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# Special Education Cross-Subsidies Fiscal Year (FY) 2019

Report to the Legislature

As required by Minnesota Statutes, section 127.065

June 2020

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## For more information:

Terri Yetter  
Division of School Finance  
Minnesota Department of Education  
1500 Highway 36 West  
Roseville, MN 55113  
651-582-8828  
[terri.yetter@state.mn.us](mailto:terri.yetter@state.mn.us)  
[education.mn.gov](http://education.mn.gov)

Paul Ferrin  
Division of School Finance  
Minnesota Department of Education  
1500 Highway 36 West  
Roseville, MN 55113  
651-582-8864  
[paul.ferrin@state.mn.us](mailto:paul.ferrin@state.mn.us)  
[education.mn.gov](http://education.mn.gov)

As requested by Minnesota Statutes, section 3.197: This report cost approximately \$3,825.08 to prepare, including staff time, printing and mailing expenses.

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## Fiscal Year 2019

Minnesota Statutes 2019, 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 June 10, 2020.

### Introduction

Expenditures for special education programs provided by local educational 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 2016-19 are based on actual data. Amounts shown for FY 2020-23 are estimates based on 2020 end-of-session data.

State Total Special Education Cross-Subsidies, Year-to-Year Comparison  
**FY 2016-FY 2023 • Final FY 2019 Data (\$ in Millions)**

<b>1. Special Education Expenditures:</b>	<b>FY 2016 Final</b>	<b>FY 2017 Final</b>	<b>FY 2018 Final</b>	<b>FY 2019 Final</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Estimate</b>
State excluding alternative delivery, full state payment for students with disabilities, home-based travel, transition disabled, local collaborative time study and third-party revenue expenditures (including fringe benefits and excluding transportation).	1,745.84	1,832.38	1,924.66	2,023.37	2,122.86	2,248.13	2,374.15	2,493.76
State transportation (excluding special transportation of non-disabled students).	213.7	225.5	237.8	249.8	267.2	286.7	306.6	327.9
Federal (including fringe benefits)	174.1	180.0	181.9	185.5	186.4	186.4	186.4	186.4
<b>Subtotal, Special Education Expenditures</b>	<b>2,133.6</b>	<b>2,237.8</b>	<b>2,344.4</b>	<b>2,458.7</b>	<b>2,576.4</b>	<b>2,721.2</b>	<b>2,867.2</b>	<b>3,008.0</b>
Change from Prior Year	94.6	104.2	106.6	117.6	117.7	144.8	146.0	140.9
Percent Change from Prior Year	4.6%	4.9%	4.8%	5.0%	4.8%	5.6%	5.4%	4.9%

<b>2. Special Education Categorical Revenues:</b>	<b>FY 2016 Final</b>	<b>FY 2017 Final</b>	<b>FY 2018 Final</b>	<b>FY 2019 Final</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Estimate</b>
State – Regular Special Education Aid, Includes Transportation	970.5	1,028.9	1,092.9	1,149.4	1,204.1	1,279.9	1,355.4	1,431.7
State – Excess Cost Aid	248.6	277.6	296.9	323.9	354.4	383.6	426.3	465.9
Adjust for Cap Growth	(33.4)	(19.2)	(19.2)	(12.7)	(3.4)	-	-	-
Adjust for Hold Harmless	4.87	8.6	14.0	26.5	35.4	38.9	37.2	42.2
Adjust for Alternative Delivery	(25.0)	(25.5)	(33.0)	(34.0)	(43.6)	(47.1)	(49.5)	(52.2)
Cross-Subsidy Aid	0	0	0	0	21.7	55.7	58.2	60.8
Charter Tuition Adjustment	0	0	0	0	3.8	8.3	8.6	10.1
Adjust for Special Transportation for Non-Disabled Students	(28.3)	(39.0)	(45.4)	(48.7)	(52.4)	(56.3)	(60.2)	(64.3)
State – Special Pupil Aid	1.13	0.81	0.93	0.83	1.18	1.29	1.43	1.57
State – Home Based Travel Aid	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5
Third-party Billing	46.3	56.9	53.8	54.6	55.7	56.8	57.9	59.1
Federal	174.1	180.0	181.9	185.5	186.4	191.8	191.8	191.8

<b>2. Special Education Categorical Revenues:</b>	<b>FY 2016 Final</b>	<b>FY 2017 Final</b>	<b>FY 2018 Final</b>	<b>FY 2019 Final</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Estimate</b>
Subtotal, Categorical Revenue	1,359.3	1,469.4	1,547.8	1,645.7	1,763.6	1,913.3	2,027.7	2,147.1
Change from Prior Year	55.9	110.1	78.5	97.9	117.9	142.8	114.4	119.4
Percent Change from Prior Year	4.3%	8.1%	5.3%	6.3%	7.2%	8.1%	6.0%	5.9%
<b>3. General Education Revenue attributable to special education students for time spent receiving special education services outside of the regular classroom for more than 60 percent of the school day</b>	<b>FY 2016 Final</b>	<b>FY 2017 Final</b>	<b>FY 2018 Final</b>	<b>FY 2019 Final</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Estimate</b>
	99.3	107.3	114.4	115.2	117.0	118.3	118.0	118.2
<b>4. Cross-Subsidies:</b>	<b>FY 2016 Final</b>	<b>FY 2017 Final</b>	<b>FY 2018 Final</b>	<b>FY 2019 Final</b>	<b>FY 2020 Estimate</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Estimate</b>
(a) Gross Cross-Subsidy (1) - (2):	774.3	768.1	793.3	813.0	812.8	813.3	844.9	866.4
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	675.0	660.9	678.9	697.8	695.8	695.0	726.9	748.2
Change from Prior Year	31.7	(14.2)	18.0	18.9	(2.0)	(0.8)	31.8	21.3
Percent Change from Prior Year	4.9%	-2.1%	2.7%	2.8%	-0.3%	-0.1%	4.6%	2.9%

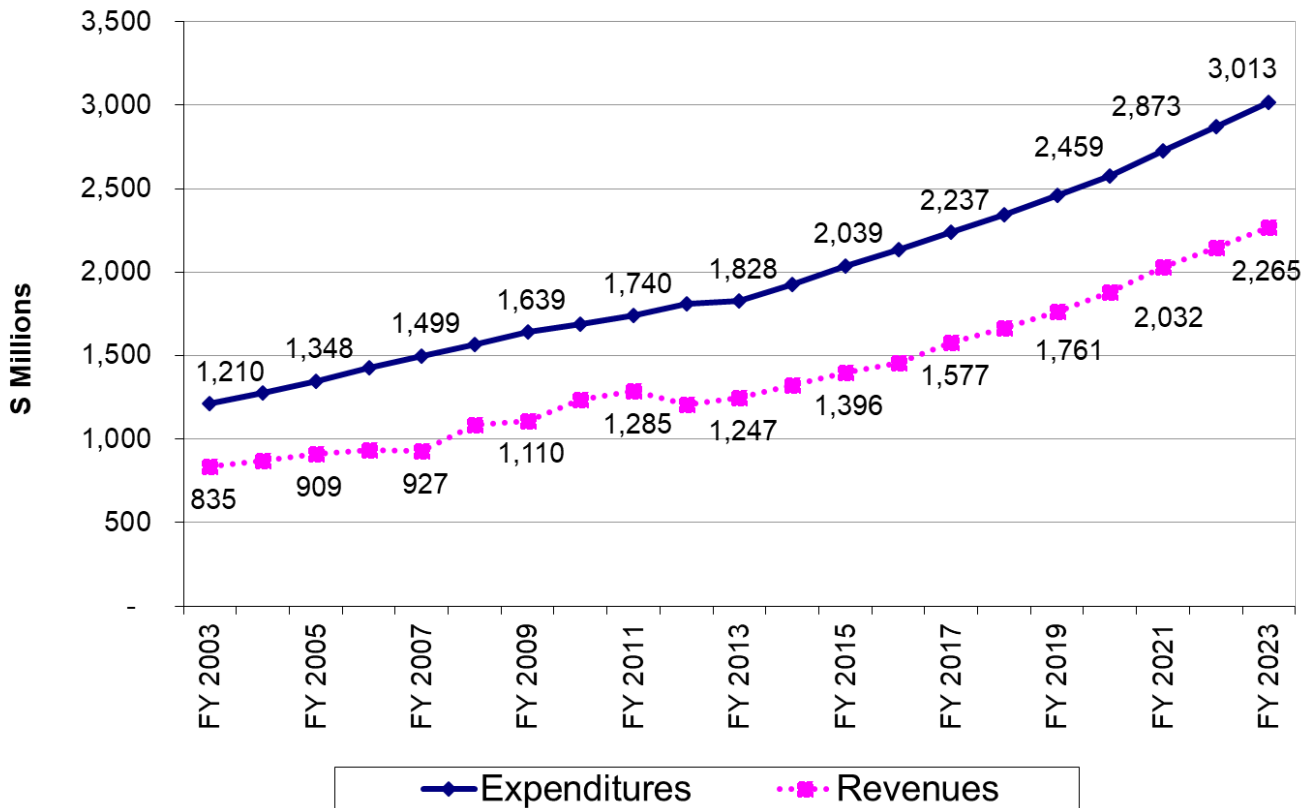


### Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003-FY 2019 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 \$2.459 billion in FY 2019, and are projected to continue to increase up to \$3.013 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 149 percent over the 20-year period, while revenues are projected to increase by 171 percent.

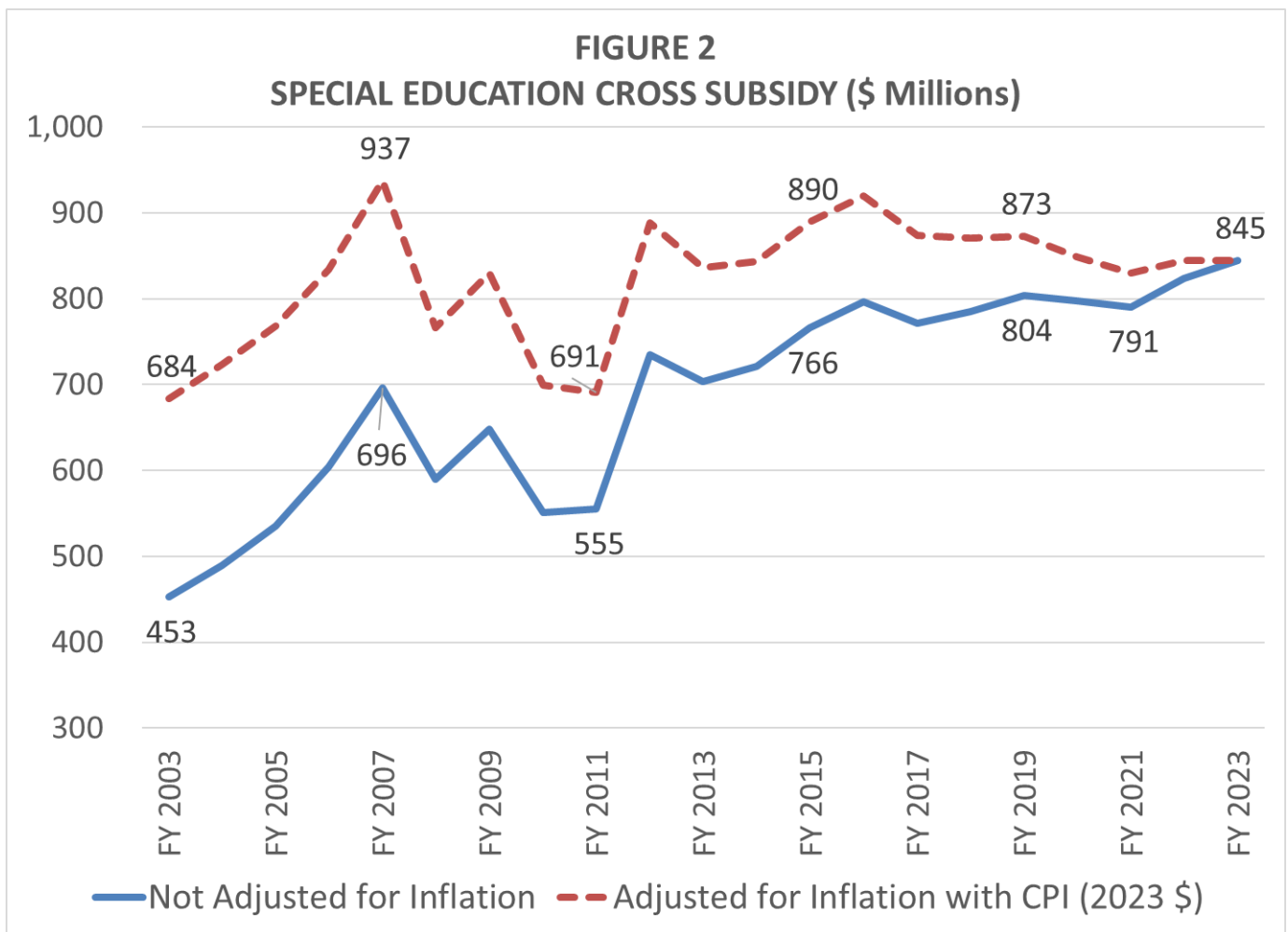
**FIGURE 1  
SPECIAL EDUCATION EXPENDITURES AND REVENUES  
INCLUDING GEN EDUC REVENUE ATTRIBUTABLE TO SPECIAL EDUCATION**



## Figure 2: Special Education Cross-Subsidies

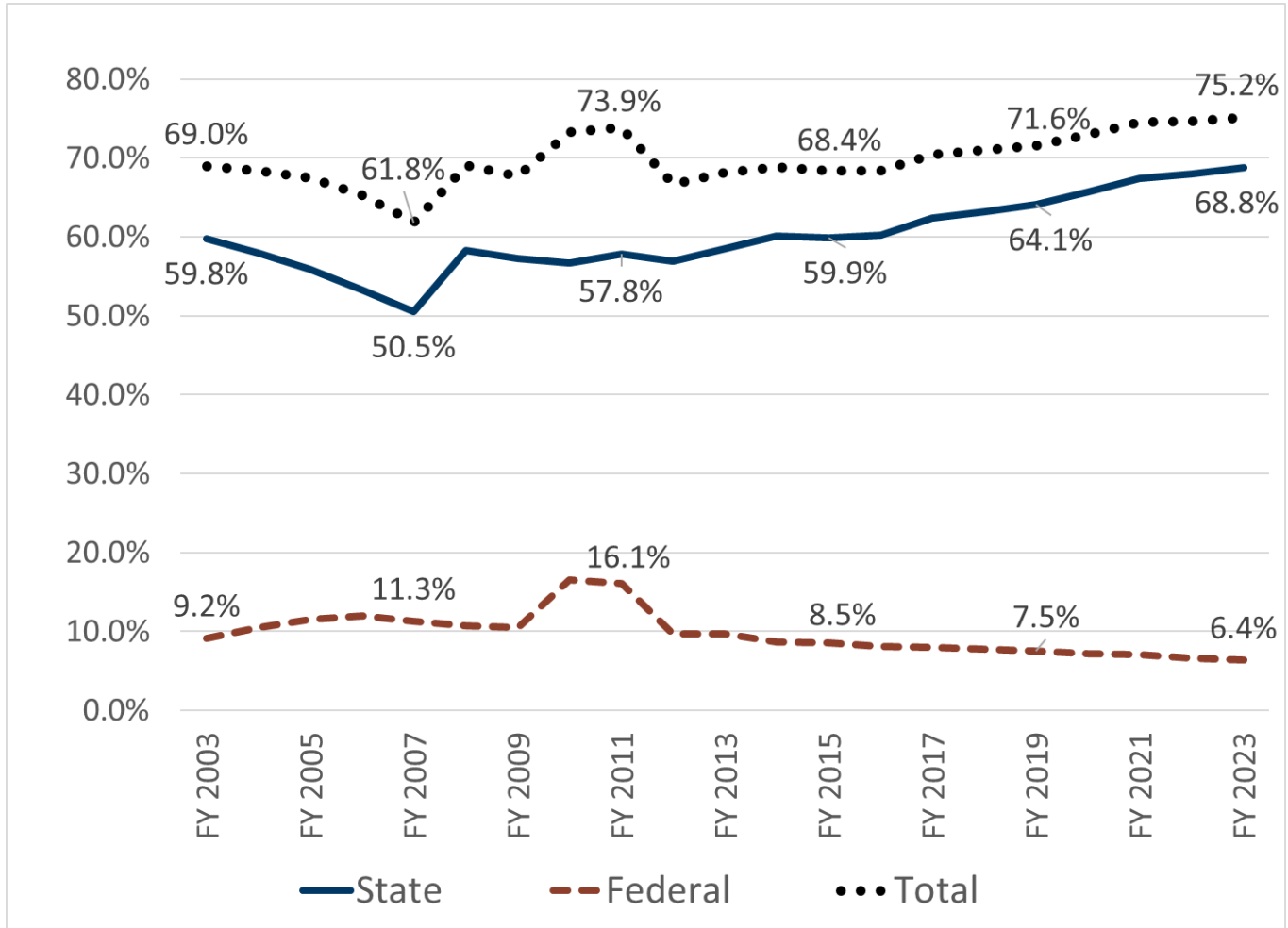
**Figure 2** shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. Amounts are shown in current dollars (not adjusted for inflation), and in FY 2023 dollars [adjusted for inflation using Consumer Price Index (CPI)].

