



Special Education Cross-Subsidies Fiscal Year 2021

Report to the Legislature

As required by Minnesota Statutes 2021, section 127.065

June 2022

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
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
education.mn.gov

As requested by Minnesota Statutes 2021, section 3.197: This report cost approximately \$3,825 to prepare, including staff time, printing and mailing expenses.

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Fiscal Year 2021

Minnesota Statutes 2021, section 127A.065, states:

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

This report is notification to legislative committees based upon data compiled on June 15, 2022.

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 2018-21 are based on actual data. Amounts shown for FY 2022-25 are estimates based on 2022 end-of-session data.

State Total Special Education Cross-Subsidies, Year-to-Year Comparison
FY 2018-FY 2025 • Final FY 2021 Data (\$ in Millions)

1. Special Education Expenditures:	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Final	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
State excluding alternative delivery, full state payment for students with disabilities, home-based travel, transition disabled, local collaborative time study and third-party revenue expenditures (including fringe benefits and excluding transportation).	1,924.66	2,023.37	2,114.06	2,170.89	2,296.06	2,419.73	2,534.74	2,650.15
State transportation (excluding special transportation of non-disabled students).	237.9	253.8	261.0	221.2	271.7	290.4	309.0	328.1
Federal (including fringe benefits)	181.9	185.5	186.4	191.8	239.2	195.8	195.8	195.8
Subtotal, Special Education Expenditures	2,344.4	2,462.6	2,561.5	2,583.9	2,807.0	2,905.9	3,039.6	3,174.1
Change from Prior Year	107.0	118.1	98.9	22.4	223.0	99.0	133.7	134.5
Percent Change from Prior Year	4.8%	5.0%	4.0%	0.9%	8.6%	3.5%	4.6%	4.4%

2. Special Education Categorical Revenues:	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Final	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	1,262.0	1,226.2	1,347.8	1,378.3	1,446.0
State – Excess Cost Aid	296.9	323.9	354.4	378.5	408.3	450.3	510.6	552.0
Adjust for Cap Growth	(16.2)	(12.7)	(3.4)	-	-	-	-	-
Adjust for Hold Harmless	15.6	26.5	35.4	15.1	58.4	36.8	43.9	41.7
Adjust for Alternative Delivery	(33.1)	(33.9)	(39.8)	(43.1)	(53.7)	(58.0)	(60.5)	(63.4)
Cross-Subsidy Aid	-	-	21.7	52.9	48.0	61.0	61.6	65.3
Charter Tuition Adjustment	-	-	3.8	5.7	7.9	8.8	9.6	10.5
Adjust for Special Transportation for Non-Disabled Students	(42.1)	(47.5)	(46.3)	(32.8)	(48.4)	(51.7)	(55.1)	(58.5)
State – Special Pupil Aid	0.93	0.83	1.18	1.23	1.38	1.55	1.75	1.96
State – Home Based Travel Aid	0.4	0.4	0.3	0.1	0.4	0.4	0.4	0.4
Third-party Billing	53.8	54.6	48.6	47.8	48.8	49.7	50.7	51.7
Federal	181.9	185.5	186.4	191.8	239.2	195.8	195.8	195.8

2. Special Education Categorical Revenues:	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Final	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
Subtotal, Categorical Revenue	1,551.1	1,646.9	1,766.2	1,879.3	1,936.4	2,042.4	2,137.2	2,243.6
Change from Prior Year	81.7	95.8	119.3	113.1	57.1	105.9	94.8	106.4
Percent Change from Prior Year	5.6%	6.2%	7.2%	6.4%	3.0%	5.5%	4.6%	5.0%
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	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Final	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
	114.4	115.2	122.0	113.6	121.9	123.3	122.5	123.8
4. Cross-Subsidies:	FY 2018 Final	FY 2019 Final	FY 2020 Final	FY 2021 Final	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate
(a) Gross Cross-Subsidy (1) - (2):	793.4	815.7	795.2	704.6	870.5	863.6	902.4	930.6
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	678.9	700.5	673.2	591.0	748.6	740.3	779.9	806.8
Change from Prior Year	18.1	21.5	(27.2)	(82.2)	157.5	(8.2)	39.6	26.8
Percent Change from Prior Year	2.7%	3.2%	-3.9%	-12.2%	26.7%	-1.1%	5.3%	3.4%

Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003–FY 2021 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 \$2.584 billion in FY 2021, and are projected to continue to increase up to \$3.174 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 162% over the 22-year period, while revenues are projected to increase by 183%.

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

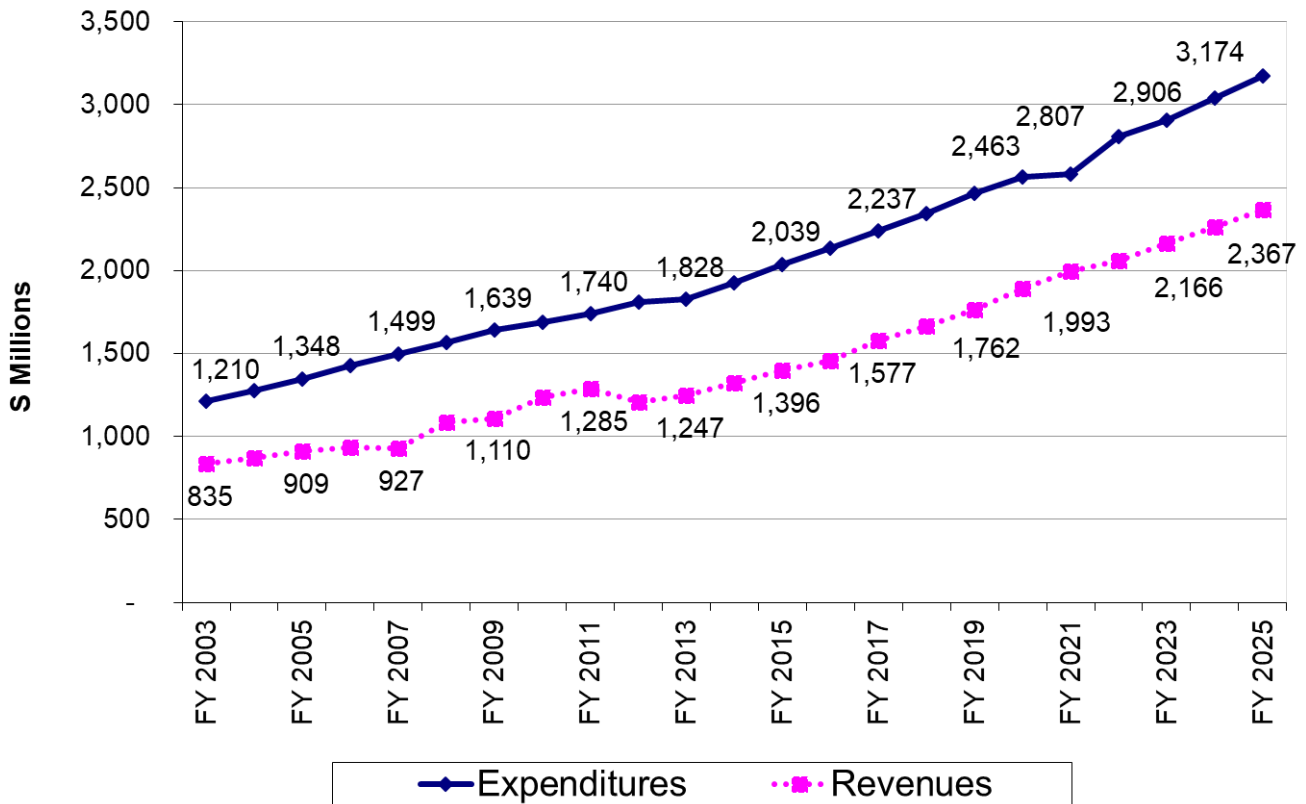


Figure 2: Special Education Cross-Subsidies

Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. Amounts are shown in current dollars (not adjusted for inflation), and in FY 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 \$807 million in FY 2025.

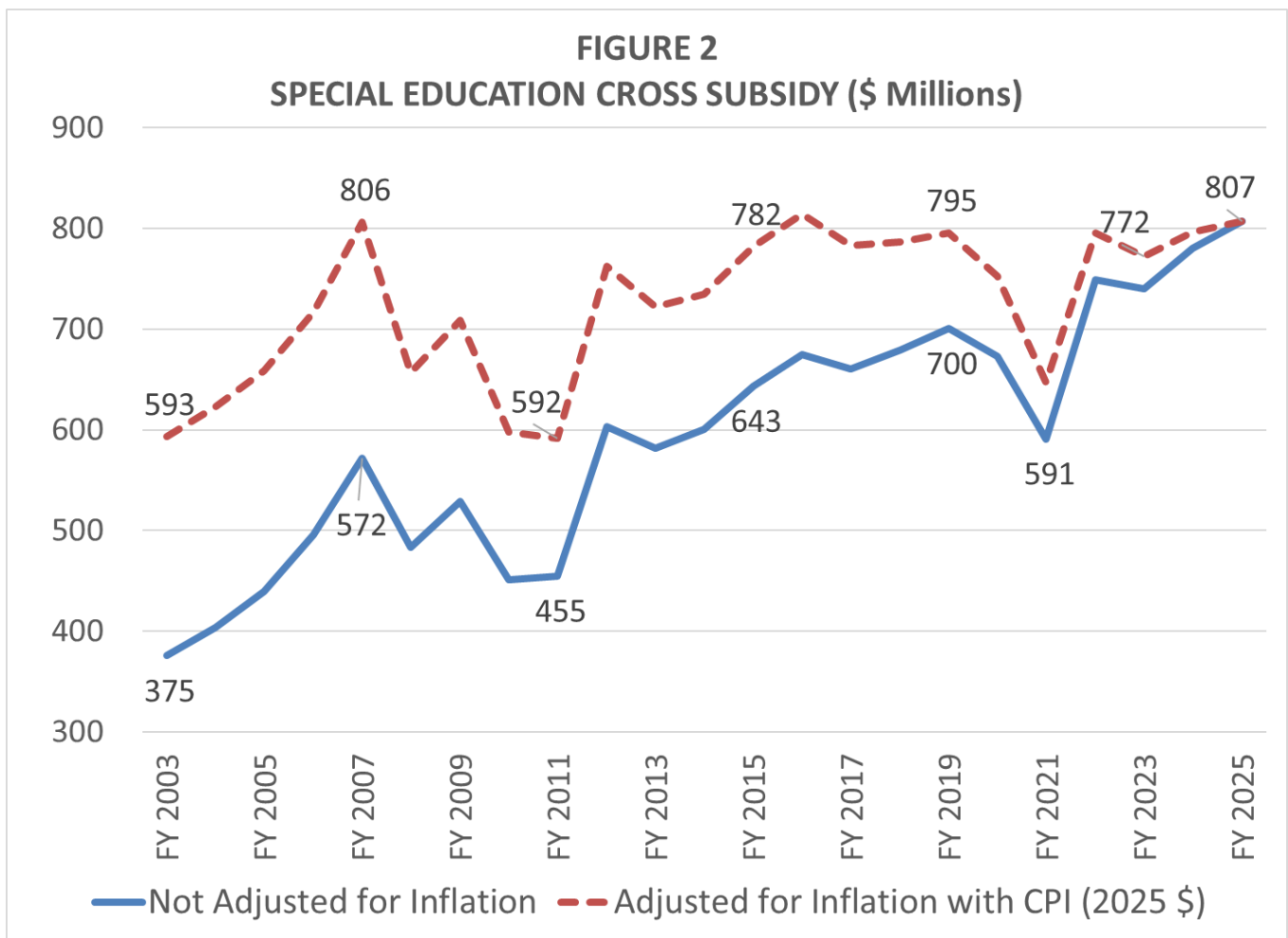


Figure 3: Special Education Revenues

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 2025. 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 74.6% 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.

