



Special Education Cross-Subsidies Fiscal Year (FY) 2018

Report to the Legislature

As required by Minnesota Statutes, section 127.065

July 2019

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Fiscal Year 2018

Minnesota Statutes 2018, 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, 2019.

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 and 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 calculation 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 2016-FY 2023

Table 1 shows the calculation of the state total cross-subsidy for FY 2016 through FY 2023. Amounts shown for FY 2016-18 are based on actual data. Amounts shown for FY 2019-23 are estimates based on 2019 end-of-session data.

State Total Special Education Cross-Subsidies, Year-to-Year Comparison
FY 2016-FY 2023 • Final FY 2018 Data (\$ in Millions)

1. Special Education Expenditures:	FY 2016 Final	FY 2017 Final	FY 2018 Final	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate
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).	1,745.84	1,832.38	1,924.66	2,040.07	2,160.89	2,293.39	2,433.20	2,575.97
State transportation (excluding special transportation of non-disabled students).	213.7	225.5	237.8	258.5	279.9	304.0	329.6	356.5
Federal (including fringe benefits)	174.1	180.0	181.9	185.5	190.6	190.6	190.6	190.6
Subtotal, Special Education Expenditures	2,133.6	2,237.8	2,344.4	2,484.1	2,631.4	2,788.0	2,953.4	3,123.0
Change from Prior Year	94.6	104.2	106.6	139.7	147.3	156.6	165.5	169.6
Percent Change from Prior Year	4.6%	4.9%	4.8%	6.0%	5.9%	6.0%	5.9%	5.7%

2. Special Education Categorical Revenues:	FY 2016 Final	FY 2017 Final	FY 2018 Final	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate
State – Regular Special Education Aid, Includes Transportation	970.5	1,028.9	1,092.9	1,149.0	1,220.0	1,303.6	1,387.5	1,476.2
State – Excess Cost Aid	248.6	277.6	296.9	323.9	360.5	393.4	433.7	477.4
Adjust for Cap Growth	(33.4)	(19.2)	(19.2)	(13.1)	(3.1)	0	0	0
Adjust for Hold Harmless	4.87	8.6	14.0	34.2	31.6	28.4	24.2	25.8
Adjust for Alternative Delivery	(25.0)	(25.5)	(33.0)	(34.1)	(35.9)	(37.6)	(39.5)	(41.5)
Cross-Subsidy Aid	0	0	0	0	21.9	56.2	58.8	61.9
Charter Tuition Adjustment	0	0	0	0	4.1	9.0	10.4	11.8
Adjust for Special Transportation for Non-Disabled Students	(28.3)	(39.0)	(42.2)	(46.0)	(49.9)	(54.4)	(59.0)	(63.8)
State – Special Pupil Aid	1.13	0.81	0.93	0.83	1.14	1.29	1.45	1.64
State – Home Based Travel Aid	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5
Third-party Billing	46.3	56.9	53.8	54.9	56.0	57.1	58.2	59.4
Federal	174.1	180.0	181.9	185.5	190.6	190.6	190.6	190.6

2. Special Education Categorical Revenues:	FY 2016 Final	FY 2017 Final	FY 2018 Final	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate
Subtotal, Categorical Revenue	1,359.3	1,469.4	1,546.5	1,655.6	1,797.3	1,948.1	2,066.8	2,199.9
Change from Prior Year	55.9	110.1	77.1	109.1	141.7	150.9	118.6	133.2
Percent Change from Prior Year	4.3%	8.1%	5.3%	7.1%	8.6%	8.4%	6.1%	6.4%
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	FY 2016 Final	FY 2017 Final	FY 2018 Final	FY 2019 Estimate	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate
	99.3	99.3	107.3	114.4	116.3	115.9	116.0	116.2
4. Cross-Subsidies:	FY 2016 Final	FY 2017 Final	FY 2018 Final	FY 2019 Final	FY 2020 Estimate	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate
(a) Gross Cross-Subsidy (1) - (2):	774.3	768.5	797.9	828.5	834.1	839.8	886.7	923.1
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	675.0	669.2	690.6	714.1	717.8	723.9	770.7	806.9
Change from Prior Year	31.7	(5.9)	21.5	23.5	3.7	6.1	46.7	36.3
Percent Change from Prior Year	4.9%	-0.9%	3.2%	3.4%	0.5%	0.9%	6.5%	4.7%

Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003-FY 2018 and projections through FY 2023 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from \$1.210 billion in FY 2003 to \$2.344 billion in FY 2018, and are projected to continue to increase up to \$3.123 billion by FY 2023. 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 158 percent over the 20-year period, while revenues are projected to increase by 177 percent.

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

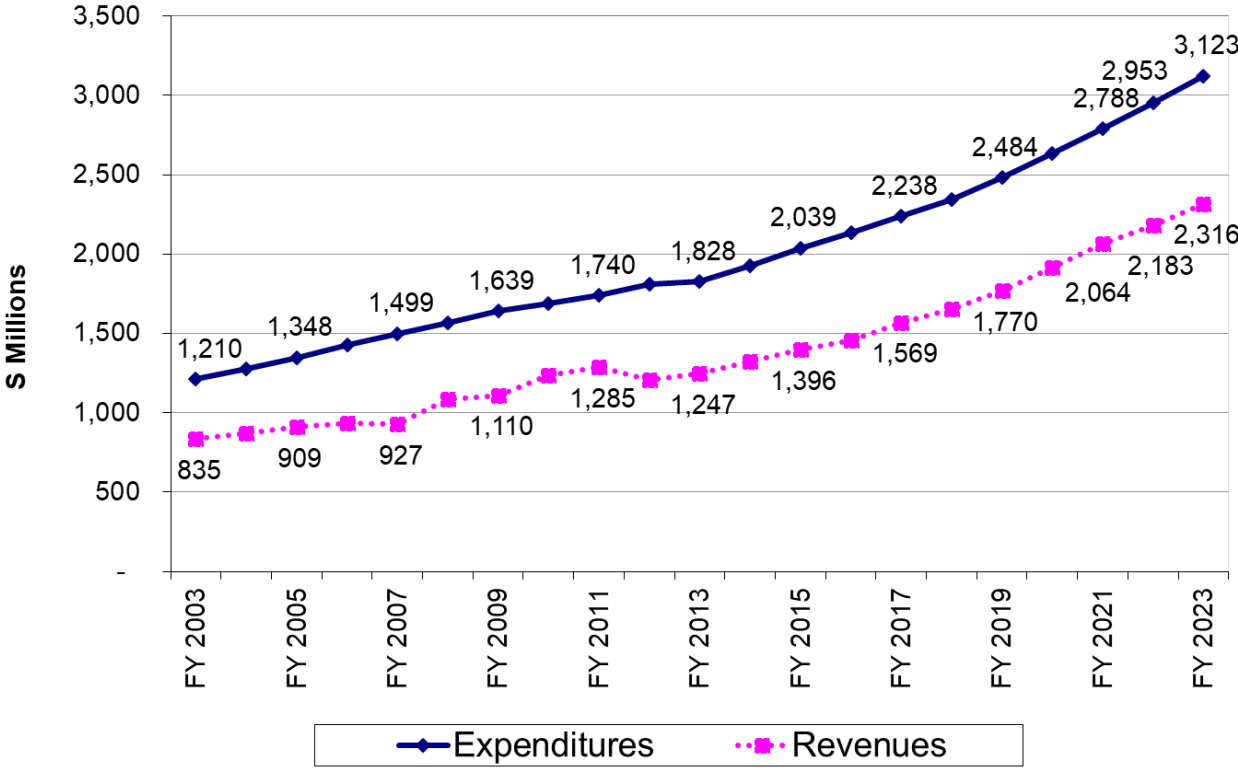


Figure 2: Special Education Cross-Subsidies

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 2023 dollars [adjusted for inflation using Consumer Price Index (CPI)].

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. Changes to the formula beginning in SFY 20 are designed to hold the cross-subsidy per average daily membership (ADM) steady for FY 2020 and FY 2021. It is projected to reach \$807 million in FY 2023.

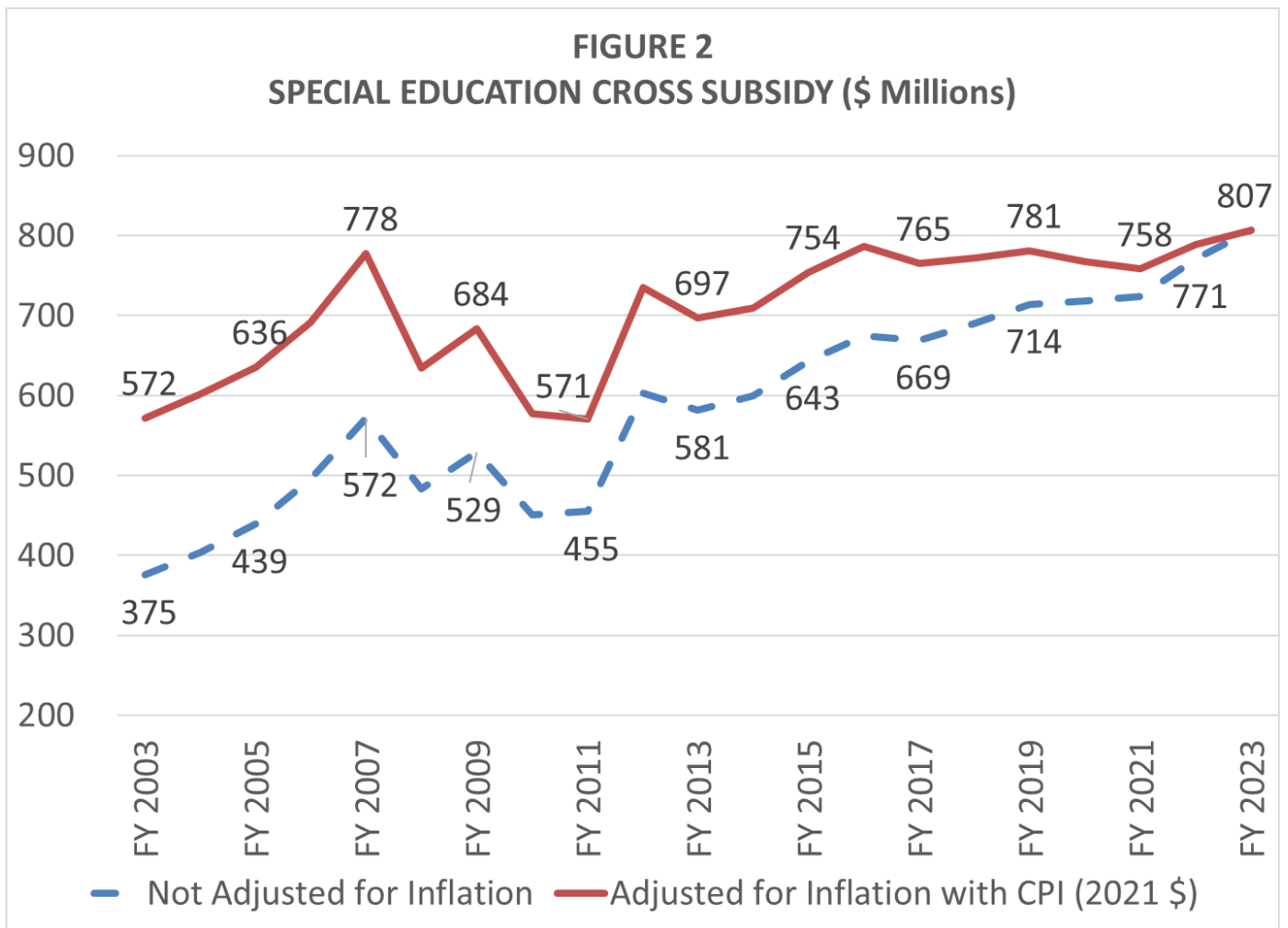


Figure 3: Special Education Revenues

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 2023. 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 74.2 percent by FY 2023, due to increases enacted in state special education funding in 2013 and 2019. 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.

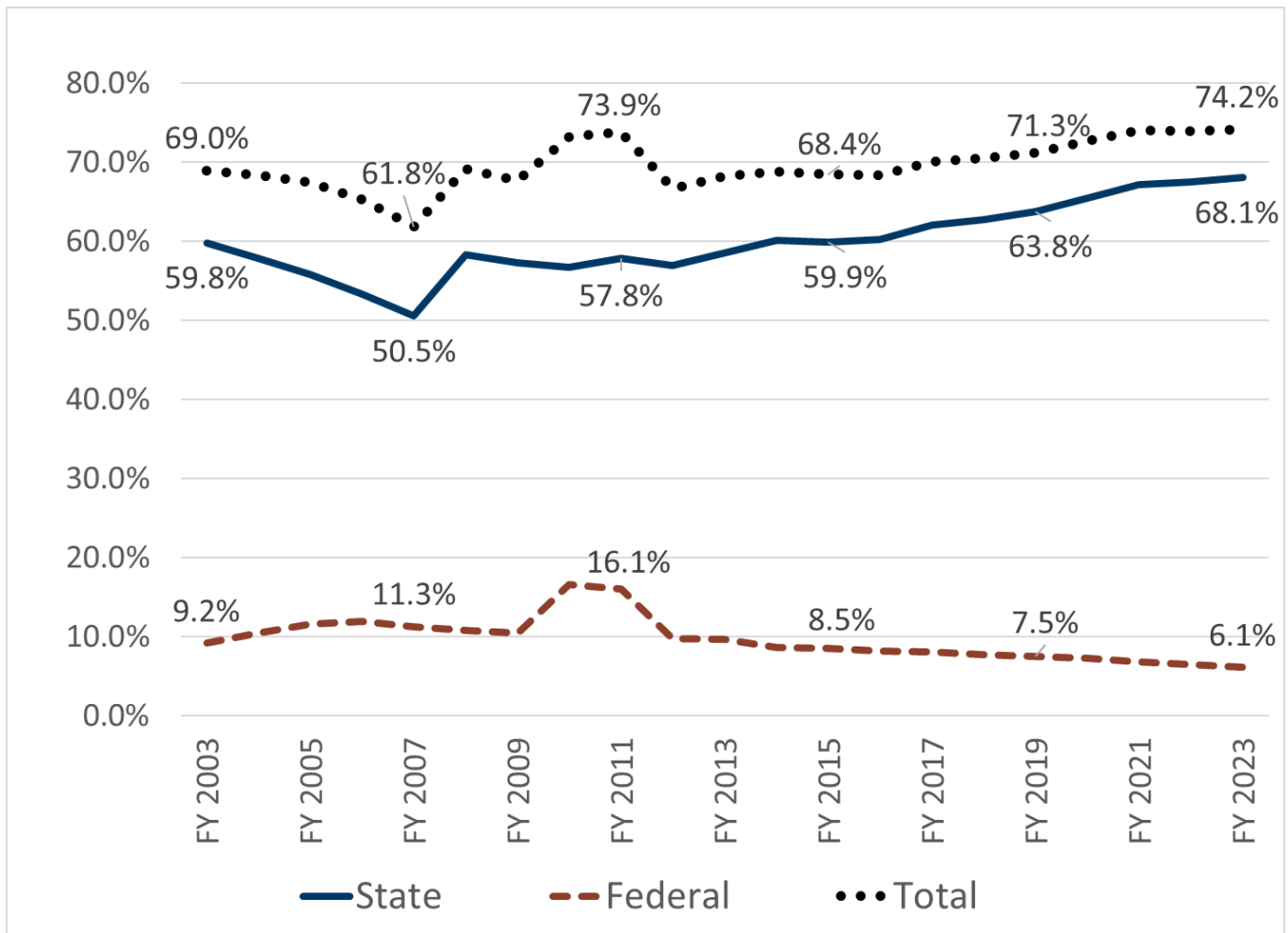
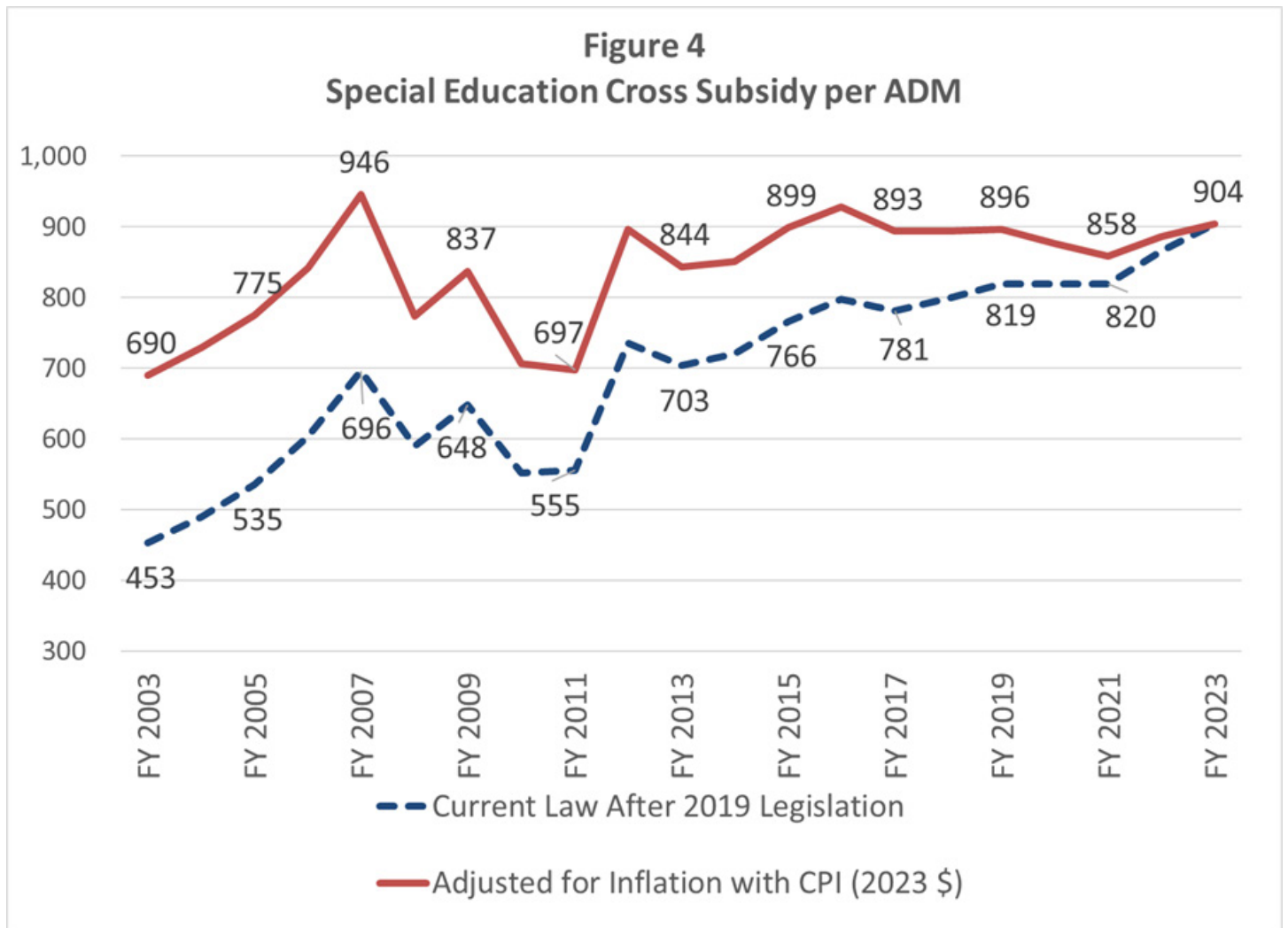


Figure 4: Special Education Cross-Subsidy per ADM

Figure 4 presents yet another perspective by showing the cross-subsidy as the amount per ADM necessary to cross-subsidize special education with general education funds. Amounts are shown in current dollars and in FY 2023 dollars, adjusted for inflation using the Consumer Price Index (CPI). The trends in cross-subsidy per ADM in current dollars, shown in the dashed 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 2023, 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 2023.