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 \$845 million in FY 2023.



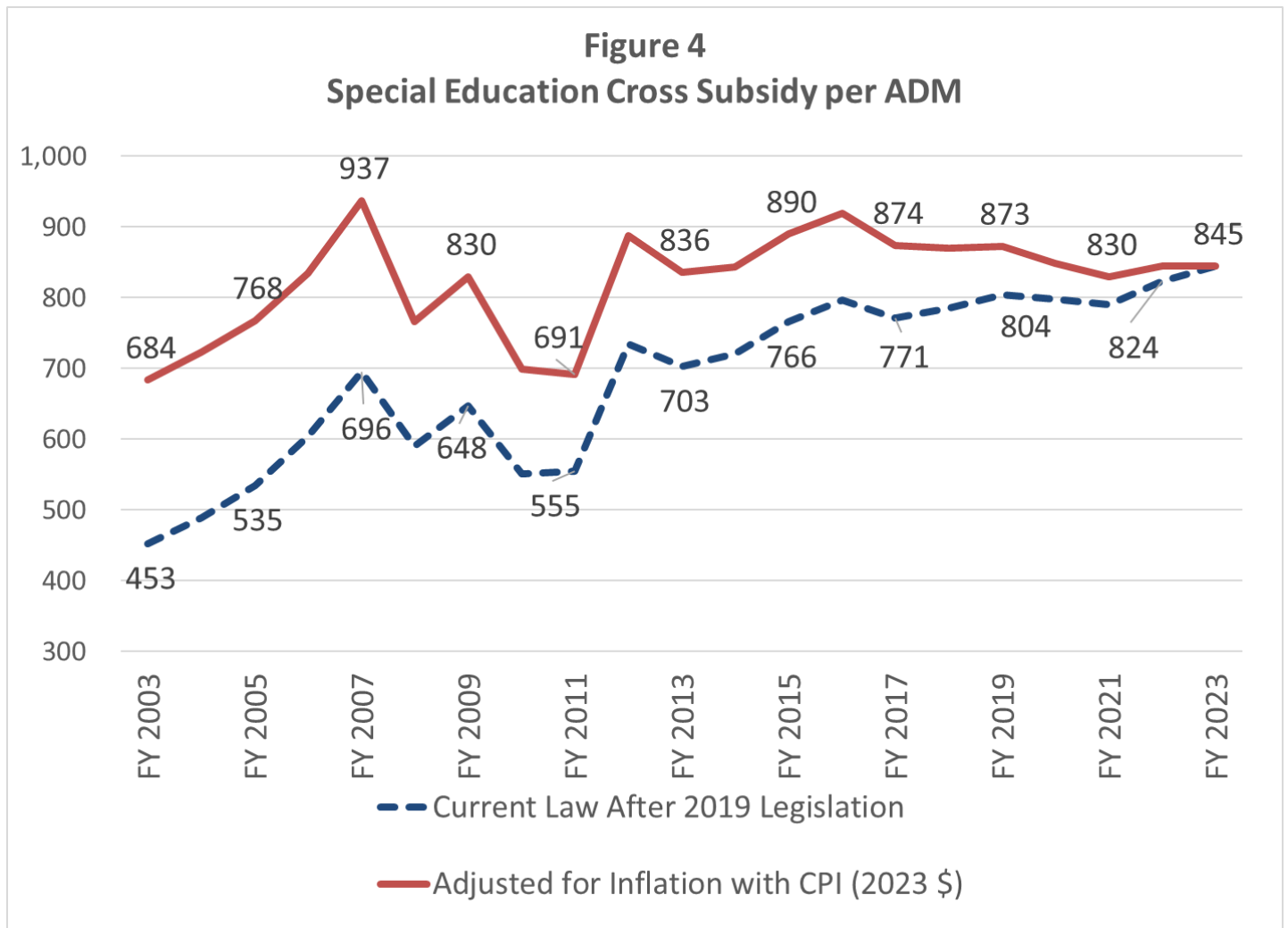
### Figure 3: Special Education Revenues

**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 75.2 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 2019

**Appendix B** includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2019, 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 2019 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 \$698 and \$981 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of \$648 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of \$1,232 per pupil unit. In contrast, the average cross-subsidy of charter schools was \$102 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 \$759,692,597, which is greater than the actual total cross-subsidy reported in Table 1 (page 8). 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 2019 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
<b>Totals in \$</b>	947,454	2,092,546,717	1,237,274,196	861,919,434	102,309,840	759,692,597	801.83
<b>By Stratum</b>							
Minneapolis and St. Paul	76,009	222,298,830	112,024,375	110,274,455	16,632,632	93,641,823	1,231.98
Other Metro, Inner	97,840	221,426,394	111,023,588	110,402,806	14,364,168	96,038,639	981.59
Other Metro, Outer	299,957	662,550,798	371,493,820	291,056,979	32,839,745	258,217,234	860.85
Non-Metro > = 2K	210,227	471,961,919	278,893,887	193,068,032	22,626,579	170,441,453	810.75
Non-Metro 1K-2K	104,502	192,201,939	111,658,740	80,543,199	7,621,240	72,921,959	697.80
Non-Metro < 1K	95,620	163,960,496	95,939,766	68,020,730	6,046,180	61,974,550	648.13
District Totals	884,156	1,934,400,377	1,081,034,175	853,366,202	100,130,544	753,235,657	851.93
Charter Schools	63,298	158,146,340	156,240,021	8,553,233	2,179,296	6,456,940	102.01

**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 2003-2023, 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	1,290.07	\$2,416,329	\$1,431,203	\$985,126	\$98,163	\$886,963	\$687.53
1.2	Minneapolis	36,982.64	\$116,029,867	\$53,832,384	\$62,197,482	\$9,585,243	\$52,612,239	\$1,422.62
2	Hill City	290.01	\$539,806	\$421,704	\$118,102	\$17,581	\$100,521	\$346.61
4	Mcgregor	504.30	\$1,157,590	\$475,280	\$682,311	\$58,501	\$623,810	\$1,236.98
6	South St. Paul	3,723.48	\$6,976,562	\$3,593,887	\$3,382,674	\$466,495	\$2,916,179	\$783.19
11	Anoka-Hennepin	41,824.41	\$103,821,473	\$61,233,005	\$42,588,468	\$5,727,484	\$36,860,985	\$881.33
12	Centennial	7,190.45	\$20,172,160	\$13,888,643	\$6,283,517	\$785,702	\$5,497,815	\$764.60
13	Columbia Heights	3,789.98	\$8,524,358	\$2,290,136	\$6,234,223	\$887,923	\$5,346,299	\$1,410.64
14	Fridley	3,173.19	\$7,662,468	\$5,430,248	\$2,232,220	\$509,636	\$1,722,584	\$542.86
15	St. Francis	4,774.53	\$11,288,333	\$7,980,999	\$3,307,334	\$475,354	\$2,831,980	\$593.14
16	Spring Lake Park	6,491.88	\$9,805,591	\$4,179,225	\$5,626,367	\$748,101	\$4,878,266	\$751.44
22	Detroit Lakes	3,272.78	\$7,574,491	\$4,303,530	\$3,270,961	\$352,530	\$2,918,431	\$891.73
23	Frazee	997.06	\$1,926,561	\$1,190,867	\$735,694	\$76,770	\$658,924	\$660.87
25	Pine Point	64.18	\$241,228	\$129,066	\$112,163	\$1,550	\$110,612	\$1,723.47
31	Bemidji	5,481.06	\$15,945,208	\$9,590,444	\$6,354,764	\$813,495	\$5,541,269	\$1,010.98
32	Blackduck	715.76	\$1,465,423	\$1,156,008	\$309,414	\$21,536	\$287,879	\$402.20
36	Kelliher	300.51	\$755,203	\$485,470	\$269,733	\$9,130	\$260,603	\$867.20
38	Red Lake	1,570.88	\$4,699,529	\$1,892,924	\$2,806,605	\$267,210	\$2,539,395	\$1,616.54
47	Sauk Rapids	4,919.71	\$10,402,118	\$6,372,879	\$4,029,239	\$473,685	\$3,555,553	\$722.72
51	Foley	2,115.72	\$3,624,914	\$2,496,876	\$1,128,038	\$93,764	\$1,034,273	\$488.85
75	St. Clair	724.29	\$911,630	\$675,550	\$236,080	\$8,599	\$227,481	\$314.07
77	Mankato	9,392.57	\$20,083,547	\$13,422,612	\$6,660,935	\$1,206,331	\$5,454,604	\$580.74
81	Comfrey	163.94	\$373,157	\$229,035	\$144,123	\$5,838	\$138,284	\$843.51
84	Sleepy Eye	629.00	\$1,027,599	\$542,910	\$484,689	\$57,944	\$426,745	\$678.45
85	Springfield	608.61	\$822,697	\$374,010	\$448,687	\$31,502	\$417,184	\$685.47
88	New Ulm	2,337.03	\$5,746,345	\$2,996,740	\$2,749,604	\$284,951	\$2,464,653	\$1,054.61
91	Barnum	775.64	\$1,414,875	\$932,426	\$482,449	\$14,685	\$467,763	\$603.07
93	Carlton	473.70	\$906,004	\$450,473	\$455,531	\$28,562	\$426,969	\$901.35

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
94	Cloquet	3,003.85	\$5,802,744	\$3,665,931	\$2,136,813	\$397,728	\$1,739,085	\$578.95
95	Cromwell	357.60	\$506,848	\$348,232	\$158,616	\$7,034	\$151,582	\$423.89
97	Moose Lake	691.97	\$1,227,812	\$735,421	\$492,390	\$42,177	\$450,214	\$650.63
99	Esko	1,366.48	\$1,388,996	\$818,884	\$570,111	\$41,966	\$528,146	\$386.50
100	Wrenshall	398.82	\$648,439	\$399,461	\$248,978	\$9,646	\$239,332	\$600.10
108	Norwood	1,047.60	\$1,747,050	\$580,389	\$1,166,661	\$91,146	\$1,075,515	\$1,026.65
110	Waconia	4,438.23	\$9,639,339	\$4,833,282	\$4,806,056	\$222,776	\$4,583,280	\$1,032.68
111	Watertown-Mayer	1,681.12	\$3,160,854	\$1,597,688	\$1,563,166	\$137,936	\$1,425,230	\$847.79
112	Eastern Carver Cty	10,590.97	\$20,850,362	\$11,323,209	\$9,527,153	\$829,778	\$8,697,375	\$821.21
113	Walker-Akeley	835.00	\$2,024,422	\$1,183,354	\$841,068	\$71,175	\$769,893	\$922.03
115	Cass Lake	1,255.26	\$3,758,377	\$2,351,922	\$1,406,455	\$228,570	\$1,177,885	\$938.36
116	Pillager	1,264.82	\$2,361,355	\$1,578,099	\$783,256	\$95,693	\$687,563	\$543.61
118	Northland	354.41	\$972,251	\$641,421	\$330,831	\$66,323	\$264,508	\$746.33
129	Montevideo	1,724.17	\$3,479,696	\$2,070,469	\$1,409,227	\$85,083	\$1,324,144	\$767.99
138	North Branch	2,963.05	\$5,565,842	\$2,957,369	\$2,608,473	\$197,798	\$2,410,675	\$813.58
139	Rush City	928.00	\$1,374,411	\$638,581	\$735,830	\$56,297	\$679,532	\$732.25
146	Barnesville	959.83	\$1,141,593	\$659,359	\$482,235	\$41,405	\$440,829	\$459.28
150	Hawley	1,077.29	\$1,128,681	\$581,697	\$546,984	\$51,408	\$495,576	\$460.02
152	Moorhead	7,435.59	\$18,691,677	\$12,081,133	\$6,610,543	\$886,023	\$5,724,520	\$769.88
162	Bagley	1,076.11	\$2,000,784	\$1,226,210	\$774,574	\$88,747	\$685,827	\$637.32
166	Cook County	512.83	\$1,189,130	\$424,515	\$764,614	\$68,886	\$695,728	\$1,356.65
173	Mountain Lake	558.37	\$839,754	\$424,479	\$415,276	\$45,485	\$369,791	\$662.27
177	Windom	1,174.62	\$2,613,086	\$1,490,057	\$1,123,029	\$125,510	\$997,519	\$849.23
181	Brainerd	7,183.60	\$22,163,766	\$14,601,694	\$7,562,072	\$1,009,646	\$6,552,426	\$912.14
182	Crosby	1,140.67	\$2,887,316	\$1,841,471	\$1,045,845	\$110,312	\$935,532	\$820.16
186	Pequot Lakes	1,902.38	\$2,652,764	\$1,654,186	\$998,578	\$123,927	\$874,651	\$459.77
191	Burnsville	9,467.53	\$26,374,743	\$13,576,007	\$12,798,736	\$1,363,162	\$11,435,574	\$1,207.87
192	Farmington	7,967.34	\$14,128,840	\$6,091,215	\$8,037,625	\$643,757	\$7,393,868	\$928.02
194	Lakeville	12,192.18	\$27,949,310	\$14,905,257	\$13,044,053	\$1,232,392	\$11,811,661	\$968.79
195	Randolph	737.33	\$939,874	\$576,880	\$362,994	\$11,417	\$351,577	\$476.82
196	Rosemount-Apple	31,222.17	\$76,072,485	\$48,586,401	\$27,486,084	\$4,023,358	\$23,462,726	\$751.48
197	West St. Paul	5,620.23	\$14,494,195	\$7,952,403	\$6,541,792	\$945,030	\$5,596,762	\$995.82
199	Inver Grove	3,924.19	\$7,798,788	\$3,471,074	\$4,327,714	\$458,256	\$3,869,458	\$986.05