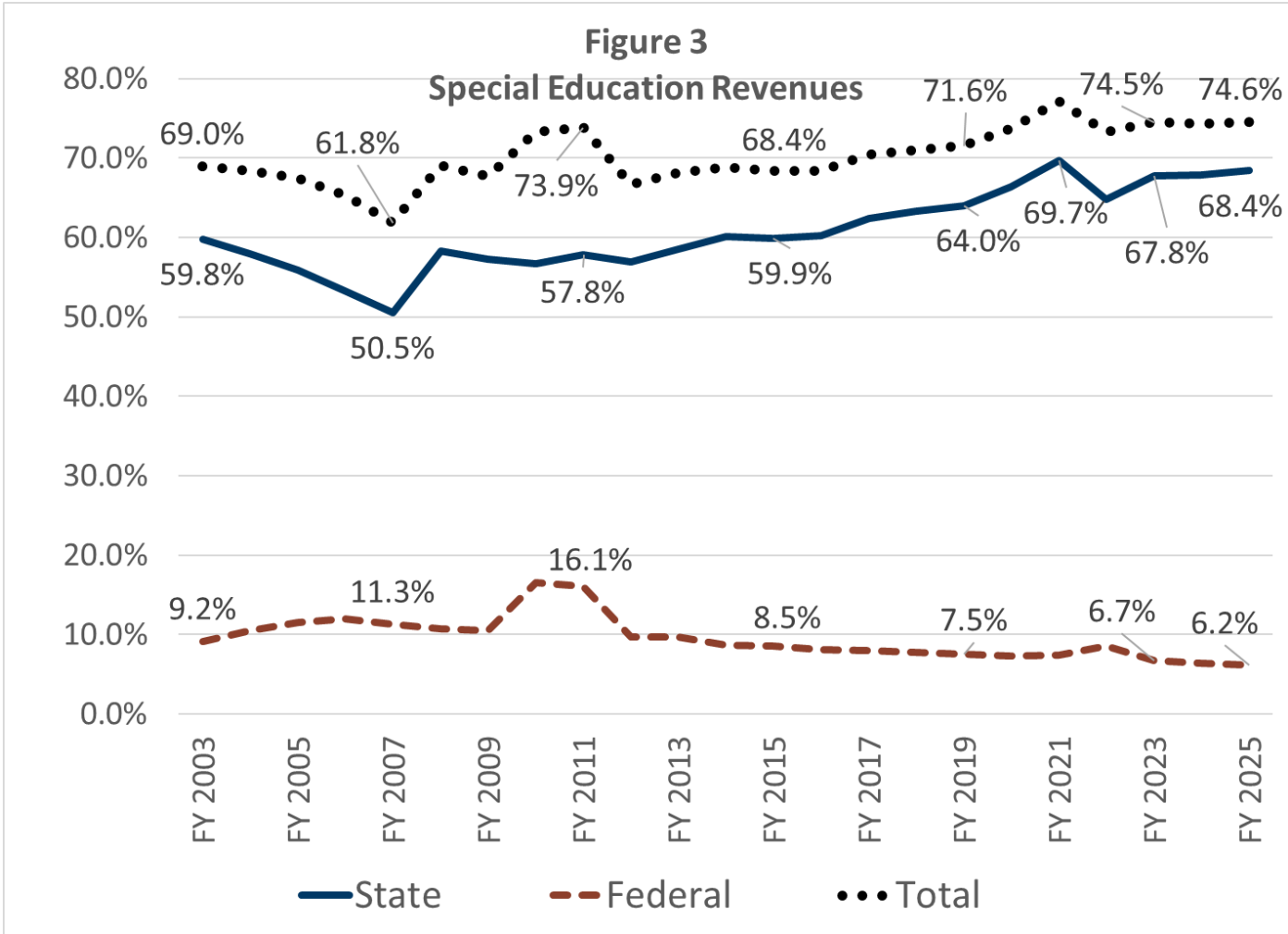
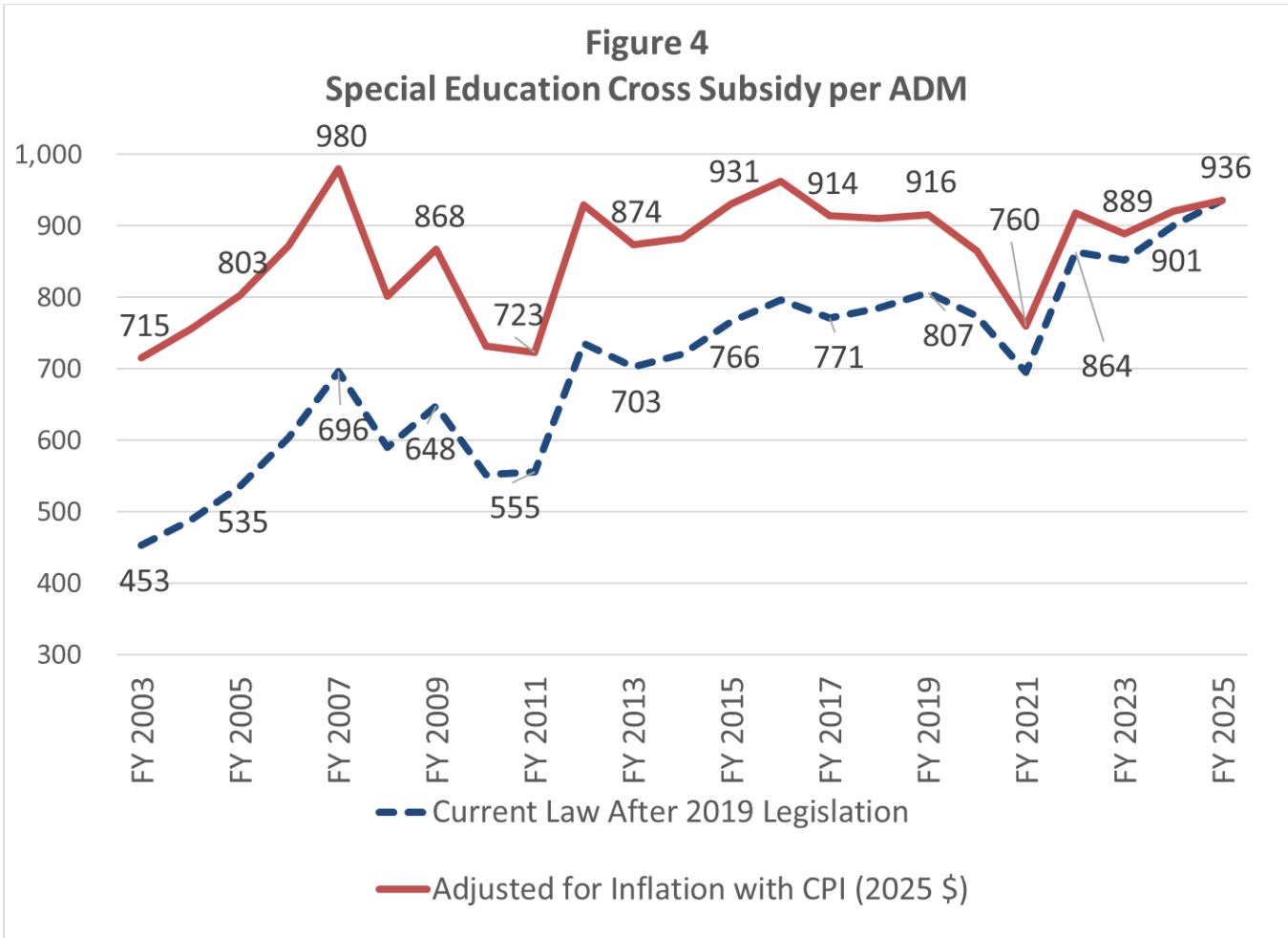


Figure 4: Special Education Cross-Subsidy per ADM

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 2021

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2021, 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 2021 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 \$615 and \$808 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of \$534 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of \$1,152 per pupil unit. In contrast, the average cross-subsidy of charter schools was \$111 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 \$636,085,440, 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 2021 Final

District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adjusted General Education Revenue for Special Education	(F) Adjusted Net Cross- Subsidy (D-E)	(G) Per Adjusted Weighted Pupil Unit WADM
Totals in \$	930,962	2,198,800,026	1,459,462,150	739,337,876	103,231,639	636,106,236	683.28
By Stratum							
Minneapolis and St. Paul	71,295	234,473,008	136,906,390	97,566,617	15,427,920	82,138,697	1,152.10
Other Metro, Inner	95,106	236,014,912	144,273,871	91,741,041	14,856,440	76,884,601	808.41
Other Metro, Outer	294,101	689,319,561	443,464,192	245,855,369	34,753,650	211,101,719	717.79
Non-Metro > = 2K	206,303	496,958,735	327,540,352	169,418,383	23,125,411	146,292,972	709.12
Non-Metro 1K-2K	100,263	196,687,312	127,790,561	68,896,751	7,235,040	61,661,711	615.00
Non-Metro < 1K	94,218	168,444,203	112,704,586	55,739,617	5,462,734	50,276,883	533.62
District Totals	861,286	2,021,897,730	1,292,679,953	729,217,777	100,861,194	628,356,583	729.56
Charter Schools	69,675	176,902,295	166,782,197	10,120,099	2,370,446	7,749,653	111.23