District-by-District Cross-Subsidy Reports, FY 2018

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2018, 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 2018 by school district strata, based on the district-by-district and charter school reports included in **Appendix B** (Tables 4 and 5): 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 (PU) are between \$674 and \$929 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of \$626 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of \$1,125 per pupil unit. In contrast, the average cross-subsidy of charter schools was \$94 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 \$731,042,635, which is greater than the actual total cross-subsidy reported in Table 1 (page 6). This variance 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 2-5 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 2018 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 Adjusted Weighted Pupil Unit WADM
Totals in \$	934,686	1,917,310,562	1,102,151,023	815,159,540	107,270,822	707,888,718	757.35
By Stratum							
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
Non-Metro > = 2K	206,641	431,531,807	248,263,374	183,268,434	24,004,207	159,264,226	770.73
Non-Metro 1K-2K	104,128	178,379,607	103,648,407	74,731,200	8,132,774	66,598,426	639.58
Non-Metro < 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 3 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 (WADM).

Table 4 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 WADM.

Table 5 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 WADM.

Find detailed individual district cross-subsidies reports 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 not being designed to include charters 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, who 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 Accounting and Reporting Standards (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 Data Reporting Application (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 process 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 assumption 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 0 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 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 Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
1	Aitkin	1,287.01	\$2,287,017	\$1,253,426	\$1,033,592	\$74,985	\$958,607	\$744.83
1	Minneapolis	37,953.54	\$116,793,837	\$60,217,105	\$56,576,732	\$10,156,941	\$46,419,791	\$1,223.07
2	Hill City	303.69	\$661,084	\$419,903	\$241,180	\$36,229	\$204,952	\$674.87
4	McGregor	493.05	\$958,670	\$437,702	\$520,968	\$51,836	\$469,132	\$951.49
6	South St. Paul	3,800.76	\$6,752,758	\$3,853,420	\$2,899,337	\$525,082	\$2,374,255	\$624.68
11	Anoka-Hennepin	41,818.82	\$100,828,759	\$57,305,082	\$43,523,676	\$5,663,213	\$37,860,464	\$905.35
12	Centennial	7,177.09	\$18,715,095	\$12,648,317	\$6,066,777	\$699,830	\$5,366,947	\$747.79
13	Columbia Heights	3,747.25	\$8,375,185	\$1,843,296	\$6,531,889	\$950,177	\$5,581,711	\$1,489.55
14	Fridley	3,341.16	\$7,801,905	\$5,599,155	\$2,202,750	\$462,114	\$1,740,636	\$520.97
15	St. Francis	4,834.01	\$11,909,473	\$7,486,297	\$4,423,176	\$444,911	\$3,978,264	\$822.97
16	Spring Lake Park	6,277.61	\$8,501,507	\$3,239,123	\$5,262,384	\$723,357	\$4,539,026	\$723.05
22	Detroit Lakes	3,275.59	\$7,131,838	\$4,322,709	\$2,809,129	\$396,978	\$2,412,152	\$736.40
23	Frazee-Vergas	1,000.75	\$1,998,368	\$1,155,878	\$842,490	\$52,654	\$789,836	\$789.24
25	Pine Point	63.47	\$190,045	\$127,123	\$62,921	\$5,366	\$57,556	\$906.82
31	Bemidji	5,497.54	\$14,628,350	\$9,372,860	\$5,255,491	\$808,865	\$4,446,626	\$808.84
32	Blackduck	661.78	\$1,502,246	\$1,027,144	\$475,102	\$28,235	\$446,867	\$675.25
36	Kelliher	292.08	\$611,042	\$450,999	\$160,043	\$13,369	\$146,674	\$502.17
38	Red Lake	1,622.51	\$4,064,582	\$1,833,769	\$2,230,814	\$339,643	\$1,891,171	\$1,165.58
47	Sauk Rapids-Rice	4,917.50	\$9,530,887	\$6,098,905	\$3,431,982	\$416,237	\$3,015,745	\$613.27
51	Foley	2,107.28	\$3,589,587	\$2,385,916	\$1,203,671	\$93,660	\$1,110,011	\$526.75
75	St. Clair	729.48	\$880,337	\$592,901	\$287,436	\$14,400	\$273,035	\$374.29
77	Mankato	9,293.82	\$19,047,016	\$12,484,883	\$6,562,133	\$1,174,892	\$5,387,241	\$579.66
81	Comfrey	162.21	\$331,306	\$219,830	\$111,476	\$656	\$110,821	\$683.19
84	Sleepy Eye	638.45	\$916,703	\$519,137	\$397,566	\$55,198	\$342,368	\$536.25
85	Springfield	614.78	\$665,163	\$370,145	\$295,018	\$17,716	\$277,302	\$451.06
88	New Ulm	2,333.14	\$5,502,194	\$2,853,993	\$2,648,202	\$266,372	\$2,381,829	\$1,020.87

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
91	Barnum	802.78	\$1,432,994	\$927,690	\$505,305	\$19,113	\$486,192	\$605.63
93	Carlton	507.47	\$951,256	\$485,666	\$465,591	\$21,345	\$444,246	\$875.41
94	Cloquet	2,987.77	\$5,826,513	\$3,504,365	\$2,322,148	\$352,274	\$1,969,874	\$659.31
95	Cromwell-Wright	352.33	\$483,034	\$274,650	\$208,384	\$9,985	\$198,398	\$563.10
97	Moose Lake	713.28	\$1,180,587	\$851,420	\$329,168	\$26,067	\$303,100	\$424.94
99	Esko	1,360.38	\$1,332,157	\$747,427	\$584,730	\$46,277	\$538,453	\$395.81
100	Wrenshall	419.07	\$606,176	\$390,508	\$215,667	\$4,178	\$211,490	\$504.66
108	Norwood	1,111.49	\$1,623,668	\$556,847	\$1,066,821	\$68,194	\$998,627	\$898.46
110	Waconia	4,417.02	\$8,866,508	\$4,471,141	\$4,395,367	\$228,633	\$4,166,734	\$943.34
111	Watertown-Mayer	1,722.87	\$3,152,309	\$1,627,656	\$1,524,653	\$156,228	\$1,368,425	\$794.27
112	Eastern Carver County	10,533.81	\$18,937,450	\$10,000,511	\$8,936,940	\$743,007	\$8,193,932	\$777.87
113	Walker-Hackensack-Akeley	837.32	\$1,942,099	\$1,103,850	\$838,249	\$52,939	\$785,309	\$937.88
115	Cass Lake-Bena	1,262.53	\$3,750,381	\$2,224,923	\$1,525,458	\$249,747	\$1,275,710	\$1,010.44
116	Pillager	1,196.60	\$2,257,119	\$1,394,117	\$863,002	\$82,274	\$780,728	\$652.46
118	Northland Community	347.46	\$1,126,682	\$638,222	\$488,460	\$76,321	\$412,139	\$1,186.15
129	Montevideo	1,662.23	\$3,170,658	\$1,929,456	\$1,241,202	\$88,710	\$1,152,492	\$693.34
138	North Branch	3,134.73	\$6,293,284	\$3,661,878	\$2,631,407	\$234,716	\$2,396,691	\$764.56
139	Rush City	948.80	\$1,353,010	\$575,262	\$777,749	\$42,581	\$735,167	\$774.84
146	Barnesville	942.38	\$1,124,534	\$615,143	\$509,391	\$44,405	\$464,987	\$493.42
150	Hawley	1,082.50	\$1,096,728	\$581,486	\$515,243	\$61,213	\$454,030	\$419.43
152	Moorhead	7,173.07	\$17,287,748	\$10,930,080	\$6,357,668	\$812,079	\$5,545,588	\$773.11
162	Bagley	1,104.08	\$2,015,488	\$1,224,938	\$790,549	\$116,666	\$673,883	\$610.36
166	Cook County	526.95	\$1,186,395	\$407,421	\$778,974	\$73,774	\$705,200	\$1,338.27
173	Mountain Lake	560.62	\$779,537	\$403,847	\$375,690	\$48,842	\$326,848	\$583.01
177	Windom	1,165.67	\$2,486,612	\$1,509,461	\$977,151	\$76,465	\$900,686	\$772.68
181	Brainerd	7,162.13	\$21,209,274	\$13,864,311	\$7,344,963	\$1,024,902	\$6,320,060	\$882.43
182	Crosby-Ironton	1,142.47	\$2,957,036	\$1,745,805	\$1,211,231	\$99,602	\$1,111,630	\$973.01
186	Pequot Lakes	1,866.96	\$2,527,072	\$1,478,986	\$1,048,085	\$97,657	\$950,429	\$509.08
191	Burnsville	9,643.79	\$25,728,791	\$13,942,744	\$11,786,047	\$1,316,890	\$10,469,156	\$1,085.59
192	Farmington	7,876.58	\$13,297,873	\$5,741,527	\$7,556,346	\$618,276	\$6,938,070	\$880.85
194	Lakeville	12,133.38	\$26,807,728	\$13,815,489	\$12,992,239	\$1,302,423	\$11,689,816	\$963.44

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
195	Randolph	706.71	\$820,548	\$536,659	\$283,889	\$17,842	\$266,047	\$376.46
196	Rosemount-Apple Valley-Eagan	30,932.08	\$74,760,796	\$46,115,869	\$28,644,927	\$3,809,967	\$24,834,960	\$802.89
197	West St. Paul-Mendota Heights	5,541.80	\$13,082,204	\$7,031,061	\$6,051,143	\$905,076	\$5,146,067	\$928.59
199	Inver Grove Heights	3,985.85	\$7,294,519	\$3,598,818	\$3,695,700	\$394,814	\$3,300,886	\$828.15
200	Hastings	4,807.37	\$10,181,426	\$5,190,261	\$4,991,164	\$489,116	\$4,502,048	\$936.49
203	Hayfield	768.01	\$1,279,839	\$684,993	\$594,845	\$73,988	\$520,857	\$678.19
204	Kasson-Mantorville	2,366.05	\$2,553,433	\$1,035,905	\$1,517,529	\$107,839	\$1,409,689	\$595.80
206	Alexandria	4,608.42	\$10,151,453	\$6,161,899	\$3,989,554	\$544,760	\$3,444,793	\$747.50
213	Osakis	875.14	\$1,227,120	\$966,801	\$260,319	\$39,193	\$221,126	\$252.68
227	Chatfield	988.15	\$966,448	\$431,461	\$534,987	\$15,151	\$519,836	\$526.07
229	Lanesboro	386.29	\$394,797	\$378,194	\$16,603	\$9,294	\$7,310	\$18.92
238	Mabel-Canton	266.15	\$378,572	\$168,438	\$210,134	\$9,958	\$200,177	\$752.12
239	Rushford-Peterson	721.22	\$846,576	\$449,480	\$397,096	\$25,902	\$371,194	\$514.68
241	Albert Lea	3,777.52	\$11,505,727	\$7,198,408	\$4,307,319	\$606,693	\$3,700,627	\$979.64
242	Alden-Conger	539.05	\$792,221	\$532,533	\$259,688	\$42,986	\$216,702	\$402.01
252	Cannon Falls	1,254.45	\$1,946,145	\$958,114	\$988,031	\$92,676	\$895,355	\$713.74
253	Goodhue	727.23	\$631,763	\$292,661	\$339,102	\$17,734	\$321,368	\$441.91
255	Pine Island	1,436.51	\$1,463,204	\$790,091	\$673,112	\$44,414	\$628,699	\$437.66
256	Red Wing	2,989.08	\$6,885,094	\$4,060,782	\$2,824,313	\$395,260	\$2,429,053	\$812.64
261	Ashby	287.32	\$267,387	\$186,033	\$81,354	\$2,550	\$78,804	\$274.27
264	Herman-Norcross	120.61	\$178,633	\$98,630	\$80,003	\$4,169	\$75,834	\$628.76
270	Hopkins	7,441.59	\$14,273,013	\$6,828,140	\$7,444,874	\$774,552	\$6,670,322	\$896.36
271	Bloomington	11,435.75	\$31,851,145	\$16,095,758	\$15,755,387	\$2,088,535	\$13,666,852	\$1,195.10
272	Eden Prairie	9,711.27	\$20,330,160	\$11,114,927	\$9,215,233	\$924,487	\$8,290,746	\$853.72
273	Edina	9,276.82	\$18,053,623	\$10,448,360	\$7,605,262	\$530,273	\$7,074,989	\$762.65
276	Minnetonka	11,761.77	\$18,497,744	\$11,474,905	\$7,022,838	\$676,404	\$6,346,434	\$539.58
277	Westonka	2,581.99	\$4,789,149	\$2,217,829	\$2,571,320	\$228,378	\$2,342,942	\$907.42
278	Orono	3,123.81	\$4,377,616	\$2,572,732	\$1,804,883	\$120,211	\$1,684,672	\$539.30
279	Osseo	22,891.38	\$50,428,899	\$24,010,116	\$26,418,783	\$3,638,722	\$22,780,060	\$995.14
280	Richfield	4,733.19	\$10,865,080	\$4,643,052	\$6,222,028	\$808,205	\$5,413,823	\$1,143.80
281	Robbinsdale	13,453.49	\$30,281,911	\$11,495,876	\$18,786,036	\$2,296,070	\$16,489,966	\$1,225.70

