elementary	176.67	\$909,123.09	\$909,123.09	\$-	\$(0.00)	\$0.00	\$-
4190	Rivers Edge Academy	81.68	\$402,915.08	\$386,876.44	\$16,038.64	\$7,151.95	\$8,886.69	\$108.80
4191	KIPP Minnesota Charter	258.94	\$1,112,859.70	\$1,064,664.29	\$48,195.41	\$11,352.44	\$36,842.97	\$142.28
4192	Best Academy	715.80	\$2,801,613.63	\$2,605,672.28	\$195,941.35	\$77,449.81	\$118,491.54	\$165.54
4193	College Preparatory Elementary	355.97	\$1,609,895.66	\$1,546,236.05	\$63,659.61	\$10,587.40	\$53,072.21	\$149.09
4194	Cannon River STEM School	358.06	\$420,306.33	\$410,112.01	\$10,194.32	\$1,926.25	\$8,268.07	\$23.09
4195	Oshki Ogimaag Charter	25.26	\$139,338.84	\$129,994.17	\$9,344.67	\$1,574.30	\$7,770.37	\$307.62
4198	Discovery Woods Montessori	90.85	\$158,844.31	\$158,699.35	\$144.96	\$144.96	\$(0.00)	\$-
4199	Parnassus Preparatory	1,036.49	\$820,894.58	\$782,605.31	\$38,289.27	\$7,504.47	\$30,784.80	\$29.70
4200	STEP Academy Charter	295.22	\$104,554.50	\$96,584.08	\$7,970.42	\$-	\$7,970.42	\$27.00
4201	Cornerstone Montessori Elementary	131.74	\$502,632.31	\$472,065.51	\$30,566.80	\$1,591.59	\$28,975.21	\$219.94
4204	Rochester STEM Academy	112.30	\$151,415.09	\$132,433.80	\$18,981.29	\$17,849.09	\$1,132.20	\$10.08
4205	Hennepin Elementary School	338.28	\$816,380.00	\$797,900.67	\$18,479.33	\$13,393.66	\$5,085.67	\$15.03

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4207	Vermillion Country School	47.99	\$126,192.89	\$123,225.51	\$2,967.38	\$2,425.94	\$541.44	\$11.28
4208	Nasha Shkola Charter	101.80	\$98,242.38	\$85,499.98	\$12,742.40	\$-	\$12,742.40	\$125.17
4209	Mastery School	157.65	\$964,265.22	\$923,162.60	\$41,102.62	\$5,099.28	\$36,003.34	\$228.38
4210	Upper Mississippi Academy	279.02	\$716,465.48	\$678,713.68	\$37,751.80	\$(0.00)	\$37,751.80	\$135.30
4212	West Side Summit School	161.94	\$771,981.68	\$711,974.76	\$60,006.92	\$14,588.37	\$45,418.55	\$280.47
4213	Prodeo Academy	280.84	\$852,594.96	\$732,720.39	\$119,874.57	\$646.18	\$119,228.39	\$424.54
4215	Sejong Academy of Minnesota	122.75	\$108,653.03	\$106,152.65	\$2,500.38	\$0.00	\$2,500.38	\$20.37
4216	Freedom Academy Charter School	20.72	\$82,664.86	\$80,585.83	\$2,079.03	\$2,079.03	\$-	\$-
4217	Technical Academies of Minnesota	179.49	\$377,336.24	\$362,898.72	\$14,437.52	\$6,518.97	\$7,918.55	\$44.12
4218	Venture Academy	293.65	\$1,568,962.90	\$1,363,005.07	\$205,957.83	\$36,191.34	\$169,766.49	\$578.13
4219	Northeast College Prep	259.28	\$746,341.10	\$692,497.99	\$53,843.11	\$5,613.02	\$48,230.09	\$186.02
4220	Agamim Classical Academy	161.42	\$645,582.48	\$568,766.63	\$76,815.85	\$7,869.89	\$68,945.96	\$427.12
4221	Discovery Charter School	189.33	\$153,361.22	\$146,207.75	\$7,153.47	\$6,034.72	\$1,118.75	\$5.91
4223	Saint Cloud Math and Science Academy	171.67	\$169,688.37	\$161,854.87	\$7,833.50	\$-	\$7,833.50	\$45.63
4224	Star of the North Academy Charter	160.57	\$61,336.40	\$55,755.18	\$5,581.22	\$884.03	\$4,697.19	\$29.25
4225	Universal Academy Charter School	287.68	\$303,357.61	\$287,408.64	\$15,948.97	\$4,821.36	\$11,127.61	\$38.68
4226	Bdote Learning Center	76.25	\$302,008.58	\$220,401.66	\$81,606.92	\$4,620.62	\$76,986.30	\$1,009.66
4227	Art and Science Academy	261.04	\$543,142.53	\$520,637.16	\$22,505.37	\$0.00	\$22,505.37	\$86.21
4228	Woodbury Leadership Academy	252.67	\$259,512.06	\$257,627.78	\$1,884.28	\$1,756.65	\$127.63	\$0.51
4229	Jane Goodall Environmental Science	114.55	\$566,758.86	\$508,687.99	\$58,070.87	\$7,144.52	\$50,926.35	\$444.58
4230	Minnesota Excellence in Learning	197.72	\$507,835.90	\$455,593.00	\$52,242.90	\$9,536.57	\$42,706.33	\$215.99
4231	Minnesota Math and Science Academy	477.16	\$310,509.00	\$278,451.12	\$32,057.88	\$5,309.36	\$26,748.52	\$56.06
4232	Summit Charter School	66.99	\$192,446.80	\$181,459.81	\$10,986.99	\$-	\$10,986.99	\$164.01
4233	Level Up Academy	85.73	\$655,382.53	\$602,208.67	\$53,173.86	\$8,305.03	\$44,868.83	\$523.37
4235	Flex Academy	81.14	\$224,957.23	\$219,449.62	\$5,507.61	\$25.07	\$5,482.54	\$67.57
4237	Metro Ed for Future Employment	98.07	\$153,152.20	\$131,487.50	\$21,664.70	\$20,395.72	\$1,268.98	\$12.94
4238	Rochester Beacon Academy	116.81	\$1,394,152.51	\$1,375,468.81	\$18,683.70	\$18,683.70	\$(0.00)	\$-

