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# **Special Education Cross-Subsidies Fiscal Year (FY) 2020**

Report to the Legislature

As required by Minnesota Statutes, section 127.065

July 2021

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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 2020

Minnesota Statutes 2020, section 127A.065, states:

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

This report is notification to legislative committees based upon data compiled on July 6, 2021.

### 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% 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% 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 2018-FY 2025**

**Table 1** shows the calculation of the state total cross-subsidy for FY 2018 through FY 2025. Amounts shown for FY 2018-20 are based on actual data. Amounts shown for FY 2021-25 are estimates based on 2021 end-of-session data.

State Total Special Education Cross-Subsidies, Year-to-Year Comparison

**FY 2018-FY 2025 • Final FY 2020 Data (\$ in Millions)**

<b>1. Special Education Expenditures:</b>	<b>FY 2018 Final</b>	<b>FY 2019 Final</b>	<b>FY 2020 Final</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Estimate</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 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).	1,924.66	2,023.37	2,114.06	2,184.52	2,325.20	2,452.76	2,582.66	2,707.36
State transportation (excluding special transportation of non-disabled students).	237.9	253.8	261.0	276.5	299.0	321.5	344.6	367.6
Federal (including fringe benefits)	181.9	185.5	186.4	191.8	191.8	191.8	191.8	191.8
<b>Subtotal, Special Education Expenditures</b>	<b>2,344.4</b>	<b>2,462.6</b>	<b>2,561.5</b>	<b>2,652.8</b>	<b>2,816.0</b>	<b>2,966.1</b>	<b>3,119.0</b>	<b>3,266.7</b>
Change from Prior Year	107.0	118.1	98.9	91.3	163.2	150.0	153.0	147.7
Percent Change from Prior Year	4.8%	5.0%	4.0%	3.6%	6.2%	5.3%	5.2%	4.7%

<b>2. Special Education Categorical Revenues:</b>	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Estimate	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
State – Regular Special Education Aid, Includes Transportation	1,092.9	1,149.4	1,204.1	1,261.3	1,305.4	1,389.8	1,467.9	1,549.4
State – Excess Cost Aid	296.9	323.9	354.4	377.9	409.0	455.6	496.5	536.3
Adjust for Cap Growth	(16.2)	(12.7)	(3.4)	-	-	-	-	-
Adjust for Hold Harmless	15.6	26.5	35.4	43.3	55.9	45.5	48.0	46.9
Adjust for Alternative Delivery	(33.1)	(33.9)	(39.8)	(46.6)	(47.6)	(50.2)	(52.7)	(55.3)
Cross-Subsidy Aid	0	0	21.7	53.3	53.8	59.2	61.5	64.2
Charter Tuition Adjustment	0	0	3.8	7.7	9.0	10.4	11.8	13.5
Adjust for Special Transportation for Non-Disabled Students	(42.1)	(47.5)	(46.3)	(49.3)	(53.3)	(57.3)	(61.4)	(65.5)
State – Special Pupil Aid	0.93	0.83	1.18	1.29	1.43	1.57	1.73	1.90
State – Home Based Travel Aid	0.4	0.4	0.3	0.2	0.5	0.5	0.5	0.6
Third-party Billing	53.8	54.6	48.6	49.5	50.5	51.5	52.6	53.6
Federal	181.9	185.5	186.4	191.8	191.8	191.8	191.8	191.8

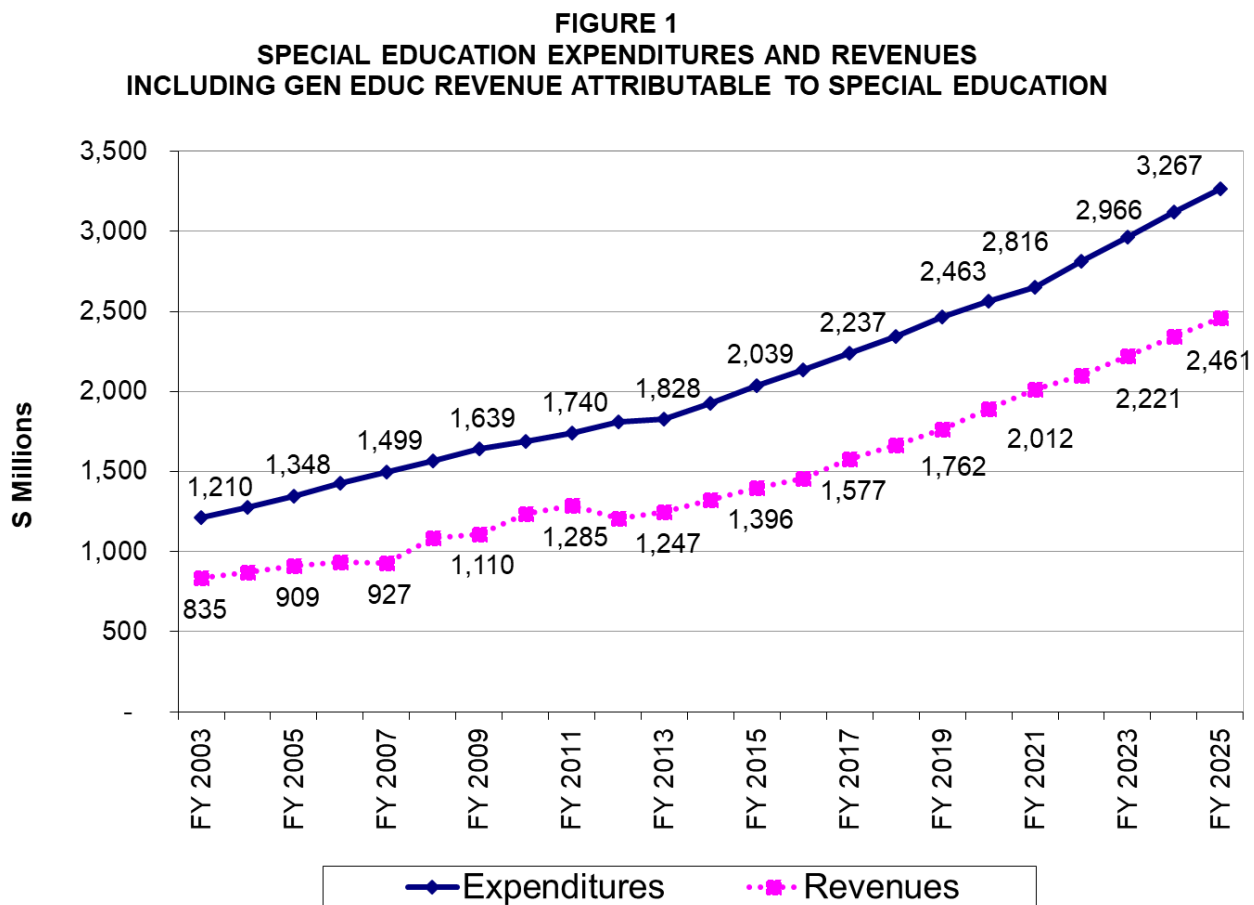
<b>2. Special Education Categorical Revenues:</b>	<b>FY 2018 Final</b>	<b>FY 2019 Final</b>	<b>FY 2020 Final</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Estimate</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Estimate</b>
Subtotal, Categorical Revenue	1,551.1	1,646.9	1,766.2	1,890.3	1,976.4	2,098.5	2,218.2	2,337.5
Change from Prior Year	81.7	95.8	119.3	124.1	86.1	122.1	119.7	119.3
Percent Change from Prior Year	5.6%	6.2%	7.2%	7.0%	4.6%	6.2%	5.7%	5.4%
<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% of the school day</b>	<b>FY 2018 Final</b>	<b>FY 2019 Final</b>	<b>FY 2020 Final</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Estimate</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Estimate</b>
	114.4	115.2	122.0	122.2	121.7	122.8	123.1	123.1
<b>4. Cross-Subsidies:</b>	<b>FY 2018 Final</b>	<b>FY 2019 Final</b>	<b>FY 2020 Final</b>	<b>FY 2021 Estimate</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Estimate</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Estimate</b>
(a) Gross Cross-Subsidy (1) - (2):	793.4	815.7	795.2	762.5	839.7	867.6	900.9	929.3
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	678.9	700.5	673.2	640.3	717.9	744.8	777.7	806.2
Change from Prior Year	18.1	21.5	(27.2)	(32.9)	77.6	26.8	33.0	28.5
Percent Change from Prior Year	2.7%	3.2%	-3.9%	-4.9%	12.1%	3.7%	4.4%	3.7%



## Figure 1: Special Education Expenditures and Revenues

**Figure 1** shows the trends from FY 2003–FY 2020 and projections through FY 2025 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from \$1.210 billion in FY 2003 to \$2.561 billion in FY 2020, and are projected to continue to increase up to \$3.267 billion by FY 2025. Special education revenues increased at a slower rate than expenditures between FY 2003 and FY 2007, increasing the gap between expenditures and revenues.

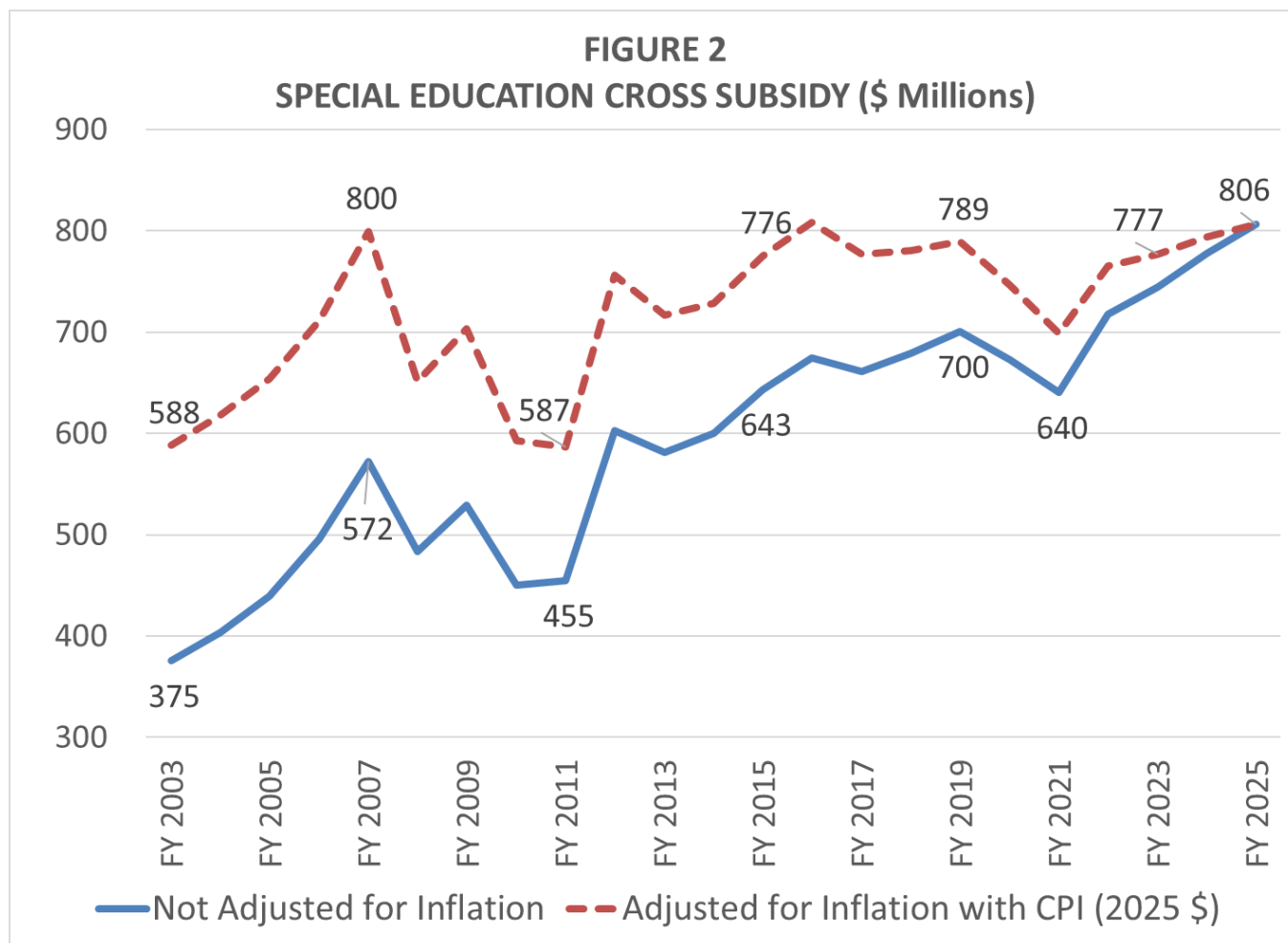
As a result of legislation enacted in 2007, revenues increased sharply in FY 2008, with slower revenue growth in FY 2009. Due to federal stimulus funds, revenues continued to increase in FY 2010 and carryover in FY 2011, but fell back to a slower rate of growth in FY 2012 and FY 2013 compared to FY 2009. Overall, expenditures are projected to increase 170% over the 22-year period, while revenues are projected to increase by 195%.



## Figure 2: Special Education Cross-Subsidies

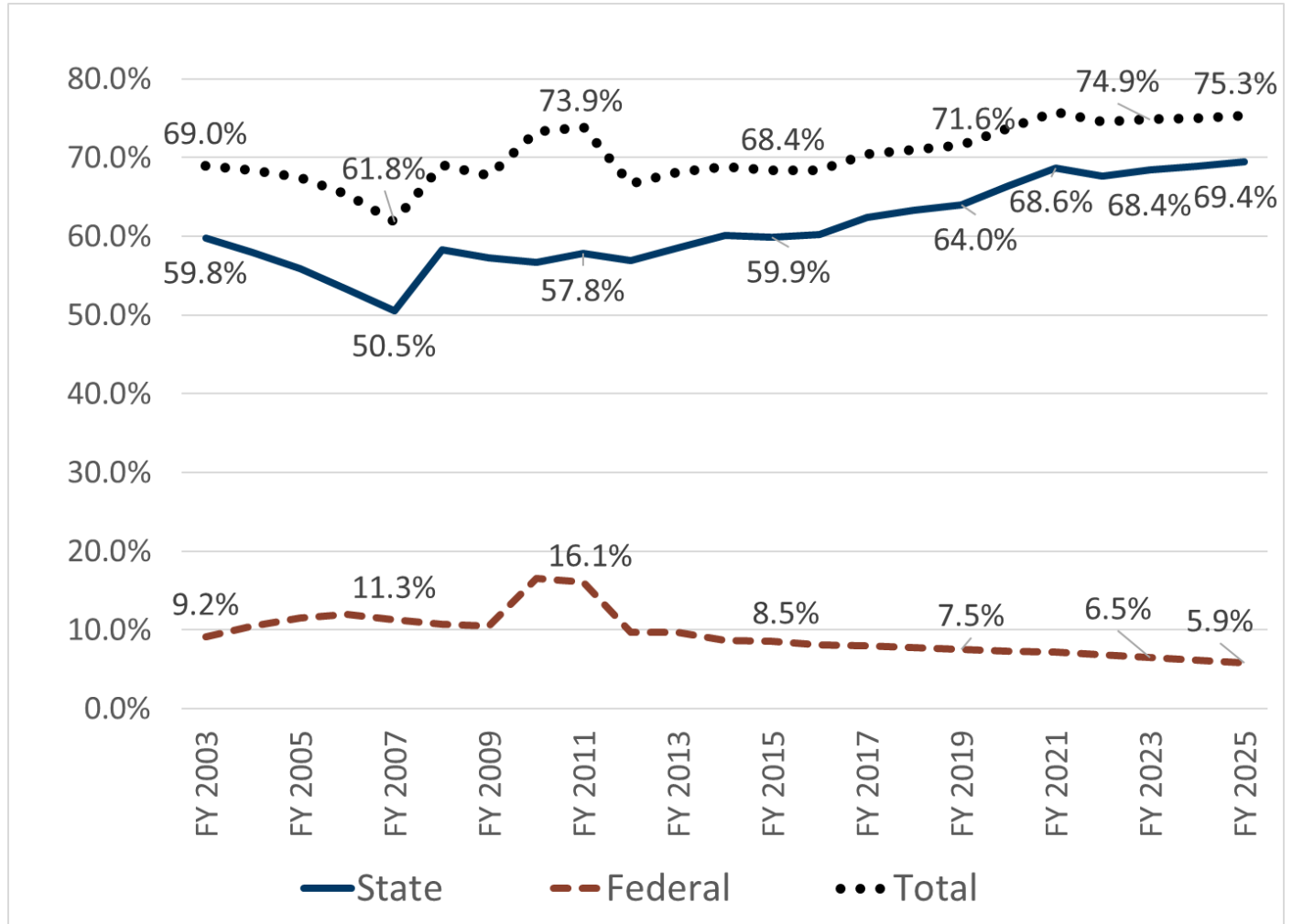
**Figure 2** shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. Amounts are shown in current dollars (not adjusted for inflation), and in FY 2025 dollars [adjusted for inflation using Consumer Price Index (CPI)].

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 \$806 million in FY 2025.