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
200	Hastings	4,779.42	\$10,060,811	\$5,372,697	\$4,688,115	\$461,987	\$4,226,127	\$884.23
203	Hayfield	777.61	\$1,302,272	\$743,905	\$558,368	\$74,006	\$484,362	\$622.89
204	Kasson-Mantorvil	2,423.82	\$2,641,995	\$1,414,500	\$1,227,495	\$113,104	\$1,114,391	\$459.77
206	Alexandria	4,597.59	\$10,666,942	\$6,403,470	\$4,263,472	\$556,442	\$3,707,030	\$806.30
213	Osakis	923.19	\$1,298,445	\$1,046,839	\$251,606	\$46,226	\$205,381	\$222.47
227	Chatfield	946.53	\$1,059,950	\$519,049	\$540,901	\$13,855	\$527,045	\$556.82
229	Lanesboro	386.58	\$396,177	\$392,359	\$3,818	\$3,818	\$-	\$-
238	Mabel-Canton	277.95	\$404,069	\$183,132	\$220,936	\$16,119	\$204,818	\$736.89
239	Rushford-Peterso	755.63	\$954,785	\$491,852	\$462,933	\$22,356	\$440,577	\$583.06
241	Albert Lea	3,806.43	\$11,966,898	\$7,649,631	\$4,317,267	\$667,131	\$3,650,136	\$958.94
242	Alden	548.29	\$915,769	\$564,095	\$351,674	\$50,388	\$301,286	\$549.50
252	Cannon Falls	1,263.00	\$2,126,490	\$1,106,130	\$1,020,359	\$86,783	\$933,577	\$739.17
253	Goodhue	745.48	\$620,673	\$328,239	\$292,434	\$12,576	\$279,858	\$375.41
255	Pine Island	1,475.24	\$1,494,779	\$847,093	\$647,686	\$60,041	\$587,644	\$398.34
256	Red Wing	2,978.90	\$7,170,622	\$3,941,869	\$3,228,753	\$404,091	\$2,824,662	\$948.22
261	Ashby	310.01	\$317,146	\$200,272	\$116,875	\$4,698	\$112,177	\$361.85
264	Herman-Norcross	105.79	\$151,288	\$84,843	\$66,445	\$1,731	\$64,714	\$611.72
270	Hopkins	7,516.45	\$14,960,708	\$7,122,315	\$7,838,393	\$956,136	\$6,882,257	\$915.63
271	Bloomington	11,482.43	\$34,266,496	\$18,906,076	\$15,360,420	\$1,933,209	\$13,427,211	\$1,169.37
272	Eden Prairie	9,795.14	\$20,183,680	\$11,622,619	\$8,561,062	\$912,174	\$7,648,887	\$780.89
273	Edina	9,218.03	\$18,728,398	\$11,090,500	\$7,637,899	\$526,331	\$7,111,567	\$771.48
276	Minnnetonka	11,925.21	\$19,407,642	\$13,084,945	\$6,322,697	\$771,629	\$5,551,069	\$465.49
277	Westonka	2,678.39	\$5,294,417	\$2,322,294	\$2,972,123	\$232,899	\$2,739,224	\$1,022.71
278	Orono	3,159.33	\$4,504,037	\$2,620,057	\$1,883,980	\$108,569	\$1,775,410	\$561.96
279	Osseo	23,021.64	\$53,063,508	\$25,116,058	\$27,947,451	\$3,376,970	\$24,570,480	\$1,067.28
280	Richfield	4,597.94	\$11,210,924	\$4,871,574	\$6,339,350	\$829,793	\$5,509,557	\$1,198.27
281	Robbinsdale	13,373.08	\$32,397,399	\$12,774,322	\$19,623,077	\$2,503,807	\$17,119,270	\$1,280.13
282	St. Anthony-New	2,005.61	\$2,678,030	\$1,117,049	\$1,560,982	\$69,697	\$1,491,284	\$743.56
283	St. Louis Park	5,039.71	\$9,810,563	\$4,829,939	\$4,980,624	\$478,752	\$4,501,872	\$893.28
284	Wayzata	12,987.43	\$20,461,825	\$8,899,224	\$11,562,601	\$832,440	\$10,730,160	\$826.20
286	Brooklyn Center	2,754.69	\$4,747,932	\$1,096,358	\$3,651,573	\$555,544	\$3,096,029	\$1,123.91
294	Houston	2,151.24	\$2,722,174	\$2,045,330	\$676,845	\$223,733	\$453,111	\$210.63
297	Spring Grove	396.60	\$449,760	\$243,209	\$206,551	\$17,935	\$188,616	\$475.58

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
299	Caledonia	789.48	\$1,307,866	\$655,677	\$652,189	\$38,762	\$613,427	\$777.00
300	Lacrescent	1,219.96	\$2,885,330	\$1,825,905	\$1,059,425	\$90,569	\$968,857	\$794.17
306	Laporte	349.28	\$660,050	\$484,365	\$175,685	\$39,531	\$136,155	\$389.81
308	Nevis	643.38	\$879,199	\$519,686	\$359,513	\$26,869	\$332,644	\$517.03
309	Park Rapids	1,811.74	\$3,105,151	\$1,726,132	\$1,379,019	\$157,383	\$1,221,636	\$674.29
314	Braham	805.43	\$1,185,609	\$530,708	\$654,901	\$32,380	\$622,521	\$772.90
316	Greenway	1,142.68	\$3,921,754	\$2,964,959	\$956,794	\$76,466	\$880,328	\$770.41
317	Deer River	996.03	\$3,877,233	\$2,773,895	\$1,103,339	\$130,107	\$973,232	\$977.11
318	Grand Rapids	4,378.35	\$9,624,727	\$5,945,325	\$3,679,402	\$612,392	\$3,067,010	\$700.49
319	Nashwauk-Keewati	641.21	\$1,540,157	\$989,951	\$550,206	\$48,160	\$502,046	\$782.97
323	Franconia	29.35	\$-	\$(20,538)	\$20,538	\$932	\$19,606	\$667.99
330	Heron Lake-Okabe	305.64	\$565,846	\$397,583	\$168,262	\$33,949	\$134,313	\$439.45
332	Mora	1,768.03	\$3,110,125	\$1,572,504	\$1,537,622	\$170,368	\$1,367,254	\$773.32
333	Ogilvie	553.11	\$999,115	\$439,248	\$559,867	\$64,129	\$495,738	\$896.27
345	New London-Spice	1,675.19	\$3,614,606	\$2,255,840	\$1,358,766	\$74,163	\$1,284,603	\$766.84
347	Willmar	4,651.96	\$10,529,127	\$6,668,517	\$3,860,611	\$391,673	\$3,468,938	\$745.69
356	Lancaster	175.21	\$380,272	\$193,458	\$186,814	\$22,164	\$164,650	\$939.73
361	International Fa	1,094.69	\$1,675,470	\$903,109	\$772,361	\$43,891	\$728,470	\$665.46
362	Littlefork-Big F	352.74	\$533,640	\$428,796	\$104,845	\$26,693	\$78,152	\$221.56
363	South Koochichin	318.13	\$670,729	\$524,191	\$146,539	\$40,898	\$105,641	\$332.07
378	Dawson	617.34	\$1,370,802	\$871,769	\$499,033	\$44,227	\$454,806	\$736.72
381	Lake Superior	1,513.46	\$2,848,311	\$1,334,846	\$1,513,465	\$91,737	\$1,421,728	\$939.39
390	Lake Of The Wood	502.16	\$803,433	\$546,965	\$256,468	\$14,347	\$242,121	\$482.16
391	Cleveland	561.01	\$376,253	\$243,400	\$132,852	\$15,530	\$117,322	\$209.13
402	Hendricks	154.54	\$222,442	\$223,159	\$(717)	\$-	\$(717)	\$(4.64)
403	Ivanhoe	151.33	\$166,017	\$46,761	\$119,256	\$4,454	\$114,802	\$758.62
404	Lake Benton	208.17	\$269,308	\$224,553	\$44,754	\$6,769	\$37,985	\$182.47
413	Marshall	2,756.73	\$5,458,256	\$3,584,414	\$1,873,842	\$206,162	\$1,667,680	\$604.95
414	Minneota	526.46	\$612,449	\$490,534	\$121,916	\$24,293	\$97,623	\$185.43
415	Lynd	227.19	\$271,238	\$189,527	\$81,711	\$16,824	\$64,887	\$285.61
423	Hutchinson	3,100.76	\$6,403,851	\$4,107,074	\$2,296,777	\$255,180	\$2,041,597	\$658.42
424	Lester Prairie	509.20	\$483,260	\$197,285	\$285,975	\$23,576	\$262,399	\$515.32
432	Mahnomen	663.52	\$1,215,401	\$275,474	\$939,926	\$51,623	\$888,303	\$1,338.77

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435	Waubun	708.91	\$1,228,882	\$732,125	\$496,756	\$73,125	\$423,632	\$597.58
441	Marshall Cty Central	465.58	\$697,029	\$512,186	\$184,843	\$7,164	\$177,679	\$381.63
447	Grygla	165.03	\$315,762	\$270,858	\$44,904	\$2,982	\$41,922	\$254.03
458	Truman	227.01	\$371,069	\$82,268	\$288,801	\$21,898	\$266,903	\$1,175.73
463	Eden Valley	1,051.11	\$1,586,339	\$943,587	\$642,752	\$59,270	\$583,483	\$555.11
465	Litchfield	1,703.83	\$3,733,273	\$1,877,756	\$1,855,517	\$126,850	\$1,728,667	\$1,014.58
466	Dassel-Cokato	2,415.70	\$3,548,264	\$2,346,078	\$1,202,187	\$139,353	\$1,062,834	\$439.97
473	Isle	455.73	\$1,008,871	\$510,105	\$498,766	\$44,495	\$454,271	\$996.80
477	Princeton	3,646.56	\$5,964,960	\$3,352,170	\$2,612,791	\$282,872	\$2,329,919	\$638.94
480	Onamia	647.99	\$2,677,837	\$1,695,136	\$982,702	\$236,416	\$746,286	\$1,151.69
482	Little Falls	2,703.72	\$4,854,380	\$3,063,135	\$1,791,245	\$264,969	\$1,526,276	\$564.51
484	Pierz	1,289.70	\$1,928,278	\$1,278,242	\$650,036	\$56,466	\$593,570	\$460.24
485	Royalton	1,038.27	\$1,317,593	\$769,094	\$548,499	\$56,175	\$492,324	\$474.18
486	Swanville	337.99	\$348,446	\$302,406	\$46,039	\$21,691	\$24,348	\$72.04
487	Upsala	417.79	\$449,209	\$253,028	\$196,181	\$40,552	\$155,629	\$372.50
492	Austin	5,494.54	\$13,127,592	\$6,669,310	\$6,458,282	\$922,216	\$5,536,066	\$1,007.56
495	Grand Meadow	481.24	\$501,632	\$386,478	\$115,154	\$15,041	\$100,113	\$208.03
497	Lyle	317.93	\$569,630	\$282,692	\$286,938	\$36,139	\$250,799	\$788.85
499	Leroy	290.37	\$481,476	\$353,563	\$127,913	\$16,174	\$111,739	\$384.82
500	Southland	446.11	\$653,604	\$525,095	\$128,508	\$40,984	\$87,525	\$196.19
505	Fulda	373.60	\$966,025	\$508,735	\$457,290	\$19,144	\$438,146	\$1,172.77
507	Nicollet	423.55	\$657,275	\$313,311	\$343,964	\$12,406	\$331,557	\$782.81
508	St. Peter	2,430.32	\$5,085,110	\$2,635,457	\$2,449,653	\$301,295	\$2,148,358	\$883.98
511	Adrian	627.64	\$832,798	\$605,267	\$227,531	\$8,347	\$219,184	\$349.22
514	Ellsworth	155.97	\$319,764	\$197,361	\$122,403	\$10,121	\$112,283	\$719.90
518	Worthington	4,218.04	\$6,827,658	\$4,566,691	\$2,260,968	\$222,203	\$2,038,764	\$483.34
531	Byron	2,321.37	\$2,701,655	\$1,639,069	\$1,062,586	\$105,267	\$957,318	\$412.39
533	Dover-Eyota	1,222.95	\$1,484,681	\$920,813	\$563,868	\$32,488	\$531,380	\$434.51
534	Stewartville	2,273.88	\$3,551,711	\$2,096,890	\$1,454,820	\$116,403	\$1,338,417	\$588.61
535	Rochester	19,188.64	\$50,032,006	\$31,787,822	\$18,244,183	\$2,804,055	\$15,440,128	\$804.65
542	Battle Lake	473.80	\$472,698	\$250,253	\$222,445	\$5,205	\$217,241	\$458.51
544	Fergus Falls	3,193.80	\$3,727,444	\$1,591,942	\$2,135,503	\$189,217	\$1,946,285	\$609.39
545	Henning	409.91	\$639,783	\$262,669	\$377,114	\$50,408	\$326,705	\$797.02

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
547	Parkers Prairie	599.67	\$1,242,648	\$770,689	\$471,958	\$39,385	\$432,573	\$721.35
548	Pelican Rapids	954.56	\$1,203,328	\$558,986	\$644,341	\$36,532	\$607,810	\$636.74
549	Perham	1,668.21	\$2,765,514	\$1,668,605	\$1,096,909	\$150,352	\$946,557	\$567.41
550	Underwood	611.07	\$528,698	\$397,796	\$130,901	\$3,243	\$127,659	\$208.91
553	New York Mills	802.06	\$1,131,549	\$616,367	\$515,182	\$42,965	\$472,217	\$588.75
561	Goodridge	249.68	\$454,495	\$361,630	\$92,865	\$4,118	\$88,747	\$355.44
564	Thief River Fall	2,152.05	\$3,042,417	\$1,769,427	\$1,272,990	\$54,508	\$1,218,482	\$566.20
577	Willow River	454.41	\$826,974	\$504,522	\$322,453	\$26,631	\$295,822	\$651.00
578	Pine City	1,740.18	\$3,879,703	\$2,733,974	\$1,145,729	\$180,112	\$965,617	\$554.89
581	Edgerton	442.30	\$673,850	\$535,677	\$138,173	\$15,265	\$122,908	\$277.88
592	Climax	238.33	\$370,570	\$274,444	\$96,126	\$9,963	\$86,163	\$361.53
593	Crookston	1,228.12	\$2,549,512	\$1,522,176	\$1,027,336	\$52,652	\$974,684	\$793.64
595	East Grand Forks	2,076.44	\$3,419,532	\$2,175,225	\$1,244,308	\$49,814	\$1,194,494	\$575.26
599	Fertile-Beltrami	521.94	\$779,283	\$514,934	\$264,349	\$11,368	\$252,981	\$484.69
600	Fisher	295.41	\$481,806	\$401,601	\$80,205	\$10,940	\$69,265	\$234.47
601	Fosston	675.74	\$1,282,645	\$798,074	\$484,571	\$23,130	\$461,440	\$682.87
621	Mounds View	12,731.08	\$30,818,616	\$21,905,976	\$8,912,640	\$1,429,869	\$7,482,771	\$587.76
622	North St. Paul-M	11,673.97	\$32,089,384	\$17,449,249	\$14,640,135	\$2,576,176	\$12,063,959	\$1,033.41
623	Roseville	8,274.29	\$19,116,565	\$10,259,700	\$8,856,864	\$1,059,243	\$7,797,621	\$942.39
624	White Bear Lake	9,456.15	\$24,879,170	\$12,472,015	\$12,407,155	\$1,044,734	\$11,362,421	\$1,201.59
625	St. Paul	39,026.26	\$106,268,963	\$58,191,990	\$48,076,973	\$7,047,389	\$41,029,584	\$1,051.33
630	Red Lake Falls	401.39	\$536,574	\$381,993	\$154,581	\$19,675	\$134,906	\$336.10
635	Milroy	88.65	\$111,178	\$(3,441)	\$114,618	\$5,381	\$109,237	\$1,232.23
640	Wabasso	451.27	\$399,704	\$215,631	\$184,073	\$18,576	\$165,496	\$366.73
656	Faribault	3,903.00	\$10,594,120	\$4,815,356	\$5,778,764	\$703,988	\$5,074,776	\$1,300.22
659	Northfield	4,460.39	\$10,194,188	\$5,128,283	\$5,065,905	\$342,214	\$4,723,691	\$1,059.03
671	Hills-Beaver Cre	400.94	\$654,267	\$369,997	\$284,271	\$16,616	\$267,654	\$667.57
676	Badger	243.45	\$456,715	\$216,026	\$240,688	\$10,221	\$230,467	\$946.67
682	Roseau	1,268.02	\$1,973,720	\$1,141,847	\$831,873	\$52,969	\$778,904	\$614.27
690	Warroad	1,087.35	\$2,174,233	\$1,183,602	\$990,631	\$51,490	\$939,142	\$863.70
695	Chisholm	792.65	\$1,600,751	\$711,978	\$888,773	\$56,476	\$832,297	\$1,050.02
696	Ely	616.52	\$928,453	\$707,004	\$221,449	\$32,278	\$189,171	\$306.84
698	Floodwood	228.85	\$458,436	\$393,046	\$65,390	\$6,542	\$58,848	\$257.15