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 homeless, who need transportation to care and treatment programs, and students who do not have IEPs but qualify for special transportation under Section 504 of the Federal Rehabilitation Act of 1973. These transportation expenditures are reported under the Uniform Financial Accounting and Reporting Standards (UFARS) Finance code 728. Expenditures and aids attributable to these two cost categories were included in previous cross-subsidy reports, but are excluded from this report to provide a more precise calculation of special education cross-subsidies. Further, it was determined that although expenditures for serving children receiving early childhood special education services had been included in the cross-subsidy analysis, the general education revenue attributable to these children was not accounted for in previous cross-subsidy reports. To provide comparable cross-subsidy calculations for FY 2003-2025, 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 Public	1,217.39	2,287,854	1,568,120	719,734	87,493	632,241	519.34
1.2	Minneapolis Public	34,138.56	119,160,818	70,308,501	48,852,317	8,535,353	40,316,964	1,180.98
2	Hill City Public	258.93	477,578	386,482	91,096	14,947	76,150	294.09
4	Mcgregor Public	455.98	1,187,915	721,073	466,841	36,347	430,494	944.11
6	South St. Paul Public	3,397.87	7,550,560	4,389,789	3,160,771	438,040	2,722,731	801.31
11	Anoka-Hennepin Public	40,844.01	108,696,747	70,487,708	38,209,039	6,382,173	31,826,867	779.23
12	Centennial Public	7,103.21	19,712,249	15,698,985	4,013,265	944,587	3,068,678	432.01
13	Columbia Heights Public	3,651.44	8,668,982	4,999,290	3,669,693	987,537	2,682,156	734.55
14	Fridley Public	3,110.59	7,037,281	5,829,520	1,207,761	490,691	717,070	230.53
15	St. Francis Area	4,466.57	9,448,254	8,855,526	592,728	484,463	108,265	24.24
16	Spring Lake Park Public	6,616.27	12,072,345	6,208,073	5,864,272	997,062	4,867,210	735.64
22	Detroit Lakes Public	2,976.71	6,842,173	5,106,265	1,735,909	261,386	1,474,523	495.35
23	Frazee-Vergas Public	953.22	2,053,210	1,360,964	692,245	48,597	643,649	675.24
25	Pine Point Public	81.63	293,896	182,244	111,651	619	111,033	1,360.19
31	Bemidji Public	5,217.24	15,597,644	11,534,282	4,063,362	891,867	3,171,495	607.89
32	Blackduck Public	688.61	1,618,380	1,261,124	357,256	17,022	340,234	494.09
36	Kelliher Public	308.84	745,379	583,076	162,303	7,912	154,391	499.91
38	Red Lake Public	1,515.65	5,099,136	2,945,158	2,153,978	321,818	1,832,160	1,208.83

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-Rice Public	4,768.92	12,182,307	8,264,375	3,917,931	359,657	3,558,275	746.14
51	Foley Public	2,082.05	3,916,719	2,745,757	1,170,963	101,021	1,069,942	513.89
75	St. Clair Public	782.30	981,978	756,744	225,234	7,472	217,762	278.36
77	Mankato Public	9,299.74	21,762,924	15,450,138	6,312,786	1,172,626	5,140,161	552.72
81	Comfrey Public	149.09	319,472	265,942	53,530	15,736	37,793	253.49
84	Sleepy Eye Public	606.40	1,045,828	575,975	469,853	77,982	391,871	646.23
85	Springfield Public	622.70	774,377	590,936	183,440	23,760	159,680	256.43
88	New Ulm Public	2,338.82	5,782,505	3,554,051	2,228,454	264,126	1,964,327	839.88
91	Barnum Public	761.44	1,368,428	1,070,866	297,563	11,712	285,851	375.41
93	Carlton Public	426.10	848,195	676,520	171,675	15,001	156,675	367.69
94	Cloquet Public	2,994.17	6,004,201	4,102,363	1,901,838	426,619	1,475,218	492.70
95	Cromwell-Wright Public	325.31	499,481	458,419	41,062	5,807	35,255	108.37
97	Moose Lake Public	614.95	991,963	817,872	174,092	34,457	139,635	227.07
99	Esko Public	1,350.07	1,452,062	1,187,976	264,086	33,351	230,735	170.91
100	Wrenshall Public	394.68	769,484	636,704	132,780	32,793	99,987	253.34
108	Central Public	1,018.06	1,775,312	599,498	1,175,814	75,566	1,100,248	1,080.73
110	Waconia Public	4,361.58	10,092,786	7,063,059	3,029,726	293,117	2,736,609	627.44
111	Watertown-Mayer Public	1,623.12	2,968,226	1,819,276	1,148,950	136,912	1,012,038	623.51
112	Eastern Carver County Public	10,262.88	21,557,362	13,929,712	7,627,649	742,032	6,885,617	670.92
113	Walker-Hackensack-Akeley	786.12	1,927,121	1,255,039	672,082	67,822	604,260	768.66
115	Cass Lake-Bena Public	1,199.36	3,633,883	2,343,429	1,290,454	188,965	1,101,489	918.40

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 Public	1,226.07	2,316,006	1,779,737	536,269	77,051	459,218	374.55
118	Northland Community	349.98	970,945	666,451	304,494	36,769	267,724	764.97
129	Montevideo Public	1,590.05	3,568,238	2,317,650	1,250,588	110,836	1,139,753	716.80
138	North Branch Public	2,803.37	5,430,165	3,150,937	2,279,228	214,952	2,064,276	736.36
139	Rush City Public	940.94	1,626,529	922,000	704,529	48,719	655,810	696.97
146	Barnesville Public	990.04	1,268,265	832,480	435,785	48,639	387,146	391.04
150	Hawley Public	1,095.31	1,046,136	702,838	343,298	29,654	313,644	286.35
152	Moorhead Public	7,561.55	20,864,207	14,043,943	6,820,263	889,152	5,931,112	784.38
162	Bagley Public	993.72	1,850,254	1,207,026	643,228	64,634	578,595	582.25
166	Cook County Public	436.14	1,544,838	703,744	841,094	51,709	789,386	1,809.94
173	Mountain Lake Public	561.19	849,060	508,096	340,964	22,584	318,380	567.33
177	Windom Public	1,238.64	2,968,500	1,726,889	1,241,611	105,110	1,136,501	917.54
181	Brainerd Public	6,764.41	22,584,241	16,398,599	6,185,642	1,039,255	5,146,387	760.80
182	Crosby-Ironton Public	1,086.82	2,956,347	1,910,424	1,045,924	151,535	894,389	822.94
186	Pequot Lakes Public	1,870.08	2,694,837	1,897,994	796,844	176,136	620,708	331.91
191	Burnsville Public	8,559.96	25,250,681	16,201,455	9,049,227	1,248,970	7,800,257	911.25
192	Farmington Public	7,765.68	16,290,232	8,690,214	7,600,018	828,962	6,771,056	871.92
194	Lakeville Public	12,329.26	31,523,162	19,013,299	12,509,863	1,501,322	11,008,540	892.88
195	Randolph Public	760.22	985,412	773,453	211,959	20,056	191,903	252.43
196	Rosemount-Apple Valley-Eagan	31,475.90	79,977,209	54,133,171	25,844,038	4,313,233	21,530,805	684.04
197	West St. Paul-Mendota Heights-Ea	5,483.95	15,005,190	9,232,010	5,773,180	1,033,585	4,739,595	864.27

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 Heights	3,736.49	8,527,139	4,881,609	3,645,529	549,345	3,096,184	828.63
200	Hastings Public	4,608.68	10,036,071	6,398,223	3,637,848	520,316	3,117,532	676.45
203	Hayfield Public	748.56	1,203,907	806,454	397,453	56,459	340,994	455.53
204	Kasson-Mantorville	2,431.23	2,678,644	1,539,606	1,139,038	99,066	1,039,972	427.76
206	Alexandria Public	4,471.32	10,741,323	7,002,003	3,739,321	651,027	3,088,294	690.69
213	Osakis Public	909.47	1,395,842	1,099,847	295,995	59,171	236,824	260.40
227	Chatfield Public	969.95	1,071,652	588,476	483,176	6,773	476,403	491.16
229	Lanesboro Public	424.40	455,641	456,350	(709)	8,562	(9,271)	(21.85)
238	Mabel-Canton Public	275.52	452,000	213,416	238,584	15,939	222,645	808.09
239	Rushford-Peterson Public	710.14	1,022,192	531,288	490,904	26,136	464,769	654.47
241	Albert Lea Public	3,727.10	12,587,695	8,541,110	4,046,585	751,801	3,294,784	884.01
242	Alden-Conger Public	500.27	923,083	583,103	339,980	32,699	307,281	614.23
252	Cannon Falls Public	1,249.67	2,345,802	1,298,248	1,047,553	90,782	956,771	765.62
253	Goodhue Public	791.07	621,512	313,860	307,652	21,561	286,091	361.65
255	Pine Island Public	1,563.61	1,523,534	1,010,159	513,375	48,524	464,851	297.29
256	Red Wing Public	2,832.90	7,380,963	4,559,769	2,821,194	331,970	2,489,224	878.68
261	Ashby Public	343.62	467,532	288,332	179,200	1,104	178,096	518.29
264	Herman-Norcross	104.85	151,495	123,275	28,220	4,575	23,645	225.51
270	Hopkins Public	7,518.41	15,716,387	9,229,504	6,486,882	928,389	5,558,493	739.32
271	Bloomington Public	10,995.93	33,646,928	20,717,014	12,929,914	1,750,815	11,179,099	1,016.66
272	Eden Prairie Public	9,445.84	19,585,337	13,830,714	5,754,623	878,051	4,876,572	516.27