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
282	St. Anthony-New Brighton	2,042.63	\$2,731,750	\$1,239,091	\$1,492,659	\$57,881	\$1,434,778	\$702.42
283	St. Louis Park	5,088.37	\$9,632,582	\$4,719,550	\$4,913,031	\$446,581	\$4,466,450	\$877.78
284	Wayzata	12,715.53	\$18,198,852	\$7,991,906	\$10,206,947	\$779,830	\$9,427,117	\$741.39
286	Brooklyn Center	2,840.78	\$4,145,459	\$1,160,056	\$2,985,403	\$506,133	\$2,479,270	\$872.74
294	Houston	2,161.45	\$2,528,647	\$1,925,944	\$602,702	\$162,214	\$440,488	\$203.79
297	Spring Grove	382.93	\$400,256	\$216,529	\$183,727	\$17,835	\$165,892	\$433.22
299	Caledonia	757.96	\$1,262,595	\$634,847	\$627,748	\$50,812	\$576,936	\$761.17
300	La Crescent-Hokah	1,249.02	\$2,658,137	\$1,604,596	\$1,053,541	\$78,719	\$974,822	\$780.47
306	Laporte	343.07	\$608,588	\$424,198	\$184,391	\$21,191	\$163,199	\$475.70
308	Nevis	649.50	\$818,636	\$465,105	\$353,531	\$31,641	\$321,890	\$495.60
309	Park Rapids	1,775.87	\$3,124,660	\$1,609,644	\$1,515,017	\$155,127	\$1,359,890	\$765.76
314	Braham	802.73	\$1,168,908	\$527,264	\$641,643	\$34,361	\$607,282	\$756.52
316	Greenway	1,135.48	\$4,154,136	\$2,702,401	\$1,451,736	\$122,306	\$1,329,429	\$1,170.81
317	Deer River	989.37	\$3,200,786	\$2,294,296	\$906,491	\$152,921	\$753,570	\$761.67
318	Grand Rapids	4,347.92	\$9,002,205	\$5,583,348	\$3,418,857	\$571,404	\$2,847,453	\$654.90
319	Nashwauk-Keewatin	643.67	\$1,515,343	\$933,806	\$581,537	\$25,650	\$555,887	\$863.62
323	Franconia	30.18	\$0	\$(19,889)	\$19,889	\$0	\$19,889	\$659.01
330	Heron Lake-Okabena	314.18	\$570,914	\$349,519	\$221,395	\$31,539	\$189,857	\$604.29
332	Mora	1,781.25	\$2,956,271	\$1,601,083	\$1,355,188	\$200,256	\$1,154,932	\$648.38
333	Ogilvie	540.20	\$928,935	\$437,233	\$491,703	\$69,292	\$422,410	\$781.95
345	New London-Spicer	1,650.92	\$3,513,549	\$2,119,646	\$1,393,903	\$70,867	\$1,323,036	\$801.39
347	Willmar	4,565.40	\$9,644,803	\$6,341,020	\$3,303,783	\$386,040	\$2,917,743	\$639.10
356	Lancaster	191.16	\$381,167	\$199,012	\$182,156	\$21,818	\$160,338	\$838.76
361	International Falls	1,175.02	\$1,556,972	\$874,379	\$682,592	\$52,340	\$630,252	\$536.38
362	Littlefork-Big Falls	364.05	\$566,744	\$454,343	\$112,401	\$28,317	\$84,084	\$230.97
363	South Koochiching	303.92	\$589,914	\$472,427	\$117,487	\$17,281	\$100,206	\$329.71
378	Dawson-Boyd	616.63	\$1,273,281	\$766,045	\$507,235	\$56,974	\$450,261	\$730.20
381	Lake Superior	1,497.83	\$2,609,500	\$1,347,880	\$1,261,620	\$82,275	\$1,179,345	\$787.37
390	Lake of the Woods	494.87	\$766,739	\$545,602	\$221,138	\$14,750	\$206,388	\$417.05
391	Cleveland	570.03	\$362,987	\$159,335	\$203,652	\$27,238	\$176,414	\$309.48
402	Hendricks	138.84	\$201,600	\$197,733	\$3,868	\$(3,868)	\$0	\$0

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403	Ivanhoe	159.11	\$142,977	\$49,963	\$93,014	\$3,934	\$89,079	\$559.86
404	Lake Benton	224.69	\$297,409	\$221,913	\$75,496	\$6,703	\$68,794	\$306.17
413	Marshall	2,715.88	\$5,049,970	\$3,614,719	\$1,435,252	\$182,836	\$1,252,416	\$461.15
414	Minneota	515.53	\$593,977	\$461,580	\$132,397	\$16,832	\$115,565	\$224.17
415	Lynd	207.39	\$242,730	\$170,144	\$72,586	\$6,012	\$66,574	\$321.01
423	Hutchinson	3,098.87	\$6,330,657	\$3,785,697	\$2,544,961	\$161,523	\$2,383,437	\$769.13
424	Lester Prairie	487.66	\$457,157	\$181,139	\$276,018	\$23,299	\$252,720	\$518.23
432	Mahnomen	666.78	\$1,112,905	\$305,357	\$807,548	\$32,616	\$774,932	\$1,162.20
435	Waubun-Ogema-White Earth	713.54	\$1,225,460	\$722,358	\$503,102	\$47,379	\$455,723	\$638.68
441	Marshall County Central	433.89	\$626,478	\$450,187	\$176,291	\$4,930	\$171,361	\$394.94
447	Grygla	166.13	\$270,240	\$264,184	\$6,056	\$3,484	\$2,571	\$15.48
458	Truman	226.96	\$358,809	\$91,183	\$267,626	\$21,542	\$246,084	\$1,084.26
463	Eden Valley-Watkins	1,043.92	\$1,522,891	\$892,343	\$630,548	\$65,223	\$565,325	\$541.54
465	Litchfield	1,679.10	\$3,492,190	\$1,910,015	\$1,582,175	\$112,375	\$1,469,800	\$875.35
466	Dassel-Cokato	2,447.91	\$3,610,372	\$2,193,154	\$1,417,218	\$155,253	\$1,261,964	\$515.53
473	Isle	483.57	\$847,005	\$468,506	\$378,499	\$52,386	\$326,113	\$674.39
477	Princeton	3,632.74	\$5,698,821	\$3,366,257	\$2,332,564	\$268,859	\$2,063,705	\$568.08
480	Onamia	646.53	\$2,494,942	\$1,765,210	\$729,732	\$225,157	\$504,575	\$780.44
482	Little Falls	2,691.70	\$4,793,464	\$3,374,071	\$1,419,393	\$262,338	\$1,157,055	\$429.86
484	Pierz	1,291.64	\$1,967,713	\$1,252,231	\$715,482	\$67,338	\$648,144	\$501.80
485	Royalton	1,021.63	\$1,186,635	\$732,081	\$454,554	\$72,049	\$382,506	\$374.41
486	Swanville	338.84	\$368,663	\$293,173	\$75,490	\$16,458	\$59,031	\$174.22
487	Upsala	412.76	\$449,443	\$233,120	\$216,324	\$45,873	\$170,451	\$412.95
492	Austin	5,528.25	\$11,680,539	\$6,425,745	\$5,254,794	\$996,236	\$4,258,558	\$770.33
495	Grand Meadow	484.84	\$473,138	\$373,322	\$99,817	\$27,472	\$72,344	\$149.21
497	Lyle	301.62	\$563,821	\$220,448	\$343,373	\$25,239	\$318,135	\$1,054.75
499	Leroy-Ostrander	292.30	\$504,879	\$356,982	\$147,897	\$24,722	\$123,176	\$421.40
500	Southland	476.57	\$651,513	\$533,905	\$117,609	\$36,158	\$81,450	\$170.91
505	Fulda	350.49	\$849,766	\$471,876	\$377,890	\$32,847	\$345,043	\$984.46
507	Nicollet	414.56	\$563,930	\$302,797	\$261,133	\$6,411	\$254,722	\$614.44
508	St. Peter	2,430.61	\$4,702,267	\$2,399,487	\$2,302,780	\$352,453	\$1,950,327	\$802.40

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511	Adrian	624.47	\$827,646	\$576,487	\$251,159	\$13,370	\$237,789	\$380.78
514	Ellsworth	156.92	\$310,610	\$193,210	\$117,400	\$7,915	\$109,485	\$697.71
518	Worthington	3,773.00	\$6,448,595	\$4,096,199	\$2,352,396	\$301,702	\$2,050,694	\$543.52
531	Byron	2,278.48	\$2,737,705	\$1,564,876	\$1,172,830	\$128,887	\$1,043,942	\$458.17
533	Dover-Eyota	1,240.38	\$1,404,958	\$893,328	\$511,630	\$27,011	\$484,619	\$390.70
534	Stewartville	2,286.71	\$3,219,931	\$1,962,429	\$1,257,502	\$145,056	\$1,112,445	\$486.48
535	Rochester	18,995.72	\$46,031,298	\$28,560,433	\$17,470,864	\$2,572,000	\$14,898,865	\$784.33
542	Battle Lake	469.88	\$509,949	\$218,312	\$291,637	\$5,774	\$285,863	\$608.37
544	Fergus Falls	3,163.25	\$3,396,418	\$1,397,210	\$1,999,208	\$192,739	\$1,806,469	\$571.08
545	Henning	429.28	\$632,038	\$236,747	\$395,291	\$44,280	\$351,011	\$817.67
547	Parkers Prairie	605.55	\$1,095,219	\$726,841	\$368,378	\$29,383	\$338,995	\$559.81
548	Pelican Rapids	944.74	\$1,085,561	\$532,064	\$553,498	\$32,397	\$521,101	\$551.58
549	Perham-Dent	1,609.67	\$2,651,199	\$1,470,722	\$1,180,477	\$138,631	\$1,041,846	\$647.24
550	Underwood	598.85	\$508,869	\$353,077	\$155,792	\$3,890	\$151,902	\$253.66
553	New York Mills	815.39	\$1,031,356	\$677,940	\$353,417	\$28,148	\$325,269	\$398.91
561	Goodridge	233.30	\$450,069	\$327,733	\$122,336	\$4,219	\$118,117	\$506.29
564	Thief River Falls	2,183.19	\$2,988,107	\$1,698,311	\$1,289,796	\$78,640	\$1,211,156	\$554.76
577	Willow River	463.69	\$829,763	\$491,127	\$338,636	\$18,481	\$320,155	\$690.45
578	Pine City	1,784.20	\$4,376,614	\$3,392,159	\$984,454	\$173,044	\$811,410	\$454.78
581	Edgerton	448.81	\$700,228	\$521,790	\$178,438	\$22,499	\$155,939	\$347.45
592	Climax-Shelly	239.01	\$282,613	\$263,460	\$19,153	\$6,191	\$12,962	\$54.23
593	Crookston	1,256.36	\$2,596,671	\$1,484,005	\$1,112,666	\$60,591	\$1,052,075	\$837.40
595	East Grand Forks	2,060.89	\$3,277,961	\$1,907,676	\$1,370,285	\$57,600	\$1,312,686	\$636.95
599	Fertile-Beltrami	504.72	\$787,108	\$476,890	\$310,218	\$12,007	\$298,211	\$590.84
600	Fisher	287.95	\$524,858	\$365,530	\$159,328	\$7,429	\$151,899	\$527.52
601	Fosston	702.95	\$1,310,483	\$716,017	\$594,466	\$27,131	\$567,335	\$807.08
621	Mounds View	12,446.64	\$30,349,076	\$20,696,421	\$9,652,655	\$1,396,346	\$8,256,310	\$663.34
622	North St. Paul-Maplewood-Oakdale	11,674.89	\$28,241,051	\$15,607,771	\$12,633,279	\$2,617,277	\$10,016,002	\$857.91
623	Roseville	8,360.41	\$18,497,538	\$9,477,404	\$9,020,134	\$1,105,390	\$7,914,744	\$946.69
624	White Bear Lake	9,378.87	\$23,509,879	\$11,231,469	\$12,278,410	\$1,148,922	\$11,129,488	\$1,186.66
625	St. Paul	39,496.20	\$105,212,181	\$57,831,901	\$47,380,280	\$6,700,308	\$40,679,972	\$1,029.97

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
630	Red Lake Falls	393.14	\$557,277	\$356,497	\$200,780	\$7,672	\$193,108	\$491.20
635	Milroy	58.62	\$68,439	\$(6,416)	\$74,855	\$0	\$74,855	\$1,276.95
640	Wabasso	438.04	\$334,039	\$215,496	\$118,542	\$18,031	\$100,512	\$229.46
656	Faribault	4,042.73	\$10,026,683	\$4,635,818	\$5,390,865	\$734,921	\$4,655,945	\$1,151.68
659	Northfield	4,444.39	\$9,940,556	\$5,087,520	\$4,853,036	\$363,024	\$4,490,011	\$1,010.26
671	Hills-Beaver Creek	404.69	\$659,030	\$339,359	\$319,671	\$10,018	\$309,653	\$765.16
676	Badger	253.54	\$371,466	\$202,682	\$168,784	\$11,816	\$156,968	\$619.10
682	Roseau	1,271.91	\$1,789,062	\$1,103,615	\$685,447	\$44,348	\$641,099	\$504.04
690	Warroad	1,063.77	\$1,805,456	\$1,087,822	\$717,633	\$62,437	\$655,196	\$615.92
695	Chisholm	798.02	\$1,532,451	\$674,748	\$857,703	\$55,418	\$802,285	\$1,005.34
696	Ely	635.22	\$1,054,319	\$640,038	\$414,281	\$19,145	\$395,135	\$622.04
698	Floodwood	245.29	\$505,885	\$333,173	\$172,712	\$16,317	\$156,394	\$637.59
700	Hermantown	2,298.19	\$3,819,501	\$2,682,995	\$1,136,506	\$118,909	\$1,017,597	\$442.78
701	Hibbing	2,619.49	\$4,653,127	\$3,173,911	\$1,479,215	\$168,751	\$1,310,464	\$500.27
704	Proctor	1,956.29	\$3,377,842	\$1,972,878	\$1,404,964	\$120,010	\$1,284,954	\$656.83
706	Virginia	1,884.82	\$3,586,026	\$2,395,551	\$1,190,475	\$178,756	\$1,011,719	\$536.77
707	Nett Lake	109.80	\$323,698	\$72,001	\$251,697	\$4,859	\$246,838	\$2,248.07
709	Duluth	8,967.72	\$22,569,230	\$13,051,285	\$9,517,944	\$1,178,888	\$8,339,056	\$929.90
712	Mountain Iron-Buhl	532.12	\$1,031,533	\$564,288	\$467,245	\$31,386	\$435,858	\$819.10
716	Belle Plaine	1,773.44	\$2,840,524	\$1,410,212	\$1,430,312	\$155,529	\$1,274,783	\$718.82
717	Jordan	2,001.89	\$3,133,805	\$1,814,432	\$1,319,373	\$137,660	\$1,181,713	\$590.30
719	Prior Lake-Savage	9,424.92	\$15,415,409	\$8,697,530	\$6,717,879	\$795,146	\$5,922,733	\$628.41
720	Shakopee	9,053.16	\$17,398,336	\$9,109,262	\$8,289,074	\$773,845	\$7,515,229	\$830.12
721	New Prague	4,577.87	\$6,501,255	\$3,378,667	\$3,122,588	\$307,838	\$2,814,751	\$614.86
726	Becker	3,112.28	\$4,890,490	\$2,428,558	\$2,461,932	\$221,070	\$2,240,862	\$720.01
727	Big Lake	3,356.35	\$6,578,019	\$2,678,007	\$3,900,012	\$351,622	\$3,548,390	\$1,057.22
728	Elk River	14,351.60	\$29,712,601	\$17,770,045	\$11,942,556	\$1,037,585	\$10,904,970	\$759.84
738	Holdingford	1,188.19	\$1,510,833	\$840,246	\$670,587	\$56,184	\$614,403	\$517.09
739	Kimball	815.79	\$1,215,218	\$713,620	\$501,598	\$52,977	\$448,621	\$549.92
740	Melrose	1,479.25	\$2,253,122	\$1,147,490	\$1,105,633	\$91,556	\$1,014,077	\$685.53
741	Paynesville	1,022.99	\$1,999,932	\$1,278,938	\$720,994	\$32,682	\$688,312	\$672.84

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
742	St. Cloud	10,878.97	\$31,681,748	\$17,866,656	\$13,815,092	\$1,343,174	\$12,471,918	\$1,146.42
743	Sauk Centre	1,177.64	\$1,890,032	\$862,375	\$1,027,657	\$117,279	\$910,378	\$773.05
745	Albany	1,937.01	\$3,077,406	\$1,837,073	\$1,240,333	\$92,393	\$1,147,940	\$592.64
748	Sartell-St. Stephen	4,261.78	\$7,105,159	\$4,030,931	\$3,074,228	\$164,826	\$2,909,403	\$682.67
750	Rocori	2,316.44	\$3,499,705	\$2,150,824	\$1,348,881	\$137,687	\$1,211,194	\$522.87
756	Blooming Prairie	797.41	\$896,233	\$557,141	\$339,092	\$61,227	\$277,865	\$348.46
761	Owatonna	5,337.96	\$11,073,921	\$5,866,500	\$5,207,421	\$663,676	\$4,543,746	\$851.21
763	Medford	981.00	\$1,169,678	\$546,911	\$622,767	\$43,084	\$579,682	\$590.91
768	Hancock	378.67	\$411,266	\$245,497	\$165,769	\$8,547	\$157,221	\$415.19
771	Chokio-Alberta	176.90	\$300,657	\$156,095	\$144,562	\$10,881	\$133,682	\$755.69
775	Kerkhoven-Murdock-Sunburg	769.50	\$1,246,033	\$858,135	\$387,898	\$40,406	\$347,492	\$451.58
777	Benson	892.83	\$1,957,880	\$1,253,719	\$704,161	\$78,190	\$625,971	\$701.11
786	Bertha-Hewitt	519.04	\$978,209	\$596,165	\$382,044	\$31,767	\$350,276	\$674.85
787	Browerville	603.04	\$1,013,041	\$775,942	\$237,100	\$29,414	\$207,685	\$344.40
801	Browns Valley	154.88	\$313,804	\$213,307	\$100,497	\$3,586	\$96,911	\$625.72
803	Wheaton	423.77	\$719,815	\$461,054	\$258,760	\$17,109	\$241,652	\$570.24
811	Wabasha-Kellogg	594.89	\$1,108,620	\$557,260	\$551,360	\$60,879	\$490,480	\$824.49
813	Lake City	1,346.97	\$1,619,993	\$1,055,583	\$564,409	\$70,301	\$494,109	\$366.83
815	Prinsburg	1.09	\$429,772	\$397,945	\$31,827	\$370	\$31,457	\$28,859.34
818	Verndale	613.27	\$931,075	\$672,823	\$258,252	\$45,336	\$212,916	\$347.18
820	Sebeka	565.17	\$954,626	\$501,050	\$453,576	\$30,122	\$423,455	\$749.25
821	Menahga	1,092.14	\$1,665,462	\$941,795	\$723,667	\$21,501	\$702,166	\$642.93
829	Waseca	2,095.92	\$4,382,587	\$3,258,690	\$1,123,896	\$230,307	\$893,589	\$426.35
831	Forest Lake	6,729.89	\$14,551,950	\$7,286,398	\$7,265,552	\$742,034	\$6,523,518	\$969.34
832	Mahtomedi	3,620.49	\$6,211,031	\$2,587,447	\$3,623,584	\$214,952	\$3,408,632	\$941.48
833	South Washington County	20,256.46	\$43,936,197	\$25,243,254	\$18,692,943	\$2,443,824	\$16,249,119	\$802.17
834	Stillwater	9,178.17	\$19,695,148	\$9,643,029	\$10,052,119	\$920,121	\$9,131,998	\$994.97
836	Butterfield	223.43	\$407,288	\$226,253	\$181,035	\$15,073	\$165,962	\$742.79
837	Madelia	640.29	\$1,185,947	\$821,422	\$364,525	\$62,410	\$302,115	\$471.84
840	St. James	1,127.25	\$1,827,106	\$1,055,106	\$772,000	\$67,827	\$704,174	\$624.68
846	Breckenridge	695.67	\$1,097,089	\$699,850	\$397,239	\$28,216	\$369,024	\$530.46