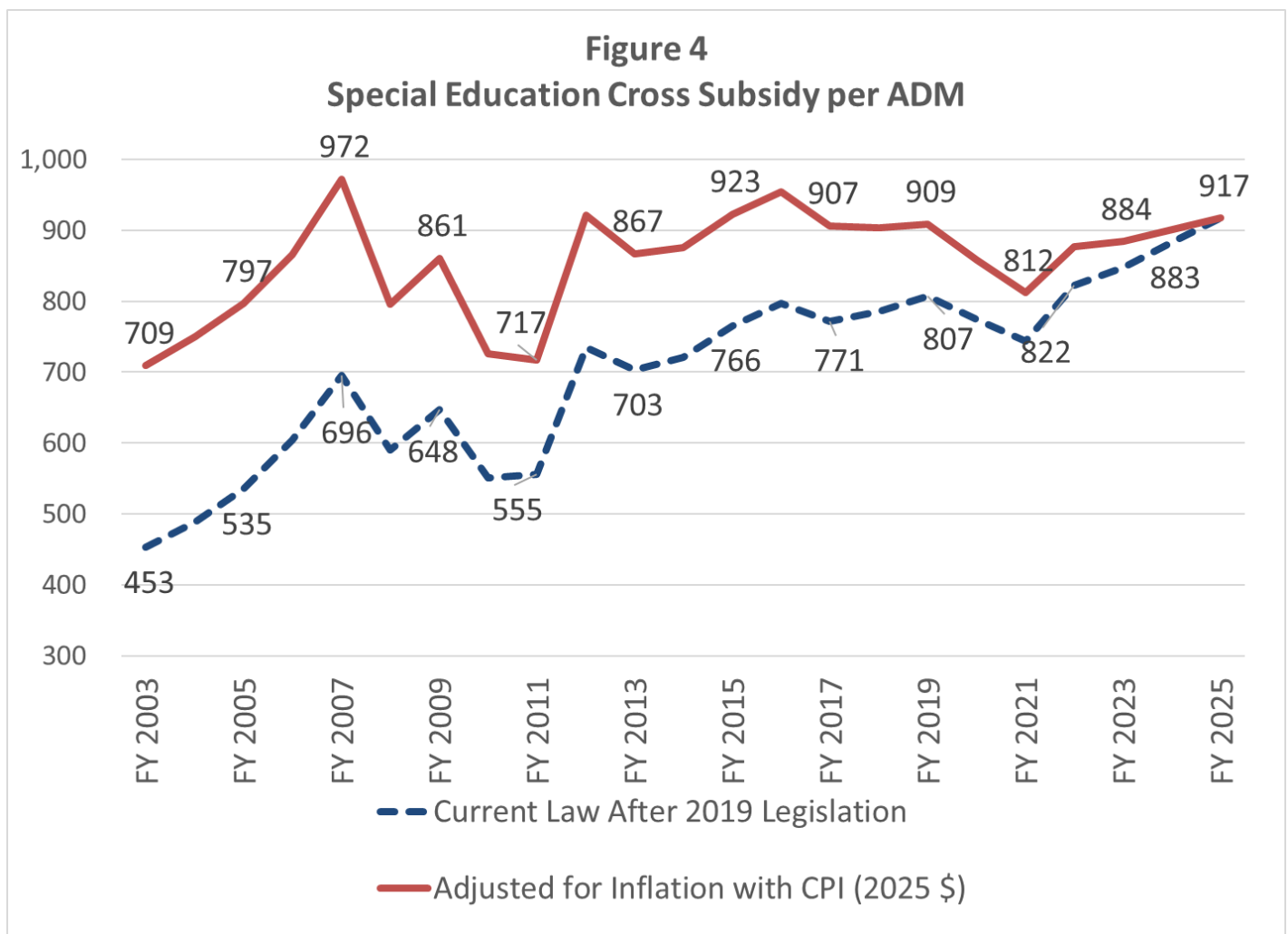
**Figure 3: Special Education Revenues**

**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% to 61.8%. The increase enacted in 2007 raised the state/federal -funded portion of special education expenditures to 69.1% in FY 2008. Due to federal stimulus funds in FY 2010 and carry over in FY 2011, it rose to 73.3% in FY 2010 and to 73.9% 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% in FY 2012. Funding increases exceeded expenditure growth in FY 2013 and FY 2014, increasing the state/federal-funded portion to 68.8% in FY 2014. For FY 2015 and later, the state/federal-funded portion of special education expenditures is expected to increase slightly to 75.3% by FY 2025, 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 2025 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 2025, 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 2025.



## District-by-District Cross-Subsidy Reports, FY 2020

**Appendix B** includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2020, 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 2020 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 \$679 and \$981 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of \$607 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of \$1,272 per pupil unit. In contrast, the average cross-subsidy of charter schools was \$121 per pupil unit. Charter schools were added to this report due to recent legislation changes that required serving LEAs to cover 10% 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 \$743,206,462, 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 2020 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>	950,333	2,181,922,475	1,330,036,328	851,886,147	108,679,685	743,206,462	\$782.05
<b>By Stratum</b>							
Minneapolis and St. Paul	74,068	226,848,597	115,611,504	111,237,093	17,000,611	94,236,482	\$1,272.30
Other Metro, Inner	97,684	236,796,110	126,184,792	110,611,318	14,771,070	95,840,248	\$981.13
Other Metro, Outer	300,887	689,986,805	402,084,587	287,902,218	35,316,895	252,585,322	\$839.47
Non-Metro > = 2K	210,340	487,783,273	300,151,994	187,631,280	24,595,140	163,036,140	\$775.11
Non-Metro 1K-2K	104,696	198,920,067	119,686,257	79,233,810	8,140,857	71,092,953	\$679.04
Non-Metro < 1K	96,159	167,845,917	103,169,521	64,676,396	6,278,573	58,397,822	\$607.30
District Totals	883,834	\$2,008,180,768	\$1,166,888,655	\$841,292,114	\$106,103,146	\$735,188,967	\$831.82
Charter Schools	66,499	173,741,707	163,147,674	10,594,034	2,576,539	8,017,494	\$120.57

**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 district's Adjusted Net Cross-Subsidy. Column G displays the amount of each district's 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 experiencing homelessness, 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 2003-2025, 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% 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. MDE 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% 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% 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%. Setting II includes students spending 21 to 60% 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%. Setting III includes students spending more than 60% of their time outside of the regular classroom. In the data reported here, we assumed 80%, 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% 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	1,264.27	\$2,382,021	\$1,439,797	\$942,224	\$109,548	\$832,675	\$658.62
1.2	Minneapolis	36,015.12	\$117,089,968	\$56,556,438	\$60,533,529	\$9,597,708	\$50,935,822	\$1,414.29
2	Hill city	281.87	\$554,195	\$401,005	\$153,190	\$17,764	\$135,427	\$480.46
4	Mcgregor	511.42	\$1,216,445	\$560,681	\$655,763	\$43,515	\$612,248	\$1,197.15
6	South st. Paul	3,586.98	\$7,894,199	\$3,686,034	\$4,208,165	\$519,355	\$3,688,810	\$1,028.39
11	Anoka-hennepin	42,081.00	\$108,331,389	\$66,219,810	\$42,111,579	\$6,568,068	\$35,543,511	\$844.65
12	Centennial	7,273.83	\$20,186,013	\$15,369,204	\$4,816,809	\$777,529	\$4,039,281	\$555.32
13	Columbia heights	3,713.45	\$9,330,243	\$4,198,417	\$5,131,826	\$851,807	\$4,280,019	\$1,152.57
14	Fridley	3,186.68	\$7,619,089	\$5,662,838	\$1,956,252	\$491,332	\$1,464,920	\$459.70
15	St. Francis	4,669.55	\$11,851,139	\$7,933,809	\$3,917,330	\$523,304	\$3,394,026	\$726.84
16	Spring lake park	6,594.96	\$11,343,952	\$4,744,368	\$6,599,584	\$801,774	\$5,797,811	\$879.13
22	Detroit lakes	3,234.63	\$7,511,970	\$4,913,360	\$2,598,610	\$376,100	\$2,222,510	\$687.10
23	Frazee	951.18	\$2,036,414	\$1,211,822	\$824,592	\$61,971	\$762,621	\$801.76
25	Pine point	72.92	\$242,782	\$162,711	\$80,071	\$3,827	\$76,244	\$1,045.59
31	Bemidji	5,570.74	\$16,244,445	\$10,613,582	\$5,630,863	\$948,400	\$4,682,463	\$840.55
32	Blackduck	706.33	\$1,584,743	\$1,224,362	\$360,381	\$22,625	\$337,756	\$478.18
36	Kelliher	316.32	\$796,741	\$592,923	\$203,817	\$10,348	\$193,470	\$611.63
38	Red lake	1,563.04	\$4,821,427	\$2,504,984	\$2,316,443	\$302,484	\$2,013,959	\$1,288.49

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
47	Sauk rapids	4,857.40	\$10,856,322	\$6,970,892	\$3,885,430	\$420,887	\$3,464,543	\$713.25
51	Foley	2,111.57	\$3,762,313	\$2,534,528	\$1,227,785	\$128,575	\$1,099,210	\$520.57
75	St. Clair	745.16	\$945,432	\$755,846	\$189,586	\$11,582	\$178,005	\$238.88
77	Mankato	9,579.09	\$21,445,996	\$14,013,035	\$7,432,961	\$1,320,624	\$6,112,337	\$638.09
81	Comfrey	147.09	\$370,317	\$237,169	\$133,147	\$17,687	\$115,461	\$784.97
84	Sleepy eye	622.28	\$1,002,489	\$566,193	\$436,297	\$74,899	\$361,397	\$580.76
85	Springfield	618.17	\$804,773	\$475,398	\$329,375	\$24,603	\$304,772	\$493.02
88	New ulm	2,353.39	\$5,734,219	\$3,249,181	\$2,485,039	\$284,713	\$2,200,326	\$934.96
91	Barnum	791.21	\$1,452,345	\$975,155	\$477,190	\$28,730	\$448,460	\$566.80
93	Carlton	461.09	\$1,002,934	\$476,141	\$526,793	\$27,003	\$499,790	\$1,083.93
94	Cloquet	3,028.45	\$6,120,137	\$4,197,457	\$1,922,680	\$438,887	\$1,483,793	\$489.95
95	Cromwell	363.58	\$522,711	\$363,416	\$159,295	\$7,159	\$152,136	\$418.44
97	Moose lake	663.84	\$1,232,504	\$846,639	\$385,865	\$47,699	\$338,166	\$509.41
99	Esko	1,390.05	\$1,409,585	\$864,837	\$544,748	\$44,272	\$500,476	\$360.04
100	Wrenshall	399.34	\$781,350	\$552,148	\$229,202	\$19,268	\$209,935	\$525.70
108	Norwood	1,052.34	\$1,615,577	\$580,842	\$1,034,735	\$84,696	\$950,039	\$902.79
110	Waconia	4,463.41	\$9,926,500	\$5,889,842	\$4,036,658	\$276,137	\$3,760,521	\$842.52
111	Watertown-mayer	1,710.08	\$3,134,012	\$1,805,986	\$1,328,026	\$137,955	\$1,190,071	\$695.92
112	Eastern carver cty	10,557.65	\$21,537,000	\$12,926,898	\$8,610,102	\$842,035	\$7,768,067	\$735.78
113	Walker-akeley	803.79	\$2,021,355	\$1,206,535	\$814,821	\$73,107	\$741,714	\$922.77
115	Cass lake	1,239.50	\$3,632,827	\$2,385,079	\$1,247,748	\$228,192	\$1,019,556	\$822.55

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
116	Pillager	1,270.92	\$2,348,094	\$1,704,005	\$644,089	\$90,442	\$553,647	\$435.63
118	Northland	351.76	\$968,239	\$620,644	\$347,595	\$51,376	\$296,218	\$842.10
129	Montevideo	1,672.24	\$3,527,397	\$2,157,133	\$1,370,264	\$118,650	\$1,251,613	\$748.47
138	North branch	2,877.32	\$5,674,264	\$2,864,698	\$2,809,566	\$201,110	\$2,608,456	\$906.56
139	Rush city	940.28	\$1,420,884	\$744,119	\$676,764	\$48,160	\$628,605	\$668.53
146	Barnesville	964.67	\$1,204,564	\$675,962	\$528,602	\$49,991	\$478,611	\$496.14
150	Hawley	1,091.88	\$1,107,866	\$629,078	\$478,789	\$44,400	\$434,389	\$397.84
152	Moorhead	7,591.72	\$19,788,776	\$13,163,624	\$6,625,152	\$853,414	\$5,771,738	\$760.27
162	Bagley	1,055.67	\$1,805,753	\$1,212,987	\$592,766	\$84,048	\$508,718	\$481.89
166	Cook county	500.45	\$1,381,735	\$548,874	\$832,861	\$54,352	\$778,508	\$1,555.62
173	Mountain lake	549.30	\$858,012	\$453,130	\$404,883	\$30,131	\$374,752	\$682.24
177	Windom	1,214.12	\$2,822,040	\$1,518,123	\$1,303,917	\$122,967	\$1,180,951	\$972.68
181	Brainerd	7,135.37	\$22,934,368	\$15,473,036	\$7,461,333	\$1,142,747	\$6,318,586	\$885.53
182	Crosby	1,118.52	\$2,796,274	\$1,940,654	\$855,619	\$156,649	\$698,971	\$624.91
186	Pequot lakes	1,943.29	\$2,723,238	\$1,844,187	\$879,051	\$134,529	\$744,522	\$383.12
191	Burnsville	9,131.35	\$25,798,795	\$14,401,371	\$11,397,424	\$1,384,610	\$10,012,813	\$1,096.53
192	Farmington	7,974.89	\$15,953,833	\$7,004,791	\$8,949,042	\$784,446	\$8,164,597	\$1,023.79
194	Lakeville	12,470.41	\$29,923,644	\$16,198,194	\$13,725,450	\$1,403,211	\$12,322,239	\$988.12
195	Randolph	737.94	\$961,659	\$459,617	\$502,042	\$20,981	\$481,061	\$651.90
196	Rosemount-apple	31,738.43	\$79,796,741	\$50,792,861	\$29,003,880	\$4,397,705	\$24,606,175	\$775.28
197	West st. Paul	5,690.81	\$15,598,041	\$9,101,890	\$6,496,150	\$1,057,214	\$5,438,936	\$955.74

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
199	Inver grove	3,904.84	\$8,408,061	\$3,978,830	\$4,429,230	\$565,519	\$3,863,712	\$989.47
200	Hastings	4,738.70	\$10,436,053	\$5,732,809	\$4,703,244	\$497,302	\$4,205,942	\$887.57
203	Hayfield	770.95	\$1,229,549	\$748,916	\$480,633	\$80,127	\$400,506	\$519.50
204	Kasson-mantorvil	2,457.85	\$2,631,921	\$1,545,228	\$1,086,693	\$118,474	\$968,219	\$393.93
206	Alexandria	4,629.90	\$10,867,503	\$6,803,490	\$4,064,013	\$569,449	\$3,494,564	\$754.78
213	Osakis	934.74	\$1,338,159	\$1,080,584	\$257,575	\$46,706	\$210,869	\$225.59
227	Chatfield	958.71	\$1,013,354	\$627,734	\$385,620	\$10,503	\$375,118	\$391.27
229	Lanesboro	383.91	\$442,203	\$410,842	\$31,361	\$11,188	\$20,173	\$52.55
238	Mabel-canton	278.20	\$439,091	\$199,126	\$239,965	\$16,147	\$223,818	\$804.52
239	Rushford-peterso	753.85	\$979,861	\$573,475	\$406,386	\$34,764	\$371,622	\$492.96
241	Albert lea	3,809.85	\$12,477,861	\$7,798,367	\$4,679,494	\$754,576	\$3,924,918	\$1,030.20
242	Alden	524.37	\$836,261	\$575,202	\$261,059	\$26,158	\$234,901	\$447.97
252	Cannon falls	1,273.90	\$2,240,561	\$1,157,852	\$1,082,709	\$89,633	\$993,077	\$779.56
253	Goodhue	770.76	\$633,107	\$304,945	\$328,162	\$11,781	\$316,381	\$410.48
255	Pine island	1,496.60	\$1,524,620	\$918,420	\$606,200	\$60,850	\$545,350	\$364.39
256	Red wing	2,960.20	\$7,406,452	\$4,063,461	\$3,342,991	\$402,242	\$2,940,749	\$993.43
261	Ashby	327.74	\$380,137	\$257,638	\$122,499	\$3,127	\$119,372	\$364.23
264	Herman-norcross	101.94	\$169,364	\$121,612	\$47,752	\$3,064	\$44,687	\$438.37
270	Hopkins	7,591.04	\$15,921,669	\$8,385,635	\$7,536,034	\$994,087	\$6,541,947	\$861.80
271	Bloomington	11,370.38	\$33,502,637	\$19,173,649	\$14,328,988	\$1,885,088	\$12,443,900	\$1,094.41
272	Eden prairie	9,701.85	\$20,766,885	\$12,380,426	\$8,386,458	\$935,221	\$7,451,237	\$768.02