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 Public	9,033.83	20,503,472	13,452,118	7,051,354	547,017	6,504,337	720.00
276	Minnnetonka Public	12,080.69	21,083,438	14,787,066	6,296,371	756,590	5,539,781	458.56
277	Westonka Public	2,684.77	5,409,412	2,810,761	2,598,651	234,086	2,364,565	880.73
278	Orono Public	3,127.06	4,872,212	3,025,248	1,846,964	150,087	1,696,877	542.64
279	Osseo Public	22,199.97	57,028,647	33,455,826	23,572,821	3,299,841	20,272,979	913.20
280	Richfield Public	4,521.46	10,876,760	5,603,645	5,273,114	827,345	4,445,769	983.26
281	Robbinsdale Public	12,524.23	32,797,897	18,119,381	14,678,516	2,415,121	12,263,395	979.17
282	St. Anthony-New Brighton	1,935.12	2,842,269	1,676,511	1,165,758	77,515	1,088,243	562.36
283	St. Louis Park Public	4,882.94	10,929,620	6,548,903	4,380,717	409,133	3,971,584	813.36
284	Wayzata Public	13,003.84	22,476,925	12,364,507	10,112,417	858,628	9,253,790	711.62
286	Brooklyn Center	2,570.92	4,870,361	2,300,222	2,570,139	564,385	2,005,754	780.17
294	Houston Public	3,131.24	3,594,720	2,980,335	614,385	282,986	331,399	105.84
297	Spring Grove	390.30	520,317	278,696	241,621	27,744	213,877	547.98
299	Caledonia Public	812.33	1,371,595	840,686	530,909	32,201	498,709	613.92
300	La Crescent-Hokah	1,187.15	2,752,780	1,807,369	945,411	117,511	827,899	697.38
306	Laporte Public	368.19	641,571	468,336	173,235	16,684	156,551	425.19
308	Nevis Public	624.36	886,370	604,606	281,764	15,483	266,281	426.49
309	Park Rapids Public	1,750.14	3,344,908	1,908,755	1,436,154	126,966	1,309,187	748.05
314	Braham Public	801.56	1,348,753	624,437	724,315	35,063	689,252	859.89
316	Greenway Public	1,118.23	4,237,160	3,023,069	1,214,091	154,503	1,059,588	947.56
317	Deer River Public	941.71	2,953,183	2,860,913	92,269	109,049	(16,780)	(17.82)

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 Public	4,159.52	10,394,030	7,405,526	2,988,503	632,358	2,356,146	566.45
319	Nashwauk-Keewatin	621.14	1,568,902	1,194,292	374,610	41,861	332,749	535.71
323	Franconia Public School	26.00	-	(20,796)	20,796	-	20,796	799.85
330	Heron Lake-Okabena	312.72	561,544	400,553	160,991	41,696	119,295	381.48
332	Mora Public	1,709.93	3,338,130	1,835,273	1,502,857	190,197	1,312,659	767.67
333	Ogilvie Public	529.28	1,030,750	770,013	260,737	31,416	229,321	433.27
345	New London-Spicer	1,661.08	3,971,615	3,002,030	969,585	77,359	892,226	537.14
347	Willmar Public	4,465.57	11,611,413	8,167,062	3,444,351	375,602	3,068,749	687.20
356	Lancaster Public	209.18	449,642	283,518	166,123	7,507	158,616	758.28
361	International Falls	1,031.93	1,795,247	911,141	884,105	38,745	845,361	819.20
362	Littlefork-Big Falls	331.93	528,554	452,813	75,742	19,979	55,763	168.00
363	South Koochiching	305.70	670,540	504,338	166,203	10,255	155,948	510.13
378	Dawson-Boyd Public	611.63	1,492,515	1,045,719	446,797	49,147	397,650	650.15
381	Lake Superior Public	1,463.68	2,679,873	1,994,207	685,666	116,594	569,071	388.79
390	Lake Of The Woods	470.06	690,767	557,434	133,333	21,532	111,801	237.84
391	Cleveland Public	559.59	446,295	297,843	148,452	12,340	136,112	243.24
402	Hendricks Public	166.00	250,169	239,810	10,359	5,724	4,635	27.92
403	Ivanhoe Public	150.08	168,541	59,140	109,401	1,307	108,094	720.24
404	Lake Benton Public	221.65	312,883	260,994	51,889	10,553	41,337	186.50
413	Marshall Public	2,707.47	6,181,180	4,160,347	2,020,833	182,095	1,838,738	679.14
414	Minneota Public	511.43	701,589	532,762	168,827	16,312	152,515	298.21

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 Public	215.73	219,193	101,411	117,782	6,108	111,674	517.66
423	Hutchinson Public	2,886.06	6,419,873	4,408,447	2,011,426	247,182	1,764,244	611.30
424	Lester Prairie Public	534.76	464,607	279,531	185,077	19,829	165,248	309.01
432	Mahnomen Public	747.18	1,234,612	637,883	596,729	52,575	544,155	728.28
435	Waubun-Ogema-White Earth Public	707.42	1,144,834	828,317	316,517	57,357	259,160	366.34
441	Marshall County Central	468.08	773,453	548,349	225,104	678	224,426	479.46
447	Grygla Public	158.24	247,549	245,196	2,353	-	2,353	14.87
458	Truman Public	253.92	486,634	407,722	78,912	25,319	53,593	211.06
463	Eden Valley-Watkins	1,014.76	1,700,730	1,127,760	572,970	48,738	524,232	516.61
465	Litchfield Public	1,608.29	4,059,950	2,388,061	1,671,889	92,317	1,579,572	982.14
466	Dassel-Cokato Public	2,174.01	3,381,358	2,415,708	965,650	99,863	865,788	398.24
473	Isle Public	454.13	1,120,152	590,961	529,191	55,154	474,037	1,043.84
477	Princeton Public	3,423.75	6,497,021	3,920,281	2,576,741	229,742	2,346,999	685.51
480	Onamia Public	618.16	3,006,824	2,157,698	849,126	198,688	650,438	1,052.22
482	Little Falls Public	2,570.74	5,163,247	3,586,478	1,576,769	297,450	1,279,319	497.65
484	Pierz Public	1,322.67	2,164,751	1,480,473	684,279	73,429	610,850	461.83
485	Royalton Public	1,010.08	1,256,486	758,546	497,941	41,749	456,192	451.64
486	Swanville Public	354.39	328,322	267,512	60,810	23,382	37,428	105.61
487	Upsala Public	401.85	506,762	275,939	230,824	44,455	186,369	463.78
492	Austin Public	5,448.78	13,583,027	8,168,120	5,414,907	850,894	4,564,013	837.62
495	Grand Meadow Public	488.20	532,698	341,104	191,594	30,293	161,301	330.40

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 Public	335.64	633,527	391,422	242,105	21,756	220,350	656.51
499	Leroy-Ostrander Public	291.72	569,981	375,231	194,750	31,938	162,812	558.11
500	Southland Public	444.16	717,645	360,197	357,448	46,747	310,700	699.52
505	Fulda Public	387.23	849,154	606,902	242,252	13,581	228,671	590.53
507	Nicollet Public	389.03	524,809	322,810	201,999	15,520	186,479	479.34
508	St. Peter Public	2,377.14	5,277,780	3,417,091	1,860,689	243,882	1,616,807	680.15
511	Adrian Public	610.54	968,282	762,192	206,089	4,862	201,228	329.59
514	Ellsworth Public	163.19	271,655	252,623	19,032	-	19,032	116.62
518	Worthington Public	3,509.93	7,250,089	4,794,263	2,455,825	185,442	2,270,383	646.85
531	Byron Public	2,471.27	2,983,645	1,833,844	1,149,801	90,073	1,059,728	428.82
533	Dover-Eyota Public	1,145.95	1,340,113	893,437	446,676	30,730	415,946	362.97
534	Stewartville Public	2,305.08	3,752,863	2,448,056	1,304,807	100,732	1,204,075	522.36
535	Rochester Public	18,756.70	53,835,458	35,944,183	17,891,275	2,699,415	15,191,860	809.94
542	Battle Lake Public	459.54	549,982	270,782	279,201	7,041	272,160	592.24
544	Fergus Falls Public	3,404.68	3,959,207	2,052,557	1,906,650	140,309	1,766,341	518.80
545	Henning Public	379.98	661,503	382,354	279,149	23,270	255,879	673.40
547	Parkers Prairie Public	556.96	1,092,858	686,983	405,875	20,037	385,838	692.76
548	Pelican Rapids Public	942.83	1,153,725	615,508	538,217	17,643	520,574	552.14
549	Perham-Dent Public	1,616.10	3,079,619	2,139,217	940,401	114,665	825,736	510.94
550	Underwood Public	621.07	555,980	358,665	197,315	5,473	191,842	308.89
553	New York Mills Public	790.24	1,127,021	777,486	349,536	45,251	304,285	385.05

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561	Goodridge Public	253.83	420,503	383,842	36,661	747	35,914	141.49
564	Thief River Falls	2,052.37	3,067,209	1,954,929	1,112,280	35,608	1,076,672	524.60
577	Willow River Public	447.81	902,376	691,901	210,475	20,758	189,717	423.65
578	Pine City Public	1,665.39	3,779,622	2,777,262	1,002,360	176,675	825,685	495.79
581	Edgerton Public	467.20	697,596	584,047	113,548	29,558	83,990	179.77
592	Climax-Shelly Public	198.40	400,375	300,606	99,770	8,264	91,505	461.22
593	Crookston Public	1,252.54	2,638,769	1,510,752	1,128,017	72,100	1,055,917	843.02
595	East Grand Forks Public	2,073.69	4,283,694	2,663,331	1,620,363	67,462	1,552,901	748.86
599	Fertile-Beltrami	491.77	873,196	587,811	285,384	6,433	278,951	567.24
600	Fisher Public	240.20	556,192	442,063	114,128	9,605	104,523	435.15
601	Fosston Public	638.69	1,414,261	954,073	460,188	24,426	435,763	682.28
621	Mounds View Public	12,595.22	28,945,111	22,757,299	6,187,812	1,425,594	4,762,218	378.10
622	North St. Paul-Maplewood Oakdale	11,344.87	33,772,107	22,705,464	11,066,642	2,972,803	8,093,839	713.44
623	Roseville Public	7,981.51	20,776,860	12,783,843	7,993,017	1,049,339	6,943,678	869.97
624	White Bear Lake	9,222.84	25,962,989	17,175,639	8,787,350	1,172,235	7,615,115	825.68
625	St. Paul Public	37,156.12	115,312,190	66,597,889	48,714,300	6,892,567	41,821,734	1,125.57
630	Red Lake Falls Public	411.52	772,666	437,112	335,554	18,866	316,688	769.56
635	Milroy Public	94.82	77,182	(34,995)	112,177	2,311	109,866	1,158.68
640	Wabasso Public	454.27	354,621	248,462	106,159	18,336	87,823	193.33
656	Faribault Public	3,632.28	11,201,596	6,540,603	4,660,993	654,952	4,006,040	1,102.90
659	Northfield Public	4,313.26	10,475,455	7,238,074	3,237,381	403,647	2,833,734	656.98