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
850	Rothsay	325.02	\$264,489	\$122,801	\$141,689	\$12,071	\$129,618	\$398.80
852	Campbell-Tintah	146.07	\$201,467	\$122,387	\$79,080	\$1,980	\$77,100	\$527.83
857	Lewiston-Altura	808.52	\$1,184,411	\$750,447	\$433,964	\$44,871	\$389,092	\$481.24
858	St. Charles	1,040.28	\$1,136,750	\$585,571	\$551,180	\$44,571	\$506,609	\$486.99
861	Winona	3,276.33	\$10,319,447	\$6,495,094	\$3,824,353	\$443,262	\$3,381,091	\$1,031.98
876	Annandale	2,039.78	\$3,592,787	\$2,015,698	\$1,577,088	\$198,110	\$1,378,979	\$676.04
877	Buffalo-Hanover-Montrose	6,325.80	\$13,213,078	\$7,226,434	\$5,986,644	\$569,619	\$5,417,025	\$856.34
879	Delano	2,734.19	\$4,283,468	\$2,677,914	\$1,605,554	\$119,544	\$1,486,011	\$543.49
881	Maple Lake	940.14	\$1,811,451	\$891,268	\$920,183	\$104,566	\$815,617	\$867.55
882	Monticello	4,532.39	\$7,075,265	\$3,304,195	\$3,771,069	\$375,758	\$3,395,311	\$749.12
883	Rockford	1,837.77	\$2,507,359	\$1,491,940	\$1,015,419	\$107,333	\$908,086	\$494.12
885	St. Michael-Albertville	6,877.66	\$7,441,014	\$3,349,434	\$4,091,581	\$351,009	\$3,740,571	\$543.87
891	Canby	617.47	\$661,155	\$443,847	\$217,308	\$24,181	\$193,127	\$312.77
911	Cambridge-Isanti	5,394.15	\$11,198,029	\$6,081,941	\$5,116,088	\$620,018	\$4,496,071	\$833.51
912	Milaca	1,959.73	\$4,564,738	\$1,994,601	\$2,570,137	\$220,859	\$2,349,278	\$1,198.78
914	Ulen-Hitterdal	334.71	\$377,512	\$231,330	\$146,182	\$10,114	\$136,069	\$406.53
2071	Lake Crystal-Wellcome Memorial	986.59	\$1,757,965	\$977,519	\$780,447	\$67,876	\$712,571	\$722.26
2125	Triton	1,239.15	\$1,509,218	\$582,348	\$926,870	\$112,444	\$814,426	\$657.25
2134	United South Central	751.48	\$1,657,765	\$870,636	\$787,129	\$65,199	\$721,929	\$960.68
2135	Maple River	1,024.77	\$2,049,397	\$1,491,249	\$558,148	\$85,718	\$472,430	\$461.01
2137	Kingsland	634.41	\$977,502	\$349,397	\$628,105	\$66,811	\$561,294	\$884.75
2142	St. Louis County	2,094.81	\$4,523,520	\$2,551,793	\$1,971,727	\$179,950	\$1,791,777	\$855.34
2143	Waterville-Elysian-Morristown	831.98	\$1,388,801	\$905,087	\$483,714	\$59,706	\$424,008	\$509.64
2144	Chisago Lakes Area	3,722.13	\$9,364,496	\$5,297,370	\$4,067,126	\$315,227	\$3,751,899	\$1,008.00
2149	Minnewaska	1,294.57	\$5,191,133	\$4,196,572	\$994,561	\$95,381	\$899,180	\$694.58
2154	Eveleth-Gilbert	1,000.47	\$1,442,153	\$866,832	\$575,321	\$37,454	\$537,867	\$537.61
2155	Wadena-Deer Creek	1,141.18	\$1,941,936	\$845,078	\$1,096,859	\$106,116	\$990,743	\$868.17
2159	Buffalo Lake-Hector-Stewart	565.04	\$1,028,640	\$340,753	\$687,887	\$56,697	\$631,190	\$1,117.07
2164	Dilworth-Glyndon-Felton	1,772.99	\$2,705,357	\$1,587,355	\$1,118,002	\$50,582	\$1,067,421	\$602.05
2165	Hinckley-Finlayson	1,038.09	\$2,105,588	\$945,808	\$1,159,780	\$90,746	\$1,069,034	\$1,029.81
2167	Lakeview	729.88	\$1,096,665	\$630,517	\$466,148	\$27,448	\$438,700	\$601.06

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2168	N.R.H.E.G.	969.19	\$1,517,242	\$973,028	\$544,214	\$92,087	\$452,127	\$466.50
2169	Murray County Central	805.33	\$1,332,157	\$818,518	\$513,639	\$43,163	\$470,476	\$584.20
2170	Staples-Motley	1,239.15	\$2,325,730	\$1,438,026	\$887,703	\$161,372	\$726,332	\$586.15
2171	Kittson Central	265.79	\$459,047	\$258,557	\$200,490	\$6,041	\$194,449	\$731.59
2172	Kenyon-Wanamingo	865.47	\$1,645,490	\$826,093	\$819,397	\$59,189	\$760,208	\$878.38
2174	Pine River-Backus	996.53	\$1,796,976	\$1,090,743	\$706,233	\$120,792	\$585,441	\$587.48
2176	Warren-Alvarado-Oslo	496.35	\$817,515	\$385,517	\$431,998	\$73,288	\$358,710	\$722.70
2180	MACCRAY	780.07	\$1,529,308	\$714,286	\$815,022	\$57,028	\$757,994	\$971.70
2184	Luverne	1,355.66	\$2,714,285	\$1,639,523	\$1,074,761	\$89,178	\$985,583	\$727.01
2190	Yellow Medicine East	789.26	\$2,043,996	\$1,111,590	\$932,406	\$88,333	\$844,073	\$1,069.45
2198	Fillmore Central	689.60	\$838,990	\$624,095	\$214,896	\$23,300	\$191,595	\$277.84
2215	Norman County East	300.67	\$596,589	\$272,556	\$324,033	\$10,364	\$313,669	\$1,043.23
2310	Sibley East	1,297.70	\$1,942,969	\$857,223	\$1,085,746	\$97,845	\$987,901	\$761.27
2311	Clearbrook-Gonvick	475.19	\$944,878	\$489,125	\$455,753	\$21,559	\$434,194	\$913.73
2342	West Central Area	854.28	\$1,231,628	\$568,367	\$663,262	\$61,397	\$601,864	\$704.53
2358	Tri-County	207.90	\$353,943	\$164,767	\$189,176	\$4,084	\$185,091	\$890.29
2364	Belgrade-Brooten-Elrosa	683.68	\$998,696	\$601,495	\$397,200	\$24,136	\$373,064	\$545.67
2365	G.F.W.	794.39	\$1,761,205	\$726,056	\$1,035,150	\$79,631	\$955,519	\$1,202.83
2396	A.C.G.C.	919.57	\$1,906,613	\$943,010	\$963,602	\$87,051	\$876,552	\$953.22
2397	Le Sueur-Henderson	1,113.19	\$1,948,029	\$975,615	\$972,414	\$97,577	\$874,837	\$785.88
2448	Martin County West	798.70	\$1,350,806	\$801,317	\$549,489	\$41,256	\$508,232	\$636.32
2527	Norman County West	204.26	\$537,095	\$307,059	\$230,036	\$48,604	\$181,431	\$888.24
2534	Bird Island-Olivia-Lake Lillian	779.23	\$901,726	\$475,281	\$426,444	\$57,245	\$369,199	\$473.80
2536	Granada Huntley-East Chain	302.80	\$334,078	\$108,289	\$225,788	\$10,563	\$215,226	\$710.78
2580	East Central	819.60	\$1,558,521	\$738,638	\$819,883	\$125,941	\$693,942	\$846.68
2609	Win-E-Mac	492.77	\$777,706	\$447,005	\$330,701	\$14,413	\$316,288	\$641.86
2683	Greenbush-Middle River	361.01	\$743,572	\$361,602	\$381,970	\$15,011	\$366,959	\$1,016.48
2687	Howard Lake-Waverly-Winsted	1,331.65	\$2,488,968	\$1,363,471	\$1,125,497	\$89,131	\$1,036,366	\$778.26
2689	Pipestone Area	1,247.81	\$2,598,959	\$1,519,524	\$1,079,435	\$124,794	\$954,641	\$765.05
2711	Mesabi East	1,046.10	\$2,178,370	\$1,403,776	\$774,594	\$88,995	\$685,599	\$655.39
2752	Fairmont Area	1,917.47	\$3,319,392	\$1,684,465	\$1,634,927	\$114,682	\$1,520,245	\$792.84

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2753	Long Prairie-Grey Eagle	1,016.50	\$1,616,048	\$622,434	\$993,614	\$49,478	\$944,136	\$928.81
2754	Cedar Mountain	522.86	\$1,394,187	\$987,300	\$406,887	\$39,479	\$367,408	\$702.69
2769	Morris Area	1,131.20	\$1,881,813	\$1,200,654	\$681,159	\$80,461	\$600,698	\$531.03
2805	Zumbrota-Mazeppa	1,322.09	\$2,004,579	\$1,081,285	\$923,294	\$75,866	\$847,428	\$640.98
2835	Janesville-Waldorf-Pemberton	711.35	\$1,196,111	\$938,271	\$257,839	\$33,100	\$224,740	\$315.93
2853	Lac qui Parle Valley	856.62	\$1,836,235	\$1,078,687	\$757,548	\$57,551	\$699,997	\$817.16
2854	Ada-Borup	628.43	\$1,012,531	\$544,117	\$468,414	\$36,545	\$431,870	\$687.22
2856	Stephen-Argyle Central	323.97	\$679,119	\$380,538	\$298,581	\$3,707	\$294,873	\$910.19
2859	Glencoe-Silver Lake	1,746.88	\$3,820,615	\$1,799,152	\$2,021,463	\$150,457	\$1,871,006	\$1,071.06
2860	Blue Earth Area	1,212.01	\$1,646,013	\$757,348	\$888,665	\$113,774	\$774,891	\$639.34
2884	Red Rock Central	453.86	\$443,688	\$244,670	\$199,017	\$26,867	\$172,151	\$379.30
2886	Glenville-Emmons	339.85	\$577,901	\$308,852	\$269,049	\$29,151	\$239,899	\$705.90
2888	Clinton-Graceville-Beardsley	362.71	\$546,190	\$368,353	\$177,837	\$17,137	\$160,700	\$443.05
2889	Lake Park-Audubon	770.88	\$867,111	\$439,964	\$427,147	\$24,757	\$402,390	\$521.99
2890	Renville County West	589.65	\$1,142,725	\$561,873	\$580,853	\$60,781	\$520,071	\$882.00
2895	Jackson County Central	1,259.49	\$2,243,185	\$1,219,014	\$1,024,170	\$89,931	\$934,239	\$741.76
2897	Redwood Area	1,224.14	\$2,090,930	\$1,190,021	\$900,909	\$123,682	\$777,226	\$634.92
2898	Westbrook-Walnut Grove	401.26	\$811,581	\$460,116	\$351,465	\$53,845	\$297,620	\$741.71
2899	Plainview-Elgin-Millville	1,581.66	\$1,935,182	\$1,200,457	\$734,725	\$28,886	\$705,839	\$446.26
2902	RTR	625.42	\$996,480	\$538,140	\$458,340	\$24,594	\$433,745	\$693.53
2903	Ortonville	526.85	\$1,095,597	\$729,373	\$366,224	\$47,272	\$318,952	\$605.39
2904	Tracy Area	779.88	\$1,324,181	\$618,700	\$705,481	\$44,707	\$660,774	\$847.28
2905	Tri-City United	2,046.33	\$3,639,090	\$1,778,642	\$1,860,448	\$205,394	\$1,655,054	\$808.79
2906	Red Lake County Central	409.43	\$628,527	\$433,968	\$194,559	\$6,988	\$187,571	\$458.13
2907	Round Lake-Brewster	345.77	\$312,807	\$(113,094)	\$425,902	\$23,979	\$401,923	\$1,162.40
2908	Brandon-Evansville	505.69	\$459,967	\$175,790	\$284,177	\$23,434	\$260,743	\$515.62

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 Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
815	Prinsburg	1.09	\$429,772.46	\$397,945.34	\$31,827.12	\$370.44	\$31,456.68	\$28,859.34
707	Nett Lake	109.80	\$323,698.19	\$72,000.76	\$251,697.43	\$4,859.05	\$246,838.38	\$2,248.07
13	Columbia Heights	3,747.25	\$8,375,184.61	\$1,843,295.99	\$6,531,888.62	\$950,177.27	\$5,581,711.35	\$1,489.55
166	Cook County	526.95	\$1,186,394.94	\$407,420.89	\$778,974.05	\$73,773.67	\$705,200.38	\$1,338.27
635	Milroy	58.62	\$68,438.79	\$(6,415.87)	\$74,854.66	\$0	\$74,854.66	\$1,276.95
281	Robbinsdale	13,453.49	\$30,281,911.41	\$11,495,875.53	\$18,786,035.88	\$2,296,069.58	\$16,489,966.30	\$1,225.70
1	Minneapolis	37,953.54	\$116,793,837.41	\$60,217,105.25	\$56,576,732.16	\$10,156,941.06	\$46,419,791.10	\$1,223.07
2365	G.F.W.	794.39	\$1,761,205.47	\$726,055.65	\$1,035,149.82	\$79,630.92	\$955,518.90	\$1,202.83
912	Milaca	1,959.73	\$4,564,737.73	\$1,994,600.92	\$2,570,136.81	\$220,858.74	\$2,349,278.07	\$1,198.78
271	Bloomington	11,435.75	\$31,851,145.22	\$16,095,758.37	\$15,755,386.85	\$2,088,534.98	\$13,666,851.87	\$1,195.10
624	White Bear Lake	9,378.87	\$23,509,879.30	\$11,231,469.37	\$12,278,409.93	\$1,148,922.05	\$11,129,487.88	\$1,186.66
118	Northland	347.46	\$1,126,681.90	\$638,221.79	\$488,460.11	\$76,321.04	\$412,139.07	\$1,186.15
316	Greenway	1,135.48	\$4,154,136.10	\$2,702,400.53	\$1,451,735.57	\$122,306.30	\$1,329,429.27	\$1,170.81
38	Red Lake	1,622.51	\$4,064,582.33	\$1,833,768.82	\$2,230,813.51	\$339,642.62	\$1,891,170.89	\$1,165.58
2907	Round Lake-Brewster	345.77	\$312,807.31	\$(113,094.49)	\$425,901.80	\$23,979.25	\$401,922.55	\$1,162.40
432	Mahnomen	666.78	\$1,112,905.31	\$305,357.34	\$807,547.97	\$32,616.29	\$774,931.68	\$1,162.20
656	Faribault	4,042.73	\$10,026,683.07	\$4,635,817.64	\$5,390,865.43	\$734,920.59	\$4,655,944.84	\$1,151.68
742	St. Cloud	10,878.97	\$31,681,748.19	\$17,866,656.38	\$13,815,091.81	\$1,343,174.11	\$12,471,917.70	\$1,146.42
280	Richfield	4,733.19	\$10,865,080.22	\$4,643,052.12	\$6,222,028.10	\$808,204.67	\$5,413,823.43	\$1,143.80
2159	Buffalo Lake-Hector-Stewart	565.04	\$1,028,640.04	\$340,752.93	\$687,887.11	\$56,696.71	\$631,190.40	\$1,117.07
191	Burnsville	9,643.79	\$25,728,790.56	\$13,942,743.91	\$11,786,046.65	\$1,316,890.41	\$10,469,156.24	\$1,085.59
458	Truman	226.96	\$358,808.53	\$91,182.61	\$267,625.92	\$21,541.69	\$246,084.23	\$1,084.26
2859	Glencoe-Silver Lake	1,746.88	\$3,820,614.57	\$1,799,151.67	\$2,021,462.90	\$150,456.58	\$1,871,006.32	\$1,071.06
2190	Yellow Medicine East	789.26	\$2,043,996.12	\$1,111,590.11	\$932,406.01	\$88,332.52	\$844,073.49	\$1,069.45
727	Big Lake	3,356.35	\$6,578,019.48	\$2,678,007.17	\$3,900,012.31	\$351,621.89	\$3,548,390.42	\$1,057.22
497	Lyle	301.62	\$563,821.06	\$220,447.60	\$343,373.46	\$25,238.76	\$318,134.70	\$1,054.75
2215	Norman County East	300.67	\$596,589.08	\$272,556.01	\$324,033.07	\$10,364.38	\$313,668.69	\$1,043.23
861	Winona	3,276.33	\$10,319,446.83	\$6,495,094.05	\$3,824,352.78	\$443,261.77	\$3,381,091.01	\$1,031.98
625	St. Paul	39,496.20	\$105,212,181.18	\$57,831,901.16	\$47,380,280.02	\$6,700,307.58	\$40,679,972.44	\$1,029.97