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
700	Hermantown	2,271.46	\$3,995,400	\$2,519,914	\$1,475,486	\$109,324	\$1,366,162	\$601.45
701	Hibbing	2,594.79	\$5,233,490	\$3,049,362	\$2,184,128	\$139,965	\$2,044,162	\$787.79
704	Proctor	1,953.52	\$3,679,327	\$2,144,197	\$1,535,130	\$139,053	\$1,396,077	\$714.65
706	Virginia	1,882.92	\$3,988,848	\$2,340,515	\$1,648,334	\$171,134	\$1,477,200	\$784.53
707	Nett Lake	104.29	\$298,140	\$73,875	\$224,265	\$1,389	\$222,876	\$2,137.08
709	Duluth	8,986.22	\$23,127,953	\$14,106,019	\$9,021,935	\$964,911	\$8,057,023	\$896.60
712	Mountain Iron-Bu	565.81	\$1,202,399	\$615,506	\$586,893	\$41,258	\$545,635	\$964.34
716	Belle Plaine	1,743.52	\$2,866,585	\$1,532,388	\$1,334,197	\$169,333	\$1,164,864	\$668.11
717	Jordan	2,088.29	\$3,368,122	\$1,785,098	\$1,583,023	\$162,277	\$1,420,747	\$680.34
719	Prior Lake	9,656.46	\$16,483,735	\$9,099,328	\$7,384,408	\$869,552	\$6,514,855	\$674.66
720	Shakopee	9,062.72	\$17,828,233	\$8,960,565	\$8,867,667	\$740,365	\$8,127,302	\$896.78
721	New Prague	4,622.43	\$6,890,084	\$3,455,016	\$3,435,068	\$337,672	\$3,097,396	\$670.08
726	Becker	3,132.03	\$5,600,399	\$2,641,433	\$2,958,966	\$240,902	\$2,718,065	\$867.83
727	Big Lake	3,301.46	\$6,737,836	\$2,566,986	\$4,170,850	\$340,940	\$3,829,911	\$1,160.07
728	Elk River	14,568.26	\$31,362,267	\$19,391,206	\$11,971,060	\$1,100,802	\$10,870,259	\$746.16
738	Holdingford	1,151.21	\$1,556,702	\$925,343	\$631,359	\$50,429	\$580,930	\$504.63
739	Kimball	832.65	\$1,202,171	\$723,332	\$478,840	\$44,221	\$434,619	\$521.97
740	Melrose	1,486.58	\$2,182,857	\$1,165,809	\$1,017,048	\$89,868	\$927,180	\$623.70
741	Paynesville	1,022.82	\$1,915,344	\$1,320,845	\$594,499	\$33,098	\$561,401	\$548.88
742	St. Cloud	10,895.34	\$31,856,668	\$18,953,746	\$12,902,922	\$1,528,806	\$11,374,117	\$1,043.94
743	Sauk Centre	1,204.46	\$1,995,134	\$1,004,510	\$990,624	\$127,599	\$863,025	\$716.52
745	Albany	1,915.38	\$3,163,098	\$1,885,440	\$1,277,658	\$77,203	\$1,200,455	\$626.74
748	Sartell	4,401.86	\$7,337,464	\$4,448,263	\$2,889,200	\$205,147	\$2,684,054	\$609.75
750	Rocori	2,350.37	\$3,641,845	\$2,286,751	\$1,355,094	\$130,228	\$1,224,866	\$521.14
756	Blooming Prairie	827.89	\$1,019,713	\$708,612	\$311,102	\$54,282	\$256,820	\$310.21
761	Owatonna	5,398.96	\$12,074,818	\$6,130,200	\$5,944,618	\$693,368	\$5,251,251	\$972.64
763	Medford	967.04	\$1,327,365	\$700,951	\$626,415	\$37,646	\$588,769	\$608.84
768	Hancock	391.72	\$514,136	\$254,557	\$259,580	\$5,433	\$254,147	\$648.80
771	Chokio-Alberta	171.72	\$287,187	\$144,092	\$143,095	\$9,715	\$133,381	\$776.73
775	Kerkhoven-Murdoc	793.48	\$1,470,507	\$888,617	\$581,890	\$52,674	\$529,216	\$666.96
777	Benson	859.38	\$1,867,301	\$1,293,994	\$573,306	\$67,436	\$505,870	\$588.65
786	Bertha-Hewitt	535.05	\$880,646	\$635,935	\$244,710	\$27,079	\$217,631	\$406.75
787	Browerville	612.35	\$1,037,159	\$812,342	\$224,817	\$39,203	\$185,615	\$303.12



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
801	Browns Valley	164.69	\$355,482	\$231,004	\$124,478	\$2,988	\$121,489	\$737.68
803	Wheaton	400.53	\$742,024	\$487,593	\$254,431	\$15,507	\$238,923	\$596.52
811	Wabasha	576.02	\$1,131,072	\$556,013	\$575,059	\$61,255	\$513,804	\$891.99
813	Lake City	1,353.17	\$1,676,582	\$1,101,137	\$575,445	\$78,878	\$496,566	\$366.97
815	Prinsburg	1.63	\$443,474	\$248,273	\$195,201	\$1,880	\$193,320	\$118,601.52
818	Verndale	622.26	\$946,969	\$715,794	\$231,175	\$43,475	\$187,700	\$301.64
820	Sebeka	548.19	\$915,174	\$456,765	\$458,409	\$37,326	\$421,083	\$768.13
821	Menahga	1,121.60	\$1,692,970	\$1,040,874	\$652,096	\$29,502	\$622,594	\$555.09
829	Waseca	2,047.97	\$4,638,411	\$3,383,953	\$1,254,457	\$227,904	\$1,026,554	\$501.25
831	Forest Lake	6,658.37	\$13,792,418	\$7,453,277	\$6,339,141	\$759,139	\$5,580,002	\$838.04
832	Mahtomedi	3,649.10	\$6,566,396	\$2,874,764	\$3,691,632	\$218,942	\$3,472,689	\$951.66
833	South Washington	20,252.33	\$45,691,376	\$26,576,155	\$19,115,221	\$2,509,239	\$16,605,982	\$819.95
834	Stillwater	9,276.62	\$20,209,167	\$10,629,620	\$9,579,547	\$875,513	\$8,704,034	\$938.28
836	Butterfield	224.66	\$492,000	\$250,707	\$241,293	\$10,923	\$230,370	\$1,025.42
837	Madelia	647.34	\$1,203,339	\$875,254	\$328,084	\$71,301	\$256,783	\$396.67
840	St. James	1,122.12	\$1,959,824	\$1,068,815	\$891,009	\$65,841	\$825,168	\$735.37
846	Breckenridge	699.13	\$1,158,262	\$761,784	\$396,477	\$23,186	\$373,291	\$533.94
850	Rothsay	313.92	\$338,517	\$158,523	\$179,994	\$10,672	\$169,323	\$539.38
852	Campbell-Tintah	141.75	\$173,272	\$114,697	\$58,575	\$4,463	\$54,112	\$381.74
857	Lewiston	806.81	\$1,359,371	\$848,148	\$511,224	\$42,011	\$469,212	\$581.56
858	St. Charles	1,079.50	\$1,205,642	\$634,152	\$571,491	\$33,941	\$537,550	\$497.96
861	Winona	3,053.04	\$11,045,560	\$6,627,345	\$4,418,215	\$400,775	\$4,017,440	\$1,315.88
876	Annandale	2,124.52	\$3,765,201	\$2,203,800	\$1,561,401	\$167,354	\$1,394,047	\$656.17
877	Buffalo	6,362.33	\$14,182,892	\$7,856,283	\$6,326,609	\$624,155	\$5,702,454	\$896.28
879	Delano	2,718.05	\$4,514,692	\$2,763,442	\$1,751,250	\$117,353	\$1,633,897	\$601.13
881	Maple Lake	929.99	\$1,860,665	\$957,759	\$902,906	\$94,711	\$808,195	\$869.04
882	Monticello	4,522.12	\$7,654,578	\$2,953,988	\$4,700,591	\$371,626	\$4,328,964	\$957.29
883	Rockford	1,789.23	\$2,663,263	\$1,439,965	\$1,223,297	\$120,945	\$1,102,352	\$616.10
885	St. Michael-Albe	7,044.11	\$8,771,737	\$4,024,028	\$4,747,708	\$371,851	\$4,375,857	\$621.21
891	Canby	621.00	\$654,286	\$459,196	\$195,089	\$18,818	\$176,271	\$283.85
911	Cambridge-Isanti	5,425.44	\$11,485,247	\$6,038,718	\$5,446,530	\$630,721	\$4,815,808	\$887.63
912	Milaca	1,919.31	\$4,798,123	\$2,202,775	\$2,595,347	\$197,701	\$2,397,647	\$1,249.22
914	Ulen-Hitterdal	332.54	\$365,525	\$270,418	\$95,108	\$11,139	\$83,968	\$252.51

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2071	Lake Crystal-Wel	1,013.12	\$1,773,915	\$1,059,461	\$714,454	\$82,913	\$631,541	\$623.36
2125	Triton	1,207.52	\$1,483,869	\$618,085	\$865,784	\$118,709	\$747,075	\$618.69
2134	United South Central	763.62	\$1,734,778	\$1,022,793	\$711,986	\$32,936	\$679,050	\$889.25
2135	Maple River	985.50	\$2,240,924	\$1,521,027	\$719,898	\$72,725	\$647,173	\$656.70
2137	Kingsland	614.49	\$1,050,167	\$353,713	\$696,455	\$76,407	\$620,048	\$1,009.05
2142	St. Louis County	2,163.58	\$4,911,627	\$2,674,922	\$2,236,705	\$209,620	\$2,027,085	\$936.91
2143	Waterville-Elysian-Morristown	845.81	\$1,453,795	\$901,302	\$552,493	\$41,002	\$511,491	\$604.74
2144	Chisago Lakes Area	3,753.76	\$8,224,495	\$4,636,569	\$3,587,925	\$298,471	\$3,289,455	\$876.31
2149	Minnewaska	1,354.81	\$5,354,002	\$4,441,248	\$912,754	\$104,521	\$808,233	\$596.57
2154	Eveleth-Gilbert	977.39	\$1,450,550	\$772,428	\$678,123	\$37,049	\$641,073	\$655.90
2155	Wadena-Deer Creek	1,135.61	\$2,063,608	\$901,584	\$1,162,024	\$119,234	\$1,042,790	\$918.26
2159	Buffalo Lake-Hector	553.83	\$998,085	\$281,583	\$716,502	\$48,525	\$667,976	\$1,206.10
2164	Dilworth-Glyndon	1,738.28	\$2,809,436	\$1,726,537	\$1,082,900	\$40,154	\$1,042,746	\$599.87
2165	Hinckley-Finlays	1,043.63	\$1,932,458	\$1,024,090	\$908,368	\$88,630	\$819,738	\$785.47
2167	Lakeview	692.04	\$1,156,488	\$645,731	\$510,757	\$16,823	\$493,934	\$713.74
2168	Nrheg	963.41	\$1,551,625	\$1,004,510	\$547,115	\$89,913	\$457,203	\$474.57
2169	Murray County	803.61	\$1,367,633	\$818,210	\$549,424	\$52,184	\$497,240	\$618.76
2170	Staples-Motley	1,235.61	\$2,520,025	\$1,429,054	\$1,090,971	\$141,841	\$949,130	\$768.15
2171	Kittson Central	253.29	\$467,765	\$268,720	\$199,045	\$5,701	\$193,343	\$763.33
2172	Kenyon-Wanamingo	848.45	\$1,791,536	\$893,708	\$897,829	\$68,580	\$829,249	\$977.37
2174	Pine River-Backu	985.85	\$1,900,372	\$1,141,891	\$758,481	\$130,208	\$628,273	\$637.29
2176	Warren-Alvarado-	518.78	\$837,909	\$384,284	\$453,625	\$64,651	\$388,974	\$749.79
2180	Maccray	790.93	\$1,591,264	\$786,394	\$804,870	\$65,157	\$739,714	\$935.25
2184	Luverne	1,354.52	\$2,797,758	\$1,699,135	\$1,098,623	\$101,649	\$996,974	\$736.04
2190	Yellow Medicine East	760.78	\$2,068,717	\$1,134,797	\$933,920	\$48,934	\$884,986	\$1,163.26
2198	Fillmore Central	670.16	\$1,017,005	\$579,336	\$437,669	\$26,997	\$410,672	\$612.80
2215	Norman County East	287.45	\$482,170	\$257,626	\$224,544	\$9,297	\$215,247	\$748.81
2310	Sibley East	1,261.33	\$2,130,772	\$841,722	\$1,289,050	\$125,437	\$1,163,613	\$922.53
2311	Clearbrook-Gonvick	505.14	\$978,424	\$556,901	\$421,523	\$16,707	\$404,817	\$801.39
2342	West Central Area	854.90	\$1,458,717	\$650,926	\$807,791	\$58,831	\$748,961	\$876.08
2358	Tri-County	205.77	\$367,535	\$172,634	\$194,900	\$2,944	\$191,956	\$932.87
2364	Belgrade-Brooten-Elr	692.35	\$1,138,712	\$604,950	\$533,763	\$18,667	\$515,096	\$743.98
2365	G.F.W.	782.60	\$1,767,012	\$746,709	\$1,020,303	\$94,228	\$926,075	\$1,183.33

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2396	A.C.G.C.	903.72	\$1,794,468	\$965,508	\$828,960	\$83,363	\$745,598	\$825.03
2397	Lesueur-Henderso	1,127.44	\$1,835,555	\$1,009,204	\$826,351	\$131,223	\$695,128	\$616.55
2448	Martin County	791.55	\$1,392,817	\$842,234	\$550,583	\$40,443	\$510,140	\$644.48
2527	Norman Cty West	197.00	\$281,537	\$100,639	\$180,898	\$20,251	\$160,647	\$815.47
2534	Bird Island-Olivia-Lake Lillian	726.71	\$1,165,340	\$480,109	\$685,232	\$59,063	\$626,169	\$861.65
2536	Granada Huntley-	339.15	\$397,960	\$128,749	\$269,211	\$10,632	\$258,579	\$762.43
2580	East Central	809.21	\$1,652,679	\$788,114	\$864,564	\$110,198	\$754,366	\$932.23
2609	Win-E-Mac	512.81	\$824,638	\$470,315	\$354,323	\$18,582	\$335,741	\$654.71
2683	Greenbush-Middle Riv	316.80	\$603,429	\$349,064	\$254,364	\$4,418	\$249,946	\$788.97
2687	Howard Lake-Waverly-Winsted	1,361.95	\$2,663,738	\$1,448,432	\$1,215,306	\$106,793	\$1,108,512	\$813.92
2689	Pipestone-Jasper	1,258.34	\$2,484,633	\$1,615,635	\$868,998	\$111,568	\$757,430	\$601.93
2711	Mesabi East	1,040.14	\$2,317,714	\$1,413,193	\$904,520	\$59,420	\$845,100	\$812.49
2752	Fairmont Area Schools	1,885.46	\$3,304,042	\$1,668,460	\$1,635,583	\$97,875	\$1,537,707	\$815.56
2753	Long Prairie-Grey Ea	1,046.84	\$1,560,010	\$765,411	\$794,598	\$48,291	\$746,307	\$712.91
2754	Cedar Mountain	524.20	\$1,482,899	\$1,091,937	\$390,961	\$50,556	\$340,406	\$649.38
2769	Morris Area Public Schools	1,136.64	\$1,932,277	\$1,294,088	\$638,189	\$62,729	\$575,460	\$506.28
2805	Zumbrota-Mazeppa	1,313.58	\$2,187,814	\$1,226,147	\$961,668	\$76,337	\$885,331	\$673.98
2835	Janesville-Waldo	742.67	\$1,277,108	\$984,601	\$292,507	\$34,568	\$257,940	\$347.31
2853	Lac Qui Parle	859.30	\$1,966,233	\$1,134,095	\$832,138	\$55,582	\$776,556	\$903.71
2854	Ada-Borup	620.48	\$1,329,832	\$784,861	\$544,971	\$34,814	\$510,158	\$822.20
2856	Stephen-Argyle	320.45	\$717,405	\$406,228	\$311,178	\$1,129	\$310,048	\$967.54
2859	Glencoe-Silver Lake	1,755.82	\$3,647,277	\$1,985,727	\$1,661,550	\$170,316	\$1,491,233	\$849.31
2860	Blue Earth-Delavan-Elmore	1,146.76	\$1,776,987	\$754,311	\$1,022,675	\$81,289	\$941,387	\$820.91
2884	Red Rock Central	475.13	\$503,855	\$257,864	\$245,992	\$39,729	\$206,263	\$434.12
2886	Glenville-Emmons	319.52	\$629,830	\$328,428	\$301,402	\$25,786	\$275,616	\$862.59
2888	Clinton-Graceville-Beardsley	346.12	\$514,369	\$397,218	\$117,151	\$29,790	\$87,361	\$252.40
2889	Lake Park-Audubon	797.07	\$873,677	\$346,361	\$527,316	\$26,685	\$500,632	\$628.09
2890	Renville Cty West	617.46	\$1,167,973	\$610,853	\$557,120	\$57,033	\$500,087	\$809.91
2895	Jackson County Central	1,293.52	\$2,410,222	\$1,329,038	\$1,081,183	\$96,843	\$984,340	\$760.98
2897	Redwood Area Schools	1,230.66	\$2,149,560	\$1,111,259	\$1,038,301	\$110,820	\$927,481	\$753.65
2898	Westbrook-Walnut Grove	389.68	\$921,272	\$429,682	\$491,590	\$28,445	\$463,145	\$1,188.53
2899	Plainview-Elgin-Millville	1,617.67	\$2,091,867	\$1,202,697	\$889,170	\$48,101	\$841,068	\$519.93
2902	RTR	639.58	\$891,771	\$516,597	\$375,174	\$18,288	\$356,886	\$558.00