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671	Hills-Beaver Creek	428.68	771,525	587,451	184,074	24,238	159,837	372.86
676	Badger Public	246.17	538,778	378,745	160,033	7,947	152,086	617.81
682	Roseau Public	1,258.62	2,154,503	1,300,783	853,720	52,299	801,421	636.75
690	Warroad Public	1,073.79	2,282,364	1,754,157	528,207	45,856	482,351	449.20
695	Chisholm Public	751.95	1,807,033	1,036,021	771,012	71,076	699,937	930.83
696	Ely Public	592.71	1,178,801	766,864	411,937	35,649	376,287	634.86
698	Floodwood Public	202.45	308,105	266,560	41,545	14,313	27,232	134.51
700	Hermantown Public	2,282.06	4,226,989	3,636,220	590,769	149,066	441,704	193.55
701	Hibbing Public	2,394.35	5,475,100	3,537,828	1,937,272	178,369	1,758,904	734.61
704	Proctor Public	1,973.47	4,043,706	2,662,951	1,380,756	158,540	1,222,216	619.32
707	Nett Lake Public	97.96	278,995	(71,388)	350,382	459	349,923	3,572.10
709	Duluth Public	8,619.31	23,396,266	15,441,622	7,954,644	1,095,085	6,859,559	795.84
712	Mountain Iron-Buhl	608.30	1,388,747	770,596	618,151	43,990	574,161	943.88
716	Belle Plaine Public	1,708.69	3,178,420	1,588,291	1,590,128	203,941	1,386,188	811.26
717	Jordan Public	2,038.02	3,639,507	2,316,492	1,323,014	98,059	1,224,955	601.05
719	Prior Lake-Savage Area	9,669.15	17,951,765	11,375,031	6,576,735	791,516	5,785,219	598.32
720	Shakopee Public	8,922.47	18,935,405	10,661,835	8,273,570	840,766	7,432,804	833.04
721	New Prague Area	4,482.32	7,283,629	4,557,582	2,726,047	420,750	2,305,297	514.31
726	Becker Public	3,057.23	5,763,931	3,822,776	1,941,155	274,324	1,666,831	545.21
727	Big Lake Public	3,297.87	7,115,397	3,608,036	3,507,361	405,717	3,101,644	940.50
728	Elk River	14,396.90	32,413,386	22,157,780	10,255,606	1,267,377	8,988,229	624.32

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
738	Holdingsford Public	1,152.04	1,589,225	1,191,853	397,371	41,594	355,778	308.82
739	Kimball Public	769.92	1,200,658	770,694	429,965	50,849	379,116	492.41
740	Melrose Public	1,421.10	2,494,148	1,288,129	1,206,019	100,535	1,105,484	777.91
741	Paynesville Public	981.94	1,958,004	1,292,390	665,614	21,506	644,108	655.96
742	St. Cloud Public	10,204.03	32,891,477	20,606,602	12,284,876	1,434,960	10,849,916	1,063.30
743	Sauk Centre Public	1,131.95	2,295,422	1,118,297	1,177,125	121,500	1,055,625	932.57
745	Albany Public	1,943.61	3,493,837	2,327,960	1,165,877	26,064	1,139,813	586.44
748	Sartell-St. Stephen	4,516.00	8,277,425	4,847,674	3,429,751	285,232	3,144,519	696.31
750	Rocori Public	2,501.63	4,014,617	2,918,341	1,096,276	132,295	963,981	385.34
756	Blooming Prairie Public	873.51	1,273,518	893,394	380,124	47,076	333,048	381.28
761	Owatonna Public	5,285.24	12,445,965	7,759,855	4,686,111	752,710	3,933,400	744.22
763	Medford Public	964.32	1,398,611	1,009,202	389,408	5,565	383,843	398.05
768	Hancock Public	435.32	564,422	446,396	118,027	4,867	113,159	259.95
771	Chokio-Alberta Public	169.87	302,027	198,933	103,094	7,906	95,188	560.36
775	Kerkhoven-Murdock-Sunburg	799.70	1,411,359	1,075,360	335,999	31,829	304,171	380.36
777	Benson Public	857.10	1,791,346	1,414,261	377,086	54,534	322,552	376.33
786	Bertha-Hewitt Public	570.28	987,415	744,177	243,238	18,296	224,942	394.44
787	Browerville Public	577.46	1,177,753	947,376	230,377	45,605	184,772	319.97
801	Browns Valley Public	172.06	343,354	267,410	75,945	1,518	74,427	432.56
803	Wheaton Area Public	384.93	776,182	548,443	227,739	14,475	213,264	554.03
811	Wabasha-Kellogg Public	1,131.08	1,475,180	1,272,305	202,875	72,667	130,208	115.12

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
813	Lake City Public	1,306.13	1,924,419	1,215,472	708,947	78,531	630,417	482.66
815	Prinsburg Public	2.28	382,208	329,304	52,904	1,617	51,287	22,494.13
818	Verndale Public	556.18	917,407	733,835	183,572	51,643	131,930	237.21
820	Sebeka Public	508.15	890,887	467,618	423,269	29,890	393,379	774.14
821	Menahga Public	929.52	1,917,886	1,142,720	775,166	87,190	687,976	740.14
829	Waseca Public	1,921.44	4,378,498	3,067,185	1,311,313	214,310	1,097,004	570.93
831	Forest Lake Public	6,436.98	14,755,201	8,065,341	6,689,860	919,848	5,770,012	896.38
832	Mahtomedi Public	3,533.46	6,351,129	4,112,896	2,238,233	200,945	2,037,288	576.57
833	South Washington County	20,259.10	51,704,448	33,233,191	18,471,256	2,606,230	15,865,026	783.11
834	Stillwater Area Public	8,998.17	21,787,585	12,041,794	9,745,791	819,443	8,926,347	992.02
836	Butterfield Public	236.63	396,547	310,732	85,815	6,755	79,060	334.11
837	Madelia Public	661.95	1,416,560	995,707	420,853	94,775	326,078	492.60
840	St. James Public	1,107.88	2,073,874	1,219,864	854,010	51,631	802,379	724.25
846	Breckenridge Public	659.98	1,222,041	752,287	469,754	20,881	448,873	680.13
850	Rothsay Public	313.35	273,292	206,793	66,499	4,019	62,480	199.39
852	Campbell-Tintah Public	133.35	188,537	116,667	71,870	291	71,579	536.78
857	Lewiston-Altura Public	769.85	1,519,875	1,001,074	518,801	24,131	494,669	642.55
858	St. Charles Public	1,102.17	1,253,882	775,996	477,885	14,882	463,003	420.08
861	Winona Area Public	2,749.09	9,683,451	7,198,944	2,484,507	502,033	1,982,475	721.14
876	Annandale Public	2,167.02	4,028,626	2,719,530	1,309,096	126,538	1,182,558	545.71
877	Buffalo-Hanover-Montrose Public	5,978.59	13,811,265	8,461,022	5,350,243	630,010	4,720,233	789.52

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
879	Delano Public	2,590.74	4,472,360	2,957,857	1,514,504	104,380	1,410,124	544.29
881	Maple Lake Public	854.43	1,946,688	1,471,187	475,501	56,868	418,633	489.96
882	Monticello Public	4,511.52	7,475,190	3,796,295	3,678,895	435,101	3,243,794	719.00
883	Rockford Public	1,681.82	2,967,129	1,678,344	1,288,785	78,824	1,209,962	719.44
885	St. Michael-Albertville	6,870.66	9,902,770	5,345,886	4,556,884	442,026	4,114,858	598.90
891	Canby Public	618.12	688,637	524,176	164,461	7,425	157,037	254.06
911	Cambridge-Isanti Public	5,311.85	12,451,449	7,771,257	4,680,192	605,412	4,074,780	767.11
912	Milaca Public	1,798.41	4,614,106	3,146,502	1,467,604	150,484	1,317,120	732.38
914	Ulen-Hitterdal Public	331.27	407,814	237,379	170,435	20,212	150,223	453.48
2071	Lake Crystal-Wellcome Memorial	977.42	1,935,947	1,180,149	755,799	75,357	680,442	696.16
2125	Triton	1,113.38	1,655,412	680,296	975,116	82,638	892,478	801.59
2134	United South Central	787.99	1,820,913	1,054,727	766,186	71,527	694,658	881.56
2135	Maple River	939.82	2,204,772	1,676,205	528,567	49,303	479,264	509.95
2137	Kingsland Public	614.36	1,009,944	362,591	647,353	99,544	547,809	891.67
2142	St. Louis County	2,060.77	5,338,741	3,789,883	1,548,858	203,299	1,345,559	652.94
2143	Waterville-Elysian-Morristown	825.15	1,370,457	951,048	419,409	40,776	378,633	458.87
2144	Chisago Lakes	3,638.06	7,670,834	5,330,002	2,340,832	235,765	2,105,067	578.62
2149	Minnewaska	1,379.26	5,254,247	5,146,483	107,763	92,096	15,667	11.36
2155	Wadena-Deer Creek	1,138.39	2,384,752	1,265,320	1,119,431	85,209	1,034,222	908.50
2159	Buffalo Lk-Hector-Stewart Public	524.99	861,888	490,626	371,262	43,108	328,154	625.07
2164	Dilworth-Glyndon-Felton	1,708.80	2,968,253	2,022,245	946,008	21,532	924,477	541.01

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2165	Hinckley-Finlayson	1,044.58	2,066,397	1,085,292	981,105	141,037	840,068	804.22
2167	Lakeview	671.02	1,195,980	935,210	260,770	12,628	248,142	369.80
2168	NRHEG	912.48	1,404,335	991,399	412,937	81,245	331,692	363.51
2169	Murray County Central	781.28	1,402,226	931,235	470,991	33,934	437,057	559.41
2170	Staples-Motley	1,114.24	2,485,851	1,415,334	1,070,518	149,678	920,840	826.43
2171	Kittson Central	246.86	427,908	248,122	179,786	7,275	172,511	698.82
2172	Kenyon-Wanamingo	773.36	1,501,611	1,138,332	363,279	61,322	301,957	390.45
2174	Pine River-Backus	957.52	1,995,361	1,250,048	745,313	150,801	594,512	620.89
2176	Warren-Alvarado-Oslo	557.27	898,661	498,559	400,102	55,386	344,716	618.58
2180	Maccray	785.77	1,915,296	1,248,979	666,317	43,988	622,329	792.00
2184	Luverne Public	1,269.78	3,038,801	1,916,268	1,122,533	98,099	1,024,434	806.78
2190	Yellow Medicine East	713.34	2,253,741	1,230,203	1,023,538	90,015	933,523	1,308.67
2198	Fillmore Central	633.34	1,077,760	697,524	380,236	15,373	364,863	576.09
2215	Norman County East	248.04	389,353	251,016	138,337	27,026	111,312	448.76
2310	Sibley East	1,194.65	2,100,436	986,871	1,113,565	135,895	977,670	818.37
2311	Clearbrook-Gonvick	473.71	1,061,213	749,956	311,257	8,293	302,964	639.56
2342	West Central Area	848.36	1,413,013	1,005,256	407,757	72,826	334,932	394.80
2358	Tri-County	207.20	414,326	224,775	189,551	2,516	187,035	902.68
2364	Belgrade-Brooten-Elrosa	692.46	1,070,496	763,440	307,056	30,470	276,586	399.43
2365	G.F.W.	742.81	1,463,609	922,345	541,264	52,022	489,242	658.64
2396	A.C.G.C. Public	953.15	1,996,785	1,287,142	709,643	53,143	656,500	688.77