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
2165	Hinckley-Finlayson	1,038.09	\$2,105,587.89	\$945,807.58	\$1,159,780.31	\$90,745.82	\$1,069,034.49	\$1,029.81
88	New Ulm	2,333.14	\$5,502,194.40	\$2,853,992.89	\$2,648,201.51	\$266,372.39	\$2,381,829.12	\$1,020.87
2683	Greenbush-Middle River	361.01	\$743,572.09	\$361,602.09	\$381,970.00	\$15,010.81	\$366,959.19	\$1,016.48
115	Cass Lake-Bena	1,262.53	\$3,750,380.79	\$2,224,923.13	\$1,525,457.66	\$249,747.47	\$1,275,710.19	\$1,010.44
659	Northfield	4,444.39	\$9,940,555.77	\$5,087,520.16	\$4,853,035.61	\$363,024.19	\$4,490,011.42	\$1,010.26
2144	Chisago Lakes Area	3,722.13	\$9,364,496.00	\$5,297,370.24	\$4,067,125.76	\$315,226.92	\$3,751,898.84	\$1,008.00
695	Chisholm	798.02	\$1,532,450.73	\$674,747.65	\$857,703.08	\$55,418.31	\$802,284.77	\$1,005.34
279	Osseo	22,891.38	\$50,428,899.00	\$24,010,116.10	\$26,418,782.90	\$3,638,722.45	\$22,780,060.45	\$995.14
834	Stillwater	9,178.17	\$19,695,147.78	\$9,643,028.70	\$10,052,119.08	\$920,120.63	\$9,131,998.45	\$994.97
505	Fulda	350.49	\$849,765.72	\$471,875.94	\$377,889.78	\$32,847.00	\$345,042.78	\$984.46
241	Albert Lea	3,777.52	\$11,505,726.83	\$7,198,407.52	\$4,307,319.31	\$606,692.52	\$3,700,626.79	\$979.64
182	Crosby	1,142.47	\$2,957,036.02	\$1,745,804.77	\$1,211,231.25	\$99,601.58	\$1,111,629.67	\$973.01
2180	MACCRAY	780.07	\$1,529,307.66	\$714,285.61	\$815,022.05	\$57,027.58	\$757,994.47	\$971.70
831	Forest Lake	6,729.89	\$14,551,949.69	\$7,286,397.58	\$7,265,552.11	\$742,033.79	\$6,523,518.32	\$969.34
194	Lakeville	12,133.38	\$26,807,728.36	\$13,815,489.18	\$12,992,239.18	\$1,302,423.49	\$11,689,815.69	\$963.44
2134	United South Central	751.48	\$1,657,764.70	\$870,636.15	\$787,128.55	\$65,199.08	\$721,929.47	\$960.68
2396	A.C.G.C.	919.57	\$1,906,612.54	\$943,010.14	\$963,602.40	\$87,050.81	\$876,551.59	\$953.22
4	McGregor	493.05	\$958,669.60	\$437,701.83	\$520,967.77	\$51,836.00	\$469,131.77	\$951.49
623	Roseville	8,360.41	\$18,497,538.35	\$9,477,404.07	\$9,020,134.28	\$1,105,390.06	\$7,914,744.22	\$946.69
110	Waconia	4,417.02	\$8,866,508.19	\$4,471,141.49	\$4,395,366.70	\$228,632.60	\$4,166,734.10	\$943.34
832	Mahtomedi	3,620.49	\$6,211,030.83	\$2,587,447.10	\$3,623,583.73	\$214,951.60	\$3,408,632.13	\$941.48
113	Walker-Hackensack-Akeley	837.32	\$1,942,099.03	\$1,103,850.46	\$838,248.57	\$52,939.35	\$785,309.22	\$937.88
200	Hastings	4,807.37	\$10,181,425.61	\$5,190,261.35	\$4,991,164.26	\$489,116.20	\$4,502,048.06	\$936.49
709	Duluth	8,967.72	\$22,569,229.75	\$13,051,285.44	\$9,517,944.31	\$1,178,887.94	\$8,339,056.37	\$929.90
2753	Long Prairie-Grey Eagle	1,016.50	\$1,616,048.36	\$622,434.20	\$993,614.16	\$49,478.19	\$944,135.97	\$928.81
197	West St. Paul	5,541.80	\$13,082,203.99	\$7,031,061.26	\$6,051,142.73	\$905,076.22	\$5,146,066.51	\$928.59
2311	Clearbrook-Gonvick	475.19	\$944,878.32	\$489,125.26	\$455,753.06	\$21,559.41	\$434,193.65	\$913.73
2856	Stephen-Argyle	323.97	\$679,118.57	\$380,537.95	\$298,580.62	\$3,707.37	\$294,873.25	\$910.19
277	Westonka	2,581.99	\$4,789,149.17	\$2,217,829.20	\$2,571,319.97	\$228,377.93	\$2,342,942.04	\$907.42
25	Pine Point	63.47	\$190,044.95	\$127,123.49	\$62,921.46	\$5,365.75	\$57,555.71	\$906.82
11	Anoka-Hennepin	41,818.82	\$100,828,758.92	\$57,305,082.44	\$43,523,676.48	\$5,663,212.57	\$37,860,463.91	\$905.35

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
108	Norwood	1,111.49	\$1,623,667.79	\$556,846.97	\$1,066,820.82	\$68,194.17	\$998,626.65	\$898.46
270	Hopkins	7,441.59	\$14,273,013.10	\$6,828,139.56	\$7,444,873.54	\$774,551.89	\$6,670,321.65	\$896.36
2358	Tri-County	207.90	\$353,943.06	\$164,767.35	\$189,175.71	\$4,084.37	\$185,091.34	\$890.29
2527	Norman Count West	204.26	\$537,094.61	\$307,059.05	\$230,035.56	\$48,604.22	\$181,431.34	\$888.24
2137	Kingsland	634.41	\$977,501.60	\$349,396.72	\$628,104.88	\$66,810.74	\$561,294.14	\$884.75
181	Brainerd	7,162.13	\$21,209,273.64	\$13,864,310.95	\$7,344,962.69	\$1,024,902.34	\$6,320,060.35	\$882.43
2890	Renville County West	589.65	\$1,142,725.34	\$561,872.71	\$580,852.63	\$60,781.24	\$520,071.39	\$882.00
192	Farmington	7,876.58	\$13,297,872.88	\$5,741,527.11	\$7,556,345.77	\$618,276.02	\$6,938,069.75	\$880.85
2172	Kenyon-Wanamingo	865.47	\$1,645,490.03	\$826,093.36	\$819,396.67	\$59,188.76	\$760,207.91	\$878.38
283	St. Louis Park	5,088.37	\$9,632,581.71	\$4,719,550.24	\$4,913,031.47	\$446,581.48	\$4,466,449.99	\$877.78
93	Carlton	507.47	\$951,256.37	\$485,665.51	\$465,590.86	\$21,345.12	\$444,245.74	\$875.41
465	Litchfield	1,679.10	\$3,492,189.90	\$1,910,014.58	\$1,582,175.32	\$112,375.08	\$1,469,800.24	\$875.35
286	Brooklyn Center	2,840.78	\$4,145,459.49	\$1,160,056.05	\$2,985,403.44	\$506,133.29	\$2,479,270.15	\$872.74
2155	Wadena-Deer Creek	1,141.18	\$1,941,936.44	\$845,077.85	\$1,096,858.59	\$106,115.96	\$990,742.63	\$868.17
881	Maple Lake	940.14	\$1,811,450.89	\$891,268.31	\$920,182.58	\$104,565.92	\$815,616.66	\$867.55
319	Nashwauk-Keewatin	643.67	\$1,515,342.77	\$933,805.58	\$581,537.19	\$25,649.80	\$555,887.39	\$863.62
622	North St. Paul-Maplewood-Oakdale	11,674.89	\$28,241,050.50	\$15,607,771.40	\$12,633,279.10	\$2,617,276.91	\$10,016,002.19	\$857.91
877	Buffalo	6,325.80	\$13,213,078.15	\$7,226,433.71	\$5,986,644.44	\$569,619.11	\$5,417,025.33	\$856.34
2142	St. Louis County	2,094.81	\$4,523,520.41	\$2,551,793.12	\$1,971,727.29	\$179,950.38	\$1,791,776.91	\$855.34
272	Eden Prairie	9,711.27	\$20,330,159.72	\$11,114,926.87	\$9,215,232.85	\$924,487.05	\$8,290,745.80	\$853.72
761	Owatonna	5,337.96	\$11,073,921.13	\$5,866,499.68	\$5,207,421.45	\$663,675.68	\$4,543,745.77	\$851.21
2904	Tracy Area	779.88	\$1,324,181.06	\$618,700.03	\$705,481.03	\$44,706.66	\$660,774.37	\$847.28
2580	East Central	819.60	\$1,558,520.75	\$738,637.67	\$819,883.08	\$125,941.06	\$693,942.02	\$846.68
356	Lancaster	191.16	\$381,167.34	\$199,011.80	\$182,155.54	\$21,817.64	\$160,337.90	\$838.76
593	Crookston	1,256.36	\$2,596,671.29	\$1,484,004.88	\$1,112,666.41	\$60,591.41	\$1,052,075.00	\$837.40
911	Cambridge-Isanti	5,394.15	\$11,198,029.04	\$6,081,940.67	\$5,116,088.37	\$620,017.77	\$4,496,070.60	\$833.51
720	Shakopee	9,053.16	\$17,398,336.13	\$9,109,262.25	\$8,289,073.88	\$773,844.96	\$7,515,228.92	\$830.12
199	Inver Grove Heights	3,985.85	\$7,294,518.63	\$3,598,818.24	\$3,695,700.39	\$394,813.99	\$3,300,886.40	\$828.15
811	Wabasha-Kellogg	594.89	\$1,108,619.90	\$557,260.26	\$551,359.64	\$60,879.22	\$490,480.42	\$824.49
15	St. Francis	4,834.01	\$11,909,472.62	\$7,486,297.10	\$4,423,175.52	\$444,911.43	\$3,978,264.09	\$822.97
712	Mountain Iron-Buhl	532.12	\$1,031,532.99	\$564,288.16	\$467,244.83	\$31,386.47	\$435,858.36	\$819.10

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545	Henning	429.28	\$632,037.52	\$236,746.58	\$395,290.94	\$44,279.57	\$351,011.37	\$817.67
2853	Lac qui Parle Valley	856.62	\$1,836,235.16	\$1,078,686.95	\$757,548.21	\$57,551.26	\$699,996.95	\$817.16
256	Red Wing	2,989.08	\$6,885,094.25	\$4,060,781.55	\$2,824,312.70	\$395,259.53	\$2,429,053.17	\$812.64
31	Bemidji	5,497.54	\$14,628,350.49	\$9,372,859.66	\$5,255,490.83	\$808,864.87	\$4,446,625.96	\$808.84
2905	Tri-City United	2,046.33	\$3,639,089.63	\$1,778,641.62	\$1,860,448.01	\$205,394.05	\$1,655,053.96	\$808.79
601	Fosston	702.95	\$1,310,482.66	\$716,016.97	\$594,465.69	\$27,130.89	\$567,334.80	\$807.08
196	Rosemount-Apple Valley-Eagan	30,932.08	\$74,760,795.63	\$46,115,868.74	\$28,644,926.89	\$3,809,966.60	\$24,834,960.29	\$802.89
508	St. Peter	2,430.61	\$4,702,266.92	\$2,399,487.00	\$2,302,779.92	\$352,452.93	\$1,950,326.99	\$802.40
833	South Washington County	20,256.46	\$43,936,196.93	\$25,243,254.20	\$18,692,942.73	\$2,443,823.58	\$16,249,119.15	\$802.17
345	New London-Spicer	1,650.92	\$3,513,548.65	\$2,119,646.11	\$1,393,902.54	\$70,866.92	\$1,323,035.62	\$801.39
111	Watertown-Mayer	1,722.87	\$3,152,308.87	\$1,627,655.75	\$1,524,653.12	\$156,227.97	\$1,368,425.15	\$794.27
2752	Fairmont Area	1,917.47	\$3,319,392.32	\$1,684,465.12	\$1,634,927.20	\$114,682.41	\$1,520,244.79	\$792.84
23	Frazee-Vergas	1,000.75	\$1,998,367.59	\$1,155,877.54	\$842,490.05	\$52,653.58	\$789,836.47	\$789.24
381	Lake Superior	1,497.83	\$2,609,499.89	\$1,347,880.14	\$1,261,619.75	\$82,274.61	\$1,179,345.14	\$787.37
2397	Le Sueur-Henderson	1,113.19	\$1,948,028.80	\$975,615.03	\$972,413.77	\$97,576.90	\$874,836.87	\$785.88
535	Rochester	18,995.72	\$46,031,297.63	\$28,560,433.42	\$17,470,864.21	\$2,571,999.60	\$14,898,864.61	\$784.33
333	Ogilvie	540.20	\$928,935.27	\$437,232.73	\$491,702.54	\$69,292.05	\$422,410.49	\$781.95
300	La Crescent	1,249.02	\$2,658,137.33	\$1,604,596.23	\$1,053,541.10	\$78,719.32	\$974,821.78	\$780.47
480	Onamia	646.53	\$2,494,941.66	\$1,765,209.70	\$729,731.96	\$225,157.29	\$504,574.67	\$780.44
2687	Howard Lake-Waverly-Winsted	1,331.65	\$2,488,968.18	\$1,363,471.22	\$1,125,496.96	\$89,131.08	\$1,036,365.88	\$778.26
112	Eastern Carver County	10,533.81	\$18,937,450.36	\$10,000,510.56	\$8,936,939.80	\$743,007.40	\$8,193,932.40	\$777.87
139	Rush City	948.80	\$1,353,010.41	\$575,261.79	\$777,748.62	\$42,581.43	\$735,167.19	\$774.84
152	Moorhead	7,173.07	\$17,287,747.79	\$10,930,080.02	\$6,357,667.77	\$812,079.43	\$5,545,588.34	\$773.11
743	Sauk Centre	1,177.64	\$1,890,031.97	\$862,374.63	\$1,027,657.34	\$117,279.36	\$910,377.98	\$773.05
177	Windom	1,165.67	\$2,486,612.31	\$1,509,461.17	\$977,151.14	\$76,465.07	\$900,686.07	\$772.68
492	Austin	5,528.25	\$11,680,539.08	\$6,425,744.72	\$5,254,794.36	\$996,236.28	\$4,258,558.08	\$770.33
423	Hutchinson	3,098.87	\$6,330,657.16	\$3,785,696.63	\$2,544,960.53	\$161,523.44	\$2,383,437.09	\$769.13
309	Park Rapids	1,775.87	\$3,124,660.37	\$1,609,643.77	\$1,515,016.60	\$155,126.62	\$1,359,889.98	\$765.76
671	Hills-Beaver Creek	404.69	\$659,029.75	\$339,359.05	\$319,670.70	\$10,017.58	\$309,653.12	\$765.16
2689	Pipestone Area	1,247.81	\$2,598,959.26	\$1,519,524.02	\$1,079,435.24	\$124,794.22	\$954,641.02	\$765.05
138	North Branch	3,134.73	\$6,293,284.23	\$3,661,877.65	\$2,631,406.58	\$234,715.50	\$2,396,691.08	\$764.56