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
273	Edina	9,159.64	\$20,491,029	\$12,188,909	\$8,302,120	\$575,895	\$7,726,225	\$843.51
276	Minnetonka	12,113.16	\$19,974,920	\$14,098,229	\$5,876,691	\$755,278	\$5,121,413	\$422.80
277	Westonka	2,723.02	\$5,334,546	\$2,379,591	\$2,954,955	\$284,242	\$2,670,713	\$980.79
278	Orono	3,141.09	\$4,858,449	\$2,766,437	\$2,092,012	\$96,090	\$1,995,921	\$635.42
279	Osseo	22,976.49	\$56,978,703	\$28,164,722	\$28,813,981	\$3,411,787	\$25,402,194	\$1,105.57
280	Richfield	4,575.17	\$11,235,029	\$5,129,196	\$6,105,833	\$894,575	\$5,211,258	\$1,139.03
281	Robbinsdale	13,291.27	\$33,008,754	\$15,357,145	\$17,651,610	\$2,529,552	\$15,122,057	\$1,137.74
282	St. Anthony-new	1,997.95	\$2,820,226	\$1,240,416	\$1,579,810	\$74,088	\$1,505,722	\$753.63
283	St. Louis park	5,032.88	\$10,492,752	\$5,687,633	\$4,805,119	\$465,418	\$4,339,701	\$862.27
284	Wayzata	13,231.55	\$21,960,351	\$10,782,981	\$11,177,371	\$913,553	\$10,263,818	\$775.71
286	Brooklyn center	2,688.46	\$5,117,640	\$1,985,400	\$3,132,240	\$548,906	\$2,583,334	\$960.90
294	Houston	2,102.94	\$3,019,648	\$2,197,742	\$821,905	\$232,932	\$588,974	\$280.07
297	Spring grove	411.34	\$544,584	\$279,598	\$264,985	\$36,171	\$228,815	\$556.27
299	Caledonia	788.96	\$1,406,203	\$745,400	\$660,804	\$38,697	\$622,106	\$788.51
300	Lacrescent	1,194.05	\$3,033,056	\$1,871,951	\$1,161,105	\$106,977	\$1,054,128	\$882.82
306	Laporte	357.88	\$614,791	\$464,264	\$150,527	\$18,832	\$131,696	\$367.99
308	Nevis	649.71	\$868,138	\$597,527	\$270,611	\$22,685	\$247,926	\$381.59
309	Park rapids	1,785.97	\$3,288,326	\$1,702,649	\$1,585,677	\$158,275	\$1,427,402	\$799.23
314	Braham	819.02	\$1,186,438	\$556,394	\$630,044	\$38,518	\$591,525	\$722.24
316	Greenway	1,147.04	\$3,896,306	\$2,971,059	\$925,247	\$180,002	\$745,245	\$649.71
317	Deer river	982.66	\$3,497,878	\$2,518,836	\$979,042	\$131,085	\$847,957	\$862.92

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
318	Grand rapids	4,347.23	\$10,076,801	\$6,990,004	\$3,086,797	\$714,018	\$2,372,778	\$545.81
319	Nashwauk-keewati	644.00	\$1,709,868	\$1,131,223	\$578,645	\$72,724	\$505,921	\$785.59
323	Franconia	29.74	\$0	-\$31,763	\$31,763	\$1,173	\$30,590	\$1,028.59
330	Heron lake-okabe	307.89	\$556,972	\$380,081	\$176,890	\$50,515	\$126,375	\$410.46
332	Mora	1,770.25	\$3,196,038	\$1,673,044	\$1,522,994	\$204,251	\$1,318,743	\$744.95
333	Ogilvie	527.36	\$1,175,848	\$623,598	\$552,250	\$43,112	\$509,138	\$965.45
345	New london-spice	1,695.11	\$3,899,739	\$2,643,182	\$1,256,556	\$66,162	\$1,190,395	\$702.25
347	Willmar	4,653.49	\$11,750,282	\$6,955,527	\$4,794,754	\$437,000	\$4,357,755	\$936.45
356	Lancaster	181.22	\$395,877	\$216,482	\$179,394	\$27,861	\$151,534	\$836.19
361	International fa	1,079.51	\$1,737,124	\$1,021,938	\$715,186	\$53,037	\$662,149	\$613.38
362	Littlefork-big f	343.52	\$575,281	\$418,517	\$156,764	\$33,311	\$123,453	\$359.38
363	South koochichin	311.18	\$627,412	\$536,283	\$91,129	\$27,997	\$63,132	\$202.88
378	Dawson	623.22	\$1,437,181	\$922,706	\$514,475	\$54,591	\$459,885	\$737.92
381	Lake superior	1,498.45	\$2,888,541	\$1,552,120	\$1,336,421	\$115,567	\$1,220,854	\$814.74
390	Lake of the wood	513.14	\$802,338	\$588,483	\$213,855	\$26,543	\$187,312	\$365.03
391	Cleveland	552.27	\$394,823	\$219,026	\$175,797	\$17,362	\$158,435	\$286.88
402	Hendricks	153.95	\$241,946	\$235,082	\$6,864	\$11,430	-\$4,567	-\$29.66
403	Ivanhoe	148.13	\$177,910	\$49,563	\$128,347	\$5,279	\$123,068	\$830.81
404	Lake benton	216.75	\$292,303	\$241,831	\$50,472	\$7,333	\$43,139	\$199.03
413	Marshall	2,765.24	\$5,926,834	\$3,612,860	\$2,313,974	\$226,104	\$2,087,870	\$755.04
414	Minneota	530.59	\$671,284	\$521,746	\$149,538	\$18,425	\$131,112	\$247.11

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
415	Lynd	223.98	\$315,045	\$201,217	\$113,828	\$16,390	\$97,438	\$435.03
423	Hutchinson	3,059.48	\$6,318,471	\$4,169,106	\$2,149,364	\$230,086	\$1,919,278	\$627.32
424	Lester prairie	524.96	\$537,877	\$250,390	\$287,487	\$25,691	\$261,796	\$498.70
432	Mahnomen	721.99	\$1,371,932	\$355,985	\$1,015,948	\$60,899	\$955,049	\$1,322.80
435	Waubun	747.38	\$1,148,489	\$839,148	\$309,341	\$101,973	\$207,368	\$277.46
441	Marshall cty central	473.28	\$731,495	\$526,165	\$205,330	\$1,093	\$204,237	\$431.54
447	Grygla	155.56	\$221,274	\$218,829	\$2,445	\$570	\$1,875	\$12.06
458	Truman	239.75	\$532,850	\$346,340	\$186,510	\$27,120	\$159,390	\$664.82
463	Eden valley	1,054.99	\$1,688,273	\$1,042,897	\$645,376	\$66,795	\$578,581	\$548.42
465	Litchfield	1,707.99	\$3,763,039	\$2,163,637	\$1,599,402	\$113,169	\$1,486,233	\$870.16
466	Dassel-cokato	2,399.26	\$3,669,597	\$2,453,271	\$1,216,325	\$156,490	\$1,059,835	\$441.73
473	Isle	447.48	\$959,906	\$582,127	\$377,780	\$33,534	\$344,246	\$769.30
477	Princeton	3,579.25	\$6,509,984	\$3,581,208	\$2,928,776	\$281,400	\$2,647,377	\$739.65
480	Onamia	625.10	\$3,050,898	\$1,962,336	\$1,088,562	\$252,140	\$836,422	\$1,338.06
482	Little falls	2,616.06	\$5,018,293	\$2,923,003	\$2,095,289	\$320,724	\$1,774,565	\$678.33
484	Pierz	1,320.53	\$2,063,178	\$1,390,921	\$672,257	\$75,830	\$596,427	\$451.66
485	Royalton	1,042.92	\$1,211,677	\$748,023	\$463,653	\$58,807	\$404,846	\$388.19
486	Swanville	356.33	\$308,337	\$243,282	\$65,056	\$22,010	\$43,046	\$120.80
487	Upsala	422.36	\$460,594	\$272,761	\$187,833	\$44,094	\$143,739	\$340.32
492	Austin	5,488.42	\$13,482,825	\$7,704,920	\$5,777,905	\$845,202	\$4,932,703	\$898.75
495	Grand meadow	492.86	\$539,202	\$389,566	\$149,636	\$28,834	\$120,802	\$245.10



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
497	Lyle	331.12	\$630,621	\$338,699	\$291,922	\$20,769	\$271,153	\$818.90
499	Leroy	285.39	\$520,757	\$356,383	\$164,374	\$16,332	\$148,042	\$518.74
500	Southland	426.49	\$729,467	\$386,092	\$343,374	\$35,888	\$307,486	\$720.97
505	Fulda	387.49	\$915,509	\$588,997	\$326,512	\$18,492	\$308,020	\$794.91
507	Nicollet	414.53	\$592,204	\$360,012	\$232,192	\$17,074	\$215,118	\$518.95
508	St. Peter	2,459.11	\$5,175,876	\$3,175,871	\$2,000,006	\$284,689	\$1,715,317	\$697.54
511	Adrian	611.18	\$991,595	\$625,433	\$366,162	\$11,896	\$354,266	\$579.64
514	Ellsworth	163.72	\$369,481	\$247,942	\$121,539	\$1,054	\$120,485	\$735.92
518	Worthington	3,963.48	\$7,286,297	\$4,594,381	\$2,691,916	\$194,305	\$2,497,611	\$630.16
531	Byron	2,419.58	\$2,854,549	\$1,693,410	\$1,161,139	\$118,602	\$1,042,537	\$430.88
533	Dover-eyota	1,218.55	\$1,492,229	\$952,790	\$539,439	\$36,278	\$503,161	\$412.92
534	Stewartville	2,339.21	\$3,576,518	\$2,293,502	\$1,283,016	\$127,715	\$1,155,300	\$493.88
535	Rochester	19,317.81	\$53,535,807	\$34,962,008	\$18,573,798	\$2,940,636	\$15,633,163	\$809.26
542	Battle lake	461.78	\$510,252	\$234,271	\$275,982	\$7,946	\$268,036	\$580.44
544	Fergus falls	3,318.03	\$3,810,254	\$1,651,595	\$2,158,659	\$147,206	\$2,011,454	\$606.22
545	Henning	415.50	\$658,862	\$260,528	\$398,333	\$37,870	\$360,464	\$867.54
547	Parkers prairie	610.13	\$1,014,461	\$827,902	\$186,559	\$25,430	\$161,129	\$264.09
548	Pelican rapids	966.32	\$1,111,356	\$635,795	\$475,561	\$31,061	\$444,500	\$459.99
549	Perham	1,699.77	\$3,164,520	\$1,839,165	\$1,325,355	\$120,882	\$1,204,473	\$708.61
550	Underwood	637.25	\$565,104	\$387,617	\$177,487	\$4,941	\$172,546	\$270.77
553	New york mills	846.31	\$1,174,412	\$750,242	\$424,170	\$48,209	\$375,961	\$444.24

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
561	Goodridge	254.75	\$393,867	\$386,253	\$7,614	\$4,661	\$2,953	\$11.59
564	Thief river fall	2,150.30	\$3,068,451	\$1,703,607	\$1,364,844	\$61,258	\$1,303,586	\$606.23
577	Willow river	475.00	\$840,492	\$553,450	\$287,042	\$37,304	\$249,738	\$525.76
578	Pine city	1,727.02	\$3,866,145	\$2,893,970	\$972,176	\$183,091	\$789,085	\$456.91
581	Edgerton	451.32	\$719,902	\$563,963	\$155,939	\$16,046	\$139,893	\$309.96
592	Climax	202.68	\$465,533	\$295,936	\$169,597	\$5,196	\$164,401	\$811.14
593	Crookston	1,287.22	\$2,504,828	\$1,501,435	\$1,003,393	\$67,685	\$935,708	\$726.92
595	East grand forks	2,097.64	\$3,871,391	\$2,299,405	\$1,571,986	\$67,095	\$1,504,891	\$717.42
599	Fertile-beltrami	515.94	\$839,458	\$527,121	\$312,336	\$8,088	\$304,248	\$589.70
600	Fisher	269.29	\$530,379	\$399,625	\$130,754	\$16,108	\$114,646	\$425.73
601	Fosston	667.00	\$1,346,092	\$858,053	\$488,039	\$33,644	\$454,395	\$681.25
621	Mounds view	12,803.03	\$31,794,525	\$23,499,276	\$8,295,249	\$1,477,663	\$6,817,586	\$532.50
622	North st. Paul-m	11,600.60	\$34,612,840	\$20,049,315	\$14,563,526	\$2,597,920	\$11,965,606	\$1,031.46
623	Roseville	8,280.27	\$20,090,485	\$11,043,682	\$9,046,803	\$1,030,864	\$8,015,939	\$968.08
624	White bear lake	9,466.51	\$25,059,635	\$13,751,820	\$11,307,815	\$1,163,463	\$10,144,352	\$1,071.60
625	St. Paul	38,052.95	\$109,758,629	\$59,055,065	\$50,703,563	\$7,402,903	\$43,300,660	\$1,137.91
630	Red lake falls	412.25	\$609,230	\$355,301	\$253,930	\$22,463	\$231,467	\$561.47
635	Milroy	89.95	\$87,335	-\$34,137	\$121,471	\$3,887	\$117,584	\$1,307.22
640	Wabasso	471.66	\$372,725	\$242,548	\$130,177	\$15,852	\$114,325	\$242.39
656	Faribault	3,770.13	\$10,682,739	\$5,270,876	\$5,411,864	\$713,303	\$4,698,560	\$1,246.26
659	Northfield	4,434.20	\$10,713,938	\$5,969,593	\$4,744,345	\$411,611	\$4,332,734	\$977.12

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
671	Hills-beaver cre	414.51	\$813,668	\$434,231	\$379,437	\$18,708	\$360,729	\$870.25
676	Badger	256.70	\$452,843	\$306,396	\$146,447	\$6,896	\$139,551	\$543.63
682	Roseau	1,282.99	\$1,991,702	\$1,255,534	\$736,168	\$51,428	\$684,741	\$533.71
690	Warroad	1,071.83	\$2,356,377	\$1,328,913	\$1,027,464	\$43,102	\$984,362	\$918.39
695	Chisholm	803.26	\$1,689,755	\$812,879	\$876,876	\$57,052	\$819,824	\$1,020.62
696	Ely	625.67	\$991,727	\$682,672	\$309,055	\$40,986	\$268,069	\$428.45
698	Floodwood	214.15	\$424,488	\$361,925	\$62,563	\$8,066	\$54,497	\$254.48
700	Hermantown	2,297.68	\$4,055,925	\$2,542,704	\$1,513,221	\$127,558	\$1,385,663	\$603.07
701	Hibbing	2,487.26	\$5,313,997	\$3,231,327	\$2,082,670	\$177,780	\$1,904,890	\$765.86
704	Proctor	1,980.20	\$3,802,716	\$2,420,721	\$1,381,995	\$140,284	\$1,241,711	\$627.06
706	Virginia	1,939.82	\$4,313,859	\$2,691,555	\$1,622,304	\$175,337	\$1,446,967	\$745.93
707	Nett lake	88.54	\$328,654	\$16,801	\$311,853	\$2,968	\$308,885	\$3,488.65
709	Duluth	9,144.99	\$23,702,330	\$14,940,575	\$8,761,755	\$1,285,581	\$7,476,174	\$817.52
712	Mountain iron-bu	630.47	\$1,328,961	\$736,145	\$592,815	\$47,813	\$545,002	\$864.44
716	Belle plaine	1,736.44	\$3,025,171	\$1,535,612	\$1,489,559	\$182,217	\$1,307,343	\$752.89
717	Jordan	2,077.97	\$3,844,373	\$1,986,453	\$1,857,919	\$146,466	\$1,711,454	\$823.62
719	Prior lake	9,730.90	\$17,829,365	\$10,464,355	\$7,365,010	\$878,243	\$6,486,767	\$666.62
720	Shakopee	9,017.68	\$18,289,828	\$9,094,427	\$9,195,401	\$878,034	\$8,317,367	\$922.34
721	New prague	4,653.01	\$7,382,819	\$4,072,364	\$3,310,456	\$398,386	\$2,912,070	\$625.85
726	Becker	3,166.09	\$5,930,668	\$3,534,917	\$2,395,751	\$229,787	\$2,165,964	\$684.11
727	Big lake	3,375.53	\$7,033,278	\$2,551,326	\$4,481,951	\$411,053	\$4,070,898	\$1,206.00

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
728	Elk river	14,794.74	\$31,307,569	\$20,804,148	\$10,503,420	\$1,325,441	\$9,177,979	\$620.35
738	Holdingford	1,170.72	\$1,660,213	\$1,102,786	\$557,428	\$44,131	\$513,297	\$438.45
739	Kimball	826.15	\$1,208,559	\$778,948	\$429,611	\$49,080	\$380,531	\$460.61
740	Melrose	1,459.07	\$2,302,149	\$1,239,648	\$1,062,501	\$99,619	\$962,883	\$659.93
741	Paynesville	1,043.07	\$1,979,506	\$1,341,179	\$638,326	\$30,033	\$608,294	\$583.18
742	St. Cloud	10,658.42	\$32,265,754	\$19,426,542	\$12,839,212	\$1,744,844	\$11,094,368	\$1,040.90
743	Sauk centre	1,184.79	\$2,134,769	\$993,605	\$1,141,164	\$160,509	\$980,654	\$827.70
745	Albany	1,948.37	\$3,421,045	\$1,935,484	\$1,485,561	\$53,500	\$1,432,062	\$735.00
748	Sartell	4,473.93	\$7,776,622	\$4,639,497	\$3,137,125	\$236,209	\$2,900,915	\$648.40
750	Rocori	2,464.18	\$4,017,838	\$2,566,666	\$1,451,172	\$135,889	\$1,315,284	\$533.76
756	Blooming prairie	863.28	\$1,184,371	\$807,577	\$376,794	\$62,234	\$314,560	\$364.38
761	Owatonna	5,342.46	\$12,531,745	\$7,301,920	\$5,229,824	\$772,249	\$4,457,575	\$834.37
763	Medford	1,000.37	\$1,353,586	\$882,744	\$470,841	\$34,438	\$436,403	\$436.24
768	Hancock	408.35	\$570,057	\$403,066	\$166,992	\$5,593	\$161,399	\$395.25
771	Chokio-alberta	171.35	\$283,958	\$167,617	\$116,341	\$4,161	\$112,180	\$654.68
775	Kerkhoven-murdoc	803.74	\$1,412,672	\$1,027,830	\$384,842	\$33,239	\$351,603	\$437.46
777	Benson	873.51	\$1,742,684	\$1,387,134	\$355,550	\$77,732	\$277,818	\$318.05
786	Bertha-hewitt	562.78	\$931,570	\$712,293	\$219,277	\$18,211	\$201,066	\$357.27
787	Browerville	584.94	\$1,060,024	\$850,636	\$209,388	\$41,292	\$168,096	\$287.37
801	Browns valley	182.84	\$347,887	\$271,945	\$75,942	\$4,075	\$71,867	\$393.06
803	Wheaton	395.14	\$763,158	\$516,017	\$247,141	\$21,043	\$226,098	\$572.20