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
2903	Ortonville	554.64	\$1,178,182	\$735,974	\$442,208	\$38,717	\$403,491	\$727.48
2904	Tracy-Balaton	780.00	\$1,353,215	\$673,107	\$680,108	\$43,979	\$636,129	\$815.55
2905	Tri-City United	2,023.24	\$3,918,105	\$1,670,773	\$2,247,332	\$222,970	\$2,024,362	\$1,000.55
2906	Red Lake County Central Public Schools	421.99	\$648,733	\$467,911	\$180,822	\$11,988	\$168,834	\$400.09
2907	Round Lake-Brewster Public Schools	411.57	\$241,526	\$(72,120)	\$313,646	\$33,579	\$280,067	\$680.48
2908	Brandon-Evansville Public Schools	519.35	\$545,674	\$179,969	\$365,705	\$19,866	\$345,839	\$665.91

**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	1.63	\$443,474	\$248,273	\$195,201	\$1,880	\$193,320	\$118,601.52
707	Nett Lake	104.29	\$298,140	\$73,875	\$224,265	\$1,389	\$222,876	\$2,137.08
25	Pine Point	64.18	\$241,228	\$129,066	\$112,163	\$1,550	\$110,612	\$1,723.47
38	Red Lake	1,570.88	\$4,699,529	\$1,892,924	\$2,806,605	\$267,210	\$2,539,395	\$1,616.54
1.2	Minneapolis	36,982.64	\$116,029,867	\$53,832,384	\$62,197,482	\$9,585,243	\$52,612,239	\$1,422.62
13	Columbia Heights	3,789.98	\$8,524,358	\$2,290,136	\$6,234,223	\$887,923	\$5,346,299	\$1,410.64
166	Cook County	512.83	\$1,189,130	\$424,515	\$764,614	\$68,886	\$695,728	\$1,356.65
432	Mahnomen	663.52	\$1,215,401	\$275,474	\$939,926	\$51,623	\$888,303	\$1,338.77
861	Winona	3,053.04	\$11,045,560	\$6,627,345	\$4,418,215	\$400,775	\$4,017,440	\$1,315.88
656	Faribault	3,903.00	\$10,594,120	\$4,815,356	\$5,778,764	\$703,988	\$5,074,776	\$1,300.22
281	Robbinsdale	13,373.08	\$32,397,399	\$12,774,322	\$19,623,077	\$2,503,807	\$17,119,270	\$1,280.13
912	Milaca	1,919.31	\$4,798,123	\$2,202,775	\$2,595,347	\$197,701	\$2,397,647	\$1,249.22
4	Mcgregor	504.30	\$1,157,590	\$475,280	\$682,311	\$58,501	\$623,810	\$1,236.98
635	Milroy	88.65	\$111,178	\$(3,441)	\$114,618	\$5,381	\$109,237	\$1,232.23
191	Burnsville	9,467.53	\$26,374,743	\$13,576,007	\$12,798,736	\$1,363,162	\$11,435,574	\$1,207.87
2159	Buffalo Lake-Hector	553.83	\$998,085	\$281,583	\$716,502	\$48,525	\$667,976	\$1,206.10
624	White Bear Lake	9,456.15	\$24,879,170	\$12,472,015	\$12,407,155	\$1,044,734	\$11,362,421	\$1,201.59
280	Richfield	4,597.94	\$11,210,924	\$4,871,574	\$6,339,350	\$829,793	\$5,509,557	\$1,198.27
2898	Westbrook-Walnut Grove	389.68	\$921,272	\$429,682	\$491,590	\$28,445	\$463,145	\$1,188.53
2365	G.F.W.	782.60	\$1,767,012	\$746,709	\$1,020,303	\$94,228	\$926,075	\$1,183.33

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
458	Truman	227.01	\$371,069	\$82,268	\$288,801	\$21,898	\$266,903	\$1,175.73
505	Fulda	373.60	\$966,025	\$508,735	\$457,290	\$19,144	\$438,146	\$1,172.77
271	Bloomington	11,482.43	\$34,266,496	\$18,906,076	\$15,360,420	\$1,933,209	\$13,427,211	\$1,169.37
2190	Yellow Medicine East	760.78	\$2,068,717	\$1,134,797	\$933,920	\$48,934	\$884,986	\$1,163.26
727	Big Lake	3,301.46	\$6,737,836	\$2,566,986	\$4,170,850	\$340,940	\$3,829,911	\$1,160.07
480	Onamia	647.99	\$2,677,837	\$1,695,136	\$982,702	\$236,416	\$746,286	\$1,151.69
286	Brooklyn Center	2,754.69	\$4,747,932	\$1,096,358	\$3,651,573	\$555,544	\$3,096,029	\$1,123.91
279	Osseo	23,021.64	\$53,063,508	\$25,116,058	\$27,947,451	\$3,376,970	\$24,570,480	\$1,067.28
659	Northfield	4,460.39	\$10,194,188	\$5,128,283	\$5,065,905	\$342,214	\$4,723,691	\$1,059.03
88	New Ulm	2,337.03	\$5,746,345	\$2,996,740	\$2,749,604	\$284,951	\$2,464,653	\$1,054.61
625	St. Paul	39,026.26	\$106,268,963	\$58,191,990	\$48,076,973	\$7,047,389	\$41,029,584	\$1,051.33
695	Chisholm	792.65	\$1,600,751	\$711,978	\$888,773	\$56,476	\$832,297	\$1,050.02
742	St. Cloud	10,895.34	\$31,856,668	\$18,953,746	\$12,902,922	\$1,528,806	\$11,374,117	\$1,043.94
622	North St. Paul-M	11,673.97	\$32,089,384	\$17,449,249	\$14,640,135	\$2,576,176	\$12,063,959	\$1,033.41
110	Waconia	4,438.23	\$9,639,339	\$4,833,282	\$4,806,056	\$222,776	\$4,583,280	\$1,032.68
108	Norwood	1,047.60	\$1,747,050	\$580,389	\$1,166,661	\$91,146	\$1,075,515	\$1,026.65
836	Butterfield	224.66	\$492,000	\$250,707	\$241,293	\$10,923	\$230,370	\$1,025.42
277	Westonka	2,678.39	\$5,294,417	\$2,322,294	\$2,972,123	\$232,899	\$2,739,224	\$1,022.71
465	Litchfield	1,703.83	\$3,733,273	\$1,877,756	\$1,855,517	\$126,850	\$1,728,667	\$1,014.58
31	Bemidji	5,481.06	\$15,945,208	\$9,590,444	\$6,354,764	\$813,495	\$5,541,269	\$1,010.98
2137	Kingsland	614.49	\$1,050,167	\$353,713	\$696,455	\$76,407	\$620,048	\$1,009.05
492	Austin	5,494.54	\$13,127,592	\$6,669,310	\$6,458,282	\$922,216	\$5,536,066	\$1,007.56
2905	Tri-City United	2,023.24	\$3,918,105	\$1,670,773	\$2,247,332	\$222,970	\$2,024,362	\$1,000.55
473	Isle	455.73	\$1,008,871	\$510,105	\$498,766	\$44,495	\$454,271	\$996.80
197	West St. Paul	5,620.23	\$14,494,195	\$7,952,403	\$6,541,792	\$945,030	\$5,596,762	\$995.82
199	Inver Grove	3,924.19	\$7,798,788	\$3,471,074	\$4,327,714	\$458,256	\$3,869,458	\$986.05
2172	Kenyon-Wanamingo	848.45	\$1,791,536	\$893,708	\$897,829	\$68,580	\$829,249	\$977.37
317	Deer River	996.03	\$3,877,233	\$2,773,895	\$1,103,339	\$130,107	\$973,232	\$977.11
761	Owatonna	5,398.96	\$12,074,818	\$6,130,200	\$5,944,618	\$693,368	\$5,251,251	\$972.64
194	Lakeville	12,192.18	\$27,949,310	\$14,905,257	\$13,044,053	\$1,232,392	\$11,811,661	\$968.79
2856	Stephen-Argyle	320.45	\$717,405	\$406,228	\$311,178	\$1,129	\$310,048	\$967.54
712	Mountain Iron-Bu	565.81	\$1,202,399	\$615,506	\$586,893	\$41,258	\$545,635	\$964.34
241	Albert Lea	3,806.43	\$11,966,898	\$7,649,631	\$4,317,267	\$667,131	\$3,650,136	\$958.94

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
882	Monticello	4,522.12	\$7,654,578	\$2,953,988	\$4,700,591	\$371,626	\$4,328,964	\$957.29
832	Mahtomedi	3,649.10	\$6,566,396	\$2,874,764	\$3,691,632	\$218,942	\$3,472,689	\$951.66
256	Red Wing	2,978.90	\$7,170,622	\$3,941,869	\$3,228,753	\$404,091	\$2,824,662	\$948.22
676	Badger	243.45	\$456,715	\$216,026	\$240,688	\$10,221	\$230,467	\$946.67
623	Roseville	8,274.29	\$19,116,565	\$10,259,700	\$8,856,864	\$1,059,243	\$7,797,621	\$942.39
356	Lancaster	175.21	\$380,272	\$193,458	\$186,814	\$22,164	\$164,650	\$939.73
381	Lake Superior	1,513.46	\$2,848,311	\$1,334,846	\$1,513,465	\$91,737	\$1,421,728	\$939.39
115	Cass Lake	1,255.26	\$3,758,377	\$2,351,922	\$1,406,455	\$228,570	\$1,177,885	\$938.36
834	Stillwater	9,276.62	\$20,209,167	\$10,629,620	\$9,579,547	\$875,513	\$8,704,034	\$938.28
2142	St. Louis County	2,163.58	\$4,911,627	\$2,674,922	\$2,236,705	\$209,620	\$2,027,085	\$936.91
2180	Maccray	790.93	\$1,591,264	\$786,394	\$804,870	\$65,157	\$739,714	\$935.25
2358	Tri-County	205.77	\$367,535	\$172,634	\$194,900	\$2,944	\$191,956	\$932.87
2580	East Central	809.21	\$1,652,679	\$788,114	\$864,564	\$110,198	\$754,366	\$932.23
192	Farmington	7,967.34	\$14,128,840	\$6,091,215	\$8,037,625	\$643,757	\$7,393,868	\$928.02
2310	Sibley East	1,261.33	\$2,130,772	\$841,722	\$1,289,050	\$125,437	\$1,163,613	\$922.53
113	Walker-Akeley	835.00	\$2,024,422	\$1,183,354	\$841,068	\$71,175	\$769,893	\$922.03
2155	Wadena-Deer Creek	1,135.61	\$2,063,608	\$901,584	\$1,162,024	\$119,234	\$1,042,790	\$918.26
270	Hopkins	7,516.45	\$14,960,708	\$7,122,315	\$7,838,393	\$956,136	\$6,882,257	\$915.63
181	Brainerd	7,183.60	\$22,163,766	\$14,601,694	\$7,562,072	\$1,009,646	\$6,552,426	\$912.14
2853	Lac Qui Parle	859.30	\$1,966,233	\$1,134,095	\$832,138	\$55,582	\$776,556	\$903.71
93	Carlton	473.70	\$906,004	\$450,473	\$455,531	\$28,562	\$426,969	\$901.35
720	Shakopee	9,062.72	\$17,828,233	\$8,960,565	\$8,867,667	\$740,365	\$8,127,302	\$896.78
709	Duluth	8,986.22	\$23,127,953	\$14,106,019	\$9,021,935	\$964,911	\$8,057,023	\$896.60
877	Buffalo	6,362.33	\$14,182,892	\$7,856,283	\$6,326,609	\$624,155	\$5,702,454	\$896.28
333	Ogilvie	553.11	\$999,115	\$439,248	\$559,867	\$64,129	\$495,738	\$896.27
283	St. Louis Park	5,039.71	\$9,810,563	\$4,829,939	\$4,980,624	\$478,752	\$4,501,872	\$893.28
811	Wabasha	576.02	\$1,131,072	\$556,013	\$575,059	\$61,255	\$513,804	\$891.99
22	Detroit Lakes	3,272.78	\$7,574,491	\$4,303,530	\$3,270,961	\$352,530	\$2,918,431	\$891.73
2134	United South Central	763.62	\$1,734,778	\$1,022,793	\$711,986	\$32,936	\$679,050	\$889.25
911	Cambridge-Isanti	5,425.44	\$11,485,247	\$6,038,718	\$5,446,530	\$630,721	\$4,815,808	\$887.63
200	Hastings	4,779.42	\$10,060,811	\$5,372,697	\$4,688,115	\$461,987	\$4,226,127	\$884.23
508	St. Peter	2,430.32	\$5,085,110	\$2,635,457	\$2,449,653	\$301,295	\$2,148,358	\$883.98
11	Anoka-Hennepin	41,824.41	\$103,821,473	\$61,233,005	\$42,588,468	\$5,727,484	\$36,860,985	\$881.33

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
2144	Chisago Lakes Area	3,753.76	\$8,224,495	\$4,636,569	\$3,587,925	\$298,471	\$3,289,455	\$876.31
2342	West Central Area	854.90	\$1,458,717	\$650,926	\$807,791	\$58,831	\$748,961	\$876.08
881	Maple Lake	929.99	\$1,860,665	\$957,759	\$902,906	\$94,711	\$808,195	\$869.04
726	Becker	3,132.03	\$5,600,399	\$2,641,433	\$2,958,966	\$240,902	\$2,718,065	\$867.83
36	Kelliher	300.51	\$755,203	\$485,470	\$269,733	\$9,130	\$260,603	\$867.20
690	Warroad	1,087.35	\$2,174,233	\$1,183,602	\$990,631	\$51,490	\$939,142	\$863.70
2886	Glenville-Emmons	319.52	\$629,830	\$328,428	\$301,402	\$25,786	\$275,616	\$862.59
2534	Bird Island-Olivia-Lake Lillian	726.71	\$1,165,340	\$480,109	\$685,232	\$59,063	\$626,169	\$861.65
2859	Glencoe-Silver Lake	1,755.82	\$3,647,277	\$1,985,727	\$1,661,550	\$170,316	\$1,491,233	\$849.31
177	Windom	1,174.62	\$2,613,086	\$1,490,057	\$1,123,029	\$125,510	\$997,519	\$849.23
111	Watertown-Mayer	1,681.12	\$3,160,854	\$1,597,688	\$1,563,166	\$137,936	\$1,425,230	\$847.79
81	Comfrey	163.94	\$373,157	\$229,035	\$144,123	\$5,838	\$138,284	\$843.51
831	Forest Lake	6,658.37	\$13,792,418	\$7,453,277	\$6,339,141	\$759,139	\$5,580,002	\$838.04
284	Wayzata	12,987.43	\$20,461,825	\$8,899,224	\$11,562,601	\$832,440	\$10,730,160	\$826.20
2396	A.C.G.C.	903.72	\$1,794,468	\$965,508	\$828,960	\$83,363	\$745,598	\$825.03
2854	Ada-Borup	620.48	\$1,329,832	\$784,861	\$544,971	\$34,814	\$510,158	\$822.20
112	Eastern Carver Cty	10,590.97	\$20,850,362	\$11,323,209	\$9,527,153	\$829,778	\$8,697,375	\$821.21
2860	Blue Earth-Delavan-Elmore	1,146.76	\$1,776,987	\$754,311	\$1,022,675	\$81,289	\$941,387	\$820.91
182	Crosby	1,140.67	\$2,887,316	\$1,841,471	\$1,045,845	\$110,312	\$935,532	\$820.16
833	South Washington	20,252.33	\$45,691,376	\$26,576,155	\$19,115,221	\$2,509,239	\$16,605,982	\$819.95
2752	Fairmont Area Schools	1,885.46	\$3,304,042	\$1,668,460	\$1,635,583	\$97,875	\$1,537,707	\$815.56
2904	Tracy-Balaton	780.00	\$1,353,215	\$673,107	\$680,108	\$43,979	\$636,129	\$815.55
2527	Norman Cty West	197.00	\$281,537	\$100,639	\$180,898	\$20,251	\$160,647	\$815.47
2687	Howard Lake-Waverly-Winsted	1,361.95	\$2,663,738	\$1,448,432	\$1,215,306	\$106,793	\$1,108,512	\$813.92
138	North Branch	2,963.05	\$5,565,842	\$2,957,369	\$2,608,473	\$197,798	\$2,410,675	\$813.58
2711	Mesabi East	1,040.14	\$2,317,714	\$1,413,193	\$904,520	\$59,420	\$845,100	\$812.49
2890	Renville Cty West	617.46	\$1,167,973	\$610,853	\$557,120	\$57,033	\$500,087	\$809.91
206	Alexandria	4,597.59	\$10,666,942	\$6,403,470	\$4,263,472	\$556,442	\$3,707,030	\$806.30
535	Rochester	19,188.64	\$50,032,006	\$31,787,822	\$18,244,183	\$2,804,055	\$15,440,128	\$804.65
2311	Clearbrook-Gonvick	505.14	\$978,424	\$556,901	\$421,523	\$16,707	\$404,817	\$801.39
545	Henning	409.91	\$639,783	\$262,669	\$377,114	\$50,408	\$326,705	\$797.02
300	Lacrescent	1,219.96	\$2,885,330	\$1,825,905	\$1,059,425	\$90,569	\$968,857	\$794.17
593	Crookston	1,228.12	\$2,549,512	\$1,522,176	\$1,027,336	\$52,652	\$974,684	\$793.64