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273	Edina	9,276.82	\$18,053,622.52	\$10,448,360.18	\$7,605,262.34	\$530,272.86	\$7,074,989.48	\$762.65
317	Deer River	989.37	\$3,200,786.35	\$2,294,295.52	\$906,490.83	\$152,920.58	\$753,570.25	\$761.67
2310	Sibley East	1,297.70	\$1,942,968.65	\$857,222.72	\$1,085,745.93	\$97,845.32	\$987,900.61	\$761.27
299	Caledonia	757.96	\$1,262,594.99	\$634,847.22	\$627,747.77	\$50,811.99	\$576,935.78	\$761.17
728	Elk River	14,351.60	\$29,712,600.95	\$17,770,045.31	\$11,942,555.64	\$1,037,585.49	\$10,904,970.15	\$759.84
314	Braham	802.73	\$1,168,907.56	\$527,264.32	\$641,643.24	\$34,361.18	\$607,282.06	\$756.52
771	Chokio-Alberta	176.90	\$300,657.48	\$156,095.18	\$144,562.30	\$10,880.77	\$133,681.53	\$755.69
238	Mabel-Canton	266.15	\$378,572.17	\$168,437.69	\$210,134.48	\$9,957.85	\$200,176.63	\$752.12
820	Sebeka	565.17	\$954,625.95	\$501,049.53	\$453,576.42	\$30,121.86	\$423,454.56	\$749.25
882	Monticello	4,532.39	\$7,075,264.72	\$3,304,195.35	\$3,771,069.37	\$375,758.10	\$3,395,311.27	\$749.12
12	Centennial	7,177.09	\$18,715,094.51	\$12,648,317.25	\$6,066,777.26	\$699,830.04	\$5,366,947.22	\$747.79
206	Alexandria	4,608.42	\$10,151,453.02	\$6,161,899.38	\$3,989,553.64	\$544,760.33	\$3,444,793.31	\$747.50
1	Aitkin	1,287.01	\$2,287,017.36	\$1,253,425.74	\$1,033,591.62	\$74,984.89	\$958,606.73	\$744.83
836	Butterfield	223.43	\$407,288.20	\$226,253.20	\$181,035.00	\$15,072.57	\$165,962.43	\$742.79
2895	Jackson County Central	1,259.49	\$2,243,184.53	\$1,219,014.09	\$1,024,170.44	\$89,931.34	\$934,239.10	\$741.76
2898	Westbrook-Walnut Grove	401.26	\$811,581.06	\$460,115.90	\$351,465.16	\$53,844.82	\$297,620.34	\$741.71
284	Wayzata	12,715.53	\$18,198,852.39	\$7,991,905.57	\$10,206,946.82	\$779,830.10	\$9,427,116.72	\$741.39
22	Detroit Lakes	3,275.59	\$7,131,838.18	\$4,322,708.69	\$2,809,129.49	\$396,977.79	\$2,412,151.70	\$736.40
2171	Kittson Central	265.79	\$459,046.86	\$258,556.64	\$200,490.22	\$6,041.48	\$194,448.74	\$731.59
378	Dawson-Boyd	616.63	\$1,273,280.77	\$766,045.31	\$507,235.46	\$56,974.26	\$450,261.20	\$730.20
2184	Luverne	1,355.66	\$2,714,284.53	\$1,639,523.35	\$1,074,761.18	\$89,178.26	\$985,582.92	\$727.01
16	Spring Lake Park	6,277.61	\$8,501,506.73	\$3,239,123.17	\$5,262,383.56	\$723,357.32	\$4,539,026.24	\$723.05
2176	Warren-Alvarado-Oslo	496.35	\$817,514.94	\$385,517.11	\$431,997.83	\$73,287.70	\$358,710.13	\$722.70
2071	Lake Crystal-Wellcome Memorial	986.59	\$1,757,965.44	\$977,518.77	\$780,446.67	\$67,875.98	\$712,570.69	\$722.26
726	Becker	3,112.28	\$4,890,489.89	\$2,428,558.11	\$2,461,931.78	\$221,069.50	\$2,240,862.28	\$720.01
716	Belle Plaine	1,773.44	\$2,840,524.27	\$1,410,212.33	\$1,430,311.94	\$155,528.68	\$1,274,783.26	\$718.82
252	Cannon Falls	1,254.45	\$1,946,145.46	\$958,114.39	\$988,031.07	\$92,675.94	\$895,355.13	\$713.74
2536	Granada Huntley-East Chain	302.80	\$334,077.53	\$108,289.24	\$225,788.29	\$10,562.65	\$215,225.64	\$710.78
2886	Glenville-Emmons	339.85	\$577,901.29	\$308,851.85	\$269,049.44	\$29,150.57	\$239,898.87	\$705.90
2342	West Central Area	854.28	\$1,231,628.14	\$568,366.52	\$663,261.62	\$61,397.24	\$601,864.38	\$704.53
2754	Cedar Mountain	522.86	\$1,394,186.56	\$987,299.75	\$406,886.81	\$39,478.99	\$367,407.82	\$702.69

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
282	St. Anthony-New Brighton	2,042.63	\$2,731,749.95	\$1,239,090.60	\$1,492,659.35	\$57,881.28	\$1,434,778.07	\$702.42
777	Benson	892.83	\$1,957,880.06	\$1,253,718.71	\$704,161.35	\$78,190.26	\$625,971.09	\$701.11
514	Ellsworth	156.92	\$310,609.68	\$193,209.70	\$117,399.98	\$7,915.18	\$109,484.80	\$697.71
2149	Minnewaska	1,294.57	\$5,191,133.11	\$4,196,571.90	\$994,561.21	\$95,380.92	\$899,180.29	\$694.58
2902	RTR	625.42	\$996,479.52	\$538,139.88	\$458,339.64	\$24,594.34	\$433,745.30	\$693.53
129	Montevideo	1,662.23	\$3,170,657.59	\$1,929,455.90	\$1,241,201.69	\$88,710.09	\$1,152,491.60	\$693.34
577	Willow River	463.69	\$829,762.70	\$491,126.83	\$338,635.87	\$18,480.53	\$320,155.34	\$690.45
2854	Ada-Borup	628.43	\$1,012,531.32	\$544,117.21	\$468,414.11	\$36,544.51	\$431,869.60	\$687.22
740	Melrose	1,479.25	\$2,253,122.46	\$1,147,489.61	\$1,105,632.85	\$91,556.13	\$1,014,076.72	\$685.53
81	Comfrey	162.21	\$331,305.97	\$219,829.51	\$111,476.46	\$655.71	\$110,820.75	\$683.19
748	Sartell-St. Stephen	4,261.78	\$7,105,159.34	\$4,030,930.85	\$3,074,228.49	\$164,825.56	\$2,909,402.93	\$682.67
203	Hayfield	768.01	\$1,279,838.67	\$684,993.24	\$594,845.43	\$73,988.49	\$520,856.94	\$678.19
876	Annandale	2,039.78	\$3,592,786.76	\$2,015,698.34	\$1,577,088.42	\$198,109.58	\$1,378,978.84	\$676.04
32	Blackduck	661.78	\$1,502,246.07	\$1,027,144.30	\$475,101.77	\$28,235.11	\$446,866.66	\$675.25
2	Hill City	303.69	\$661,083.50	\$419,903.07	\$241,180.43	\$36,228.86	\$204,951.57	\$674.87
786	Bertha-Hewitt	519.04	\$978,208.71	\$596,165.20	\$382,043.51	\$31,767.05	\$350,276.46	\$674.85
473	Isle	483.57	\$847,005.44	\$468,506.17	\$378,499.27	\$52,386.42	\$326,112.85	\$674.39
741	Paynesville	1,022.99	\$1,999,931.78	\$1,278,937.75	\$720,994.03	\$32,682.30	\$688,311.73	\$672.84
621	Mounds View	12,446.64	\$30,349,075.66	\$20,696,420.58	\$9,652,655.08	\$1,396,345.52	\$8,256,309.56	\$663.34
94	Cloquet	2,987.77	\$5,826,513.29	\$3,504,365.33	\$2,322,147.96	\$352,273.63	\$1,969,874.33	\$659.31
323	Franconia	30.18	\$0	\$(19,888.79)	\$19,888.79	\$0	\$19,888.79	\$659.01
2125	Triton	1,239.15	\$1,509,217.53	\$582,347.92	\$926,869.61	\$112,443.90	\$814,425.71	\$657.25
704	Proctor	1,956.29	\$3,377,842.20	\$1,972,877.98	\$1,404,964.22	\$120,009.86	\$1,284,954.36	\$656.83
2711	Mesabi East	1,046.10	\$2,178,369.51	\$1,403,775.78	\$774,593.73	\$88,995.13	\$685,598.60	\$655.39
318	Grand Rapids	4,347.92	\$9,002,205.38	\$5,583,348.47	\$3,418,856.91	\$571,403.97	\$2,847,452.94	\$654.90
116	Pillager	1,196.60	\$2,257,119.34	\$1,394,117.15	\$863,002.19	\$82,274.24	\$780,727.95	\$652.46
332	Mora	1,781.25	\$2,956,271.25	\$1,601,082.93	\$1,355,188.32	\$200,256.40	\$1,154,931.92	\$648.38
549	Perham-Dent	1,609.67	\$2,651,198.50	\$1,470,721.85	\$1,180,476.65	\$138,630.58	\$1,041,846.07	\$647.24
821	Menahga	1,092.14	\$1,665,461.58	\$941,794.99	\$723,666.59	\$21,500.97	\$702,165.62	\$642.93
2609	Win-E-Mac	492.77	\$777,705.59	\$447,004.71	\$330,700.88	\$14,412.66	\$316,288.22	\$641.86
2805	Zumbrota-Mazeppa	1,322.09	\$2,004,578.98	\$1,081,285.12	\$923,293.86	\$75,865.68	\$847,428.18	\$640.98

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
2860	Blue Earth Area	1,212.01	\$1,646,013.31	\$757,348.31	\$888,665.00	\$113,773.79	\$774,891.21	\$639.34
347	Willmar	4,565.40	\$9,644,803.44	\$6,341,020.02	\$3,303,783.42	\$386,040.12	\$2,917,743.30	\$639.10
435	Waubun-Ogema-White Earth	713.54	\$1,225,460.28	\$722,358.20	\$503,102.08	\$47,379.33	\$455,722.75	\$638.68
698	Floodwood	245.29	\$505,885.34	\$333,173.37	\$172,711.97	\$16,317.49	\$156,394.48	\$637.59
595	East Grand Forks	2,060.89	\$3,277,961.14	\$1,907,675.83	\$1,370,285.31	\$57,599.80	\$1,312,685.51	\$636.95
2448	Martin County West	798.70	\$1,350,806.01	\$801,317.21	\$549,488.80	\$41,256.39	\$508,232.41	\$636.32
2897	Redwood Area	1,224.14	\$2,090,929.54	\$1,190,020.98	\$900,908.56	\$123,682.28	\$777,226.28	\$634.92
264	Herman-Norcross	120.61	\$178,632.57	\$98,629.61	\$80,002.96	\$4,168.76	\$75,834.20	\$628.76
719	Prior Lake-Savage	9,424.92	\$15,415,408.57	\$8,697,529.64	\$6,717,878.93	\$795,146.40	\$5,922,732.53	\$628.41
801	Browns Valley	154.88	\$313,804.06	\$213,306.90	\$100,497.16	\$3,586.02	\$96,911.14	\$625.72
6	South St. Paul	3,800.76	\$6,752,757.59	\$3,853,420.17	\$2,899,337.42	\$525,082.03	\$2,374,255.39	\$624.68
840	St. James	1,127.25	\$1,827,105.92	\$1,055,105.71	\$772,000.21	\$67,826.62	\$704,173.59	\$624.68
696	Ely	635.22	\$1,054,318.67	\$640,037.92	\$414,280.75	\$19,145.38	\$395,135.37	\$622.04
676	Badger	253.54	\$371,465.62	\$202,681.80	\$168,783.82	\$11,816.01	\$156,967.81	\$619.10
690	Warroad	1,063.77	\$1,805,455.52	\$1,087,822.43	\$717,633.09	\$62,436.84	\$655,196.25	\$615.92
721	New Prague	4,577.87	\$6,501,254.93	\$3,378,666.65	\$3,122,588.28	\$307,837.50	\$2,814,750.78	\$614.86
507	Nicollet	414.56	\$563,930.29	\$302,797.09	\$261,133.20	\$6,411.12	\$254,722.08	\$614.44
47	Sauk Rapids-Rice	4,917.50	\$9,530,887.15	\$6,098,905.05	\$3,431,982.10	\$416,237.47	\$3,015,744.63	\$613.27
162	Bagley	1,104.08	\$2,015,487.50	\$1,224,938.45	\$790,549.05	\$116,665.74	\$673,883.31	\$610.36
542	Battle Lake	469.88	\$509,948.86	\$218,311.57	\$291,637.29	\$5,774.29	\$285,863.00	\$608.37
91	Barnum	802.78	\$1,432,994.31	\$927,689.62	\$505,304.69	\$19,113.13	\$486,191.56	\$605.63
2903	Ortonville	526.85	\$1,095,596.75	\$729,372.84	\$366,223.91	\$47,272.15	\$318,951.76	\$605.39
330	Heron Lake-Okabe	314.18	\$570,914.21	\$349,519.10	\$221,395.11	\$31,538.58	\$189,856.53	\$604.29
2164	Dilworth-Glyndon-Felton	1,772.99	\$2,705,357.41	\$1,587,355.08	\$1,118,002.33	\$50,581.76	\$1,067,420.57	\$602.05
2167	Lakeview	729.88	\$1,096,664.73	\$630,516.84	\$466,147.89	\$27,448.06	\$438,699.83	\$601.06
204	Kasson-Mantorville	2,366.05	\$2,553,433.43	\$1,035,904.74	\$1,517,528.69	\$107,839.44	\$1,409,689.25	\$595.80
745	Albany	1,937.01	\$3,077,406.49	\$1,837,073.06	\$1,240,333.43	\$92,393.07	\$1,147,940.36	\$592.64
763	Medford	981.00	\$1,169,678.01	\$546,911.24	\$622,766.77	\$43,084.44	\$579,682.33	\$590.91
599	Fertile-Beltrami	504.72	\$787,108.01	\$476,890.00	\$310,218.01	\$12,006.82	\$298,211.19	\$590.84
717	Jordan	2,001.89	\$3,133,804.89	\$1,814,432.21	\$1,319,372.68	\$137,659.90	\$1,181,712.78	\$590.30
2174	Pine River-Backus	996.53	\$1,796,975.83	\$1,090,743.23	\$706,232.60	\$120,792.10	\$585,440.50	\$587.48

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2170	Staples-Motley	1,239.15	\$2,325,729.73	\$1,438,026.41	\$887,703.32	\$161,371.56	\$726,331.76	\$586.15
2169	Murray County Central	805.33	\$1,332,156.56	\$818,517.52	\$513,639.04	\$43,162.82	\$470,476.22	\$584.20
173	Mountain Lake	560.62	\$779,536.90	\$403,846.87	\$375,690.03	\$48,841.72	\$326,848.31	\$583.01
77	Mankato	9,293.82	\$19,047,015.92	\$12,484,882.51	\$6,562,133.41	\$1,174,892.39	\$5,387,241.02	\$579.66
544	Fergus Falls	3,163.25	\$3,396,417.88	\$1,397,210.32	\$1,999,207.56	\$192,739.03	\$1,806,468.53	\$571.08
803	Wheaton	423.77	\$719,814.77	\$461,054.44	\$258,760.33	\$17,108.83	\$241,651.50	\$570.24
477	Princeton	3,632.74	\$5,698,821.28	\$3,366,257.43	\$2,332,563.85	\$268,859.08	\$2,063,704.77	\$568.08
95	Cromwell-Wright	352.33	\$483,033.85	\$274,650.09	\$208,383.76	\$9,985.35	\$198,398.41	\$563.10
403	Ivanhoe	159.11	\$142,976.85	\$49,963.18	\$93,013.67	\$3,934.19	\$89,079.48	\$559.86
547	Parkers Prairie	605.55	\$1,095,219.32	\$726,841.17	\$368,378.15	\$29,382.75	\$338,995.40	\$559.81
564	Thief River Falls	2,183.19	\$2,988,107.48	\$1,698,311.00	\$1,289,796.48	\$78,640.17	\$1,211,156.31	\$554.76
548	Pelican Rapids	944.74	\$1,085,561.32	\$532,063.82	\$553,497.50	\$32,396.51	\$521,100.99	\$551.58
739	Kimball	815.79	\$1,215,217.94	\$713,620.27	\$501,597.67	\$52,977.02	\$448,620.65	\$549.92
2364	Belgrade-Brooten-Elrosa	683.68	\$998,695.58	\$601,495.13	\$397,200.45	\$24,136.33	\$373,064.12	\$545.67
885	St. Michael-Albertville	6,877.66	\$7,441,014.30	\$3,349,433.80	\$4,091,580.50	\$351,009.30	\$3,740,571.20	\$543.87
518	Worthington	3,773.00	\$6,448,595.18	\$4,096,199.24	\$2,352,395.94	\$301,701.71	\$2,050,694.23	\$543.52
879	Delano	2,734.19	\$4,283,467.80	\$2,677,913.72	\$1,605,554.08	\$119,543.52	\$1,486,010.56	\$543.49
463	Eden Valley-Watkins	1,043.92	\$1,522,890.56	\$892,342.65	\$630,547.91	\$65,222.94	\$565,324.97	\$541.54
276	Minnetonka	11,761.77	\$18,497,743.54	\$11,474,905.07	\$7,022,838.47	\$676,404.38	\$6,346,434.09	\$539.58
278	Orono	3,123.81	\$4,377,615.57	\$2,572,732.33	\$1,804,883.24	\$120,211.32	\$1,684,671.92	\$539.30
2154	Eveleth-Gilbert	1,000.47	\$1,442,152.77	\$866,831.65	\$575,321.12	\$37,454.44	\$537,866.68	\$537.61
706	Virginia	1,884.82	\$3,586,025.65	\$2,395,550.92	\$1,190,474.73	\$178,755.96	\$1,011,718.77	\$536.77
361	International Falls	1,175.02	\$1,556,971.69	\$874,379.45	\$682,592.24	\$52,340.09	\$630,252.15	\$536.38
84	Sleepy Eye	638.45	\$916,702.77	\$519,136.94	\$397,565.83	\$55,198.20	\$342,367.63	\$536.25
2769	Morris Area	1,131.20	\$1,881,812.81	\$1,200,653.92	\$681,158.89	\$80,461.16	\$600,697.73	\$531.03
846	Breckenridge	695.67	\$1,097,089.08	\$699,849.99	\$397,239.09	\$28,215.59	\$369,023.50	\$530.46
852	Campbell-Tintah	146.07	\$201,466.93	\$122,387.20	\$79,079.73	\$1,979.62	\$77,100.11	\$527.83
600	Fisher	287.95	\$524,858.26	\$365,530.35	\$159,327.91	\$7,429.02	\$151,898.89	\$527.52
51	Foley	2,107.28	\$3,589,587.42	\$2,385,916.24	\$1,203,671.18	\$93,660.13	\$1,110,011.05	\$526.75
227	Chatfield	988.15	\$966,447.81	\$431,460.84	\$534,986.97	\$15,151.47	\$519,835.50	\$526.07
750	Rocori	2,316.44	\$3,499,704.51	\$2,150,823.55	\$1,348,880.96	\$137,686.74	\$1,211,194.22	\$522.87