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
811	Wabasha	703.57	\$1,291,413	\$831,543	\$459,870	\$57,768	\$402,102	\$571.52
813	Lake city	1,338.01	\$1,814,147	\$1,161,784	\$652,363	\$100,113	\$552,250	\$412.74
815	Prinsburg	2.76	\$384,392	\$360,290	\$24,102	\$111	\$23,991	\$8,692.33
818	Verndale	617.74	\$978,883	\$748,241	\$230,642	\$40,678	\$189,964	\$307.51
820	Sebeka	541.52	\$878,901	\$462,588	\$416,313	\$26,284	\$390,030	\$720.25
821	Menahga	1,139.39	\$1,778,610	\$1,055,061	\$723,548	\$64,905	\$658,644	\$578.07
829	Waseca	2,022.85	\$4,362,320	\$3,128,365	\$1,233,955	\$212,273	\$1,021,682	\$505.07
831	Forest lake	6,501.52	\$14,602,043	\$7,809,915	\$6,792,128	\$839,072	\$5,953,056	\$915.64
832	Mahtomedi	3,640.99	\$6,578,144	\$3,742,820	\$2,835,323	\$214,515	\$2,620,808	\$719.81
833	South washington	20,475.13	\$50,183,204	\$28,131,122	\$22,052,082	\$2,631,389	\$19,420,693	\$948.50
834	Stillwater	9,280.87	\$20,667,014	\$10,709,846	\$9,957,168	\$889,364	\$9,067,804	\$977.04
836	Butterfield	235.91	\$455,471	\$287,999	\$167,472	\$10,123	\$157,349	\$666.99
837	Madelia	662.60	\$1,377,763	\$944,938	\$432,825	\$103,653	\$329,172	\$496.79
840	St. James	1,103.98	\$2,041,092	\$1,140,983	\$900,109	\$87,880	\$812,230	\$735.73
846	Breckenridge	686.94	\$1,166,395	\$717,876	\$448,520	\$22,944	\$425,576	\$619.52
850	Rothsay	308.51	\$301,148	\$198,882	\$102,266	\$8,849	\$93,417	\$302.80
852	Campbell-tintah	139.83	\$177,514	\$102,329	\$75,184	\$1,234	\$73,950	\$528.86
857	Lewiston	783.69	\$1,266,055	\$938,708	\$327,347	\$27,733	\$299,614	\$382.31
858	St. Charles	1,086.40	\$1,247,419	\$709,639	\$537,780	\$33,062	\$504,718	\$464.58
861	Winona	2,903.60	\$10,212,024	\$6,630,743	\$3,581,281	\$490,493	\$3,090,788	\$1,064.47
876	Annandale	2,171.69	\$4,070,422	\$2,365,124	\$1,705,298	\$142,772	\$1,562,526	\$719.50

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877	Buffalo	6,275.08	\$14,253,287	\$8,307,321	\$5,945,966	\$691,125	\$5,254,841	\$837.41
879	Delano	2,694.83	\$4,419,414	\$2,950,950	\$1,468,464	\$122,990	\$1,345,474	\$499.28
881	Maple lake	912.14	\$2,004,882	\$1,128,283	\$876,600	\$75,670	\$800,930	\$878.08
882	Monticello	4,593.16	\$7,858,175	\$3,277,800	\$4,580,375	\$478,712	\$4,101,663	\$892.99
883	Rockford	1,803.47	\$2,833,896	\$1,601,018	\$1,232,878	\$95,541	\$1,137,337	\$630.64
885	St. Michael-albe	7,062.54	\$9,563,500	\$5,100,346	\$4,463,154	\$366,915	\$4,096,239	\$580.00
891	Canby	635.48	\$698,355	\$500,976	\$197,379	\$18,879	\$178,500	\$280.89
911	Cambridge-isanti	5,495.22	\$11,813,670	\$6,808,382	\$5,005,288	\$685,925	\$4,319,363	\$786.02
912	Milaca	1,902.56	\$4,838,807	\$2,896,471	\$1,942,337	\$197,626	\$1,744,711	\$917.03
914	Ulen-hitterdal	324.78	\$405,756	\$210,366	\$195,390	\$17,249	\$178,141	\$548.50
2071	Lake crystal-wel	1,034.70	\$1,948,603	\$1,110,174	\$838,430	\$85,619	\$752,810	\$727.56
2125	Triton	1,157.12	\$1,569,592	\$614,807	\$954,785	\$108,530	\$846,255	\$731.35
2134	United south central	787.17	\$1,792,781	\$1,054,328	\$738,453	\$50,712	\$687,741	\$873.69
2135	Maple river	960.67	\$2,267,603	\$1,642,591	\$625,012	\$67,145	\$557,867	\$580.71
2137	Kingsland	625.27	\$1,025,688	\$86,821	\$938,867	\$112,014	\$826,852	\$1,322.39
2142	St. Louis county	2,201.51	\$5,272,559	\$3,070,745	\$2,201,814	\$217,938	\$1,983,876	\$901.14
2143	Waterville-elysian-morristown	859.00	\$1,387,016	\$923,565	\$463,451	\$42,067	\$421,384	\$490.55
2144	Chisago lakes area	3,746.79	\$7,965,061	\$4,998,659	\$2,966,402	\$274,492	\$2,691,910	\$718.46
2149	Minnewaska	1,389.79	\$5,323,856	\$4,640,994	\$682,862	\$97,969	\$584,892	\$420.85
2154	Eveleth-gilbert	928.95	\$1,246,985	\$765,686	\$481,300	\$63,304	\$417,996	\$449.97
2155	Wadena-deer creek	1,177.27	\$2,323,182	\$941,995	\$1,381,187	\$133,492	\$1,247,695	\$1,059.82

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2159	Buffalo lake-hector	552.02	\$908,382	\$393,933	\$514,449	\$63,022	\$451,426	\$817.77
2164	Dilworth-glyndon	1,733.13	\$2,987,344	\$1,898,777	\$1,088,566	\$40,116	\$1,048,451	\$604.95
2165	Hinckley-finlays	1,053.68	\$1,949,962	\$913,609	\$1,036,353	\$131,486	\$904,867	\$858.77
2167	Lakeview	702.41	\$1,137,152	\$750,561	\$386,591	\$23,432	\$363,160	\$517.02
2168	Nrheg	960.71	\$1,493,444	\$1,065,413	\$428,031	\$78,568	\$349,462	\$363.75
2169	Murray county	799.45	\$1,408,926	\$872,475	\$536,451	\$40,696	\$495,754	\$620.12
2170	Staples-motley	1,143.01	\$2,593,662	\$1,374,221	\$1,219,442	\$158,551	\$1,060,891	\$928.16
2171	Kittson central	256.90	\$436,156	\$258,988	\$177,169	\$3,693	\$173,475	\$675.26
2172	Kenyon-wanamingo	814.20	\$1,812,484	\$1,122,841	\$689,643	\$63,238	\$626,405	\$769.35
2174	Pine river-backu	1,015.60	\$1,920,227	\$1,240,362	\$679,865	\$146,931	\$532,933	\$524.75
2176	Warren-alvarado-	548.12	\$910,786	\$454,910	\$455,875	\$55,530	\$400,345	\$730.40
2180	Maccray	816.41	\$1,719,170	\$907,040	\$812,131	\$66,225	\$745,906	\$913.64
2184	Luverne	1,329.78	\$2,863,725	\$1,710,420	\$1,153,305	\$108,733	\$1,044,572	\$785.52
2190	Yellow medicine east	740.89	\$2,054,757	\$1,159,555	\$895,202	\$75,530	\$819,672	\$1,106.33
2198	Fillmore central	673.84	\$1,051,316	\$612,455	\$438,861	\$11,866	\$426,994	\$633.67
2215	Norman county east	283.78	\$458,423	\$268,024	\$190,400	\$22,165	\$168,234	\$592.83
2310	Sibley east	1,229.02	\$2,198,259	\$957,810	\$1,240,450	\$122,582	\$1,117,868	\$909.56
2311	Clearbrook-gonvick	483.98	\$987,664	\$721,270	\$266,393	\$16,463	\$249,930	\$516.41
2342	West central area	899.39	\$1,555,666	\$882,289	\$673,378	\$65,683	\$607,695	\$675.67
2358	Tri-county	213.20	\$375,845	\$192,556	\$183,289	\$3,086	\$180,203	\$845.23
2364	Belgrade-brooten-elr	691.83	\$1,200,977	\$646,966	\$554,011	\$33,345	\$520,666	\$752.59

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2365	G.f.w.	778.00	\$1,699,450	\$778,401	\$921,049	\$77,888	\$843,161	\$1,083.75
2396	A.c.g.c.	951.08	\$1,913,625	\$1,032,218	\$881,408	\$86,826	\$794,582	\$835.45
2397	Lesueur-henderso	1,083.78	\$2,186,353	\$1,003,880	\$1,182,473	\$124,171	\$1,058,302	\$976.49
2448	Martin county	758.46	\$1,365,792	\$860,632	\$505,159	\$39,470	\$465,689	\$613.99
2527	Norman cty west	187.69	\$240,061	-\$133,301	\$373,362	\$17,725	\$355,637	\$1,894.81
2534	Bird island-olivia-lake lillian	733.90	\$1,203,567	\$552,030	\$651,537	\$72,295	\$579,242	\$789.27
2536	Granada huntley-	320.55	\$391,538	\$251,092	\$140,446	\$8,558	\$131,889	\$411.44
2580	East central	830.61	\$1,580,425	\$913,014	\$667,412	\$115,250	\$552,162	\$664.77
2609	Win-e-mac	512.61	\$876,527	\$483,327	\$393,200	\$21,328	\$371,872	\$725.45
2683	Greenbush-middle riv	290.98	\$572,358	\$289,043	\$283,315	\$5,482	\$277,833	\$954.82
2687	Howard lake-waverly-winsted	1,383.41	\$2,729,710	\$1,611,042	\$1,118,668	\$113,756	\$1,004,912	\$726.40
2689	Pipestone-jasper	1,241.58	\$2,149,672	\$1,474,940	\$674,732	\$111,868	\$562,864	\$453.35
2711	Mesabi east	1,033.15	\$2,195,519	\$1,426,505	\$769,014	\$69,711	\$699,303	\$676.87
2752	Fairmont area schools	1,931.14	\$3,467,565	\$1,867,554	\$1,600,011	\$102,244	\$1,497,767	\$775.59
2753	Long prairie-grey ea	1,070.22	\$1,757,750	\$796,781	\$960,968	\$71,655	\$889,313	\$830.96
2754	Cedar mountain	463.18	\$1,405,519	\$1,005,991	\$399,529	\$54,621	\$344,908	\$744.65
2769	Morris area public schools	1,191.65	\$1,936,786	\$1,419,675	\$517,111	\$92,258	\$424,853	\$356.52
2805	Zumbrota-mazeppa	1,344.80	\$2,344,558	\$1,422,155	\$922,403	\$80,333	\$842,070	\$626.17
2835	Janesville-waldo	724.41	\$1,309,644	\$950,448	\$359,196	\$36,918	\$322,278	\$444.88
2853	Lac qui parle	847.12	\$1,955,612	\$1,195,665	\$759,946	\$60,033	\$699,913	\$826.23
2854	Ada-borup	587.98	\$1,608,996	\$1,310,449	\$298,547	\$52,310	\$246,237	\$418.78



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2856	Stephen-argyle	313.33	\$778,069	\$450,887	\$327,182	\$8,255	\$318,927	\$1,017.86
2859	Glencoe-silver lake	1,710.08	\$3,665,779	\$2,052,969	\$1,612,810	\$154,238	\$1,458,572	\$852.93
2860	Blue earth-delavan-elmore	1,160.42	\$1,842,545	\$869,476	\$973,069	\$90,798	\$882,271	\$760.30
2884	Red rock central	454.62	\$451,194	\$159,769	\$291,425	\$24,656	\$266,770	\$586.80
2886	Glenville-emmons	330.70	\$438,278	\$262,523	\$175,755	\$14,443	\$161,312	\$487.79
2888	Clinton-graceville-beardsley	333.75	\$521,726	\$431,809	\$89,917	\$36,030	\$53,887	\$161.46
2889	Lake park-audubon	811.23	\$926,394	\$383,518	\$542,876	\$30,109	\$512,767	\$632.09
2890	Renville cty west	593.88	\$1,287,647	\$638,952	\$648,695	\$45,771	\$602,924	\$1,015.23
2895	Jackson county central	1,283.86	\$2,404,967	\$1,389,501	\$1,015,466	\$107,959	\$907,507	\$706.86
2897	Redwood area schools	1,233.79	\$2,369,048	\$1,160,403	\$1,208,645	\$87,200	\$1,121,445	\$908.94
2898	Westbrook-walnut grove	428.14	\$945,573	\$463,133	\$482,441	\$33,460	\$448,981	\$1,048.68
2899	Plainview-elgin-millville	1,609.29	\$2,299,958	\$1,227,240	\$1,072,718	\$63,907	\$1,008,811	\$626.87
2902	Rtr	645.27	\$895,353	\$541,531	\$353,823	\$27,119	\$326,703	\$506.30
2903	Ortonville	553.25	\$1,141,304	\$756,839	\$384,465	\$40,706	\$343,759	\$621.35
2904	Tracy-balaton	742.46	\$1,459,994	\$713,764	\$746,231	\$41,113	\$705,118	\$949.71
2905	Tri-city united	2,039.34	\$4,060,980	\$1,838,667	\$2,222,313	\$233,927	\$1,988,386	\$975.01
2906	Red lake county central public schools	429.88	\$751,348	\$519,373	\$231,975	\$13,868	\$218,108	\$507.37
2907	Round lake-brewster public schools	441.95	\$207,123	-\$205,182	\$412,305	\$21,837	\$390,468	\$883.51
2908	Brandon-evansville public schools	538.83	\$651,297	\$229,164	\$422,133	\$20,825	\$401,308	\$744.78

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

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
815	PRINSBURG	2.76	\$384,392	\$360,290	\$24,102	\$111	\$23,991	\$ 8,692.33
707	NETT LAKE	88.54	\$328,654	\$16,801	\$311,853	\$2,968	\$308,885	\$ 3,488.65
2527	NORMAN CTY WEST	187.69	\$240,061	-\$133,301	\$373,362	\$17,725	\$355,637	\$ 1,894.81
166	COOK COUNTY	500.45	\$1,381,735	\$548,874	\$832,861	\$54,352	\$778,508	\$ 1,555.62
1.2	MINNEAPOLIS	36,015.12	\$117,089,968	\$56,556,438	\$60,533,529	\$9,597,708	\$50,935,822	\$ 1,414.29
480	ONAMIA	625.10	\$3,050,898	\$1,962,336	\$1,088,562	\$252,140	\$836,422	\$ 1,338.06
432	MAHNOMEN	721.99	\$1,371,932	\$355,985	\$1,015,948	\$60,899	\$955,049	\$ 1,322.80
2137	KINGSLAND	625.27	\$1,025,688	\$86,821	\$938,867	\$112,014	\$826,852	\$ 1,322.39
635	MILROY	89.95	\$87,335	-\$34,137	\$121,471	\$3,887	\$117,584	\$ 1,307.22
38	RED LAKE	1,563.04	\$4,821,427	\$2,504,984	\$2,316,443	\$302,484	\$2,013,959	\$ 1,288.49
656	FARIBAULT	3,770.13	\$10,682,739	\$5,270,876	\$5,411,864	\$713,303	\$4,698,560	\$ 1,246.26
727	BIG LAKE	3,375.53	\$7,033,278	\$2,551,326	\$4,481,951	\$411,053	\$4,070,898	\$ 1,206.00
4	MCGREGOR	511.42	\$1,216,445	\$560,681	\$655,763	\$43,515	\$612,248	\$ 1,197.15
13	COLUMBIA HEIGHTS	3,713.45	\$9,330,243	\$4,198,417	\$5,131,826	\$851,807	\$4,280,019	\$ 1,152.57
280	RICHFIELD	4,575.17	\$11,235,029	\$5,129,196	\$6,105,833	\$894,575	\$5,211,258	\$ 1,139.03
625	ST. PAUL	38,052.95	\$109,758,629	\$59,055,065	\$50,703,563	\$7,402,903	\$43,300,660	\$ 1,137.91
281	ROBBINSDALE	13,291.27	\$33,008,754	\$15,357,145	\$17,651,610	\$2,529,552	\$15,122,057	\$ 1,137.74
2190	YELLOW MEDICINE EAST	740.89	\$2,054,757	\$1,159,555	\$895,202	\$75,530	\$819,672	\$ 1,106.33
279	OSSEO	22,976.49	\$56,978,703	\$28,164,722	\$28,813,981	\$3,411,787	\$25,402,194	\$ 1,105.57
191	BURNSVILLE	9,131.35	\$25,798,795	\$14,401,371	\$11,397,424	\$1,384,610	\$10,012,813	\$ 1,096.53
271	BLOOMINGTON	11,370.38	\$33,502,637	\$19,173,649	\$14,328,988	\$1,885,088	\$12,443,900	\$ 1,094.41