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
2397	Le Sueur-Henderson	1,026.90	2,253,380	1,167,872	1,085,508	121,642	963,866	938.62
2448	Martin County West	736.72	1,385,919	898,371	487,548	28,190	459,358	623.52
2527	Norman County West	179.61	172,839	(120,606)	293,445	10,244	283,201	1,576.75
2534	Bird Island-Olivia-Lake Lillian	675.29	1,114,977	754,555	360,422	58,415	302,007	447.23
2536	Granada Huntley East Chain	325.43	412,384	293,377	119,006	6,262	112,744	346.45
2580	East Central	794.85	1,592,816	951,360	641,456	86,384	555,072	698.34
2609	Win-E-Mac	455.20	945,920	524,601	421,319	16,619	404,701	889.06
2683	Greenbush-Middle River	268.02	518,957	284,292	234,665	2,861	231,804	864.88
2687	Howard Lake-Waverly-Winsted	1,337.86	2,790,977	1,604,102	1,186,875	110,264	1,076,611	804.73
2689	Pipestone Area	1,188.43	2,002,581	1,539,886	462,695	69,218	393,477	331.09
2711	Mesabi East	1,008.75	2,291,723	1,423,323	868,400	47,538	820,862	813.74
2752	Fairmont Area	1,891.07	3,628,443	2,141,134	1,487,309	107,847	1,379,462	729.46
2753	Long Prairie-Grey Eagle	1,006.77	1,850,175	923,533	926,641	45,367	881,275	875.35
2754	Cedar Mountain	470.58	1,333,453	1,041,662	291,790	58,653	233,137	495.42
2769	Morris Area Public	1,183.78	1,916,734	1,510,855	405,879	120,583	285,296	241.00
2805	Zumbrota-Mazeppa	1,333.98	2,605,107	1,643,007	962,100	71,088	891,012	667.94
2835	Janesville-Waldorf-Pemberton	727.27	1,223,811	965,125	258,686	37,692	220,994	303.87
2853	Lac Qui Parle Valley	826.35	1,937,195	1,240,590	696,605	68,332	628,273	760.30
2854	Ada-Borup Public	552.56	1,572,455	1,384,744	187,711	36,774	150,937	273.16
2856	Stephen-Argyle Central	322.89	810,481	509,147	301,334	5,229	296,105	917.05
2859	Glencoe-Silver Lake	1,657.94	3,571,339	2,062,627	1,508,712	186,139	1,322,573	797.72

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2860	Blue Earth Area Public	1,169.71	1,808,643	1,025,238	783,405	71,550	711,855	608.57
2884	Red Rock Central	440.61	514,985	283,774	231,211	11,007	220,204	499.77
2886	Glenville-Emmons	312.95	564,462	293,539	270,922	17,964	252,958	808.30
2888	Clinton-Graceville-Beardsley	355.77	550,412	503,045	47,367	29,734	17,633	49.56
2889	Lake Park Audubon	782.88	929,507	496,935	432,572	24,081	408,491	521.78
2890	Renville County West	578.33	1,152,819	719,129	433,689	44,247	389,443	673.39
2895	Jackson County Central	1,237.52	2,426,461	1,485,251	941,210	113,014	828,196	669.24
2897	Redwood Area	1,174.05	2,109,866	1,573,973	535,893	61,158	474,735	404.36
2898	Westbrook-Walnut Grove	449.00	803,326	575,627	227,698	30,654	197,044	438.85
2899	Plainview-Elgin-Millville	1,629.07	2,227,776	1,344,022	883,754	58,999	824,755	506.27
2902	RTR Public	619.59	1,025,168	582,301	442,867	20,586	422,281	681.55
2903	Ortonville Public	523.34	1,117,637	776,861	340,776	36,096	304,681	582.19
2904	Tracy Area Public	728.16	1,479,150	945,767	533,382	55,433	477,949	656.38
2905	Tri-City United	2,020.22	4,132,762	2,136,713	1,996,049	201,313	1,794,736	888.39
2906	Red Lake County Central	404.16	875,740	514,519	361,221	7,700	353,521	874.71
2907	Round Lake-Brewster Public	464.73	274,394	(46,412)	320,806	19,719	301,087	647.88
2908	Brandon-Evansville Public	542.06	642,971	343,440	299,531	18,749	280,782	517.99
2909	Rock Ridge Public	2,771.39	5,554,372	3,531,340	2,023,033	246,746	1,776,287	640.94

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 Public	2.28	382,208	329,304	52,904	1,617	51,287	22,494.13
707	Nett Lake Public	97.96	278,995	(71,388)	350,382	459	349,923	3,572.10
166	Cook County Public	436.14	1,544,838	703,744	841,094	51,709	789,386	1,809.94
2527	Norman County West	179.61	172,839	(120,606)	293,445	10,244	283,201	1,576.75
25	Pine Point Public	81.63	293,896	182,244	111,651	619	111,033	1,360.19
2190	Yellow Medicine East	713.34	2,253,741	1,230,203	1,023,538	90,015	933,523	1,308.67
38	Red Lake Public	1,515.65	5,099,136	2,945,158	2,153,978	321,818	1,832,160	1,208.83
1.2	Minneapolis Public	34,138.56	119,160,818	70,308,501	48,852,317	8,535,353	40,316,964	1,180.98
635	Milroy Public	94.82	77,182	(34,995)	112,177	2,311	109,866	1,158.68
625	St. Paul Public	37,156.12	115,312,190	66,597,889	48,714,300	6,892,567	41,821,734	1,125.57
656	Faribault Public	3,632.28	11,201,596	6,540,603	4,660,993	654,952	4,006,040	1,102.90
108	Central Public	1,018.06	1,775,312	599,498	1,175,814	75,566	1,100,248	1,080.73
742	St. Cloud Public	10,204.03	32,891,477	20,606,602	12,284,876	1,434,960	10,849,916	1,063.30
480	Onamia Public	618.16	3,006,824	2,157,698	849,126	198,688	650,438	1,052.22
473	Isle Public	454.13	1,120,152	590,961	529,191	55,154	474,037	1,043.84
271	Bloomington Public	10,995.93	33,646,928	20,717,014	12,929,914	1,750,815	11,179,099	1,016.66
834	Stillwater Area Public	8,998.17	21,787,585	12,041,794	9,745,791	819,443	8,926,347	992.02
280	Richfield Public	4,521.46	10,876,760	5,603,645	5,273,114	827,345	4,445,769	983.26
465	Litchfield Public	1,608.29	4,059,950	2,388,061	1,671,889	92,317	1,579,572	982.14
281	Robbinsdale Public	12,524.23	32,797,897	18,119,381	14,678,516	2,415,121	12,263,395	979.17
316	Greenway Public	1,118.23	4,237,160	3,023,069	1,214,091	154,503	1,059,588	947.56

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
4	Mcgregor Public	455.98	1,187,915	721,073	466,841	36,347	430,494	944.11
712	Mountain Iron-Buhl	608.30	1,388,747	770,596	618,151	43,990	574,161	943.88
727	Big Lake Public	3,297.87	7,115,397	3,608,036	3,507,361	405,717	3,101,644	940.50
2397	Le Sueur-Henderson	1,026.90	2,253,380	1,167,872	1,085,508	121,642	963,866	938.62
743	Sauk Centre Public	1,131.95	2,295,422	1,118,297	1,177,125	121,500	1,055,625	932.57
695	Chisholm Public	751.95	1,807,033	1,036,021	771,012	71,076	699,937	930.83
115	Cass Lake-Bena Public	1,199.36	3,633,883	2,343,429	1,290,454	188,965	1,101,489	918.40
177	Windom Public	1,238.64	2,968,500	1,726,889	1,241,611	105,110	1,136,501	917.54
2856	Stephen-Argyle Central	322.89	810,481	509,147	301,334	5,229	296,105	917.05
279	Osseo Public	22,199.97	57,028,647	33,455,826	23,572,821	3,299,841	20,272,979	913.20
191	Burnsville Public	8,559.96	25,250,681	16,201,455	9,049,227	1,248,970	7,800,257	911.25
2155	Wadena-Deer Creek	1,138.39	2,384,752	1,265,320	1,119,431	85,209	1,034,222	908.50
2358	Tri-County	207.20	414,326	224,775	189,551	2,516	187,035	902.68
831	Forest Lake Public	6,436.98	14,755,201	8,065,341	6,689,860	919,848	5,770,012	896.38
194	Lakeville Public	12,329.26	31,523,162	19,013,299	12,509,863	1,501,322	11,008,540	892.88
2137	Kingsland Public	614.36	1,009,944	362,591	647,353	99,544	547,809	891.67
2609	Win-E-Mac	455.20	945,920	524,601	421,319	16,619	404,701	889.06
2905	Tri-City United	2,020.22	4,132,762	2,136,713	1,996,049	201,313	1,794,736	888.39
241	Albert Lea Public	3,727.10	12,587,695	8,541,110	4,046,585	751,801	3,294,784	884.01
2134	United South Central	787.99	1,820,913	1,054,727	766,186	71,527	694,658	881.56
277	Westonka Public	2,684.77	5,409,412	2,810,761	2,598,651	234,086	2,364,565	880.73
256	Red Wing Public	2,832.90	7,380,963	4,559,769	2,821,194	331,970	2,489,224	878.68