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
2683	Greenbush-Middle Riv	316.80	\$603,429	\$349,064	\$254,364	\$4,418	\$249,946	\$788.97
497	Lyle	317.93	\$569,630	\$282,692	\$286,938	\$36,139	\$250,799	\$788.85
701	Hibbing	2,594.79	\$5,233,490	\$3,049,362	\$2,184,128	\$139,965	\$2,044,162	\$787.79
2165	Hinckley-Finlays	1,043.63	\$1,932,458	\$1,024,090	\$908,368	\$88,630	\$819,738	\$785.47
706	Virginia	1,882.92	\$3,988,848	\$2,340,515	\$1,648,334	\$171,134	\$1,477,200	\$784.53
6	South St. Paul	3,723.48	\$6,976,562	\$3,593,887	\$3,382,674	\$466,495	\$2,916,179	\$783.19
319	Nashwauk-Keewati	641.21	\$1,540,157	\$989,951	\$550,206	\$48,160	\$502,046	\$782.97
507	Nicollet	423.55	\$657,275	\$313,311	\$343,964	\$12,406	\$331,557	\$782.81
272	Eden Prairie	9,795.14	\$20,183,680	\$11,622,619	\$8,561,062	\$912,174	\$7,648,887	\$780.89
299	Caledonia	789.48	\$1,307,866	\$655,677	\$652,189	\$38,762	\$613,427	\$777.00
771	Chokio-Alberta	171.72	\$287,187	\$144,092	\$143,095	\$9,715	\$133,381	\$776.73
332	Mora	1,768.03	\$3,110,125	\$1,572,504	\$1,537,622	\$170,368	\$1,367,254	\$773.32
314	Braham	805.43	\$1,185,609	\$530,708	\$654,901	\$32,380	\$622,521	\$772.90
273	Edina	9,218.03	\$18,728,398	\$11,090,500	\$7,637,899	\$526,331	\$7,111,567	\$771.48
316	Greenway	1,142.68	\$3,921,754	\$2,964,959	\$956,794	\$76,466	\$880,328	\$770.41
152	Moorhead	7,435.59	\$18,691,677	\$12,081,133	\$6,610,543	\$886,023	\$5,724,520	\$769.88
2170	Staples-Motley	1,235.61	\$2,520,025	\$1,429,054	\$1,090,971	\$141,841	\$949,130	\$768.15
820	Sebeka	548.19	\$915,174	\$456,765	\$458,409	\$37,326	\$421,083	\$768.13
129	Montevideo	1,724.17	\$3,479,696	\$2,070,469	\$1,409,227	\$85,083	\$1,324,144	\$767.99
345	New London-Spice	1,675.19	\$3,614,606	\$2,255,840	\$1,358,766	\$74,163	\$1,284,603	\$766.84
12	Centennial	7,190.45	\$20,172,160	\$13,888,643	\$6,283,517	\$785,702	\$5,497,815	\$764.60
2171	Kittson Central	253.29	\$467,765	\$268,720	\$199,045	\$5,701	\$193,343	\$763.33
2536	Granada Huntley-	339.15	\$397,960	\$128,749	\$269,211	\$10,632	\$258,579	\$762.43
2895	Jackson County Central	1,293.52	\$2,410,222	\$1,329,038	\$1,081,183	\$96,843	\$984,340	\$760.98
403	Ivanhoe	151.33	\$166,017	\$46,761	\$119,256	\$4,454	\$114,802	\$758.62
2897	Redwood Area Schools	1,230.66	\$2,149,560	\$1,111,259	\$1,038,301	\$110,820	\$927,481	\$753.65
196	Rosemount-Apple	31,222.17	\$76,072,485	\$48,586,401	\$27,486,084	\$4,023,358	\$23,462,726	\$751.48
16	Spring Lake Park	6,491.88	\$9,805,591	\$4,179,225	\$5,626,367	\$748,101	\$4,878,266	\$751.44
2176	Warren-Alvarado-	518.78	\$837,909	\$384,284	\$453,625	\$64,651	\$388,974	\$749.79
2215	Norman County East	287.45	\$482,170	\$257,626	\$224,544	\$9,297	\$215,247	\$748.81
118	Northland	354.41	\$972,251	\$641,421	\$330,831	\$66,323	\$264,508	\$746.33
728	Elk River	14,568.26	\$31,362,267	\$19,391,206	\$11,971,060	\$1,100,802	\$10,870,259	\$746.16
347	Willmar	4,651.96	\$10,529,127	\$6,668,517	\$3,860,611	\$391,673	\$3,468,938	\$745.69



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
2364	Belgrade-Brooten-Elr	692.35	\$1,138,712	\$604,950	\$533,763	\$18,667	\$515,096	\$743.98
282	St. Anthony-New	2,005.61	\$2,678,030	\$1,117,049	\$1,560,982	\$69,697	\$1,491,284	\$743.56
252	Cannon Falls	1,263.00	\$2,126,490	\$1,106,130	\$1,020,359	\$86,783	\$933,577	\$739.17
801	Browns Valley	164.69	\$355,482	\$231,004	\$124,478	\$2,988	\$121,489	\$737.68
238	Mabel-Canton	277.95	\$404,069	\$183,132	\$220,936	\$16,119	\$204,818	\$736.89
378	Dawson	617.34	\$1,370,802	\$871,769	\$499,033	\$44,227	\$454,806	\$736.72
2184	Luverne	1,354.52	\$2,797,758	\$1,699,135	\$1,098,623	\$101,649	\$996,974	\$736.04
840	St. James	1,122.12	\$1,959,824	\$1,068,815	\$891,009	\$65,841	\$825,168	\$735.37
139	Rush City	928.00	\$1,374,411	\$638,581	\$735,830	\$56,297	\$679,532	\$732.25
2903	Ortonville	554.64	\$1,178,182	\$735,974	\$442,208	\$38,717	\$403,491	\$727.48
47	Sauk Rapids	4,919.71	\$10,402,118	\$6,372,879	\$4,029,239	\$473,685	\$3,555,553	\$722.72
547	Parkers Prairie	599.67	\$1,242,648	\$770,689	\$471,958	\$39,385	\$432,573	\$721.35
514	Ellsworth	155.97	\$319,764	\$197,361	\$122,403	\$10,121	\$112,283	\$719.90
743	Sauk Centre	1,204.46	\$1,995,134	\$1,004,510	\$990,624	\$127,599	\$863,025	\$716.52
704	Proctor	1,953.52	\$3,679,327	\$2,144,197	\$1,535,130	\$139,053	\$1,396,077	\$714.65
2167	Lakeview	692.04	\$1,156,488	\$645,731	\$510,757	\$16,823	\$493,934	\$713.74
2753	Long Prairie-Grey Ea	1,046.84	\$1,560,010	\$765,411	\$794,598	\$48,291	\$746,307	\$712.91
318	Grand Rapids	4,378.35	\$9,624,727	\$5,945,325	\$3,679,402	\$612,392	\$3,067,010	\$700.49
1	Aitkin	1,290.07	\$2,416,329	\$1,431,203	\$985,126	\$98,163	\$886,963	\$687.53
85	Springfield	608.61	\$822,697	\$374,010	\$448,687	\$31,502	\$417,184	\$685.47
601	Fosston	675.74	\$1,282,645	\$798,074	\$484,571	\$23,130	\$461,440	\$682.87
2907	Round Lake-Brewster Public Schools	411.57	\$241,526	\$(72,120)	\$313,646	\$33,579	\$280,067	\$680.48
717	Jordan	2,088.29	\$3,368,122	\$1,785,098	\$1,583,023	\$162,277	\$1,420,747	\$680.34
84	Sleepy Eye	629.00	\$1,027,599	\$542,910	\$484,689	\$57,944	\$426,745	\$678.45
719	Prior Lake	9,656.46	\$16,483,735	\$9,099,328	\$7,384,408	\$869,552	\$6,514,855	\$674.66
309	Park Rapids	1,811.74	\$3,105,151	\$1,726,132	\$1,379,019	\$157,383	\$1,221,636	\$674.29
2805	Zumbrota-Mazeppa	1,313.58	\$2,187,814	\$1,226,147	\$961,668	\$76,337	\$885,331	\$673.98
721	New Prague	4,622.43	\$6,890,084	\$3,455,016	\$3,435,068	\$337,672	\$3,097,396	\$670.08
716	Belle Plaine	1,743.52	\$2,866,585	\$1,532,388	\$1,334,197	\$169,333	\$1,164,864	\$668.11
323	Franconia	29.35	\$-	\$(20,538)	\$20,538	\$932	\$19,606	\$667.99
671	Hills-Beaver Cre	400.94	\$654,267	\$369,997	\$284,271	\$16,616	\$267,654	\$667.57
775	Kerkhoven-Murdoc	793.48	\$1,470,507	\$888,617	\$581,890	\$52,674	\$529,216	\$666.96
2908	Brandon-Evansville Public Schools	519.35	\$545,674	\$179,969	\$365,705	\$19,866	\$345,839	\$665.91

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
361	International Fa	1,094.69	\$1,675,470	\$903,109	\$772,361	\$43,891	\$728,470	\$665.46
173	Mountain Lake	558.37	\$839,754	\$424,479	\$415,276	\$45,485	\$369,791	\$662.27
23	Frazee	997.06	\$1,926,561	\$1,190,867	\$735,694	\$76,770	\$658,924	\$660.87
423	Hutchinson	3,100.76	\$6,403,851	\$4,107,074	\$2,296,777	\$255,180	\$2,041,597	\$658.42
2135	Maple River	985.50	\$2,240,924	\$1,521,027	\$719,898	\$72,725	\$647,173	\$656.70
876	Annandale	2,124.52	\$3,765,201	\$2,203,800	\$1,561,401	\$167,354	\$1,394,047	\$656.17
2154	Eveleth-Gilbert	977.39	\$1,450,550	\$772,428	\$678,123	\$37,049	\$641,073	\$655.90
2609	Win-E-Mac	512.81	\$824,638	\$470,315	\$354,323	\$18,582	\$335,741	\$654.71
577	Willow River	454.41	\$826,974	\$504,522	\$322,453	\$26,631	\$295,822	\$651.00
97	Moose Lake	691.97	\$1,227,812	\$735,421	\$492,390	\$42,177	\$450,214	\$650.63
2754	Cedar Mountain	524.20	\$1,482,899	\$1,091,937	\$390,961	\$50,556	\$340,406	\$649.38
768	Hancock	391.72	\$514,136	\$254,557	\$259,580	\$5,433	\$254,147	\$648.80
2448	Martin County	791.55	\$1,392,817	\$842,234	\$550,583	\$40,443	\$510,140	\$644.48
477	Princeton	3,646.56	\$5,964,960	\$3,352,170	\$2,612,791	\$282,872	\$2,329,919	\$638.94
162	Bagley	1,076.11	\$2,000,784	\$1,226,210	\$774,574	\$88,747	\$685,827	\$637.32
2174	Pine River-Backu	985.85	\$1,900,372	\$1,141,891	\$758,481	\$130,208	\$628,273	\$637.29
548	Pelican Rapids	954.56	\$1,203,328	\$558,986	\$644,341	\$36,532	\$607,810	\$636.74
2889	Lake Park-Audubon	797.07	\$873,677	\$346,361	\$527,316	\$26,685	\$500,632	\$628.09
745	Albany	1,915.38	\$3,163,098	\$1,885,440	\$1,277,658	\$77,203	\$1,200,455	\$626.74
740	Melrose	1,486.58	\$2,182,857	\$1,165,809	\$1,017,048	\$89,868	\$927,180	\$623.70
2071	Lake Crystal-Wel	1,013.12	\$1,773,915	\$1,059,461	\$714,454	\$82,913	\$631,541	\$623.36
203	Hayfield	777.61	\$1,302,272	\$743,905	\$558,368	\$74,006	\$484,362	\$622.89
885	St. Michael-Albe	7,044.11	\$8,771,737	\$4,024,028	\$4,747,708	\$371,851	\$4,375,857	\$621.21
2169	Murray County	803.61	\$1,367,633	\$818,210	\$549,424	\$52,184	\$497,240	\$618.76
2125	Triton	1,207.52	\$1,483,869	\$618,085	\$865,784	\$118,709	\$747,075	\$618.69
2397	Lesueur-Henderso	1,127.44	\$1,835,555	\$1,009,204	\$826,351	\$131,223	\$695,128	\$616.55
883	Rockford	1,789.23	\$2,663,263	\$1,439,965	\$1,223,297	\$120,945	\$1,102,352	\$616.10
682	Roseau	1,268.02	\$1,973,720	\$1,141,847	\$831,873	\$52,969	\$778,904	\$614.27
2198	Fillmore Central	670.16	\$1,017,005	\$579,336	\$437,669	\$26,997	\$410,672	\$612.80
264	Herman-Norcross	105.79	\$151,288	\$84,843	\$66,445	\$1,731	\$64,714	\$611.72
748	Sartell	4,401.86	\$7,337,464	\$4,448,263	\$2,889,200	\$205,147	\$2,684,054	\$609.75
544	Fergus Falls	3,193.80	\$3,727,444	\$1,591,942	\$2,135,503	\$189,217	\$1,946,285	\$609.39
763	Medford	967.04	\$1,327,365	\$700,951	\$626,415	\$37,646	\$588,769	\$608.84

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
413	Marshall	2,756.73	\$5,458,256	\$3,584,414	\$1,873,842	\$206,162	\$1,667,680	\$604.95
2143	Waterville-Elysian-Morristown	845.81	\$1,453,795	\$901,302	\$552,493	\$41,002	\$511,491	\$604.74
91	Barnum	775.64	\$1,414,875	\$932,426	\$482,449	\$14,685	\$467,763	\$603.07
2689	Pipestone-Jasper	1,258.34	\$2,484,633	\$1,615,635	\$868,998	\$111,568	\$757,430	\$601.93
700	Hermantown	2,271.46	\$3,995,400	\$2,519,914	\$1,475,486	\$109,324	\$1,366,162	\$601.45
879	Delano	2,718.05	\$4,514,692	\$2,763,442	\$1,751,250	\$117,353	\$1,633,897	\$601.13
100	Wrenshall	398.82	\$648,439	\$399,461	\$248,978	\$9,646	\$239,332	\$600.10
2164	Dilworth-Glyndon	1,738.28	\$2,809,436	\$1,726,537	\$1,082,900	\$40,154	\$1,042,746	\$599.87
435	Waubun	708.91	\$1,228,882	\$732,125	\$496,756	\$73,125	\$423,632	\$597.58
2149	Minnewaska	1,354.81	\$5,354,002	\$4,441,248	\$912,754	\$104,521	\$808,233	\$596.57
803	Wheaton	400.53	\$742,024	\$487,593	\$254,431	\$15,507	\$238,923	\$596.52
15	St. Francis	4,774.53	\$11,288,333	\$7,980,999	\$3,307,334	\$475,354	\$2,831,980	\$593.14
553	New York Mills	802.06	\$1,131,549	\$616,367	\$515,182	\$42,965	\$472,217	\$588.75
777	Benson	859.38	\$1,867,301	\$1,293,994	\$573,306	\$67,436	\$505,870	\$588.65
534	Stewartville	2,273.88	\$3,551,711	\$2,096,890	\$1,454,820	\$116,403	\$1,338,417	\$588.61
621	Mounds View	12,731.08	\$30,818,616	\$21,905,976	\$8,912,640	\$1,429,869	\$7,482,771	\$587.76
239	Rushford-Petero	755.63	\$954,785	\$491,852	\$462,933	\$22,356	\$440,577	\$583.06
857	Lewiston	806.81	\$1,359,371	\$848,148	\$511,224	\$42,011	\$469,212	\$581.56
77	Mankato	9,392.57	\$20,083,547	\$13,422,612	\$6,660,935	\$1,206,331	\$5,454,604	\$580.74
94	Cloquet	3,003.85	\$5,802,744	\$3,665,931	\$2,136,813	\$397,728	\$1,739,085	\$578.95
595	East Grand Forks	2,076.44	\$3,419,532	\$2,175,225	\$1,244,308	\$49,814	\$1,194,494	\$575.26
549	Perham	1,668.21	\$2,765,514	\$1,668,605	\$1,096,909	\$150,352	\$946,557	\$567.41
564	Thief River Fall	2,152.05	\$3,042,417	\$1,769,427	\$1,272,990	\$54,508	\$1,218,482	\$566.20
482	Little Falls	2,703.72	\$4,854,380	\$3,063,135	\$1,791,245	\$264,969	\$1,526,276	\$564.51
278	Orono	3,159.33	\$4,504,037	\$2,620,057	\$1,883,980	\$108,569	\$1,775,410	\$561.96
2902	RTR	639.58	\$891,771	\$516,597	\$375,174	\$18,288	\$356,886	\$558.00
227	Chatfield	946.53	\$1,059,950	\$519,049	\$540,901	\$13,855	\$527,045	\$556.82
463	Eden Valley	1,051.11	\$1,586,339	\$943,587	\$642,752	\$59,270	\$583,483	\$555.11
821	Menahga	1,121.60	\$1,692,970	\$1,040,874	\$652,096	\$29,502	\$622,594	\$555.09
578	Pine City	1,740.18	\$3,879,703	\$2,733,974	\$1,145,729	\$180,112	\$965,617	\$554.89
242	Alden	548.29	\$915,769	\$564,095	\$351,674	\$50,388	\$301,286	\$549.50
741	Paynesville	1,022.82	\$1,915,344	\$1,320,845	\$594,499	\$33,098	\$561,401	\$548.88
116	Pillager	1,264.82	\$2,361,355	\$1,578,099	\$783,256	\$95,693	\$687,563	\$543.61