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
93	CARLTON	461.09	\$1,002,934	\$476,141	\$526,793	\$27,003	\$499,790	\$ 1,083.93
2365	G.F.W.	778.00	\$1,699,450	\$778,401	\$921,049	\$77,888	\$843,161	\$ 1,083.75
624	WHITE BEAR LAKE	9,466.51	\$25,059,635	\$13,751,820	\$11,307,815	\$1,163,463	\$10,144,352	\$ 1,071.60
861	WINONA	2,903.60	\$10,212,024	\$6,630,743	\$3,581,281	\$490,493	\$3,090,788	\$ 1,064.47
2155	WADENA-DEER CREEK	1,177.27	\$2,323,182	\$941,995	\$1,381,187	\$133,492	\$1,247,695	\$ 1,059.82
2898	WESTBROOK-WALNUT GROVE	428.14	\$945,573	\$463,133	\$482,441	\$33,460	\$448,981	\$ 1,048.68
25	PINE POINT	72.92	\$242,782	\$162,711	\$80,071	\$3,827	\$76,244	\$ 1,045.59
742	ST. CLOUD	10,658.42	\$32,265,754	\$19,426,542	\$12,839,212	\$1,744,844	\$11,094,368	\$ 1,040.90
622	NORTH ST. PAUL-M	11,600.60	\$34,612,840	\$20,049,315	\$14,563,526	\$2,597,920	\$11,965,606	\$ 1,031.46
241	ALBERT LEA	3,809.85	\$12,477,861	\$7,798,367	\$4,679,494	\$754,576	\$3,924,918	\$ 1,030.20
323	FRANCONIA	29.74	\$0	-\$31,763	\$31,763	\$1,173	\$30,590	\$ 1,028.59
6	SOUTH ST. PAUL	3,586.98	\$7,894,199	\$3,686,034	\$4,208,165	\$519,355	\$3,688,810	\$ 1,028.39
192	FARMINGTON	7,974.89	\$15,953,833	\$7,004,791	\$8,949,042	\$784,446	\$8,164,597	\$ 1,023.79
695	CHISHOLM	803.26	\$1,689,755	\$812,879	\$876,876	\$57,052	\$819,824	\$ 1,020.62
2856	STEPHEN-ARGYLE	313.33	\$778,069	\$450,887	\$327,182	\$8,255	\$318,927	\$ 1,017.86
2890	RENVILLE CTY WEST	593.88	\$1,287,647	\$638,952	\$648,695	\$45,771	\$602,924	\$ 1,015.23
256	RED WING	2,960.20	\$7,406,452	\$4,063,461	\$3,342,991	\$402,242	\$2,940,749	\$ 993.43
199	INVER GROVE	3,904.84	\$8,408,061	\$3,978,830	\$4,429,230	\$565,519	\$3,863,712	\$ 989.47
194	LAKEVILLE	12,470.41	\$29,923,644	\$16,198,194	\$13,725,450	\$1,403,211	\$12,322,239	\$ 988.12
277	WESTONKA	2,723.02	\$5,334,546	\$2,379,591	\$2,954,955	\$284,242	\$2,670,713	\$ 980.79
659	NORTHFIELD	4,434.20	\$10,713,938	\$5,969,593	\$4,744,345	\$411,611	\$4,332,734	\$ 977.12
834	STILLWATER	9,280.87	\$20,667,014	\$10,709,846	\$9,957,168	\$889,364	\$9,067,804	\$ 977.04

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2397	LESUEUR-HENDERSO	1,083.78	\$2,186,353	\$1,003,880	\$1,182,473	\$124,171	\$1,058,302	\$ 976.49
2905	TRI-CITY UNITED	2,039.34	\$4,060,980	\$1,838,667	\$2,222,313	\$233,927	\$1,988,386	\$ 975.01
177	WINDOM	1,214.12	\$2,822,040	\$1,518,123	\$1,303,917	\$122,967	\$1,180,951	\$ 972.68
623	ROSEVILLE	8,280.27	\$20,090,485	\$11,043,682	\$9,046,803	\$1,030,864	\$8,015,939	\$ 968.08
333	OGILVIE	527.36	\$1,175,848	\$623,598	\$552,250	\$43,112	\$509,138	\$ 965.45
286	BROOKLYN CENTER	2,688.46	\$5,117,640	\$1,985,400	\$3,132,240	\$548,906	\$2,583,334	\$ 960.90
197	WEST ST. PAUL	5,690.81	\$15,598,041	\$9,101,890	\$6,496,150	\$1,057,214	\$5,438,936	\$ 955.74
2683	GREENBUSH-MIDDLE RIV	290.98	\$572,358	\$289,043	\$283,315	\$5,482	\$277,833	\$ 954.82
2904	TRACY-BALATON	742.46	\$1,459,994	\$713,764	\$746,231	\$41,113	\$705,118	\$ 949.71
833	SOUTH WASHINGTON	20,475.13	\$50,183,204	\$28,131,122	\$22,052,082	\$2,631,389	\$19,420,693	\$ 948.50
347	WILLMAR	4,653.49	\$11,750,282	\$6,955,527	\$4,794,754	\$437,000	\$4,357,755	\$ 936.45
88	NEW ULM	2,353.39	\$5,734,219	\$3,249,181	\$2,485,039	\$284,713	\$2,200,326	\$ 934.96
2170	STAPLES-MOTLEY	1,143.01	\$2,593,662	\$1,374,221	\$1,219,442	\$158,551	\$1,060,891	\$ 928.16
113	WALKER-AKELEY	803.79	\$2,021,355	\$1,206,535	\$814,821	\$73,107	\$741,714	\$ 922.77
720	SHAKOPEE	9,017.68	\$18,289,828	\$9,094,427	\$9,195,401	\$878,034	\$8,317,367	\$ 922.34
690	WARROAD	1,071.83	\$2,356,377	\$1,328,913	\$1,027,464	\$43,102	\$984,362	\$ 918.39
912	MILACA	1,902.56	\$4,838,807	\$2,896,471	\$1,942,337	\$197,626	\$1,744,711	\$ 917.03
831	FOREST LAKE	6,501.52	\$14,602,043	\$7,809,915	\$6,792,128	\$839,072	\$5,953,056	\$ 915.64
2180	MACCRAY	816.41	\$1,719,170	\$907,040	\$812,131	\$66,225	\$745,906	\$ 913.64
2310	SIBLEY EAST	1,229.02	\$2,198,259	\$957,810	\$1,240,450	\$122,582	\$1,117,868	\$ 909.56
2897	REDWOOD AREA SCHOOLS	1,233.79	\$2,369,048	\$1,160,403	\$1,208,645	\$87,200	\$1,121,445	\$ 908.94
138	NORTH BRANCH	2,877.32	\$5,674,264	\$2,864,698	\$2,809,566	\$201,110	\$2,608,456	\$ 906.56

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
108	NORWOOD	1,052.34	\$1,615,577	\$580,842	\$1,034,735	\$84,696	\$950,039	\$ 902.79
2142	ST. LOUIS COUNTY	2,201.51	\$5,272,559	\$3,070,745	\$2,201,814	\$217,938	\$1,983,876	\$ 901.14
492	AUSTIN	5,488.42	\$13,482,825	\$7,704,920	\$5,777,905	\$845,202	\$4,932,703	\$ 898.75
882	MONTICELLO	4,593.16	\$7,858,175	\$3,277,800	\$4,580,375	\$478,712	\$4,101,663	\$ 892.99
200	HASTINGS	4,738.70	\$10,436,053	\$5,732,809	\$4,703,244	\$497,302	\$4,205,942	\$ 887.57
181	BRAINERD	7,135.37	\$22,934,368	\$15,473,036	\$7,461,333	\$1,142,747	\$6,318,586	\$ 885.53
2907	ROUND LAKE-BREWSTER PUBLIC SCHOOLS	441.95	\$207,123	-\$205,182	\$412,305	\$21,837	\$390,468	\$ 883.51
300	LACRESCENT	1,194.05	\$3,033,056	\$1,871,951	\$1,161,105	\$106,977	\$1,054,128	\$ 882.82
16	SPRING LAKE PARK	6,594.96	\$11,343,952	\$4,744,368	\$6,599,584	\$801,774	\$5,797,811	\$ 879.13
881	MAPLE LAKE	912.14	\$2,004,882	\$1,128,283	\$876,600	\$75,670	\$800,930	\$ 878.08
2134	UNITED SOUTH CENTRAL	787.17	\$1,792,781	\$1,054,328	\$738,453	\$50,712	\$687,741	\$ 873.69
671	HILLS-BEAVER CRE	414.51	\$813,668	\$434,231	\$379,437	\$18,708	\$360,729	\$ 870.25
465	LITCHFIELD	1,707.99	\$3,763,039	\$2,163,637	\$1,599,402	\$113,169	\$1,486,233	\$ 870.16
545	HENNING	415.50	\$658,862	\$260,528	\$398,333	\$37,870	\$360,464	\$ 867.54
712	MOUNTAIN IRON-BU	630.47	\$1,328,961	\$736,145	\$592,815	\$47,813	\$545,002	\$ 864.44
317	DEER RIVER	982.66	\$3,497,878	\$2,518,836	\$979,042	\$131,085	\$847,957	\$ 862.92
283	ST. LOUIS PARK	5,032.88	\$10,492,752	\$5,687,633	\$4,805,119	\$465,418	\$4,339,701	\$ 862.27
270	HOPKINS	7,591.04	\$15,921,669	\$8,385,635	\$7,536,034	\$994,087	\$6,541,947	\$ 861.80
2165	HINCKLEY-FINLAYS	1,053.68	\$1,949,962	\$913,609	\$1,036,353	\$131,486	\$904,867	\$ 858.77
2859	GLENCOE-SILVER LAKE	1,710.08	\$3,665,779	\$2,052,969	\$1,612,810	\$154,238	\$1,458,572	\$ 852.93
2358	TRI-COUNTY	213.20	\$375,845	\$192,556	\$183,289	\$3,086	\$180,203	\$ 845.23
11	ANOKA-HENNEPIN	42,081.00	\$108,331,389	\$66,219,810	\$42,111,579	\$6,568,068	\$35,543,511	\$ 844.65

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
273	EDINA	9,159.64	\$20,491,029	\$12,188,909	\$8,302,120	\$575,895	\$7,726,225	\$ 843.51
110	WACONIA	4,463.41	\$9,926,500	\$5,889,842	\$4,036,658	\$276,137	\$3,760,521	\$ 842.52
118	NORTHLAND	351.76	\$968,239	\$620,644	\$347,595	\$51,376	\$296,218	\$ 842.10
31	BEMIDJI	5,570.74	\$16,244,445	\$10,613,582	\$5,630,863	\$948,400	\$4,682,463	\$ 840.55
877	BUFFALO	6,275.08	\$14,253,287	\$8,307,321	\$5,945,966	\$691,125	\$5,254,841	\$ 837.41
356	LANCASTER	181.22	\$395,877	\$216,482	\$179,394	\$27,861	\$151,534	\$ 836.19
2396	A.C.G.C.	951.08	\$1,913,625	\$1,032,218	\$881,408	\$86,826	\$794,582	\$ 835.45
761	OWATONNA	5,342.46	\$12,531,745	\$7,301,920	\$5,229,824	\$772,249	\$4,457,575	\$ 834.37
2753	LONG PRAIRIE-GREY EA	1,070.22	\$1,757,750	\$796,781	\$960,968	\$71,655	\$889,313	\$ 830.96
403	IVANHOE	148.13	\$177,910	\$49,563	\$128,347	\$5,279	\$123,068	\$ 830.81
743	SAUK CENTRE	1,184.79	\$2,134,769	\$993,605	\$1,141,164	\$160,509	\$980,654	\$ 827.70
2853	LAC QUI PARLE	847.12	\$1,955,612	\$1,195,665	\$759,946	\$60,033	\$699,913	\$ 826.23
717	JORDAN	2,077.97	\$3,844,373	\$1,986,453	\$1,857,919	\$146,466	\$1,711,454	\$ 823.62
115	CASS LAKE	1,239.50	\$3,632,827	\$2,385,079	\$1,247,748	\$228,192	\$1,019,556	\$ 822.55
497	LYLE	331.12	\$630,621	\$338,699	\$291,922	\$20,769	\$271,153	\$ 818.90
2159	BUFFALO LAKE-HECTOR	552.02	\$908,382	\$393,933	\$514,449	\$63,022	\$451,426	\$ 817.77
709	DULUTH	9,144.99	\$23,702,330	\$14,940,575	\$8,761,755	\$1,285,581	\$7,476,174	\$ 817.52
381	LAKE SUPERIOR	1,498.45	\$2,888,541	\$1,552,120	\$1,336,421	\$115,567	\$1,220,854	\$ 814.74
592	CLIMAX	202.68	\$465,533	\$295,936	\$169,597	\$5,196	\$164,401	\$ 811.14
535	ROCHESTER	19,317.81	\$53,535,807	\$34,962,008	\$18,573,798	\$2,940,636	\$15,633,163	\$ 809.26
238	MABEL-CANTON	278.20	\$439,091	\$199,126	\$239,965	\$16,147	\$223,818	\$ 804.52
23	FRAZEE	951.18	\$2,036,414	\$1,211,822	\$824,592	\$61,971	\$762,621	\$ 801.76

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
309	PARK RAPIDS	1,785.97	\$3,288,326	\$1,702,649	\$1,585,677	\$158,275	\$1,427,402	\$ 799.23
505	FULDA	387.49	\$915,509	\$588,997	\$326,512	\$18,492	\$308,020	\$ 794.91
2534	BIRD ISLAND-OLIVIA-LAKE LILLIAN	733.90	\$1,203,567	\$552,030	\$651,537	\$72,295	\$579,242	\$ 789.27
299	CALEDONIA	788.96	\$1,406,203	\$745,400	\$660,804	\$38,697	\$622,106	\$ 788.51
911	CAMBRIDGE-ISANTI	5,495.22	\$11,813,670	\$6,808,382	\$5,005,288	\$685,925	\$4,319,363	\$ 786.02
319	NASHWAUK-KEEWATI	644.00	\$1,709,868	\$1,131,223	\$578,645	\$72,724	\$505,921	\$ 785.59
2184	LUVERNE	1,329.78	\$2,863,725	\$1,710,420	\$1,153,305	\$108,733	\$1,044,572	\$ 785.52
81	COMFREY	147.09	\$370,317	\$237,169	\$133,147	\$17,687	\$115,461	\$ 784.97
252	CANNON FALLS	1,273.90	\$2,240,561	\$1,157,852	\$1,082,709	\$89,633	\$993,077	\$ 779.56
284	WAYZATA	13,231.55	\$21,960,351	\$10,782,981	\$11,177,371	\$913,553	\$10,263,818	\$ 775.71
2752	FAIRMONT AREA SCHOOLS	1,931.14	\$3,467,565	\$1,867,554	\$1,600,011	\$102,244	\$1,497,767	\$ 775.59
196	ROSEMOUNT-APPLE	31,738.43	\$79,796,741	\$50,792,861	\$29,003,880	\$4,397,705	\$24,606,175	\$ 775.28
2172	KENYON-WANAMINGO	814.20	\$1,812,484	\$1,122,841	\$689,643	\$63,238	\$626,405	\$ 769.35
473	ISLE	447.48	\$959,906	\$582,127	\$377,780	\$33,534	\$344,246	\$ 769.30
272	EDEN PRAIRIE	9,701.85	\$20,766,885	\$12,380,426	\$8,386,458	\$935,221	\$7,451,237	\$ 768.02
701	HIBBING	2,487.26	\$5,313,997	\$3,231,327	\$2,082,670	\$177,780	\$1,904,890	\$ 765.86
2860	BLUE EARTH-DELAVAN-ELMORE	1,160.42	\$1,842,545	\$869,476	\$973,069	\$90,798	\$882,271	\$ 760.30
152	MOORHEAD	7,591.72	\$19,788,776	\$13,163,624	\$6,625,152	\$853,414	\$5,771,738	\$ 760.27
413	MARSHALL	2,765.24	\$5,926,834	\$3,612,860	\$2,313,974	\$226,104	\$2,087,870	\$ 755.04
206	ALEXANDRIA	4,629.90	\$10,867,503	\$6,803,490	\$4,064,013	\$569,449	\$3,494,564	\$ 754.78
282	ST. ANTHONY-NEW	1,997.95	\$2,820,226	\$1,240,416	\$1,579,810	\$74,088	\$1,505,722	\$ 753.63
716	BELLE PLAINE	1,736.44	\$3,025,171	\$1,535,612	\$1,489,559	\$182,217	\$1,307,343	\$ 752.89