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
2753	Long Prairie-Grey Eagle	1,006.77	1,850,175	923,533	926,641	45,367	881,275	875.35
2906	Red Lake County Central	404.16	875,740	514,519	361,221	7,700	353,521	874.71
192	Farmington Public	7,765.68	16,290,232	8,690,214	7,600,018	828,962	6,771,056	871.92
623	Roseville Public	7,981.51	20,776,860	12,783,843	7,993,017	1,049,339	6,943,678	869.97
2683	Greenbush-Middle River	268.02	518,957	284,292	234,665	2,861	231,804	864.88
197	West St. Paul-Mendota Heights- Fagan	5,483.95	15,005,190	9,232,010	5,773,180	1,033,585	4,739,595	864.27
314	Braham Public	801.56	1,348,753	624,437	724,315	35,063	689,252	859.89
593	Crookston Public	1,252.54	2,638,769	1,510,752	1,128,017	72,100	1,055,917	843.02
88	New Ulm Public	2,338.82	5,782,505	3,554,051	2,228,454	264,126	1,964,327	839.88
492	Austin Public	5,448.78	13,583,027	8,168,120	5,414,907	850,894	4,564,013	837.62
720	Shakopee Public	8,922.47	18,935,405	10,661,835	8,273,570	840,766	7,432,804	833.04
199	Inver Grove Heights	3,736.49	8,527,139	4,881,609	3,645,529	549,345	3,096,184	828.63
2170	Staples-Motley	1,114.24	2,485,851	1,415,334	1,070,518	149,678	920,840	826.43
624	White Bear Lake	9,222.84	25,962,989	17,175,639	8,787,350	1,172,235	7,615,115	825.68
182	Crosby-Ironton Public	1,086.82	2,956,347	1,910,424	1,045,924	151,535	894,389	822.94
361	International Falls	1,031.93	1,795,247	911,141	884,105	38,745	845,361	819.20
2310	Sibley East	1,194.65	2,100,436	986,871	1,113,565	135,895	977,670	818.37
2711	Mesabi East	1,008.75	2,291,723	1,423,323	868,400	47,538	820,862	813.74
283	St. Louis Park Public	4,882.94	10,929,620	6,548,903	4,380,717	409,133	3,971,584	813.36
716	Belle Plaine Public	1,708.69	3,178,420	1,588,291	1,590,128	203,941	1,386,188	811.26
535	Rochester Public	18,756.70	53,835,458	35,944,183	17,891,275	2,699,415	15,191,860	809.94
2886	Glenville-Emmons	312.95	564,462	293,539	270,922	17,964	252,958	808.30

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
238	Mabel-Canton Public	275.52	452,000	213,416	238,584	15,939	222,645	808.09
2184	Luverne Public	1,269.78	3,038,801	1,916,268	1,122,533	98,099	1,024,434	806.78
2687	Howard Lake-Waverly-Winsted	1,337.86	2,790,977	1,604,102	1,186,875	110,264	1,076,611	804.73
2165	Hinckley-Finlayson	1,044.58	2,066,397	1,085,292	981,105	141,037	840,068	804.22
2125	Triton	1,113.38	1,655,412	680,296	975,116	82,638	892,478	801.59
6	South St. Paul Public	3,397.87	7,550,560	4,389,789	3,160,771	438,040	2,722,731	801.31
323	Franconia Public School	26.00	-	(20,796)	20,796	-	20,796	799.85
2859	Glencoe-Silver Lake	1,657.94	3,571,339	2,062,627	1,508,712	186,139	1,322,573	797.72
709	Duluth Public	8,619.31	23,396,266	15,441,622	7,954,644	1,095,085	6,859,559	795.84
2180	Maccray	785.77	1,915,296	1,248,979	666,317	43,988	622,329	792.00
877	Buffalo-Hanover-Montrose Public	5,978.59	13,811,265	8,461,022	5,350,243	630,010	4,720,233	789.52
152	Moorhead Public	7,561.55	20,864,207	14,043,943	6,820,263	889,152	5,931,112	784.38
833	South Washington County	20,259.10	51,704,448	33,233,191	18,471,256	2,606,230	15,865,026	783.11
286	Brooklyn Center	2,570.92	4,870,361	2,300,222	2,570,139	564,385	2,005,754	780.17
11	Anoka-Hennepin Public	40,844.01	108,696,747	70,487,708	38,209,039	6,382,173	31,826,867	779.23
740	Melrose Public	1,421.10	2,494,148	1,288,129	1,206,019	100,535	1,105,484	777.91
820	Sebeka Public	508.15	890,887	467,618	423,269	29,890	393,379	774.14
630	Red Lake Falls Public	411.52	772,666	437,112	335,554	18,866	316,688	769.56
113	Walker-Hackensack-Akeley	786.12	1,927,121	1,255,039	672,082	67,822	604,260	768.66
332	Mora Public	1,709.93	3,338,130	1,835,273	1,502,857	190,197	1,312,659	767.67
911	Cambridge-Isanti Public	5,311.85	12,451,449	7,771,257	4,680,192	605,412	4,074,780	767.11
252	Cannon Falls Public	1,249.67	2,345,802	1,298,248	1,047,553	90,782	956,771	765.62

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
118	Northland Community	349.98	970,945	666,451	304,494	36,769	267,724	764.97
181	Brainerd Public	6,764.41	22,584,241	16,398,599	6,185,642	1,039,255	5,146,387	760.80
2853	Lac Qui Parle Valley	826.35	1,937,195	1,240,590	696,605	68,332	628,273	760.30
356	Lancaster Public	209.18	449,642	283,518	166,123	7,507	158,616	758.28
595	East Grand Forks Public	2,073.69	4,283,694	2,663,331	1,620,363	67,462	1,552,901	748.86
309	Park Rapids Public	1,750.14	3,344,908	1,908,755	1,436,154	126,966	1,309,187	748.05
47	Sauk Rapids-Rice Public	4,768.92	12,182,307	8,264,375	3,917,931	359,657	3,558,275	746.14
761	Owatonna Public	5,285.24	12,445,965	7,759,855	4,686,111	752,710	3,933,400	744.22
821	Menahga Public	929.52	1,917,886	1,142,720	775,166	87,190	687,976	740.14
270	Hopkins Public	7,518.41	15,716,387	9,229,504	6,486,882	928,389	5,558,493	739.32
138	North Branch Public	2,803.37	5,430,165	3,150,937	2,279,228	214,952	2,064,276	736.36
16	Spring Lake Park Public	6,616.27	12,072,345	6,208,073	5,864,272	997,062	4,867,210	735.64
701	Hibbing Public	2,394.35	5,475,100	3,537,828	1,937,272	178,369	1,758,904	734.61
13	Columbia Heights Public	3,651.44	8,668,982	4,999,290	3,669,693	987,537	2,682,156	734.55
912	Milaca Public	1,798.41	4,614,106	3,146,502	1,467,604	150,484	1,317,120	732.38
2752	Fairmont Area	1,891.07	3,628,443	2,141,134	1,487,309	107,847	1,379,462	729.46
432	Mahnomen Public	747.18	1,234,612	637,883	596,729	52,575	544,155	728.28
840	St. James Public	1,107.88	2,073,874	1,219,864	854,010	51,631	802,379	724.25
861	Winona Area Public	2,749.09	9,683,451	7,198,944	2,484,507	502,033	1,982,475	721.14
403	Ivanhoe Public	150.08	168,541	59,140	109,401	1,307	108,094	720.24
273	Edina Public	9,033.83	20,503,472	13,452,118	7,051,354	547,017	6,504,337	720.00
883	Rockford Public	1,681.82	2,967,129	1,678,344	1,288,785	78,824	1,209,962	719.44

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
882	Monticello Public	4,511.52	7,475,190	3,796,295	3,678,895	435,101	3,243,794	719.00
129	Montevideo Public	1,590.05	3,568,238	2,317,650	1,250,588	110,836	1,139,753	716.80
622	North St. Paul-Maplewood Oakdale	11,344.87	33,772,107	22,705,464	11,066,642	2,972,803	8,093,839	713.44
284	Wayzata Public	13,003.84	22,476,925	12,364,507	10,112,417	858,628	9,253,790	711.62
500	Southland Public	444.16	717,645	360,197	357,448	46,747	310,700	699.52
2171	Kittson Central	246.86	427,908	248,122	179,786	7,275	172,511	698.82
2580	East Central	794.85	1,592,816	951,360	641,456	86,384	555,072	698.34
300	La Crescent-Hokah	1,187.15	2,752,780	1,807,369	945,411	117,511	827,899	697.38
139	Rush City Public	940.94	1,626,529	922,000	704,529	48,719	655,810	696.97
748	Sartell-St. Stephen	4,516.00	8,277,425	4,847,674	3,429,751	285,232	3,144,519	696.31
2071	Lake Crystal-Wellcome Memorial	977.42	1,935,947	1,180,149	755,799	75,357	680,442	696.16
547	Parkers Prairie Public	556.96	1,092,858	686,983	405,875	20,037	385,838	692.76
206	Alexandria Public	4,471.32	10,741,323	7,002,003	3,739,321	651,027	3,088,294	690.69
2396	A.C.G.C. Public	953.15	1,996,785	1,287,142	709,643	53,143	656,500	688.77
347	Willmar Public	4,465.57	11,611,413	8,167,062	3,444,351	375,602	3,068,749	687.20
477	Princeton Public	3,423.75	6,497,021	3,920,281	2,576,741	229,742	2,346,999	685.51
196	Rosemount-Apple Valley-Eagan	31,475.90	79,977,209	54,133,171	25,844,038	4,313,233	21,530,805	684.04
601	Fosston Public	638.69	1,414,261	954,073	460,188	24,426	435,763	682.28
2902	RTR Public	619.59	1,025,168	582,301	442,867	20,586	422,281	681.55
508	St. Peter Public	2,377.14	5,277,780	3,417,091	1,860,689	243,882	1,616,807	680.15
846	Breckenridge Public	659.98	1,222,041	752,287	469,754	20,881	448,873	680.13
413	Marshall Public	2,707.47	6,181,180	4,160,347	2,020,833	182,095	1,838,738	679.14

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
200	Hastings Public	4,608.68	10,036,071	6,398,223	3,637,848	520,316	3,117,532	676.45
23	Frazee-Vergas Public	953.22	2,053,210	1,360,964	692,245	48,597	643,649	675.24
545	Henning Public	379.98	661,503	382,354	279,149	23,270	255,879	673.40
2890	Renville County West	578.33	1,152,819	719,129	433,689	44,247	389,443	673.39
112	Eastern Carver County Public	10,262.88	21,557,362	13,929,712	7,627,649	742,032	6,885,617	670.92
2895	Jackson County Central	1,237.52	2,426,461	1,485,251	941,210	113,014	828,196	669.24
2805	Zumbrota-Mazeppa	1,333.98	2,605,107	1,643,007	962,100	71,088	891,012	667.94
2365	G.F.W.	742.81	1,463,609	922,345	541,264	52,022	489,242	658.64
659	Northfield Public	4,313.26	10,475,455	7,238,074	3,237,381	403,647	2,833,734	656.98
497	Lyle Public	335.64	633,527	391,422	242,105	21,756	220,350	656.51
2904	Tracy Area Public	728.16	1,479,150	945,767	533,382	55,433	477,949	656.38
741	Paynesville Public	981.94	1,958,004	1,292,390	665,614	21,506	644,108	655.96
239	Rushford-Peterson Public	710.14	1,022,192	531,288	490,904	26,136	464,769	654.47
2142	St. Louis County	2,060.77	5,338,741	3,789,883	1,548,858	203,299	1,345,559	652.94
378	Dawson-Boyd Public	611.63	1,492,515	1,045,719	446,797	49,147	397,650	650.15
2907	Round Lake-Brewster Public	464.73	274,394	(46,412)	320,806	19,719	301,087	647.88
518	Worthington Public	3,509.93	7,250,089	4,794,263	2,455,825	185,442	2,270,383	646.85
84	Sleepy Eye Public	606.40	1,045,828	575,975	469,853	77,982	391,871	646.23
857	Lewiston-Altura Public	769.85	1,519,875	1,001,074	518,801	24,131	494,669	642.55
2909	Rock Ridge Public	2,771.39	5,554,372	3,531,340	2,023,033	246,746	1,776,287	640.94
2311	Clearbrook-Gonvick	473.71	1,061,213	749,956	311,257	8,293	302,964	639.56
682	Roseau Public	1,258.62	2,154,503	1,300,783	853,720	52,299	801,421	636.75