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2889	Lake Park-Audubon	770.88	\$867,110.62	\$439,963.70	\$427,146.92	\$24,757.16	\$402,389.76	\$521.99
14	Fridley	3,341.16	\$7,801,905.48	\$5,599,155.41	\$2,202,750.07	\$462,113.85	\$1,740,636.22	\$520.97
424	Lester Prairie	487.66	\$457,157.14	\$181,138.77	\$276,018.37	\$23,298.59	\$252,719.78	\$518.23
738	Holdingford	1,188.19	\$1,510,832.96	\$840,245.70	\$670,587.26	\$56,184.47	\$614,402.79	\$517.09
2908	Brandon-Evansville	505.69	\$459,966.56	\$175,789.76	\$284,176.80	\$23,434.18	\$260,742.62	\$515.62
466	Dassel-Cokato	2,447.91	\$3,610,371.66	\$2,193,154.16	\$1,417,217.50	\$155,253.44	\$1,261,964.06	\$515.53
239	Rushford-Peterson	721.22	\$846,576.08	\$449,479.81	\$397,096.27	\$25,901.94	\$371,194.33	\$514.68
2143	Waterville-Elysian-Morristown	831.98	\$1,388,800.73	\$905,086.65	\$483,714.08	\$59,706.46	\$424,007.62	\$509.64
186	Pequot Lakes	1,866.96	\$2,527,071.57	\$1,478,986.13	\$1,048,085.44	\$97,656.90	\$950,428.54	\$509.08
561	Goodridge	233.30	\$450,069.15	\$327,733.49	\$122,335.66	\$4,218.78	\$118,116.88	\$506.29
100	Wrenshall	419.07	\$606,175.72	\$390,508.25	\$215,667.47	\$4,177.64	\$211,489.83	\$504.66
682	Roseau	1,271.91	\$1,789,061.99	\$1,103,615.47	\$685,446.52	\$44,347.86	\$641,098.66	\$504.04
36	Kelliher	292.08	\$611,042.48	\$450,999.03	\$160,043.45	\$13,369.12	\$146,674.33	\$502.17
484	Pierz	1,291.64	\$1,967,713.14	\$1,252,231.00	\$715,482.14	\$67,337.98	\$648,144.16	\$501.80
701	Hibbing	2,619.49	\$4,653,126.77	\$3,173,911.43	\$1,479,215.34	\$168,751.32	\$1,310,464.02	\$500.27
308	Nevis	649.50	\$818,636.09	\$465,105.30	\$353,530.79	\$31,640.66	\$321,890.13	\$495.60
883	Rockford	1,837.77	\$2,507,359.48	\$1,491,940.13	\$1,015,419.35	\$107,333.38	\$908,085.97	\$494.12
146	Barnesville	942.38	\$1,124,533.98	\$615,142.52	\$509,391.46	\$44,404.52	\$464,986.94	\$493.42
630	Red Lake Falls	393.14	\$557,276.65	\$356,496.58	\$200,780.07	\$7,671.59	\$193,108.48	\$491.20
858	St. Charles	1,040.28	\$1,136,750.33	\$585,570.78	\$551,179.55	\$44,571.00	\$506,608.55	\$486.99
534	Stewartville	2,286.71	\$3,219,931.39	\$1,962,429.46	\$1,257,501.93	\$145,056.44	\$1,112,445.49	\$486.48
857	Lewiston-Altura	808.52	\$1,184,410.81	\$750,447.17	\$433,963.64	\$44,871.17	\$389,092.47	\$481.24
306	Laporte	343.07	\$608,588.36	\$424,197.61	\$184,390.75	\$21,191.28	\$163,199.47	\$475.70
2534	Bird Island-Olivia-Lake Lillian	779.23	\$901,725.63	\$475,281.38	\$426,444.25	\$57,245.48	\$369,198.77	\$473.80
837	Madelia	640.29	\$1,185,947.22	\$821,422.06	\$364,525.16	\$62,409.84	\$302,115.32	\$471.84
2168	NRHEG	969.19	\$1,517,242.43	\$973,028.04	\$544,214.39	\$92,087.39	\$452,127.00	\$466.50
413	Marshall	2,715.88	\$5,049,970.41	\$3,614,718.68	\$1,435,251.73	\$182,835.51	\$1,252,416.22	\$461.15
2135	Maple River	1,024.77	\$2,049,396.88	\$1,491,248.79	\$558,148.09	\$85,717.75	\$472,430.34	\$461.01
531	Byron	2,278.48	\$2,737,705.11	\$1,564,875.50	\$1,172,829.61	\$128,887.28	\$1,043,942.33	\$458.17
2906	Red Lake County Central	409.43	\$628,526.73	\$433,967.51	\$194,559.22	\$6,988.30	\$187,570.92	\$458.13
578	Pine City	1,784.20	\$4,376,613.51	\$3,392,159.31	\$984,454.20	\$173,043.72	\$811,410.48	\$454.78

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
775	Kerkhoven-Murdock-Sunburg	769.50	\$1,246,032.59	\$858,134.53	\$387,898.06	\$40,406.00	\$347,492.06	\$451.58
85	Springfield	614.78	\$665,163.42	\$370,145.20	\$295,018.22	\$17,716.34	\$277,301.88	\$451.06
2899	Plainview-Elgin-Millville	1,581.66	\$1,935,182.11	\$1,200,457.23	\$734,724.88	\$28,886.34	\$705,838.54	\$446.26
2888	Clinton-Graceville-Beardsley	362.71	\$546,189.54	\$368,352.80	\$177,836.74	\$17,136.64	\$160,700.10	\$443.05
700	Hermantown	2,298.19	\$3,819,500.88	\$2,682,995.10	\$1,136,505.78	\$118,908.69	\$1,017,597.09	\$442.78
253	Goodhue	727.23	\$631,762.57	\$292,660.58	\$339,101.99	\$17,733.60	\$321,368.39	\$441.91
255	Pine Island	1,436.51	\$1,463,203.92	\$790,091.48	\$673,112.44	\$44,413.71	\$628,698.73	\$437.66
297	Spring Grove	382.93	\$400,255.54	\$216,529.02	\$183,726.52	\$17,834.96	\$165,891.56	\$433.22
482	Little Falls	2,691.70	\$4,793,463.87	\$3,374,071.23	\$1,419,392.64	\$262,337.92	\$1,157,054.72	\$429.86
829	Waseca	2,095.92	\$4,382,586.70	\$3,258,690.35	\$1,123,896.35	\$230,307.40	\$893,588.95	\$426.35
97	Moose Lake	713.28	\$1,180,587.37	\$851,419.74	\$329,167.63	\$26,067.15	\$303,100.48	\$424.94
499	Leroy-Ostrander	292.30	\$504,879.28	\$356,981.88	\$147,897.40	\$24,721.66	\$123,175.74	\$421.40
150	Hawley	1,082.50	\$1,096,728.49	\$581,485.51	\$515,242.98	\$61,212.66	\$454,030.32	\$419.43
390	Lake of the Woods	494.87	\$766,739.38	\$545,601.70	\$221,137.68	\$14,749.72	\$206,387.96	\$417.05
768	Hancock	378.67	\$411,265.60	\$245,497.03	\$165,768.57	\$8,547.25	\$157,221.32	\$415.19
487	Upsala	412.76	\$449,443.36	\$233,119.73	\$216,323.63	\$45,872.66	\$170,450.97	\$412.95
914	Ulen-Hitterdal	334.71	\$377,512.29	\$231,329.81	\$146,182.48	\$10,113.89	\$136,068.59	\$406.53
242	Alden-Conger	539.05	\$792,220.65	\$532,532.84	\$259,687.81	\$42,986.25	\$216,701.56	\$402.01
553	New York Mills	815.39	\$1,031,356.22	\$677,939.70	\$353,416.52	\$28,147.76	\$325,268.76	\$398.91
850	Rothsay	325.02	\$264,489.30	\$122,800.80	\$141,688.50	\$12,070.94	\$129,617.56	\$398.80
99	Esko	1,360.38	\$1,332,157.40	\$747,427.07	\$584,730.33	\$46,277.09	\$538,453.24	\$395.81
441	Marshall County Central	433.89	\$626,477.71	\$450,186.98	\$176,290.73	\$4,930.13	\$171,360.60	\$394.94
533	Dover-Eyota	1,240.38	\$1,404,957.50	\$893,327.74	\$511,629.76	\$27,010.59	\$484,619.17	\$390.70
511	Adrian	624.47	\$827,645.98	\$576,487.29	\$251,158.69	\$13,369.99	\$237,788.70	\$380.78
2884	Red Rock Central	453.86	\$443,687.54	\$244,670.12	\$199,017.42	\$26,866.92	\$172,150.50	\$379.30
195	Randolph	706.71	\$820,548.06	\$536,658.88	\$283,889.18	\$17,842.03	\$266,047.15	\$376.46
485	Royalton	1,021.63	\$1,186,634.75	\$732,080.56	\$454,554.19	\$72,048.68	\$382,505.51	\$374.41
75	St. Clair	729.48	\$880,337.15	\$592,901.46	\$287,435.69	\$14,400.28	\$273,035.41	\$374.29
813	Lake City	1,346.97	\$1,619,992.72	\$1,055,583.33	\$564,409.39	\$70,300.64	\$494,108.75	\$366.83
756	Blooming Prairie	797.41	\$896,233.01	\$557,141.17	\$339,091.84	\$61,227.31	\$277,864.53	\$348.46
581	Edgerton	448.81	\$700,227.96	\$521,789.94	\$178,438.02	\$22,499.21	\$155,938.81	\$347.45

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross- Subsidy (D-E)	(G) Per WADM
818	Verndale	613.27	\$931,074.69	\$672,822.54	\$258,252.15	\$45,335.70	\$212,916.45	\$347.18
787	Browerville	603.04	\$1,013,041.34	\$775,941.76	\$237,099.58	\$29,414.33	\$207,685.25	\$344.40
363	South Koochiching	303.92	\$589,913.60	\$472,426.70	\$117,486.90	\$17,281.08	\$100,205.82	\$329.71
415	Lynd	207.39	\$242,730.17	\$170,144.39	\$72,585.78	\$6,012.12	\$66,573.66	\$321.01
2835	Janesville-Waldorf-Pemberton	711.35	\$1,196,110.82	\$938,271.49	\$257,839.33	\$33,099.76	\$224,739.57	\$315.93
891	Canby	617.47	\$661,155.42	\$443,847.47	\$217,307.95	\$24,180.63	\$193,127.32	\$312.77
391	Cleveland	570.03	\$362,987.20	\$159,335.20	\$203,652.00	\$27,237.83	\$176,414.17	\$309.48
404	Lake Benton	224.69	\$297,409.43	\$221,912.95	\$75,496.48	\$6,702.69	\$68,793.79	\$306.17
2198	Fillmore Central	689.60	\$838,990.35	\$624,094.74	\$214,895.61	\$23,300.25	\$191,595.36	\$277.84
261	Ashby	287.32	\$267,386.77	\$186,033.06	\$81,353.71	\$2,549.64	\$78,804.07	\$274.27
550	Underwood	598.85	\$508,869.41	\$353,077.01	\$155,792.40	\$3,889.92	\$151,902.48	\$253.66
213	Osakis	875.14	\$1,227,120.01	\$966,800.60	\$260,319.41	\$39,193.15	\$221,126.26	\$252.68
362	Littlefork-Big Falls	364.05	\$566,743.95	\$454,343.10	\$112,400.85	\$28,316.68	\$84,084.17	\$230.97
640	Wabasso	438.04	\$334,038.53	\$215,496.35	\$118,542.18	\$18,030.61	\$100,511.57	\$229.46
414	Minneota	515.53	\$593,977.12	\$461,579.89	\$132,397.23	\$16,832.49	\$115,564.74	\$224.17
294	Houston	2,161.45	\$2,528,646.52	\$1,925,944.14	\$602,702.38	\$162,214.30	\$440,488.08	\$203.79
486	Swanville	338.84	\$368,662.83	\$293,173.23	\$75,489.60	\$16,458.33	\$59,031.27	\$174.22
500	Southland	476.57	\$651,513.33	\$533,904.80	\$117,608.53	\$36,158.34	\$81,450.19	\$170.91
495	Grand Meadow	484.84	\$473,138.09	\$373,321.58	\$99,816.51	\$27,472.09	\$72,344.42	\$149.21
592	Climax-Shelly	239.01	\$282,612.81	\$263,459.69	\$19,153.12	\$6,190.88	\$12,962.24	\$54.23
229	Lanesboro	386.29	\$394,797.38	\$378,194.11	\$16,603.27	\$9,293.52	\$7,309.75	\$18.92
447	Grygla	166.13	\$270,239.75	\$264,184.05	\$6,055.70	\$3,484.37	\$2,571.33	\$15.48
402	Hendricks	138.84	\$201,600.07	\$197,732.57	\$3,867.50	\$(3,867.50)	\$0	\$0

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 Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4000	City Academy	164.52	\$0	\$0	\$0	\$0	\$0	\$0
4001	Bluffview Montessori	217.86	\$261,191	\$248,033	\$13,158	\$1,590	\$11,568	\$53.10
4003	New Heights School, Inc.	141.81	\$235,624	\$227,471	\$8,153	\$608	\$7,545	\$53.20
4004	Cedar Riverside Community School	163.93	\$634,538	\$587,884	\$46,654	\$25,872	\$20,781	\$126.77
4005	Metro Deaf School	38.45	\$4,805,981	\$4,750,577	\$55,404	\$55,404	\$0	\$0
4007	Minnesota New Country School	240.95	\$542,252	\$516,763	\$25,489	\$8,885	\$16,604	\$68.91
4008	PACT Charter School	685.67	\$1,098,546	\$1,050,342	\$48,204	\$13,978	\$34,225	\$49.92
4011	Athlos Leadership Academy	921.61	\$1,946,262	\$1,847,941	\$98,321	\$5,969	\$92,351	\$100.21
4015	Community of Peace Academy	850.84	\$1,719,279	\$1,631,035	\$88,244	\$32,220	\$56,024	\$65.84
4016	World Learner Charter School	226.85	\$449,227	\$441,916	\$7,312	\$(0)	\$7,312	\$32.23
4017	Minnesota Transitions Charter School	3,951.35	\$4,234,658	\$3,896,822	\$337,836	\$215,771	\$122,065	\$30.89
4018	Achieve Language Academy	458.40	\$544,074	\$486,176	\$57,898	\$0	\$57,898	\$126.30
4020	Duluth Public Schools Academy	1,441.47	\$7,197,446	\$6,585,088	\$612,358	\$204,036	\$408,321	\$283.27
4025	Cyber Village Academy	271.67	\$1,092,368	\$1,013,767	\$78,601	\$8,085	\$70,516	\$259.56
4026	E.C.H.O. Charter School	118.02	\$261,126	\$243,734	\$17,392	\$5,317	\$12,075	\$102.31
4027	Higher Ground Academy	819.39	\$369,756	\$345,084	\$24,672	\$11,361	\$13,311	\$16.25
4029	St. Paul City School	473.32	\$1,063,041	\$934,556	\$128,485	\$12,844	\$115,641	\$244.32
4031	Jennings Community School	97.17	\$102,537	\$97,267	\$5,269	\$0	\$5,269	\$54.23
4032	Harvest Preparatory School	235.65	\$1,263,355	\$1,184,234	\$79,121	\$10,038	\$69,084	\$293.16
4035	Life Prep	279.20	\$923,208	\$895,599	\$27,609	\$0	\$27,609	\$98.89
4036	Face to Face Academy	96.90	\$340,246	\$318,652	\$21,595	\$8,749	\$12,845	\$132.56
4038	Sojourner Truth Academy	388.53	\$1,754,758	\$1,639,410	\$115,348	\$18,856	\$96,492	\$248.35
4039	High School for Recording Arts	394.35	\$1,278,464	\$1,224,735	\$53,729	\$7,958	\$45,771	\$116.07
4043	Math and Science Academy	547.94	\$483,082	\$461,621	\$21,460	\$4,249	\$17,212	\$31.41
4049	Northwest Passage High School	186.45	\$682,325	\$666,468	\$15,856	\$0	\$15,856	\$85.04
4050	Lafayette Public Charter School	97.14	\$103,306	\$102,866	\$440	\$440	\$0	\$0
4053	North Lakes Academy	459.15	\$645,500	\$610,289	\$35,211	\$5,735	\$29,476	\$64.20
4054	La Crescent Montessori and STEM School	60.59	\$110,400	\$108,905	\$1,495	\$331	\$1,164	\$19.21
4055	Nerstrand Charter School	149.61	\$387,729	\$360,851	\$26,879	\$3,523	\$23,356	\$156.11