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2364	BELGRADE-BROOTEN-ELR	691.83	\$1,200,977	\$646,966	\$554,011	\$33,345	\$520,666	\$ 752.59
129	MONTEVIDEO	1,672.24	\$3,527,397	\$2,157,133	\$1,370,264	\$118,650	\$1,251,613	\$ 748.47
706	VIRGINIA	1,939.82	\$4,313,859	\$2,691,555	\$1,622,304	\$175,337	\$1,446,967	\$ 745.93
332	MORA	1,770.25	\$3,196,038	\$1,673,044	\$1,522,994	\$204,251	\$1,318,743	\$ 744.95
2908	BRANDON-EVANSVILLE PUBLIC SCHOOLS	538.83	\$651,297	\$229,164	\$422,133	\$20,825	\$401,308	\$ 744.78
2754	CEDAR MOUNTAIN	463.18	\$1,405,519	\$1,005,991	\$399,529	\$54,621	\$344,908	\$ 744.65
477	PRINCETON	3,579.25	\$6,509,984	\$3,581,208	\$2,928,776	\$281,400	\$2,647,377	\$ 739.65
378	DAWSON	623.22	\$1,437,181	\$922,706	\$514,475	\$54,591	\$459,885	\$ 737.92
514	ELLSWORTH	163.72	\$369,481	\$247,942	\$121,539	\$1,054	\$120,485	\$ 735.92
112	EASTERN CARVER CTY	10,557.65	\$21,537,000	\$12,926,898	\$8,610,102	\$842,035	\$7,768,067	\$ 735.78
840	ST. JAMES	1,103.98	\$2,041,092	\$1,140,983	\$900,109	\$87,880	\$812,230	\$ 735.73
745	ALBANY	1,948.37	\$3,421,045	\$1,935,484	\$1,485,561	\$53,500	\$1,432,062	\$ 735.00
2125	TRITON	1,157.12	\$1,569,592	\$614,807	\$954,785	\$108,530	\$846,255	\$ 731.35
2176	WARREN-ALVARADO-	548.12	\$910,786	\$454,910	\$455,875	\$55,530	\$400,345	\$ 730.40
2071	LAKE CRYSTAL-WEL	1,034.70	\$1,948,603	\$1,110,174	\$838,430	\$85,619	\$752,810	\$ 727.56
593	CROOKSTON	1,287.22	\$2,504,828	\$1,501,435	\$1,003,393	\$67,685	\$935,708	\$ 726.92
15	ST. FRANCIS	4,669.55	\$11,851,139	\$7,933,809	\$3,917,330	\$523,304	\$3,394,026	\$ 726.84
2687	HOWARD LAKE-WAVERLY- WINSTED	1,383.41	\$2,729,710	\$1,611,042	\$1,118,668	\$113,756	\$1,004,912	\$ 726.40
2609	WIN-E-MAC	512.61	\$876,527	\$483,327	\$393,200	\$21,328	\$371,872	\$ 725.45
314	BRAHAM	819.02	\$1,186,438	\$556,394	\$630,044	\$38,518	\$591,525	\$ 722.24
500	SOUTHLAND	426.49	\$729,467	\$386,092	\$343,374	\$35,888	\$307,486	\$ 720.97
820	SEBEKA	541.52	\$878,901	\$462,588	\$416,313	\$26,284	\$390,030	\$ 720.25



Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
832	MAHTOMEDI	3,640.99	\$6,578,144	\$3,742,820	\$2,835,323	\$214,515	\$2,620,808	\$ 719.81
876	ANNANDALE	2,171.69	\$4,070,422	\$2,365,124	\$1,705,298	\$142,772	\$1,562,526	\$ 719.50
2144	CHISAGO LAKES AREA	3,746.79	\$7,965,061	\$4,998,659	\$2,966,402	\$274,492	\$2,691,910	\$ 718.46
595	EAST GRAND FORKS	2,097.64	\$3,871,391	\$2,299,405	\$1,571,986	\$67,095	\$1,504,891	\$ 717.42
47	SAUK RAPIDS	4,857.40	\$10,856,322	\$6,970,892	\$3,885,430	\$420,887	\$3,464,543	\$ 713.25
549	PERHAM	1,699.77	\$3,164,520	\$1,839,165	\$1,325,355	\$120,882	\$1,204,473	\$ 708.61
2895	JACKSON COUNTY CENTRAL	1,283.86	\$2,404,967	\$1,389,501	\$1,015,466	\$107,959	\$907,507	\$ 706.86
345	NEW LONDON-SPICE	1,695.11	\$3,899,739	\$2,643,182	\$1,256,556	\$66,162	\$1,190,395	\$ 702.25
508	ST. PETER	2,459.11	\$5,175,876	\$3,175,871	\$2,000,006	\$284,689	\$1,715,317	\$ 697.54
111	WATERTOWN-MAYER	1,710.08	\$3,134,012	\$1,805,986	\$1,328,026	\$137,955	\$1,190,071	\$ 695.92
22	DETROIT LAKES	3,234.63	\$7,511,970	\$4,913,360	\$2,598,610	\$376,100	\$2,222,510	\$ 687.10
726	BECKER	3,166.09	\$5,930,668	\$3,534,917	\$2,395,751	\$229,787	\$2,165,964	\$ 684.11
173	MOUNTAIN LAKE	549.30	\$858,012	\$453,130	\$404,883	\$30,131	\$374,752	\$ 682.24
601	FOSSTON	667.00	\$1,346,092	\$858,053	\$488,039	\$33,644	\$454,395	\$ 681.25
482	LITTLE FALLS	2,616.06	\$5,018,293	\$2,923,003	\$2,095,289	\$320,724	\$1,774,565	\$ 678.33
2711	MESABI EAST	1,033.15	\$2,195,519	\$1,426,505	\$769,014	\$69,711	\$699,303	\$ 676.87
2342	WEST CENTRAL AREA	899.39	\$1,555,666	\$882,289	\$673,378	\$65,683	\$607,695	\$ 675.67
2171	KITTSOON CENTRAL	256.90	\$436,156	\$258,988	\$177,169	\$3,693	\$173,475	\$ 675.26
139	RUSH CITY	940.28	\$1,420,884	\$744,119	\$676,764	\$48,160	\$628,605	\$ 668.53
836	BUTTERFIELD	235.91	\$455,471	\$287,999	\$167,472	\$10,123	\$157,349	\$ 666.99
719	PRIOR LAKE	9,730.90	\$17,829,365	\$10,464,355	\$7,365,010	\$878,243	\$6,486,767	\$ 666.62
458	TRUMAN	239.75	\$532,850	\$346,340	\$186,510	\$27,120	\$159,390	\$ 664.82

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
2580	EAST CENTRAL	830.61	\$1,580,425	\$913,014	\$667,412	\$115,250	\$552,162	\$ 664.77
740	MELROSE	1,459.07	\$2,302,149	\$1,239,648	\$1,062,501	\$99,619	\$962,883	\$ 659.93
1	AITKIN	1,264.27	\$2,382,021	\$1,439,797	\$942,224	\$109,548	\$832,675	\$ 658.62
771	CHOKIO-ALBERTA	171.35	\$283,958	\$167,617	\$116,341	\$4,161	\$112,180	\$ 654.68
195	RANDOLPH	737.94	\$961,659	\$459,617	\$502,042	\$20,981	\$481,061	\$ 651.90
316	GREENWAY	1,147.04	\$3,896,306	\$2,971,059	\$925,247	\$180,002	\$745,245	\$ 649.71
748	SARTELL	4,473.93	\$7,776,622	\$4,639,497	\$3,137,125	\$236,209	\$2,900,915	\$ 648.40
77	MANKATO	9,579.09	\$21,445,996	\$14,013,035	\$7,432,961	\$1,320,624	\$6,112,337	\$ 638.09
278	ORONO	3,141.09	\$4,858,449	\$2,766,437	\$2,092,012	\$96,090	\$1,995,921	\$ 635.42
2198	FILLMORE CENTRAL	673.84	\$1,051,316	\$612,455	\$438,861	\$11,866	\$426,994	\$ 633.67
2889	LAKE PARK-AUDUBON	811.23	\$926,394	\$383,518	\$542,876	\$30,109	\$512,767	\$ 632.09
883	ROCKFORD	1,803.47	\$2,833,896	\$1,601,018	\$1,232,878	\$95,541	\$1,137,337	\$ 630.64
518	WORTHINGTON	3,963.48	\$7,286,297	\$4,594,381	\$2,691,916	\$194,305	\$2,497,611	\$ 630.16
423	HUTCHINSON	3,059.48	\$6,318,471	\$4,169,106	\$2,149,364	\$230,086	\$1,919,278	\$ 627.32
704	PROCTOR	1,980.20	\$3,802,716	\$2,420,721	\$1,381,995	\$140,284	\$1,241,711	\$ 627.06
2899	PLAINVIEW-ELGIN-MILLVILLE	1,609.29	\$2,299,958	\$1,227,240	\$1,072,718	\$63,907	\$1,008,811	\$ 626.87
2805	ZUMBROTA-MAZEPPA	1,344.80	\$2,344,558	\$1,422,155	\$922,403	\$80,333	\$842,070	\$ 626.17
721	NEW PRAGUE	4,653.01	\$7,382,819	\$4,072,364	\$3,310,456	\$398,386	\$2,912,070	\$ 625.85
182	CROSBY	1,118.52	\$2,796,274	\$1,940,654	\$855,619	\$156,649	\$698,971	\$ 624.91
2903	ORTONVILLE	553.25	\$1,141,304	\$756,839	\$384,465	\$40,706	\$343,759	\$ 621.35
728	ELK RIVER	14,794.74	\$31,307,569	\$20,804,148	\$10,503,420	\$1,325,441	\$9,177,979	\$ 620.35
2169	MURRAY COUNTY	799.45	\$1,408,926	\$872,475	\$536,451	\$40,696	\$495,754	\$ 620.12

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
846	BRECKENRIDGE	686.94	\$1,166,395	\$717,876	\$448,520	\$22,944	\$425,576	\$ 619.52
2448	MARTIN COUNTY	758.46	\$1,365,792	\$860,632	\$505,159	\$39,470	\$465,689	\$ 613.99
361	INTERNATIONAL FA	1,079.51	\$1,737,124	\$1,021,938	\$715,186	\$53,037	\$662,149	\$ 613.38
36	KELLIHER	316.32	\$796,741	\$592,923	\$203,817	\$10,348	\$193,470	\$ 611.63
564	THIEF RIVER FALL	2,150.30	\$3,068,451	\$1,703,607	\$1,364,844	\$61,258	\$1,303,586	\$ 606.23
544	FERGUS FALLS	3,318.03	\$3,810,254	\$1,651,595	\$2,158,659	\$147,206	\$2,011,454	\$ 606.22
2164	DILWORTH-GLYNDON	1,733.13	\$2,987,344	\$1,898,777	\$1,088,566	\$40,116	\$1,048,451	\$ 604.95
700	HERMANTOWN	2,297.68	\$4,055,925	\$2,542,704	\$1,513,221	\$127,558	\$1,385,663	\$ 603.07
2215	NORMAN COUNTY EAST	283.78	\$458,423	\$268,024	\$190,400	\$22,165	\$168,234	\$ 592.83
599	FERTILE-BELTRAMI	515.94	\$839,458	\$527,121	\$312,336	\$8,088	\$304,248	\$ 589.70
2884	RED ROCK CENTRAL	454.62	\$451,194	\$159,769	\$291,425	\$24,656	\$266,770	\$ 586.80
741	PAYNESVILLE	1,043.07	\$1,979,506	\$1,341,179	\$638,326	\$30,033	\$608,294	\$ 583.18
84	SLEEPY EYE	622.28	\$1,002,489	\$566,193	\$436,297	\$74,899	\$361,397	\$ 580.76
2135	MAPLE RIVER	960.67	\$2,267,603	\$1,642,591	\$625,012	\$67,145	\$557,867	\$ 580.71
542	BATTLE LAKE	461.78	\$510,252	\$234,271	\$275,982	\$7,946	\$268,036	\$ 580.44
885	ST. MICHAEL-ALBE	7,062.54	\$9,563,500	\$5,100,346	\$4,463,154	\$366,915	\$4,096,239	\$ 580.00
511	ADRIAN	611.18	\$991,595	\$625,433	\$366,162	\$11,896	\$354,266	\$ 579.64
821	MENAHGA	1,139.39	\$1,778,610	\$1,055,061	\$723,548	\$64,905	\$658,644	\$ 578.07
803	WHEATON	395.14	\$763,158	\$516,017	\$247,141	\$21,043	\$226,098	\$ 572.20
811	WABASHA	703.57	\$1,291,413	\$831,543	\$459,870	\$57,768	\$402,102	\$ 571.52
91	BARNUM	791.21	\$1,452,345	\$975,155	\$477,190	\$28,730	\$448,460	\$ 566.80
630	RED LAKE FALLS	412.25	\$609,230	\$355,301	\$253,930	\$22,463	\$231,467	\$ 561.47

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
297	SPRING GROVE	411.34	\$544,584	\$279,598	\$264,985	\$36,171	\$228,815	\$ 556.27
12	CENTENNIAL	7,273.83	\$20,186,013	\$15,369,204	\$4,816,809	\$777,529	\$4,039,281	\$ 555.32
914	ULEN-HITTERDAL	324.78	\$405,756	\$210,366	\$195,390	\$17,249	\$178,141	\$ 548.50
463	EDEN VALLEY	1,054.99	\$1,688,273	\$1,042,897	\$645,376	\$66,795	\$578,581	\$ 548.42
318	GRAND RAPIDS	4,347.23	\$10,076,801	\$6,990,004	\$3,086,797	\$714,018	\$2,372,778	\$ 545.81
676	BADGER	256.70	\$452,843	\$306,396	\$146,447	\$6,896	\$139,551	\$ 543.63
750	ROCORI	2,464.18	\$4,017,838	\$2,566,666	\$1,451,172	\$135,889	\$1,315,284	\$ 533.76
682	ROSEAU	1,282.99	\$1,991,702	\$1,255,534	\$736,168	\$51,428	\$684,741	\$ 533.71
621	MOUNDS VIEW	12,803.03	\$31,794,525	\$23,499,276	\$8,295,249	\$1,477,663	\$6,817,586	\$ 532.50
852	CAMPBELL-TINTAH	139.83	\$177,514	\$102,329	\$75,184	\$1,234	\$73,950	\$ 528.86
577	WILLOW RIVER	475.00	\$840,492	\$553,450	\$287,042	\$37,304	\$249,738	\$ 525.76
100	WRENSHALL	399.34	\$781,350	\$552,148	\$229,202	\$19,268	\$209,935	\$ 525.70
2174	PINE RIVER-BACKU	1,015.60	\$1,920,227	\$1,240,362	\$679,865	\$146,931	\$532,933	\$ 524.75
51	FOLEY	2,111.57	\$3,762,313	\$2,534,528	\$1,227,785	\$128,575	\$1,099,210	\$ 520.57
203	HAYFIELD	770.95	\$1,229,549	\$748,916	\$480,633	\$80,127	\$400,506	\$ 519.50
507	NICOLLET	414.53	\$592,204	\$360,012	\$232,192	\$17,074	\$215,118	\$ 518.95
499	LEROY	285.39	\$520,757	\$356,383	\$164,374	\$16,332	\$148,042	\$ 518.74
2167	LAKEVIEW	702.41	\$1,137,152	\$750,561	\$386,591	\$23,432	\$363,160	\$ 517.02
2311	CLEARBROOK-GONVICK	483.98	\$987,664	\$721,270	\$266,393	\$16,463	\$249,930	\$ 516.41
97	MOOSE LAKE	663.84	\$1,232,504	\$846,639	\$385,865	\$47,699	\$338,166	\$ 509.41
2906	RED LAKE COUNTY CENTRAL PUBLIC SCHOOLS	429.88	\$751,348	\$519,373	\$231,975	\$13,868	\$218,108	\$ 507.37
2902	RTR	645.27	\$895,353	\$541,531	\$353,823	\$27,119	\$326,703	\$ 506.30