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
14	Fridley	3,173.19	\$7,662,468	\$5,430,248	\$2,232,220	\$509,636	\$1,722,584	\$542.86
850	Rothsay	313.92	\$338,517	\$158,523	\$179,994	\$10,672	\$169,323	\$539.38
846	Breckenridge	699.13	\$1,158,262	\$761,784	\$396,477	\$23,186	\$373,291	\$533.94
739	Kimball	832.65	\$1,202,171	\$723,332	\$478,840	\$44,221	\$434,619	\$521.97
750	Rocori	2,350.37	\$3,641,845	\$2,286,751	\$1,355,094	\$130,228	\$1,224,866	\$521.14
2899	Plainview-Elgin-Millville	1,617.67	\$2,091,867	\$1,202,697	\$889,170	\$48,101	\$841,068	\$519.93
308	Nevis	643.38	\$879,199	\$519,686	\$359,513	\$26,869	\$332,644	\$517.03
424	Lester Prairie	509.20	\$483,260	\$197,285	\$285,975	\$23,576	\$262,399	\$515.32
2769	Morris Area Public Schools	1,136.64	\$1,932,277	\$1,294,088	\$638,189	\$62,729	\$575,460	\$506.28
738	Holdingford	1,151.21	\$1,556,702	\$925,343	\$631,359	\$50,429	\$580,930	\$504.63
829	Waseca	2,047.97	\$4,638,411	\$3,383,953	\$1,254,457	\$227,904	\$1,026,554	\$501.25
858	St. Charles	1,079.50	\$1,205,642	\$634,152	\$571,491	\$33,941	\$537,550	\$497.96
51	Foley	2,115.72	\$3,624,914	\$2,496,876	\$1,128,038	\$93,764	\$1,034,273	\$488.85
599	Fertile-Beltrami	521.94	\$779,283	\$514,934	\$264,349	\$11,368	\$252,981	\$484.69
518	Worthington	4,218.04	\$6,827,658	\$4,566,691	\$2,260,968	\$222,203	\$2,038,764	\$483.34
390	Lake Of The Wood	502.16	\$803,433	\$546,965	\$256,468	\$14,347	\$242,121	\$482.16
195	Randolph	737.33	\$939,874	\$576,880	\$362,994	\$11,417	\$351,577	\$476.82
297	Spring Grove	396.60	\$449,760	\$243,209	\$206,551	\$17,935	\$188,616	\$475.58
2168	Nrheg	963.41	\$1,551,625	\$1,004,510	\$547,115	\$89,913	\$457,203	\$474.57
485	Royalton	1,038.27	\$1,317,593	\$769,094	\$548,499	\$56,175	\$492,324	\$474.18
276	Minnetonka	11,925.21	\$19,407,642	\$13,084,945	\$6,322,697	\$771,629	\$5,551,069	\$465.49
484	Pierz	1,289.70	\$1,928,278	\$1,278,242	\$650,036	\$56,466	\$593,570	\$460.24
150	Hawley	1,077.29	\$1,128,681	\$581,697	\$546,984	\$51,408	\$495,576	\$460.02
186	Pequot Lakes	1,902.38	\$2,652,764	\$1,654,186	\$998,578	\$123,927	\$874,651	\$459.77
204	Kasson-Mantorvil	2,423.82	\$2,641,995	\$1,414,500	\$1,227,495	\$113,104	\$1,114,391	\$459.77
146	Barnesville	959.83	\$1,141,593	\$659,359	\$482,235	\$41,405	\$440,829	\$459.28
542	Battle Lake	473.80	\$472,698	\$250,253	\$222,445	\$5,205	\$217,241	\$458.51
466	Dassel-Cokato	2,415.70	\$3,548,264	\$2,346,078	\$1,202,187	\$139,353	\$1,062,834	\$439.97
330	Heron Lake-Okabe	305.64	\$565,846	\$397,583	\$168,262	\$33,949	\$134,313	\$439.45
533	Dover-Eyota	1,222.95	\$1,484,681	\$920,813	\$563,868	\$32,488	\$531,380	\$434.51
2884	Red Rock Central	475.13	\$503,855	\$257,864	\$245,992	\$39,729	\$206,263	\$434.12
95	Cromwell	357.60	\$506,848	\$348,232	\$158,616	\$7,034	\$151,582	\$423.89
531	Byron	2,321.37	\$2,701,655	\$1,639,069	\$1,062,586	\$105,267	\$957,318	\$412.39

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
786	Bertha-Hewitt	535.05	\$880,646	\$635,935	\$244,710	\$27,079	\$217,631	\$406.75
32	Blackduck	715.76	\$1,465,423	\$1,156,008	\$309,414	\$21,536	\$287,879	\$402.20
2906	Red Lake County Central Public Schools	421.99	\$648,733	\$467,911	\$180,822	\$11,988	\$168,834	\$400.09
255	Pine Island	1,475.24	\$1,494,779	\$847,093	\$647,686	\$60,041	\$587,644	\$398.34
837	Madelia	647.34	\$1,203,339	\$875,254	\$328,084	\$71,301	\$256,783	\$396.67
306	Laporte	349.28	\$660,050	\$484,365	\$175,685	\$39,531	\$136,155	\$389.81
99	Esko	1,366.48	\$1,388,996	\$818,884	\$570,111	\$41,966	\$528,146	\$386.50
499	Leroy	290.37	\$481,476	\$353,563	\$127,913	\$16,174	\$111,739	\$384.82
852	Campbell-Tintah	141.75	\$173,272	\$114,697	\$58,575	\$4,463	\$54,112	\$381.74
441	Marshall Cty Central	465.58	\$697,029	\$512,186	\$184,843	\$7,164	\$177,679	\$381.63
253	Goodhue	745.48	\$620,673	\$328,239	\$292,434	\$12,576	\$279,858	\$375.41
487	Upsala	417.79	\$449,209	\$253,028	\$196,181	\$40,552	\$155,629	\$372.50
813	Lake City	1,353.17	\$1,676,582	\$1,101,137	\$575,445	\$78,878	\$496,566	\$366.97
640	Wabasso	451.27	\$399,704	\$215,631	\$184,073	\$18,576	\$165,496	\$366.73
261	Ashby	310.01	\$317,146	\$200,272	\$116,875	\$4,698	\$112,177	\$361.85
592	Climax	238.33	\$370,570	\$274,444	\$96,126	\$9,963	\$86,163	\$361.53
561	Goodridge	249.68	\$454,495	\$361,630	\$92,865	\$4,118	\$88,747	\$355.44
511	Adrian	627.64	\$832,798	\$605,267	\$227,531	\$8,347	\$219,184	\$349.22
2835	Janesville-Waldo	742.67	\$1,277,108	\$984,601	\$292,507	\$34,568	\$257,940	\$347.31
2	Hill City	290.01	\$539,806	\$421,704	\$118,102	\$17,581	\$100,521	\$346.61
630	Red Lake Falls	401.39	\$536,574	\$381,993	\$154,581	\$19,675	\$134,906	\$336.10
363	South Koochichin	318.13	\$670,729	\$524,191	\$146,539	\$40,898	\$105,641	\$332.07
75	St. Clair	724.29	\$911,630	\$675,550	\$236,080	\$8,599	\$227,481	\$314.07
756	Blooming Prairie	827.89	\$1,019,713	\$708,612	\$311,102	\$54,282	\$256,820	\$310.21
696	Ely	616.52	\$928,453	\$707,004	\$221,449	\$32,278	\$189,171	\$306.84
787	Browerville	612.35	\$1,037,159	\$812,342	\$224,817	\$39,203	\$185,615	\$303.12
818	Verndale	622.26	\$946,969	\$715,794	\$231,175	\$43,475	\$187,700	\$301.64
415	Lynd	227.19	\$271,238	\$189,527	\$81,711	\$16,824	\$64,887	\$285.61
891	Canby	621.00	\$654,286	\$459,196	\$195,089	\$18,818	\$176,271	\$283.85
581	Edgerton	442.30	\$673,850	\$535,677	\$138,173	\$15,265	\$122,908	\$277.88
698	Floodwood	228.85	\$458,436	\$393,046	\$65,390	\$6,542	\$58,848	\$257.15
447	Grygla	165.03	\$315,762	\$270,858	\$44,904	\$2,982	\$41,922	\$254.03
914	Ulen-Hitterdal	332.54	\$365,525	\$270,418	\$95,108	\$11,139	\$83,968	\$252.51

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
2888	Clinton-Graceville-Beardsley	346.12	\$514,369	\$397,218	\$117,151	\$29,790	\$87,361	\$252.40
600	Fisher	295.41	\$481,806	\$401,601	\$80,205	\$10,940	\$69,265	\$234.47
213	Osakis	923.19	\$1,298,445	\$1,046,839	\$251,606	\$46,226	\$205,381	\$222.47
362	Littlefork-Big F	352.74	\$533,640	\$428,796	\$104,845	\$26,693	\$78,152	\$221.56
294	Houston	2,151.24	\$2,722,174	\$2,045,330	\$676,845	\$223,733	\$453,111	\$210.63
391	Cleveland	561.01	\$376,253	\$243,400	\$132,852	\$15,530	\$117,322	\$209.13
550	Underwood	611.07	\$528,698	\$397,796	\$130,901	\$3,243	\$127,659	\$208.91
495	Grand Meadow	481.24	\$501,632	\$386,478	\$115,154	\$15,041	\$100,113	\$208.03
500	Southland	446.11	\$653,604	\$525,095	\$128,508	\$40,984	\$87,525	\$196.19
414	Minneota	526.46	\$612,449	\$490,534	\$121,916	\$24,293	\$97,623	\$185.43
404	Lake Benton	208.17	\$269,308	\$224,553	\$44,754	\$6,769	\$37,985	\$182.47
486	Swanville	337.99	\$348,446	\$302,406	\$46,039	\$21,691	\$24,348	\$72.04
229	Lanesboro	386.58	\$396,177	\$392,359	\$3,818	\$3,818	\$-	\$-
402	Hendricks	154.54	\$222,442	\$223,159	\$(717)	\$-	\$(717)	\$(4.64)

**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	154.88	\$-	\$-	\$-	\$-	\$-	\$-
4001	Bluffview Montessori	220.03	\$300,419	\$285,469	\$14,950	\$2,364	\$12,586	\$57.20
4003	New Heights School, Inc.	117.24	\$304,529	\$304,317	\$212	\$212	\$-	\$-
4004	Cedar Riverside Community School	130.34	\$378,719	\$378,648	\$72	\$72	\$-	\$-
4005	Metro Deaf School	39.31	\$5,143,688	\$5,093,465	\$50,223	\$50,223	\$-	\$-
4007	Minnesota New Country School	240.54	\$793,990	\$759,735	\$34,255	\$3,695	\$30,560	\$127.05
4008	Pact Charter School	693.75	\$1,162,031	\$1,118,029	\$44,002	\$5,760	\$38,243	\$55.12
4011	Athlos Leadership Academy	927.76	\$1,954,045	\$1,892,790	\$61,255	\$3,136	\$58,119	\$62.64
4015	Community Of Peace Academy	847.55	\$1,799,980	\$1,645,815	\$154,165	\$24,440	\$129,725	\$153.06
4016	World Learner Charter School	219.36	\$529,567	\$509,029	\$20,538	\$0	\$20,538	\$93.63
4017	Minnesota Transitions Charter Sch	4,144.18	\$5,052,188	\$4,695,784	\$356,404	\$181,518	\$174,886	\$42.20
4018	Achieve Language Academy	458.94	\$623,344	\$548,904	\$74,440	\$9,157	\$65,283	\$142.25
4020	Duluth Public Schools Academy	1,394.04	\$6,779,304	\$6,386,574	\$392,730	\$206,978	\$185,752	\$133.25
4025	Cyber Village Academy	252.92	\$1,101,404	\$1,096,161	\$5,243	\$5,243	\$-	\$-
4026	E.C.H.O. Charter School	79.28	\$221,882	\$219,748	\$2,134	\$(0)	\$2,134	\$26.91
4027	Higher Ground Academy	836.36	\$482,024	\$450,638	\$31,386	\$12,322	\$19,064	\$22.79
4029	St. Paul City School	460.73	\$1,107,701	\$945,654	\$162,047	\$8,497	\$153,550	\$333.28
4031	Jennings Community School	104.80	\$134,633	\$123,362	\$11,271	\$(0)	\$11,271	\$107.54
4035	Life Prep	285.61	\$1,135,407	\$1,070,320	\$65,087	\$4,387	\$60,700	\$212.53
4036	Face To Face Academy	95.61	\$360,809	\$336,498	\$24,312	\$9,689	\$14,622	\$152.94
4038	Sojourner Truth Academy	398.24	\$1,770,263	\$1,691,851	\$78,412	\$10,939	\$67,474	\$169.43
4039	High School For Recording Arts	361.43	\$1,371,671	\$1,307,945	\$63,725	\$3,966	\$59,759	\$165.34
4043	Math And Science Academy	563.11	\$594,399	\$537,120	\$57,280	\$6,505	\$50,775	\$90.17
4049	Northwest Passage High School	184.73	\$682,651	\$667,356	\$15,295	\$(0)	\$15,295	\$82.80
4050	Lafayette Public Charter School	84.17	\$75,269	\$74,745	\$524	\$524	\$-	\$-
4053	North Lakes Academy	460.83	\$864,053	\$813,125	\$50,928	\$4,657	\$46,270	\$100.41
4054	La Crescent Montessori & Stem Schoo	88.78	\$127,172	\$122,558	\$4,614	\$-	\$4,614	\$51.98
4055	Nerstrand Charter School	148.42	\$584,278	\$547,663	\$36,615	\$469	\$36,147	\$243.54
4056	Rosa Parks Charter High School	69.73	\$272,876	\$261,334	\$11,542	\$2,380	\$9,162	\$131.39
4057	El Colegio Charter School	126.89	\$324,466	\$300,044	\$24,423	\$10,286	\$14,136	\$111.41
4058	Schoolcraft Learning Community Chtr	207.23	\$866,665	\$866,254	\$411	\$411	\$-	\$-
4059	Crosslake Community Charter School	287.19	\$503,973	\$491,596	\$12,377	\$1,500	\$10,877	\$37.87