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4056	Rosa Parks Charter High School	76.78	\$271,060	\$256,780	\$14,281	\$3,517	\$10,764	\$140.19
4057	El Colegio Charter School	109.74	\$240,495	\$219,670	\$20,825	\$0	\$20,825	\$189.77
4058	Schoolcraft Learning Community Charter	198.82	\$840,325	\$815,597	\$24,728	\$5,837	\$18,891	\$95.01
4059	Crosslake Community Charter School	229.23	\$502,713	\$485,159	\$17,554	\$6,430	\$11,124	\$48.53
4064	Riverway Learning Community Charter	115.05	\$290,153	\$275,883	\$14,270	\$1,322	\$12,948	\$112.54
4066	Kato Public Charter School	81.78	\$141,176	\$139,570	\$1,606	\$1,606	\$0	\$0
4067	Aurora Charter School	427.91	\$843,130	\$813,886	\$29,244	\$3,362	\$25,882	\$60.48
4068	Excell Academy Charter	419.37	\$1,031,737	\$879,585	\$152,152	\$8,044	\$144,108	\$343.63
4070	Hope Community Academy	548.65	\$491,848	\$491,587	\$261	\$261	\$0	\$0
4073	Academia Cesar Chavez Charter School	501.08	\$832,863	\$807,397	\$25,466	\$25,466	\$0	\$0
4074	AFSA High School	401.26	\$1,404,892	\$1,368,843	\$36,049	\$2,132	\$33,917	\$84.53
4075	Avalon School	269.43	\$1,273,593	\$1,242,454	\$31,139	\$17,940	\$13,200	\$48.99
4077	Twin Cities International Elementary School	599.67	\$562,278	\$534,685	\$27,592	\$3,107	\$24,485	\$40.83
4078	Minnesota International Middle Charter	471.67	\$542,688	\$517,569	\$25,119	\$5,209	\$19,911	\$42.21
4079	Friendship Academy of Fine Arts Charter	155.14	\$360,541	\$359,358	\$1,183	\$569	\$614	\$3.96
4080	Pillager Area Charter School	41.54	\$78,090	\$74,438	\$3,653	\$(0)	\$3,653	\$87.93
4081	Discovery Public School Faribault	71.94	\$164,398	\$158,241	\$6,156	\$6,156	\$0	\$0
4082	Bluesky Charter School	572.30	\$637,164	\$603,602	\$33,562	\$33,562	\$0	\$0
4083	Ridgeway Community School	95.41	\$143,662	\$142,261	\$1,401	\$0	\$1,401	\$14.69
4084	North Shore Community School	361.27	\$457,783	\$452,688	\$5,095	\$5,095	\$0	\$0
4085	Harbor City International Charter	246.56	\$739,431	\$689,018	\$50,413	\$0	\$50,413	\$204.46
4087	Sage Academy Charter School	84.61	\$520,526	\$500,552	\$19,973	\$1,487	\$18,486	\$218.49
4088	Urban Academy Charter School	310.62	\$458,023	\$403,577	\$54,446	\$290	\$54,156	\$174.35
4089	New City School	287.46	\$330,210	\$311,649	\$18,561	\$3,327	\$15,233	\$52.99
4090	Prairie Creek Community School	179.78	\$421,096	\$393,743	\$27,354	\$2,805	\$24,549	\$136.55
4091	Arcadia Charter School	138.57	\$712,371	\$698,091	\$14,280	\$955	\$13,325	\$96.16
4092	Watershed High School	63.37	\$188,042	\$168,625	\$19,416	\$0	\$19,416	\$306.40
4093	New Century Academy	167.93	\$706,638	\$685,111	\$21,527	\$14,418	\$7,109	\$42.33
4095	TRIO Wolf Creek Distance Learning	224.70	\$175,148	\$165,139	\$10,009	\$0	\$10,009	\$44.54
4097	Partnership Academy, Inc.	258.69	\$1,447,752	\$1,393,841	\$53,910	\$1,548	\$52,362	\$202.41
4098	Nova Classical Academy	1,038.71	\$801,827	\$773,236	\$28,591	\$0	\$28,591	\$27.53

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4100	Great Expectations	106.21	\$572,685	\$549,796	\$22,889	\$488	\$22,401	\$210.91
4102	Minnesota Internship Center	625.17	\$1,173,997	\$1,022,224	\$151,773	\$151,773	\$0	\$0
4103	Hmong College Prep Academy	2,001.66	\$1,912,887	\$1,828,621	\$84,266	\$13,403	\$70,864	\$35.40
4104	Paladin Career and Technical High School	234.59	\$1,076,757	\$1,026,105	\$50,652	\$25,947	\$24,705	\$105.31
4105	Great River School	573.62	\$1,342,121	\$1,264,937	\$77,185	\$9,568	\$67,617	\$117.88
4106	TrekNorth High School	287.02	\$626,361	\$602,685	\$23,676	\$10,463	\$13,213	\$46.04
4107	Voyageurs Expeditionary	120.96	\$339,630	\$315,152	\$24,478	\$18,194	\$6,285	\$51.96
4110	PiM Arts High School	331.51	\$449,738	\$427,833	\$21,906	\$(0)	\$21,906	\$66.08
4111	Augsburg Fairview Academy	115.38	\$449,948	\$424,528	\$25,420	\$15,886	\$9,534	\$82.63
4112	St. Paul Conservatory for Performing Artists	571.71	\$239,989	\$225,967	\$14,022	\$(0)	\$14,022	\$24.53
4113	Spero Academy	109.22	\$4,006,310	\$3,976,385	\$29,926	\$29,926	\$0	\$0
4116	Lakes International Language Academy	1,108.90	\$1,077,169	\$1,049,509	\$27,660	\$6,038	\$21,623	\$19.50
4118	Kaleidoscope Charter School	565.16	\$1,427,961	\$1,334,348	\$93,613	\$16,726	\$76,887	\$136.05
4119	Academic Arts High School	116.99	\$654,081	\$587,994	\$66,088	\$4,317	\$61,771	\$528.00
4120	St. Croix Preparatory Academy	1,244.12	\$1,444,198	\$1,379,643	\$64,555	\$3,628	\$60,927	\$48.97
4121	Ubah Medical Academy Charter School	367.40	\$323,176	\$308,016	\$15,160	\$6,791	\$8,368	\$22.78
4122	Eagle Ridge Academy Charter School	1,443.77	\$1,090,824	\$979,762	\$111,062	\$16,560	\$94,502	\$65.46
4124	Beacon Academy	553.02	\$1,820,020	\$1,673,008	\$147,013	\$12,126	\$134,887	\$243.91
4126	Prairie Seeds Academy	823.30	\$942,522	\$875,645	\$66,877	\$14,966	\$51,912	\$63.05
4127	Team Academy	121.13	\$269,827	\$266,881	\$2,945	\$2,945	\$0	\$0
4131	Metro Schools Charter	440.75	\$1,096,344	\$1,083,103	\$13,241	\$10,748	\$2,494	\$5.66
4132	Twin Cities Academy	718.00	\$1,732,268	\$1,653,311	\$78,957	\$15,713	\$63,243	\$88.08
4135	Rochester Math and Science Academy	344.27	\$935,832	\$896,025	\$39,807	\$10,709	\$29,098	\$84.52
4137	Swan River Montessori Charter School	153.65	\$614,819	\$576,640	\$38,178	\$21,586	\$16,592	\$107.99
4138	Milroy Area Charter School	33.83	\$31,771	\$30,899	\$872	\$0	\$872	\$25.79
4139	LoveWorks Academy for Arts	176.67	\$755,754	\$717,580	\$38,174	\$2,424	\$35,749	\$202.35
4140	Yinghua Academy	835.36	\$592,003	\$558,191	\$33,812	\$3,751	\$30,061	\$35.99
4142	Stride Academy Charter School	306.91	\$388,104	\$382,565	\$5,539	\$5,539	\$0	\$0
4143	New Millennium Academy Charter School	743.73	\$828,010	\$807,563	\$20,447	\$12,913	\$7,533	\$10.13
4144	Green Isle Community School	60.58	\$242,067	\$228,500	\$13,566	\$271	\$13,295	\$219.46
4145	Birch Grove Community School	26.97	\$137,124	\$131,584	\$5,540	\$0	\$5,540	\$205.43

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4146	Northern Lights Community School	118.37	\$735,607	\$713,285	\$22,322	\$2,505	\$19,816	\$167.41
4150	Minnesota Online High School	182.50	\$289,718	\$257,016	\$32,702	\$32,702	\$0	\$0
4151	EdVisions Off Campus School	124.95	\$279,310	\$269,495	\$9,815	\$0	\$9,815	\$78.55
4152	Twin Cities German Immersion Charter	570.72	\$1,039,458	\$975,465	\$63,994	\$10,552	\$53,442	\$93.64
4153	Dugsi Academy	273.79	\$972,509	\$910,502	\$62,007	\$25,240	\$36,767	\$134.29
4155	Naytahwaush Community School	109.70	\$338,973	\$338,492	\$481	\$84	\$398	\$3.62
4159	Seven Hills Preparatory Academy	914.17	\$1,729,789	\$1,680,522	\$49,268	\$7,526	\$41,742	\$45.66
4160	Spectrum High School	785.42	\$564,202	\$538,711	\$25,491	\$3,427	\$22,064	\$28.09
4161	New Discoveries Montessori Academy	179.27	\$1,872,106	\$1,741,930	\$130,176	\$16,012	\$114,164	\$636.83
4162	Southside Family Charter School	120.76	\$373,632	\$363,302	\$10,330	\$1,408	\$8,922	\$73.88
4163	Learning For Leadership Charter	251.56	\$893,047	\$790,717	\$102,331	\$10,989	\$91,342	\$363.10
4164	Laura Jeffrey Academy Charter	107.12	\$622,896	\$587,687	\$35,209	\$610	\$34,599	\$322.99
4166	East Range Academy of Technical-Science	160.19	\$400,451	\$380,162	\$20,289	\$20,289	\$0	\$0
4167	International Spanish Language Academy	323.67	\$244,199	\$228,911	\$15,288	\$1,051	\$14,237	\$43.99
4168	Glacial Hills Elementary	98.95	\$267,961	\$263,344	\$4,617	\$4,617	\$0	\$0
4169	Stonebridge World School	236.32	\$1,178,685	\$1,128,618	\$50,067	\$5,036	\$45,031	\$190.55
4170	Hiawatha Academies	1,443.84	\$3,716,228	\$3,527,161	\$189,067	\$29,461	\$159,606	\$110.54
4171	Noble Academy	958.93	\$263,878	\$260,686	\$3,191	\$0	\$3,191	\$3.33
4172	Clarkfield Charter School	55.07	\$98,446	\$94,566	\$3,880	\$160	\$3,721	\$67.57
4177	Minisinaakwaang Leadership Academy	25.01	\$309,258	\$291,407	\$17,851	\$1,421	\$16,430	\$656.95
4178	Lincoln International School	171.14	\$106,150	\$102,793	\$3,358	\$0	\$3,358	\$19.62
4181	Community School of Excellence	1,154.02	\$869,291	\$837,209	\$32,082	\$1,247	\$30,835	\$26.72
4183	Lionsgate Academy	223.61	\$7,885,153	\$7,657,372	\$227,781	\$227,781	\$0	\$0
4184	Aspen Academy	529.05	\$646,022	\$618,652	\$27,370	\$14,735	\$12,636	\$23.88
4185	DaVinci Academy	733.90	\$1,293,468	\$1,219,745	\$73,724	\$9,148	\$64,576	\$87.99
4186	Global Academy	442.92	\$1,261,602	\$1,200,913	\$60,688	\$5,728	\$54,960	\$124.09
4187	Natural Science Academy	78.39	\$211,423	\$198,528	\$12,895	\$129	\$12,766	\$162.86
4188	Cologne Academy	629.21	\$1,643,740	\$1,556,886	\$86,854	\$28,290	\$58,564	\$93.08
4189	Bright Water Elementary	183.79	\$809,392	\$677,269	\$132,124	\$2,154	\$129,969	\$707.16
4190	Rivers Edge Academy	73.88	\$481,010	\$474,427	\$6,582	\$6,582	\$0	\$0
4191	KIPP Minnesota Charter School	341.20	\$1,620,859	\$1,419,736	\$201,123	\$24,457	\$176,666	\$517.78

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4192	Best Academy	576.44	\$2,167,189	\$2,124,006	\$43,183	\$43,183	\$0	\$0
4193	College Preparatory Elementary	342.13	\$1,441,796	\$1,416,590	\$25,206	\$14,222	\$10,984	\$32.11
4194	Cannon River Stem School	360.48	\$501,201	\$479,127	\$22,074	\$934	\$21,139	\$58.64
4195	Oshki Ogimaag Charter School	20.09	\$151,513	\$145,484	\$6,029	\$2,273	\$3,756	\$186.98
4198	Discovery Woods	99.72	\$161,846	\$157,371	\$4,476	\$2,232	\$2,244	\$22.51
4199	Parnassus Preparatory Charter School	1,126.01	\$926,451	\$878,428	\$48,022	\$1,905	\$46,117	\$40.96
4200	Step Academy Charter School	424.94	\$93,348	\$91,932	\$1,416	\$1,416	\$0	\$0
4201	Cornerstone Montessori Elementary	137.00	\$524,452	\$501,830	\$22,622	\$997	\$21,625	\$157.85
4204	Rochester Stem Academy	120.71	\$187,243	\$168,558	\$18,684	\$11,223	\$7,461	\$61.81
4205	Hennepin Elementary School	382.68	\$1,072,866	\$1,024,703	\$48,164	\$6,320	\$41,844	\$109.34
4207	Vermilion Country School	47.17	\$95,191	\$91,994	\$3,196	\$526	\$2,671	\$56.62
4208	Nasha Shkola Charter School	120.61	\$116,332	\$92,481	\$23,851	\$0	\$23,851	\$197.75
4209	Mastery School	202.03	\$1,116,148	\$1,039,464	\$76,684	\$9,162	\$67,523	\$334.22
4210	Upper Mississippi Academy	317.72	\$875,470	\$833,975	\$41,495	\$67	\$41,428	\$130.39
4212	West Side Summit Charter School	167.24	\$931,488	\$876,391	\$55,097	\$26,740	\$28,357	\$169.56
4213	Prodeo Academy	465.47	\$1,871,190	\$1,551,789	\$319,401	\$11,241	\$308,160	\$662.04
4215	Sejong Academy of Minnesota	153.72	\$119,998	\$110,319	\$9,678	\$0	\$9,678	\$62.96
4217	Technical Academies of Minnesota	151.55	\$508,130	\$506,575	\$1,554	\$1,554	\$0	\$0
4218	Venture Academy	345.28	\$1,677,942	\$1,575,311	\$102,631	\$31,114	\$71,517	\$207.13
4219	Northeast College Prep	279.62	\$1,053,651	\$1,005,583	\$48,069	\$5,367	\$42,702	\$152.71
4220	Agamim Classical Academy	258.19	\$862,540	\$803,831	\$58,710	\$11,435	\$47,275	\$183.10
4221	Discovery Charter School	175.32	\$228,138	\$214,235	\$13,903	\$2,780	\$11,123	\$63.44
4223	Saint Cloud Math and Science Academy	199.90	\$258,994	\$244,399	\$14,595	\$198	\$14,397	\$72.02
4224	Star of the North Academy Charter School	149.16	\$133,229	\$122,982	\$10,247	\$0	\$10,247	\$68.70
4225	Universal Academy Charter School	343.91	\$277,784	\$264,303	\$13,481	\$10,124	\$3,357	\$9.76
4226	Bdote Learning Center	81.50	\$620,252	\$440,819	\$179,434	\$6,015	\$173,418	\$2,127.83
4227	Art and Science Academy	369.11	\$887,218	\$721,073	\$166,145	\$3,846	\$162,299	\$439.70
4228	Woodbury Leadership Academy	259.73	\$201,432	\$198,184	\$3,248	\$925	\$2,323	\$8.95
4229	Jane Goodall Environmental Science	107.19	\$652,557	\$629,058	\$23,499	\$1,411	\$22,088	\$206.06
4230	Minnesota Excellence in Learning Academy	208.10	\$518,873	\$507,783	\$11,090	\$529	\$10,562	\$50.75
4231	Minnesota Math and Science Academy	486.77	\$467,549	\$426,104	\$41,445	\$13,795	\$27,650	\$56.80

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj Net Cross-Subsidy (D-E)	(G) Per WADM
4232	Success Academy	83.24	\$185,889	\$185,889	\$0	\$0	\$0	\$0
4233	Level Up Academy	108.59	\$723,727	\$695,241	\$28,486	\$6,689	\$21,797	\$200.72
4237	Career Pathways	119.50	\$216,417	\$187,040	\$29,377	\$9,575	\$19,802	\$165.71
4238	Rochester Beacon Academy	139.59	\$1,623,014	\$1,559,437	\$63,577	\$63,577	\$0	\$0
4239	Tesfa International School	167.44	\$351,402	\$335,438	\$15,965	\$5,999	\$9,966	\$59.52
4240	New Century School	197.33	\$123,126	\$110,867	\$12,259	\$0	\$12,259	\$62.13
4243	North Metro Flex Academy	198.90	\$879,161	\$813,325	\$65,837	\$27,642	\$38,195	\$192.03
4244	FIT Academy	187.82	\$655,992	\$633,988	\$22,004	\$7,309	\$14,695	\$78.24
4246	Big Picture Twin Cities	73.90	\$157,037	\$146,699	\$10,338	\$857	\$9,481	\$128.30
4250	Athlos Academy of Saint Cloud	663.94	\$806,127	\$714,661	\$91,466	\$28,499	\$62,967	\$94.84
4254	Marine Area Community School	159.95	\$326,104	\$311,748	\$14,356	\$1,330	\$13,026	\$81.44

Appendix C

Special Education Cross-Subsidies Report, FY 2018

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 early childhood (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 to 20 percent).

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

This revenue 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,” “U” 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 2018 expenditure for special education transportation, as reported to MDE under finance codes 723, excluding finance code 728, through UFARS and special education bus and van depreciation as reported to MDE as of December 15, 2018.

Line 7 – Total Special Education Expenditure

This expenditure 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.