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
829	WASECA	2,022.85	\$4,362,320	\$3,128,365	\$1,233,955	\$212,273	\$1,021,682	\$ 505.07
879	DELANO	2,694.83	\$4,419,414	\$2,950,950	\$1,468,464	\$122,990	\$1,345,474	\$ 499.28
424	LESTER PRAIRIE	524.96	\$537,877	\$250,390	\$287,487	\$25,691	\$261,796	\$ 498.70
837	MADELIA	662.60	\$1,377,763	\$944,938	\$432,825	\$103,653	\$329,172	\$ 496.79
146	BARNESVILLE	964.67	\$1,204,564	\$675,962	\$528,602	\$49,991	\$478,611	\$ 496.14
534	STEWARTVILLE	2,339.21	\$3,576,518	\$2,293,502	\$1,283,016	\$127,715	\$1,155,300	\$ 493.88
85	SPRINGFIELD	618.17	\$804,773	\$475,398	\$329,375	\$24,603	\$304,772	\$ 493.02
239	RUSHFORD-PETERSON	753.85	\$979,861	\$573,475	\$406,386	\$34,764	\$371,622	\$ 492.96
2143	WATERVILLE-ELYSIAN- MORRISTOWN	859.00	\$1,387,016	\$923,565	\$463,451	\$42,067	\$421,384	\$ 490.55
94	CLOQUET	3,028.45	\$6,120,137	\$4,197,457	\$1,922,680	\$438,887	\$1,483,793	\$ 489.95
2886	GLENVILLE-EMMONS	330.70	\$438,278	\$262,523	\$175,755	\$14,443	\$161,312	\$ 487.79
162	BAGLEY	1,055.67	\$1,805,753	\$1,212,987	\$592,766	\$84,048	\$508,718	\$ 481.89
2	HILL CITY	281.87	\$554,195	\$401,005	\$153,190	\$17,764	\$135,427	\$ 480.46
32	BLACKDUCK	706.33	\$1,584,743	\$1,224,362	\$360,381	\$22,625	\$337,756	\$ 478.18
858	ST. CHARLES	1,086.40	\$1,247,419	\$709,639	\$537,780	\$33,062	\$504,718	\$ 464.58
739	KIMBALL	826.15	\$1,208,559	\$778,948	\$429,611	\$49,080	\$380,531	\$ 460.61
548	PELICAN RAPIDS	966.32	\$1,111,356	\$635,795	\$475,561	\$31,061	\$444,500	\$ 459.99
14	FRIDLEY	3,186.68	\$7,619,089	\$5,662,838	\$1,956,252	\$491,332	\$1,464,920	\$ 459.70
578	PINE CITY	1,727.02	\$3,866,145	\$2,893,970	\$972,176	\$183,091	\$789,085	\$ 456.91
2689	PIPESTONE-JASPER	1,241.58	\$2,149,672	\$1,474,940	\$674,732	\$111,868	\$562,864	\$ 453.35
484	PIERZ	1,320.53	\$2,063,178	\$1,390,921	\$672,257	\$75,830	\$596,427	\$ 451.66
2154	EVELETH-GILBERT	928.95	\$1,246,985	\$765,686	\$481,300	\$63,304	\$417,996	\$ 449.97

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
242	ALDEN	524.37	\$836,261	\$575,202	\$261,059	\$26,158	\$234,901	\$ 447.97
2835	JANESVILLE-WALDO	724.41	\$1,309,644	\$950,448	\$359,196	\$36,918	\$322,278	\$ 444.88
553	NEW YORK MILLS	846.31	\$1,174,412	\$750,242	\$424,170	\$48,209	\$375,961	\$ 444.24
466	DASSEL-COKATO	2,399.26	\$3,669,597	\$2,453,271	\$1,216,325	\$156,490	\$1,059,835	\$ 441.73
738	HOLDINGFORD	1,170.72	\$1,660,213	\$1,102,786	\$557,428	\$44,131	\$513,297	\$ 438.45
264	HERMAN-NORCROSS	101.94	\$169,364	\$121,612	\$47,752	\$3,064	\$44,687	\$ 438.37
775	KERKHOVEN-MURDOC	803.74	\$1,412,672	\$1,027,830	\$384,842	\$33,239	\$351,603	\$ 437.46
763	MEDFORD	1,000.37	\$1,353,586	\$882,744	\$470,841	\$34,438	\$436,403	\$ 436.24
116	PILLAGER	1,270.92	\$2,348,094	\$1,704,005	\$644,089	\$90,442	\$553,647	\$ 435.63
415	LYND	223.98	\$315,045	\$201,217	\$113,828	\$16,390	\$97,438	\$ 435.03
441	MARSHALL CTY CENTRAL	473.28	\$731,495	\$526,165	\$205,330	\$1,093	\$204,237	\$ 431.54
531	BYRON	2,419.58	\$2,854,549	\$1,693,410	\$1,161,139	\$118,602	\$1,042,537	\$ 430.88
696	ELY	625.67	\$991,727	\$682,672	\$309,055	\$40,986	\$268,069	\$ 428.45
600	FISHER	269.29	\$530,379	\$399,625	\$130,754	\$16,108	\$114,646	\$ 425.73
276	MINNETONKA	12,113.16	\$19,974,920	\$14,098,229	\$5,876,691	\$755,278	\$5,121,413	\$ 422.80
2149	MINNEWASKA	1,389.79	\$5,323,856	\$4,640,994	\$682,862	\$97,969	\$584,892	\$ 420.85
2854	ADA-BORUP	587.98	\$1,608,996	\$1,310,449	\$298,547	\$52,310	\$246,237	\$ 418.78
95	CROMWELL	363.58	\$522,711	\$363,416	\$159,295	\$7,159	\$152,136	\$ 418.44
533	DOVER-EYOTA	1,218.55	\$1,492,229	\$952,790	\$539,439	\$36,278	\$503,161	\$ 412.92
813	LAKE CITY	1,338.01	\$1,814,147	\$1,161,784	\$652,363	\$100,113	\$552,250	\$ 412.74
2536	GRANADA HUNTLEY-	320.55	\$391,538	\$251,092	\$140,446	\$8,558	\$131,889	\$ 411.44
253	GOODHUE	770.76	\$633,107	\$304,945	\$328,162	\$11,781	\$316,381	\$ 410.48

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
330	HERON LAKE-OKABE	307.89	\$556,972	\$380,081	\$176,890	\$50,515	\$126,375	\$ 410.46
150	HAWLEY	1,091.88	\$1,107,866	\$629,078	\$478,789	\$44,400	\$434,389	\$ 397.84
768	HANCOCK	408.35	\$570,057	\$403,066	\$166,992	\$5,593	\$161,399	\$ 395.25
204	KASSON-MANTORVIL	2,457.85	\$2,631,921	\$1,545,228	\$1,086,693	\$118,474	\$968,219	\$ 393.93
801	BROWNS VALLEY	182.84	\$347,887	\$271,945	\$75,942	\$4,075	\$71,867	\$ 393.06
227	CHATFIELD	958.71	\$1,013,354	\$627,734	\$385,620	\$10,503	\$375,118	\$ 391.27
485	ROYALTON	1,042.92	\$1,211,677	\$748,023	\$463,653	\$58,807	\$404,846	\$ 388.19
186	PEQUOT LAKES	1,943.29	\$2,723,238	\$1,844,187	\$879,051	\$134,529	\$744,522	\$ 383.12
857	LEWISTON	783.69	\$1,266,055	\$938,708	\$327,347	\$27,733	\$299,614	\$ 382.31
308	NEVIS	649.71	\$868,138	\$597,527	\$270,611	\$22,685	\$247,926	\$ 381.59
306	LAPORTE	357.88	\$614,791	\$464,264	\$150,527	\$18,832	\$131,696	\$ 367.99
390	LAKE OF THE WOOD	513.14	\$802,338	\$588,483	\$213,855	\$26,543	\$187,312	\$ 365.03
255	PINE ISLAND	1,496.60	\$1,524,620	\$918,420	\$606,200	\$60,850	\$545,350	\$ 364.39
756	BLOOMING PRAIRIE	863.28	\$1,184,371	\$807,577	\$376,794	\$62,234	\$314,560	\$ 364.38
261	ASHBY	327.74	\$380,137	\$257,638	\$122,499	\$3,127	\$119,372	\$ 364.23
2168	NRHEG	960.71	\$1,493,444	\$1,065,413	\$428,031	\$78,568	\$349,462	\$ 363.75
99	ESKO	1,390.05	\$1,409,585	\$864,837	\$544,748	\$44,272	\$500,476	\$ 360.04
362	LITTLEFORK-BIG F	343.52	\$575,281	\$418,517	\$156,764	\$33,311	\$123,453	\$ 359.38
786	BERTHA-HEWITT	562.78	\$931,570	\$712,293	\$219,277	\$18,211	\$201,066	\$ 357.27
2769	MORRIS AREA PUBLIC SCHOOLS	1,191.65	\$1,936,786	\$1,419,675	\$517,111	\$92,258	\$424,853	\$ 356.52
487	UPSALA	422.36	\$460,594	\$272,761	\$187,833	\$44,094	\$143,739	\$ 340.32
777	BENSON	873.51	\$1,742,684	\$1,387,134	\$355,550	\$77,732	\$277,818	\$ 318.05

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
581	EDGERTON	451.32	\$719,902	\$563,963	\$155,939	\$16,046	\$139,893	\$ 309.96
818	VERNDALE	617.74	\$978,883	\$748,241	\$230,642	\$40,678	\$189,964	\$ 307.51
850	ROTHSAY	308.51	\$301,148	\$198,882	\$102,266	\$8,849	\$93,417	\$ 302.80
787	BROWERVILLE	584.94	\$1,060,024	\$850,636	\$209,388	\$41,292	\$168,096	\$ 287.37
391	CLEVELAND	552.27	\$394,823	\$219,026	\$175,797	\$17,362	\$158,435	\$ 286.88
891	CANBY	635.48	\$698,355	\$500,976	\$197,379	\$18,879	\$178,500	\$ 280.89
294	HOUSTON	2,102.94	\$3,019,648	\$2,197,742	\$821,905	\$232,932	\$588,974	\$ 280.07
435	WAUBUN	747.38	\$1,148,489	\$839,148	\$309,341	\$101,973	\$207,368	\$ 277.46
550	UNDERWOOD	637.25	\$565,104	\$387,617	\$177,487	\$4,941	\$172,546	\$ 270.77
547	PARKERS PRAIRIE	610.13	\$1,014,461	\$827,902	\$186,559	\$25,430	\$161,129	\$ 264.09
698	FLOODWOOD	214.15	\$424,488	\$361,925	\$62,563	\$8,066	\$54,497	\$ 254.48
414	MINNEOTA	530.59	\$671,284	\$521,746	\$149,538	\$18,425	\$131,112	\$ 247.11
495	GRAND MEADOW	492.86	\$539,202	\$389,566	\$149,636	\$28,834	\$120,802	\$ 245.10
640	WABASSO	471.66	\$372,725	\$242,548	\$130,177	\$15,852	\$114,325	\$ 242.39
75	ST. CLAIR	745.16	\$945,432	\$755,846	\$189,586	\$11,582	\$178,005	\$ 238.88
213	OSAKIS	934.74	\$1,338,159	\$1,080,584	\$257,575	\$46,706	\$210,869	\$ 225.59
363	SOUTH KOOCHICHIN	311.18	\$627,412	\$536,283	\$91,129	\$27,997	\$63,132	\$ 202.88
404	LAKE BENTON	216.75	\$292,303	\$241,831	\$50,472	\$7,333	\$43,139	\$ 199.03
2888	CLINTON-GRACEVILLE-BEARDSLEY	333.75	\$521,726	\$431,809	\$89,917	\$36,030	\$53,887	\$ 161.46
486	SWANVILLE	356.33	\$308,337	\$243,282	\$65,056	\$22,010	\$43,046	\$ 120.80
229	LANESBORO	383.91	\$442,203	\$410,842	\$31,361	\$11,188	\$20,173	\$ 52.55
447	GRYGLA	155.56	\$221,274	\$218,829	\$2,445	\$570	\$1,875	\$ 12.06



Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C ) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E ) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
561	GOODRIDGE	254.75	\$393,867	\$386,253	\$7,614	\$4,661	\$2,953	\$ 11.59
402	HENDRICKS	153.95	\$241,946	\$235,082	\$6,864	\$11,430	-\$4,567	\$ (29.66)

**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	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
4001	Bluffview Montessori	\$302,453	\$286,319	\$16,134	\$3,399	\$12,736	\$58.19	\$302,453
4003	New Heights School, Inc.	\$303,070	\$302,108	\$962	\$962	\$0	\$0.00	\$303,070
4004	Cedar Riverside Community School	\$301,278	\$301,126	\$151	\$151	\$0	\$0.00	\$301,278
4005	Metro Deaf School	\$5,536,628	\$5,464,377	\$72,251	\$72,251	\$0	\$0.00	\$5,536,628
4007	Minnesota New Country School	\$1,003,057	\$991,334	\$11,723	\$8,244	\$3,479	\$14.78	\$1,003,057
4008	Pact Charter School	\$1,219,858	\$1,165,973	\$53,885	\$7,395	\$46,490	\$67.53	\$1,219,858
4011	Athlos Leadership Academy	\$2,100,766	\$1,949,081	\$151,685	\$5,410	\$146,274	\$156.56	\$2,100,766
4015	Community of Peace Academy	\$1,689,999	\$1,590,101	\$99,897	\$24,070	\$75,827	\$91.39	\$1,689,999
4016	World Learner Charter School	\$450,270	\$450,069	\$202	\$117	\$85	\$0.38	\$450,270
4017	Minnesota Transitions Charter Sch	\$5,233,987	\$5,050,959	\$183,028	\$42,300	\$140,729	\$33.27	\$5,233,987
4018	Achieve Language Academy	\$633,199	\$612,171	\$21,028	\$3,869	\$17,158	\$37.00	\$633,199
4020	Duluth Public Schools Academy	\$6,877,740	\$6,478,855	\$398,885	\$233,335	\$165,551	\$127.82	\$6,877,740
4025	Cyber Village Academy	\$1,112,267	\$1,042,743	\$69,524	\$9,224	\$60,300	\$234.57	\$1,112,267
4026	E.C.H.O. Charter School	\$232,891	\$225,034	\$7,857	\$3,791	\$4,066	\$61.69	\$232,891
4027	Higher Ground Academy	\$598,469	\$543,390	\$55,079	\$11,094	\$43,985	\$40.82	\$598,469
4029	St. Paul City School	\$2,687,050	\$2,439,524	\$247,526	\$79,947	\$167,578	\$300.22	\$2,687,050
4031	Jennings Community School	\$185,456	\$173,663	\$11,792	\$4,177	\$7,615	\$86.49	\$185,456
4035	Life Prep	\$1,458,019	\$1,365,209	\$92,810	\$3,831	\$88,979	\$354.31	\$1,458,019
4036	Face To Face Academy	\$363,648	\$339,383	\$24,265	\$15,508	\$8,757	\$86.46	\$363,648
4038	Sojourner Truth Academy	\$1,710,088	\$1,512,902	\$197,186	\$10,252	\$186,934	\$511.59	\$1,710,088
4039	High School For Recording Arts	\$1,297,697	\$1,242,112	\$55,585	\$2,591	\$52,994	\$130.74	\$1,297,697
4043	Math And Science Academy	\$753,161	\$688,650	\$64,511	\$5,209	\$59,303	\$104.88	\$753,161
4049	Northwest Passage High School	\$718,713	\$694,057	\$24,655	\$0	\$24,655	\$127.99	\$718,713
4050	Lafayette Public Charter School	\$57,955	\$57,556	\$399	\$399	\$0	\$0.00	\$57,955
4053	North Lakes Academy	\$1,425,247	\$1,259,344	\$165,903	\$9,386	\$156,517	\$254.87	\$1,425,247
4054	La Crescent Montessori & Stem Schoo	\$154,182	\$146,817	\$7,365	\$582	\$6,783	\$70.94	\$154,182
4055	Nerstrand Charter School	\$587,615	\$564,835	\$22,781	\$2,253	\$20,528	\$136.88	\$587,615
4056	Rosa Parks Charter High School	\$224,293	\$207,271	\$17,022	\$17,022	\$0	\$0.00	\$224,293
4057	El Colegio Charter School	\$312,441	\$287,492	\$24,949	\$21,586	\$3,363	\$30.10	\$312,441
4058	Schoolcraft Learning Community Chtr	\$894,692	\$855,919	\$38,773	\$11,511	\$27,262	\$134.56	\$894,692