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
4064	Riverway Learning Community Charter	126.13	\$338,665	\$321,804	\$16,861	\$451	\$16,410	\$130.10
4066	Kato Public Charter School	78.23	\$158,980	\$152,065	\$6,915	\$1,585	\$5,330	\$68.14
4067	Aurora Charter School	413.70	\$922,248	\$846,226	\$76,023	\$5,049	\$70,974	\$171.56
4068	Excell Academy Charter	410.91	\$998,440	\$990,410	\$8,030	\$8,030	\$-	\$-
4070	Hope Community Academy	512.74	\$499,414	\$473,742	\$25,671	\$-	\$25,671	\$50.07
4073	Academia Cesar Chavez Charter Sch.	544.90	\$865,240	\$775,648	\$89,593	\$14,441	\$75,152	\$137.92
4074	Afsa High School	387.72	\$1,444,094	\$1,354,453	\$89,640	\$4,749	\$84,891	\$218.95
4075	Avalon School	278.69	\$1,242,441	\$1,228,761	\$13,680	\$13,680	\$-	\$-
4078	Twin Cities International Schools	1,066.50	\$1,180,524	\$1,120,048	\$60,476	\$12,218	\$48,258	\$45.25
4079	Friendship Acdmy Of Fine Arts Chtr.	154.10	\$397,239	\$389,649	\$7,590	\$3,207	\$4,383	\$28.44
4080	Pillager Area Charter School	45.29	\$68,172	\$66,415	\$1,757	\$(0)	\$1,757	\$38.80
4081	Discovery Public School Faribault	62.68	\$173,949	\$169,624	\$4,325	\$0	\$4,325	\$68.99
4082	Bluesky Charter School	580.52	\$693,263	\$615,940	\$77,323	\$52,222	\$25,101	\$43.24
4083	Ridgeway Community School	100.68	\$144,623	\$139,982	\$4,641	\$-	\$4,641	\$46.10
4084	North Shore Community School	345.86	\$497,838	\$465,820	\$32,018	\$15,815	\$16,203	\$46.85
4085	Harbor City International Charter	229.72	\$590,158	\$577,632	\$12,526	\$8,552	\$3,973	\$17.30
4087	Sage Academy Charter School	81.93	\$426,429	\$426,429	\$-	\$(0)	\$-	\$-
4088	Urban Academy Charter School	312.74	\$425,795	\$399,731	\$26,064	\$3,308	\$22,756	\$72.76
4089	New City School	308.67	\$370,200	\$363,107	\$7,093	\$3,629	\$3,464	\$11.22
4090	Prairie Creek Community School	178.52	\$454,971	\$429,213	\$25,758	\$1,982	\$23,777	\$133.19
4091	Arcadia Charter School	130.33	\$771,076	\$738,428	\$32,648	\$737	\$31,910	\$244.84
4092	Watershed High School	75.81	\$216,197	\$200,766	\$15,431	\$2,784	\$12,647	\$166.83
4093	New Century Academy	167.77	\$844,816	\$812,581	\$32,235	\$11,827	\$20,408	\$121.64
4095	Trio Wolf Creek Distance Learning	227.06	\$190,318	\$179,407	\$10,911	\$(0)	\$10,911	\$48.05
4097	Partnership Academy, Inc.	313.08	\$1,455,323	\$1,371,820	\$83,503	\$7,639	\$75,864	\$242.32
4098	Nova Classical Academy	1,053.24	\$918,819	\$847,111	\$71,708	\$1,849	\$69,859	\$66.33
4100	Great Expectations	106.63	\$690,777	\$662,189	\$28,587	\$720	\$27,868	\$261.35
4102	Minnesota Internship Center	428.98	\$1,033,888	\$912,217	\$121,670	\$121,670	\$-	\$-
4103	Hmong College Prep Academy	2,371.30	\$2,195,223	\$2,048,366	\$146,857	\$24,713	\$122,144	\$51.51
4104	Paladin Career And Tech High School	220.97	\$1,123,078	\$1,040,387	\$82,692	\$20,590	\$62,101	\$281.04
4105	Great River School	712.33	\$1,806,811	\$1,708,954	\$97,857	\$4,973	\$92,884	\$130.40
4106	Treknorth High School	291.02	\$759,782	\$720,555	\$39,227	\$14,335	\$24,892	\$85.53
4107	Voyageurs Expeditionary	117.85	\$391,155	\$371,793	\$19,361	\$9,807	\$9,555	\$81.07



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
4110	Pim Arts High School	356.39	\$565,185	\$539,383	\$25,802	\$1,940	\$23,863	\$66.96
4111	Augsburg Fairview Academy	115.12	\$430,213	\$405,039	\$25,175	\$10,605	\$14,570	\$126.56
4112	St Paul Conservatory Performing Art	530.98	\$253,307	\$236,337	\$16,969	\$-	\$16,969	\$31.96
4113	Spero Academy	128.40	\$4,820,880	\$4,783,540	\$37,340	\$37,340	\$-	\$-
4116	Lakes International Language Academ	1,154.32	\$1,455,295	\$1,391,404	\$63,891	\$2,004	\$61,887	\$53.61
4118	Kaleidoscope Charter School	598.03	\$1,446,691	\$1,332,923	\$113,768	\$23,481	\$90,287	\$150.97
4119	Academic Arts High School	102.59	\$774,146	\$721,515	\$52,631	\$6,533	\$46,098	\$449.34
4120	St. Croix Preparatory Academy	1,263.51	\$1,746,621	\$1,636,932	\$109,688	\$6,144	\$103,544	\$81.95
4121	Ubah Medical Academy Charter School	362.00	\$221,085	\$215,123	\$5,962	\$5,962	\$-	\$-
4122	Eagle Ridge Academy Charter School	1,440.76	\$1,133,143	\$1,059,690	\$73,453	\$15,773	\$57,681	\$40.03
4124	Beacon Academy	621.88	\$1,780,550	\$1,765,285	\$15,264	\$15,264	\$-	\$-
4126	Prairie Seeds Academy	781.56	\$1,049,328	\$1,003,097	\$46,230	\$5,114	\$41,116	\$52.61
4127	Team Academy	122.00	\$303,470	\$299,623	\$3,847	\$3,847	\$-	\$-
4131	Metro Schools Charter	432.47	\$1,635,019	\$1,419,025	\$215,994	\$13,134	\$202,860	\$469.07
4132	Twin Cities Academy	702.18	\$1,814,514	\$1,691,973	\$122,541	\$16,300	\$106,241	\$151.30
4135	Rochester Math And Science Academy	355.69	\$1,239,480	\$1,165,824	\$73,656	\$9,135	\$64,521	\$181.40
4137	Swan River Montessori Charter Sch	158.42	\$656,736	\$629,640	\$27,096	\$2,997	\$24,099	\$152.12
4139	Loveworks Academy For Arts	176.15	\$798,822	\$773,876	\$24,946	\$(0)	\$24,946	\$141.62
4140	Yinghua Academy	846.08	\$711,222	\$635,286	\$75,936	\$6,570	\$69,366	\$81.98
4142	Stride Academy Charter School	364.61	\$527,174	\$503,351	\$23,823	\$119	\$23,704	\$65.01
4143	New Millennium Academy Charter Sch	739.78	\$792,001	\$771,656	\$20,345	\$20,345	\$-	\$-
4144	Green Isle Community School	63.59	\$165,513	\$165,513	\$-	\$-	\$-	\$-
4145	Birch Grove Community School	30.77	\$129,151	\$124,222	\$4,929	\$794	\$4,135	\$134.39
4146	Northern Lights Community School	107.11	\$741,392	\$716,736	\$24,657	\$6,057	\$18,600	\$173.65
4150	Minnesota Online High School	220.40	\$355,744	\$308,076	\$47,668	\$47,668	\$-	\$-
4151	Edvisions Off Campus School	124.55	\$284,368	\$281,651	\$2,717	\$0	\$2,717	\$21.82
4152	Twin Cities German Immersion Chtr	601.19	\$1,199,343	\$1,117,477	\$81,866	\$8,409	\$73,457	\$122.19
4153	Dugsi Academy	307.46	\$970,446	\$897,992	\$72,454	\$8,906	\$63,548	\$206.69
4155	Naytahwaush Community School	119.16	\$435,207	\$415,078	\$20,129	\$5,398	\$14,731	\$123.63
4159	Seven Hills Preparatory Academy	1,010.94	\$2,040,387	\$1,942,019	\$98,368	\$14,093	\$84,275	\$83.36
4160	Spectrum High School	832.63	\$657,684	\$623,115	\$34,569	\$1,478	\$33,091	\$39.74
4161	New Discoveries Montessori Academy	212.46	\$2,284,968	\$2,199,713	\$85,255	\$12,512	\$72,743	\$342.39
4162	Southside Family Charter School	120.60	\$396,487	\$385,502	\$10,985	\$0	\$10,985	\$91.08

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
4164	Laura Jeffrey Academy Charter	100.30	\$861,283	\$793,302	\$67,980	\$9,845	\$58,136	\$579.62
4166	East Range Academy Of Tech-Science	179.31	\$472,786	\$449,212	\$23,574	\$20,536	\$3,037	\$16.94
4167	International Spanish Language Acad	327.88	\$327,372	\$311,908	\$15,464	\$-	\$15,464	\$47.16
4168	Glacial Hills Elementary	91.82	\$312,602	\$305,743	\$6,859	\$6,859	\$-	\$-
4169	Stonebridge World School	277.73	\$1,274,014	\$1,255,114	\$18,900	\$3,686	\$15,214	\$54.78
4170	Hiawatha Academies	1,616.45	\$4,772,060	\$4,422,730	\$349,330	\$32,724	\$316,606	\$195.87
4171	Noble Academy	1,043.56	\$278,881	\$264,423	\$14,457	\$1,777	\$12,680	\$12.15
4172	Clarkfield Charter School	51.37	\$114,853	\$108,826	\$6,027	\$1,101	\$4,927	\$95.91
4177	Minisinaakwaang Leadership Academy	19.99	\$261,125	\$261,125	\$-	\$-	\$-	\$-
4178	Lincoln International School	196.10	\$122,620	\$110,749	\$11,871	\$6,030	\$5,841	\$29.79
4181	Community School Of Excellence	1,368.39	\$1,075,298	\$1,006,502	\$68,795	\$513	\$68,283	\$49.90
4183	Lionsgate Academy	302.00	\$9,676,909	\$9,389,684	\$287,225	\$287,225	\$-	\$-
4184	Aspen Academy	554.09	\$959,175	\$902,027	\$57,148	\$11,336	\$45,813	\$82.68
4185	Davinci Academy	846.97	\$1,526,173	\$1,454,122	\$72,051	\$12,522	\$59,529	\$70.28
4186	Global Academy	447.87	\$1,282,820	\$1,223,950	\$58,870	\$7,236	\$51,634	\$115.29
4187	Natural Science Academy	89.04	\$318,699	\$277,256	\$41,443	\$6,193	\$35,250	\$395.89
4188	Cologne Academy	662.41	\$1,741,144	\$1,736,451	\$4,693	\$4,693	\$-	\$-
4189	Bright Water Elementary	151.32	\$1,199,752	\$1,191,355	\$8,398	\$1,201	\$7,197	\$47.56
4190	Rivers Edge Academy	69.65	\$669,469	\$642,165	\$27,304	\$12,105	\$15,199	\$218.22
4191	Kipp Minnesota Charter School	397.06	\$2,088,189	\$1,963,777	\$124,411	\$26,530	\$97,882	\$246.52
4192	Best Academy	719.35	\$3,230,524	\$3,040,717	\$189,807	\$50,906	\$138,901	\$193.09
4193	College Preparatory Elementary	331.66	\$1,141,067	\$1,003,615	\$137,452	\$9,352	\$128,099	\$386.24
4194	Cannon River Stem School	358.97	\$622,834	\$593,030	\$29,805	\$5,220	\$24,585	\$68.49
4195	Oshki Ogimaag Charter School	20.18	\$163,016	\$158,502	\$4,514	\$4,514	\$-	\$-
4198	Discovery Woods	117.97	\$161,189	\$157,211	\$3,978	\$1,211	\$2,767	\$23.46
4199	Parnassus Preparatory Charter Sch	1,209.16	\$997,260	\$952,162	\$45,098	\$2,607	\$42,491	\$35.14
4200	Step Academy Charter School	516.35	\$429,144	\$310,303	\$118,842	\$5,463	\$113,378	\$219.58
4201	Cornerstone Montessori Elementary	141.69	\$559,609	\$517,320	\$42,289	\$1,802	\$40,487	\$285.74
4204	Rochester Stem Academy	136.10	\$255,455	\$237,334	\$18,121	\$4,993	\$13,128	\$96.46
4205	Hennepin Elementary School	384.54	\$1,187,971	\$1,186,092	\$1,879	\$1,879	\$-	\$-
4207	Vermilion Country School	45.80	\$98,601	\$94,221	\$4,380	\$4,039	\$341	\$7.44
4208	Nasha Shkola Charter School	105.18	\$107,704	\$102,769	\$4,935	\$0	\$4,935	\$46.92
4209	Mastery School	234.68	\$1,179,546	\$1,028,405	\$151,141	\$0	\$151,141	\$644.03

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4210	Upper Mississippi Academy	336.19	\$1,262,965	\$1,182,061	\$80,905	\$4,813	\$76,091	\$226.33
4212	West Side Summit Charter School	176.01	\$1,021,382	\$972,724	\$48,658	\$26,593	\$22,064	\$125.36
4213	Prodeo Academy	567.66	\$2,062,096	\$1,762,383	\$299,713	\$17,861	\$281,852	\$496.52
4215	Sejong Academy Of Minnesota	188.70	\$310,413	\$283,840	\$26,573	\$-	\$26,573	\$140.82
4217	Technical Academies Of Minnesota	131.79	\$583,229	\$576,063	\$7,166	\$7,166	\$-	\$-
4218	Venture Academy	374.93	\$1,726,006	\$1,616,734	\$109,272	\$38,343	\$70,928	\$189.18
4219	Northeast College Prep	336.32	\$1,258,341	\$1,222,742	\$35,599	\$-	\$35,599	\$105.85
4220	Agamim Classical Academy	309.75	\$1,107,264	\$1,026,423	\$80,841	\$19,657	\$61,184	\$197.53
4221	Discovery Charter School	240.28	\$201,628	\$196,747	\$4,881	\$828	\$4,053	\$16.87
4223	Saint Cloud Math And Science Academy	176.82	\$275,193	\$265,468	\$9,724	\$0	\$9,724	\$55.00
4224	Star Of The North Academy Charter S	158.53	\$251,068	\$235,577	\$15,491	\$1,785	\$13,706	\$86.46
4225	Universal Academy Charter School	387.85	\$393,309	\$370,768	\$22,541	\$1,064	\$21,477	\$55.38
4226	Bdote Learning Center	100.32	\$760,565	\$705,867	\$54,698	\$4,359	\$50,339	\$501.79
4227	Art And Science Academy	396.24	\$1,072,417	\$1,021,336	\$51,082	\$845	\$50,237	\$126.78
4228	Woodbury Leadership Academy	391.49	\$344,430	\$311,948	\$32,483	\$4,897	\$27,586	\$70.46
4229	Jane Goodall Environmental Science	122.07	\$732,183	\$708,974	\$23,210	\$2,656	\$20,554	\$168.38
4230	Minnesota Excellence In Learning Ac	175.84	\$653,462	\$627,515	\$25,947	\$1,172	\$24,775	\$140.89
4231	Minnesota Math And Science Academy	458.05	\$555,763	\$499,492	\$56,271	\$5,898	\$50,373	\$109.97
4232	Success Academy	94.69	\$216,370	\$182,765	\$33,605	\$-	\$33,605	\$354.89
4233	Level Up Academy	127.15	\$707,501	\$644,576	\$62,925	\$3,441	\$59,484	\$467.82
4237	Career Pathways	138.78	\$317,360	\$298,216	\$19,143	\$2,310	\$16,834	\$121.30
4238	Rochester Beacon Academy	163.61	\$1,599,255	\$1,510,283	\$88,972	\$88,972	\$-	\$-
4239	Tesfa International School	164.12	\$604,215	\$559,174	\$45,041	\$5,822	\$39,219	\$238.97
4240	New Century School	292.52	\$321,817	\$288,263	\$33,553	\$11,813	\$21,741	\$74.32
4243	North Metro Flex Academy	220.37	\$933,060	\$788,781	\$144,279	\$13,382	\$130,896	\$593.98
4244	Fit Academy	283.04	\$1,273,137	\$1,179,103	\$94,034	\$18,996	\$75,038	\$265.11
4250	Athlos Academy Of Saint Cloud	610.92	\$965,101	\$912,126	\$52,975	\$5,889	\$47,086	\$77.07
4253	Phoenix Academy Charter School	112.84	\$121,041	\$116,788	\$4,253	\$-	\$4,253	\$37.69
4254	Marine Area Community School	183.40	\$573,780	\$536,571	\$37,209	\$397	\$36,812	\$200.72
4255	Skyline Math And Science Academy	221.33	\$546,835	\$519,211	\$27,624	\$5,748	\$21,876	\$98.84
4261	Scitech Academy Charter School	162.94	\$256,695	\$243,770	\$12,925	\$9,471	\$3,454	\$21.20
4264	Gateway Stem Academy	143.65	\$160,398	\$153,298	\$7,100	\$205	\$6,895	\$48.00
4265	Minnesota Wildflower Montessori Sch	10.58	\$-	\$-	\$-	\$-	\$-	\$-

## Appendix C

### Special Education Cross-Subsidies Report, FY 2019

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, 2019.

**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.