<b>Number</b>	<b>District</b>	<b>(A) Adjusted PU</b>	<b>(B) Special Education Expenditure</b>	<b>(C) Categorical Revenue</b>	<b>(D) Gross Cross- Subsidy (B-C)</b>	<b>(E) Adj. Gen Rev for SpEd</b>	<b>(F) Adj. Net Cross- Subsidy (D-E)</b>	<b>(G) Per WADM</b>
4239	Tesfa International School	130.95	\$345,852.62	\$312,728.82	\$33,123.80	\$10,936.77	\$22,187.03	\$169.43
4240	New Century School	104.52	\$1,333.25	\$1,333.25	\$-	\$-	\$-	\$-
4243	North Metro Flex Academy	154.25	\$411,532.63	\$387,923.44	\$23,609.19	\$6,757.81	\$16,851.38	\$109.25
4248	T.R.U.T.H. Preparatory Academy	119.15	\$-	\$-	\$-	\$-	\$-	\$-
4249	Sankofa Underground North Academy	38.64	\$53,252.27	\$53,252.27	\$-	\$-	\$-	\$-
4250	Athlos Academy of Saint Cloud	478.17	\$344,966.54	\$333,194.06	\$11,772.48	\$9,009.25	\$2,763.23	\$5.78

## Appendix C

### Special Education Cross-Subsidies Report, FY 2017

#### *Data Sources*

#### **Line 1 – Adjusted General Education Revenue per Adjusted Pupil Unit (Current Year) for Cross-Subsidy Computation**

The amount shown on this line was computed as explained in detail in Appendix A.

#### **Line 2 – Adjusted Pupil Units (Current Year) By Special Education Federal Settings**

The settings are defined as follows:

- **Early Childhood Special Education** – Learners receiving services through early childhood special education programs generate at least .28 Full-Time Equivalent (FTE).
- **Setting I** – Learners receiving the majority of their education program in regular class. Includes children and youth with disabilities, receiving special education and related services outside the regular classroom for less than 21 percent of the school day.
- **Setting II** – Learners receiving education programs in a resource room. Includes children and youth with disabilities receiving special education and related services outside the regular classroom for 60 percent or less of the school day and at least 21 percent of the school day.
- **Setting III** – Learners receiving education programs in separate class. Includes children and youth with disabilities receiving special education and related services outside the regular classroom for more than 60 percent of the school day. Does not include pupils who received education programs in public or private separate day or residential facilities.
- **Setting IV** – Learners receiving education programs in public separate day school facilities. Includes children and youth with disabilities receiving special education and related services for greater than 50 percent of the school day in separate facilities.
- **Setting V** – Learners receiving education programs in private separate day school facilities at public expense for greater than 50 percent of the school day.
- **Setting VI** – Learners receiving education programs in public residential facilities for greater than 50 percent of the school day.
- **Setting VII** – Learners receiving education programs in private residential facilities at public expense for greater than 50 percent of the school day.
- **Setting VIII** – Learners receiving education programs in homebound/hospital placement. Includes children and youth with disabilities placed in and receiving education in hospital programs or homebound programs.

The data showing Adjusted Pupil Unit (PU) by special education setting are based on pupil data from MARSS, adjusted for the grade level weighting factors (1.00 for EC to elementary and 1.20 for secondary students) to determine the Adjusted Weight Pupil Unit (AWPU).



Changes to the AWPU by setting were made only by changing the special education settings for individual students on MARSS.

**Line 3 – Percent of School Day Students Spend In Special Education Settings**

The percentages shown on the report are MDE estimates based on the midpoints for each federal setting. For example, the 10 percent assumption for Setting I is the midpoint of the range for Setting 1 (0 percent to 20 percent).

**Line 4 – General Education Revenue Attributable to Special Education Students for the Time They Spend In Special Education**

This was calculated as shown.

**Line 5 – Special Education Expenditures**

These data are reported on SEDRA, as summarized on reports sent to districts and as explained in Appendix A. They include the costs reported on SEDRA under Funding Source Codes “A”, “E”, “i”, “j”, “R”, “a”, “m” and Access to Career Technical Education for Students with a Disability (formerly called Transition Disabled)

**Line 6 – Transportation Expenditures**

This is the district’s FY 2016 expenditure for special education transportation, as reported to MDE under finance code 723, excluding finance code 728, through UFARS and special education bus and van depreciation as reported to MDE as of December 15, 2016.

**Line 7 – Total Special Education Expenditure**

This was calculated as shown.

**Lines 8-18 – Special Education Categorical Revenues**

These amounts were calculated using the data shown above. The aid entitlement reports available on MDE’s webpage, show the aid computations for several of the component formulas. This also shows the aids received for ADSIS and FIN 728 being backed out of the total eligible aid.

**Lines 19-21 – General Education Cross-Subsidy of Special Education**

These amounts were calculated as shown.