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
4059	Crosslake Community Charter School	\$544,095	\$524,706	\$19,389	\$1,164	\$18,225	\$53.83	\$544,095
4064	Riverway Learning Community Charter	\$316,254	\$308,377	\$7,876	\$669	\$7,207	\$55.74	\$316,254
4066	Kato Public Charter School	\$189,154	\$179,867	\$9,288	\$2,332	\$6,955	\$76.96	\$189,154
4067	Aurora Charter School	\$942,429	\$919,536	\$22,893	\$4,600	\$18,292	\$43.50	\$942,429
4068	Excell Academy Charter	\$1,169,774	\$1,113,937	\$55,837	\$3,483	\$52,354	\$120.49	\$1,169,774
4070	Hope Community Academy	\$459,303	\$386,872	\$72,431	\$12,441	\$59,990	\$102.95	\$459,303
4073	Academia Cesar Chavez Charter Sch.	\$922,607	\$893,181	\$29,426	\$5,782	\$23,644	\$42.26	\$922,607
4074	Afsa High School	\$1,478,362	\$1,365,861	\$112,501	\$6,090	\$106,411	\$211.04	\$1,478,362
4075	Avalon School	\$1,401,822	\$1,289,759	\$112,063	\$30,376	\$81,687	\$291.50	\$1,401,822
4078	Twin Cities International Schools	\$1,181,481	\$1,099,866	\$81,616	\$33,496	\$48,120	\$45.92	\$1,181,481
4079	Friendship Acdmy of Fine Arts Chtr.	\$378,690	\$374,870	\$3,820	\$3,820	\$0	\$0.00	\$378,690
4080	Pillager Area Charter School	\$68,751	\$66,223	\$2,528	\$0	\$2,528	\$57.83	\$68,751
4081	Discovery Public School Faribault	\$205,038	\$194,717	\$10,321	\$2,012	\$8,308	\$120.76	\$205,038
4082	Bluesky Charter School	\$784,323	\$710,395	\$73,929	\$35,705	\$38,224	\$60.49	\$784,323
4083	Ridgeway Community School	\$127,830	\$126,816	\$1,014	\$1,014	\$0	\$0.00	\$127,830
4084	North Shore Community School	\$497,414	\$466,542	\$30,872	\$20,838	\$10,034	\$29.65	\$497,414
4085	Harbor City International Charter	\$517,570	\$502,791	\$14,779	\$10,435	\$4,345	\$18.85	\$517,570
4087	Sage Academy Charter School	\$431,303	\$403,278	\$28,025	\$477	\$27,548	\$289.43	\$431,303
4088	Urban Academy Charter School	\$524,480	\$422,285	\$102,195	\$2,187	\$100,008	\$270.67	\$524,480
4089	New City School	\$412,236	\$367,738	\$44,498	\$6,112	\$38,386	\$118.09	\$412,236
4090	Prairie Creek Community School	\$466,752	\$448,304	\$18,448	\$1,354	\$17,095	\$95.50	\$466,752
4091	Arcadia Charter School	\$765,087	\$739,117	\$25,970	\$541	\$25,428	\$200.16	\$765,087
4092	Watershed High School	\$195,367	\$189,906	\$5,461	\$1,039	\$4,422	\$76.16	\$195,367
4093	New Century Academy	\$714,045	\$697,628	\$16,417	\$16,417	\$0	\$0.00	\$714,045
4095	Trio Wolf Creek Distance Learning	\$164,035	\$155,215	\$8,820	\$0	\$8,820	\$42.84	\$164,035
4097	Partnership Academy, Inc.	\$1,622,589	\$1,573,679	\$48,911	\$7,720	\$41,190	\$98.55	\$1,622,589
4098	Nova Classical Academy	\$926,538	\$847,611	\$78,927	\$1,786	\$77,141	\$71.11	\$926,538
4100	Great Expectations	\$651,523	\$635,106	\$16,417	\$333	\$16,085	\$146.28	\$651,523
4102	Minnesota Internship Center	\$968,004	\$843,449	\$124,555	\$110,141	\$14,414	\$36.01	\$968,004
4103	Hmong College Prep Academy	\$2,588,866	\$2,388,194	\$200,673	\$71,582	\$129,091	\$51.15	\$2,588,866
4104	Paladin Career And Tech High School	\$1,108,155	\$1,041,381	\$66,775	\$7,072	\$59,702	\$263.86	\$1,108,155
4105	Great River School	\$2,138,376	\$1,999,205	\$139,171	\$3,819	\$135,352	\$169.51	\$2,138,376
4106	Treknorth High School	\$802,150	\$752,567	\$49,583	\$21,257	\$28,326	\$95.41	\$802,150

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
4107	Voyageurs Expeditionary	\$394,895	\$377,649	\$17,245	\$9,261	\$7,984	\$69.17	\$394,895
4110	Pim Arts High School	\$672,469	\$617,053	\$55,416	\$0	\$55,416	\$138.77	\$672,469
4111	Augsburg Fairview Academy	\$363,627	\$347,451	\$16,176	\$16,176	\$0	\$0.00	\$363,627
4112	St Paul Conservatory Performing Art	\$300,164	\$267,550	\$32,614	\$0	\$32,614	\$64.86	\$300,164
4113	Spero Academy	\$5,963,609	\$5,925,809	\$37,800	\$37,800	\$0	\$0.00	\$5,963,609
4116	Lakes International Language Academ	\$2,021,365	\$1,896,101	\$125,265	\$8,248	\$117,017	\$93.98	\$2,021,365
4118	Kaleidoscope Charter School	\$1,527,176	\$1,233,359	\$293,818	\$28,603	\$265,215	\$429.84	\$1,527,176
4119	Academic Arts High School	\$804,322	\$753,511	\$50,811	\$8,234	\$42,577	\$368.41	\$804,322
4120	St. Croix Preparatory Academy	\$2,088,724	\$1,932,837	\$155,887	\$2,952	\$152,935	\$117.53	\$2,088,724
4121	Ubah Medical Academy Charter School	\$309,650	\$229,907	\$79,742	\$24,280	\$55,462	\$163.78	\$309,650
4122	Eagle Ridge Academy Charter School	\$1,000,272	\$891,545	\$108,727	\$13,399	\$95,328	\$64.24	\$1,000,272
4124	Beacon Academy	\$2,191,485	\$1,988,413	\$203,073	\$21,172	\$181,900	\$269.42	\$2,191,485
4126	Prairie Seeds Academy	\$1,064,870	\$993,529	\$71,342	\$20,794	\$50,547	\$61.17	\$1,064,870
4127	Team Academy	\$384,329	\$377,005	\$7,324	\$7,324	\$0	\$0.00	\$384,329
4131	Metro Schools Charter	\$1,881,170	\$1,798,288	\$82,882	\$5,913	\$76,970	\$162.89	\$1,881,170
4132	Twin Cities Academy	\$1,909,887	\$1,826,131	\$83,756	\$17,176	\$66,580	\$96.95	\$1,909,887
4135	Rochester Math And Science Academy	\$1,342,726	\$1,275,233	\$67,493	\$18,243	\$49,250	\$115.31	\$1,342,726
4137	Swan River Montessori Charter Sch	\$708,311	\$666,436	\$41,875	\$4,044	\$37,832	\$240.26	\$708,311
4139	Loveworks Academy For Arts	\$615,732	\$519,467	\$96,265	\$334	\$95,931	\$637.96	\$615,732
4140	Yinghua Academy	\$725,528	\$711,916	\$13,613	\$3,100	\$10,513	\$12.32	\$725,528
4142	Stride Academy Charter School	\$624,971	\$560,859	\$64,113	\$4,150	\$59,963	\$130.81	\$624,971
4143	New Millennium Academy Charter Sch	\$942,565	\$846,417	\$96,148	\$33,891	\$62,257	\$78.00	\$942,565
4144	Green Isle Community School	\$209,074	\$197,447	\$11,627	\$443	\$11,184	\$189.33	\$209,074
4145	Birch Grove Community School	\$136,770	\$130,561	\$6,209	\$530	\$5,679	\$230.39	\$136,770
4146	Northern Lights Community School	\$673,595	\$651,854	\$21,742	\$12,178	\$9,564	\$87.72	\$673,595
4150	Minnesota Online High School	\$410,637	\$353,645	\$56,993	\$50,512	\$6,481	\$26.67	\$410,637
4151	Edvisions Off Campus School	\$263,157	\$259,707	\$3,449	\$0	\$3,449	\$27.47	\$263,157
4152	Twin Cities German Immersion Chtr	\$1,471,807	\$1,363,536	\$108,271	\$10	\$108,261	\$179.62	\$1,471,807
4153	Midway Star Academy	\$761,891	\$742,532	\$19,359	\$5,100	\$14,260	\$54.75	\$761,891
4155	Naytahwaush Community School	\$610,157	\$561,528	\$48,629	\$18,038	\$30,591	\$239.61	\$610,157
4159	Seven Hills Preparatory Academy	\$2,119,092	\$2,020,241	\$98,851	\$6,263	\$92,588	\$84.53	\$2,119,092
4160	Spectrum High School	\$670,363	\$639,902	\$30,462	\$0	\$30,462	\$34.58	\$670,363
4161	New Discoveries Montessori Academy	\$2,677,032	\$2,561,006	\$116,025	\$37,434	\$78,592	\$343.92	\$2,677,032

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
4162	Southside Family Charter School	\$423,139	\$410,196	\$12,944	\$1,122	\$11,821	\$95.78	\$423,139
4164	Laura Jeffrey Academy Charter	\$722,538	\$716,877	\$5,661	\$5,661	\$0	\$0.00	\$722,538
4166	East Range Academy of Tech-Science	\$473,994	\$451,761	\$22,233	\$2,280	\$19,953	\$104.66	\$473,994
4167	International Spanish Language Acad	\$338,391	\$316,684	\$21,707	\$1,858	\$19,849	\$58.86	\$338,391
4168	Glacial Hills Elementary	\$299,374	\$296,360	\$3,014	\$3,014	\$0	\$0.00	\$299,374
4169	Stonebridge World School	\$1,251,001	\$1,134,090	\$116,912	\$1,513	\$115,399	\$412.14	\$1,251,001
4170	Hiawatha Academies	\$5,629,793	\$5,264,467	\$365,325	\$54,777	\$310,549	\$183.03	\$5,629,793
4171	Noble Academy	\$303,916	\$270,657	\$33,259	\$661	\$32,598	\$33.31	\$303,916
4172	Clarkfield Charter School	\$97,950	\$94,689	\$3,261	\$143	\$3,118	\$61.95	\$97,950
4177	Minisinaakwaang Leadership Academy	\$324,311	\$307,038	\$17,273	\$0	\$17,273	\$639.75	\$324,311
4178	Lincoln International School	\$126,136	\$109,969	\$16,167	\$7,304	\$8,863	\$52.38	\$126,136
4181	Community School Of Excellence	\$1,246,988	\$1,177,661	\$69,328	\$1,201	\$68,127	\$47.94	\$1,246,988
4183	Lionsgate Academy	\$11,306,714	\$10,931,753	\$374,960	\$374,960	\$0	\$0.00	\$11,306,714
4184	Aspen Academy	\$1,085,570	\$918,293	\$167,278	\$11,931	\$155,347	\$257.18	\$1,085,570
4185	Davinci Academy	\$1,804,889	\$1,681,718	\$123,171	\$17,178	\$105,993	\$119.23	\$1,804,889
4186	Global Academy	\$1,437,449	\$1,339,343	\$98,105	\$12,560	\$85,546	\$183.79	\$1,437,449
4187	Natural Science Academy	\$492,500	\$457,292	\$35,208	\$3,481	\$31,727	\$394.32	\$492,500
4188	Cologne Academy	\$1,948,342	\$1,919,796	\$28,545	\$28,545	\$0	\$0.00	\$1,948,342
4189	Bright Water Elementary	\$1,241,189	\$1,192,558	\$48,631	\$1,125	\$47,507	\$396.18	\$1,241,189
4191	Kipp Minnesota Charter School	\$2,760,484	\$2,483,055	\$277,429	\$19,734	\$257,695	\$505.21	\$2,760,484
4192	Best Academy	\$3,665,576	\$3,335,608	\$329,968	\$56,836	\$273,132	\$374.32	\$3,665,576
4193	College Preparatory Elementary	\$1,024,128	\$1,013,460	\$10,668	\$10,668	\$0	\$0.00	\$1,024,128
4194	Cannon River Stem School	\$533,691	\$525,689	\$8,002	\$8,002	\$0	\$0.00	\$533,691
4195	Oshki Ogimaag Charter School	\$111,898	\$107,871	\$4,026	\$4,026	\$0	\$0.00	\$111,898
4198	Discovery Woods	\$148,045	\$143,905	\$4,141	\$1,577	\$2,564	\$21.67	\$148,045
4199	Parnassus Preparatory Charter Sch	\$989,515	\$868,848	\$120,667	\$9,898	\$110,768	\$86.48	\$989,515
4200	Step Academy Charter School	\$614,241	\$560,982	\$53,259	\$13,054	\$40,205	\$66.15	\$614,241
4201	Cornerstone Montessori Elementary	\$723,447	\$647,345	\$76,102	\$3,080	\$73,022	\$510.28	\$723,447
4204	Rochester Stem Academy	\$242,470	\$228,141	\$14,329	\$7,036	\$7,293	\$57.01	\$242,470
4205	Hennepin Elementary School	\$1,455,134	\$1,382,765	\$72,369	\$4,806	\$67,563	\$166.84	\$1,455,134
4207	Vermilion Country School	\$99,074	\$96,261	\$2,813	\$0	\$2,813	\$74.63	\$99,074
4208	Nasha Shkola Charter School	\$94,854	\$91,750	\$3,104	\$0	\$3,104	\$24.66	\$94,854
4209	Mastery School	\$1,478,485	\$1,359,333	\$119,153	\$0	\$119,153	\$575.67	\$1,478,485

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
4210	Upper Mississippi Academy	\$1,448,483	\$1,367,386	\$81,096	\$10,479	\$70,617	\$193.45	\$1,448,483
4213	Prodeo Academy	\$2,298,725	\$2,221,635	\$77,090	\$16,056	\$61,034	\$96.18	\$2,298,725
4215	Sejong Academy of Minnesota	\$338,908	\$314,023	\$24,884	\$0	\$24,884	\$100.72	\$338,908
4217	Technical Academies Of Minnesota	\$799,132	\$747,298	\$51,834	\$16,491	\$35,343	\$238.59	\$799,132
4218	Venture Academy	\$1,995,634	\$1,870,623	\$125,011	\$57,284	\$67,727	\$172.71	\$1,995,634
4219	Northeast College Prep	\$1,497,618	\$1,375,051	\$122,567	\$18,193	\$104,373	\$268.15	\$1,497,618
4220	Agamim Classical Academy	\$1,134,998	\$1,044,481	\$90,517	\$10,434	\$80,084	\$240.82	\$1,134,998
4221	Discovery Charter School	\$251,624	\$218,067	\$33,557	\$5,315	\$28,242	\$109.20	\$251,624
4223	Saint Cloud Math And Science Academ	\$435,328	\$409,920	\$25,408	\$1,885	\$23,523	\$120.12	\$435,328
4224	Star Of The North Academy Charter S	\$182,332	\$182,332	\$0	\$0	\$0	\$0.00	\$182,332
4225	Universal Academy Charter School	\$375,033	\$352,720	\$22,313	\$0	\$22,313	\$54.33	\$375,033
4226	Bdote Learning Center	\$1,064,141	\$1,056,351	\$7,789	\$7,789	\$0	\$0.00	\$1,064,141
4227	Art And Science Academy	\$1,077,506	\$1,057,747	\$19,760	\$3,965	\$15,794	\$39.62	\$1,077,506
4228	Woodbury Leadership Academy	\$591,612	\$512,261	\$79,351	\$8,503	\$70,848	\$146.24	\$591,612
4229	Jane Goodall Environmental Science	\$589,649	\$587,645	\$2,004	\$2,004	\$0	\$0.00	\$589,649
4230	Minnesota Excellence In Learning Ac	\$631,439	\$593,938	\$37,501	\$5,631	\$31,870	\$160.36	\$631,439
4231	Minnesota Math And Science Academy	\$484,951	\$399,275	\$85,676	\$6,071	\$79,605	\$153.26	\$484,951
4232	Success Academy	\$258,019	\$225,738	\$32,281	\$877	\$31,404	\$240.72	\$258,019
4233	Level Up Academy	\$725,055	\$585,236	\$139,818	\$3,787	\$136,031	\$1,004.96	\$725,055
4237	Career Pathways	\$313,133	\$293,884	\$19,249	\$10,829	\$8,420	\$64.42	\$313,133
4238	Rochester Beacon Academy	\$1,247,294	\$1,149,899	\$97,395	\$84,100	\$13,295	\$94.57	\$1,247,294
4239	Tesfa International School	\$617,300	\$557,185	\$60,115	\$28,076	\$32,039	\$178.77	\$617,300
4240	New Century School	\$536,177	\$492,274	\$43,903	\$16,327	\$27,576	\$78.21	\$536,177
4243	North Metro Flex Academy	\$920,291	\$804,015	\$116,276	\$13,236	\$103,040	\$438.37	\$920,291
4244	Fit Academy	\$939,201	\$897,175	\$42,026	\$42,026	\$0	\$0.00	\$939,201
4250	Athlos Academy of Saint Cloud	\$943,194	\$883,047	\$60,146	\$13,797	\$46,349	\$71.41	\$943,194
4253	Phoenix Academy Charter School	\$164,969	\$156,351	\$8,618	\$0	\$8,618	\$75.99	\$164,969
4254	Marine Area Community School	\$842,267	\$790,054	\$52,213	\$3,764	\$48,449	\$252.96	\$842,267
4255	Skyline Math And Science Academy	\$737,132	\$664,304	\$72,828	\$15,313	\$57,516	\$251.59	\$737,132
4258	The Journey School	\$83,052	\$79,313	\$3,739	\$8	\$3,731	\$82.05	\$83,052
4261	Scitech Academy Charter School	\$428,787	\$337,089	\$91,699	\$30,993	\$60,706	\$251.05	\$428,787
4263	Progeny Academy Charter School	\$111,545	\$98,019	\$13,526	\$13,526	\$0	\$0.00	\$111,545
4264	Gateway Stem Academy	\$269,892	\$232,626	\$37,265	\$447	\$36,818	\$191.17	\$269,892

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
4265	Minnesota Wildflower Montessori Sch	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
4267	Horizon Science Academy Twin Cities	\$154,228	\$148,746	\$5,482	\$0	\$5,482	\$118.45	\$154,228
4271	Aurora Waasakone Community Of Learn	\$265,407	\$250,544	\$14,863	\$7,541	\$7,321	\$101.18	\$265,407
4273	Modern Montessori Charter School	\$166,212	\$156,714	\$9,498	\$1,207	\$8,291	\$122.85	\$166,212
4274	East-West International Education A	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0
4275	St. Paul School Of Northern Lights	\$394,203	\$362,721	\$31,482	\$990	\$30,492	\$296.61	\$394,203



## Appendix C

### Special Education Cross-Subsidies Report, FY 2020

#### 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% 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% or less of the school day and at least 21% 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% 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% 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% of the school day.
- **Setting VI** – Learners receiving education programs in public residential facilities for greater than 50% of the school day.
- **Setting VII** – Learners receiving education programs in private residential facilities at public expense for greater than 50% 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% assumption for Setting I is the midpoint of the range for Setting 1 (0 to 20%).

### **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, 2020.

### **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.