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
696	Ely Public	592.71	1,178,801	766,864	411,937	35,649	376,287	634.86
110	Waconia Public	4,361.58	10,092,786	7,063,059	3,029,726	293,117	2,736,609	627.44
2159	Buffalo Lk-Hector-Stewart Public	524.99	861,888	490,626	371,262	43,108	328,154	625.07
728	Elk River	14,396.90	32,413,386	22,157,780	10,255,606	1,267,377	8,988,229	624.32
2448	Martin County West	736.72	1,385,919	898,371	487,548	28,190	459,358	623.52
111	Watertown-Mayer Public	1,623.12	2,968,226	1,819,276	1,148,950	136,912	1,012,038	623.51
2174	Pine River-Backus	957.52	1,995,361	1,250,048	745,313	150,801	594,512	620.89
704	Proctor Public	1,973.47	4,043,706	2,662,951	1,380,756	158,540	1,222,216	619.32
2176	Warren-Alvarado-Oslo	557.27	898,661	498,559	400,102	55,386	344,716	618.58
676	Badger Public	246.17	538,778	378,745	160,033	7,947	152,086	617.81
242	Alden-Conger Public	500.27	923,083	583,103	339,980	32,699	307,281	614.23
299	Caledonia Public	812.33	1,371,595	840,686	530,909	32,201	498,709	613.92
423	Hutchinson Public	2,886.06	6,419,873	4,408,447	2,011,426	247,182	1,764,244	611.30
2860	Blue Earth Area Public	1,169.71	1,808,643	1,025,238	783,405	71,550	711,855	608.57
31	Bemidji Public	5,217.24	15,597,644	11,534,282	4,063,362	891,867	3,171,495	607.89
717	Jordan Public	2,038.02	3,639,507	2,316,492	1,323,014	98,059	1,224,955	601.05
885	St. Michael-Albertville	6,870.66	9,902,770	5,345,886	4,556,884	442,026	4,114,858	598.90
719	Prior Lake-Savage Area	9,669.15	17,951,765	11,375,031	6,576,735	791,516	5,785,219	598.32
542	Battle Lake Public	459.54	549,982	270,782	279,201	7,041	272,160	592.24
505	Fulda Public	387.23	849,154	606,902	242,252	13,581	228,671	590.53
745	Albany Public	1,943.61	3,493,837	2,327,960	1,165,877	26,064	1,139,813	586.44
162	Bagley Public	993.72	1,850,254	1,207,026	643,228	64,634	578,595	582.25

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
2903	Ortonville Public	523.34	1,117,637	776,861	340,776	36,096	304,681	582.19
2144	Chisago Lakes	3,638.06	7,670,834	5,330,002	2,340,832	235,765	2,105,067	578.62
832	Mahtomedi Public	3,533.46	6,351,129	4,112,896	2,238,233	200,945	2,037,288	576.57
2198	Fillmore Central	633.34	1,077,760	697,524	380,236	15,373	364,863	576.09
829	Waseca Public	1,921.44	4,378,498	3,067,185	1,311,313	214,310	1,097,004	570.93
173	Mountain Lake Public	561.19	849,060	508,096	340,964	22,584	318,380	567.33
599	Fertile-Beltrami	491.77	873,196	587,811	285,384	6,433	278,951	567.24
318	Grand Rapids Public	4,159.52	10,394,030	7,405,526	2,988,503	632,358	2,356,146	566.45
282	St. Anthony-New Brighton	1,935.12	2,842,269	1,676,511	1,165,758	77,515	1,088,243	562.36
771	Chokio-Alberta Public	169.87	302,027	198,933	103,094	7,906	95,188	560.36
2169	Murray County Central	781.28	1,402,226	931,235	470,991	33,934	437,057	559.41
499	Leroy-Ostrander Public	291.72	569,981	375,231	194,750	31,938	162,812	558.11
803	Wheaton Area Public	384.93	776,182	548,443	227,739	14,475	213,264	554.03
77	Mankato Public	9,299.74	21,762,924	15,450,138	6,312,786	1,172,626	5,140,161	552.72
548	Pelican Rapids Public	942.83	1,153,725	615,508	538,217	17,643	520,574	552.14
297	Spring Grove	390.30	520,317	278,696	241,621	27,744	213,877	547.98
876	Annandale Public	2,167.02	4,028,626	2,719,530	1,309,096	126,538	1,182,558	545.71
726	Becker Public	3,057.23	5,763,931	3,822,776	1,941,155	274,324	1,666,831	545.21
879	Delano Public	2,590.74	4,472,360	2,957,857	1,514,504	104,380	1,410,124	544.29
278	Orono Public	3,127.06	4,872,212	3,025,248	1,846,964	150,087	1,696,877	542.64
2164	Dilworth-Glyndon-Felton	1,708.80	2,968,253	2,022,245	946,008	21,532	924,477	541.01
345	New London-Spicer	1,661.08	3,971,615	3,002,030	969,585	77,359	892,226	537.14

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
852	Campbell-Tintah Public	133.35	188,537	116,667	71,870	291	71,579	536.78
319	Nashwauk-Keewatin	621.14	1,568,902	1,194,292	374,610	41,861	332,749	535.71
564	Thief River Falls	2,052.37	3,067,209	1,954,929	1,112,280	35,608	1,076,672	524.60
534	Stewartville Public	2,305.08	3,752,863	2,448,056	1,304,807	100,732	1,204,075	522.36
2889	Lake Park Audubon	782.88	929,507	496,935	432,572	24,081	408,491	521.78
1	Aitkin Public	1,217.39	2,287,854	1,568,120	719,734	87,493	632,241	519.34
544	Fergus Falls Public	3,404.68	3,959,207	2,052,557	1,906,650	140,309	1,766,341	518.80
261	Ashby Public	343.62	467,532	288,332	179,200	1,104	178,096	518.29
2908	Brandon-Evansville Public	542.06	642,971	343,440	299,531	18,749	280,782	517.99
415	Lynd Public	215.73	219,193	101,411	117,782	6,108	111,674	517.66
463	Eden Valley-Watkins	1,014.76	1,700,730	1,127,760	572,970	48,738	524,232	516.61
272	Eden Prairie Public	9,445.84	19,585,337	13,830,714	5,754,623	878,051	4,876,572	516.27
721	New Prague Area	4,482.32	7,283,629	4,557,582	2,726,047	420,750	2,305,297	514.31
51	Foley Public	2,082.05	3,916,719	2,745,757	1,170,963	101,021	1,069,942	513.89
549	Perham-Dent Public	1,616.10	3,079,619	2,139,217	940,401	114,665	825,736	510.94
363	South Koochiching	305.70	670,540	504,338	166,203	10,255	155,948	510.13
2135	Maple River	939.82	2,204,772	1,676,205	528,567	49,303	479,264	509.95
2899	Plainview-Elgin-Millville	1,629.07	2,227,776	1,344,022	883,754	58,999	824,755	506.27
36	Kelliher Public	308.84	745,379	583,076	162,303	7,912	154,391	499.91
2884	Red Rock Central	440.61	514,985	283,774	231,211	11,007	220,204	499.77
482	Little Falls Public	2,570.74	5,163,247	3,586,478	1,576,769	297,450	1,279,319	497.65
578	Pine City Public	1,665.39	3,779,622	2,777,262	1,002,360	176,675	825,685	495.79

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
2754	Cedar Mountain	470.58	1,333,453	1,041,662	291,790	58,653	233,137	495.42
22	Detroit Lakes Public	2,976.71	6,842,173	5,106,265	1,735,909	261,386	1,474,523	495.35
32	Blackduck Public	688.61	1,618,380	1,261,124	357,256	17,022	340,234	494.09
94	Cloquet Public	2,994.17	6,004,201	4,102,363	1,901,838	426,619	1,475,218	492.70
837	Madelia Public	661.95	1,416,560	995,707	420,853	94,775	326,078	492.60
739	Kimball Public	769.92	1,200,658	770,694	429,965	50,849	379,116	492.41
227	Chatfield Public	969.95	1,071,652	588,476	483,176	6,773	476,403	491.16
881	Maple Lake Public	854.43	1,946,688	1,471,187	475,501	56,868	418,633	489.96
813	Lake City Public	1,306.13	1,924,419	1,215,472	708,947	78,531	630,417	482.66
441	Marshall County Central	468.08	773,453	548,349	225,104	678	224,426	479.46
507	Nicollet Public	389.03	524,809	322,810	201,999	15,520	186,479	479.34
487	Upsala Public	401.85	506,762	275,939	230,824	44,455	186,369	463.78
484	Pierz Public	1,322.67	2,164,751	1,480,473	684,279	73,429	610,850	461.83
592	Climax-Shelly Public	198.40	400,375	300,606	99,770	8,264	91,505	461.22
2143	Waterville-Elysian-Morristown	825.15	1,370,457	951,048	419,409	40,776	378,633	458.87
276	Minnetonka Public	12,080.69	21,083,438	14,787,066	6,296,371	756,590	5,539,781	458.56
203	Hayfield Public	748.56	1,203,907	806,454	397,453	56,459	340,994	455.53
914	Ulen-Hitterdal Public	331.27	407,814	237,379	170,435	20,212	150,223	453.48
485	Royalton Public	1,010.08	1,256,486	758,546	497,941	41,749	456,192	451.64
690	Warroad Public	1,073.79	2,282,364	1,754,157	528,207	45,856	482,351	449.20
2215	Norman County East	248.04	389,353	251,016	138,337	27,026	111,312	448.76
2534	Bird Island-Olivia-Lake Lillian	675.29	1,114,977	754,555	360,422	58,415	302,007	447.23

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
2898	Westbrook-Walnut Grove	449.00	803,326	575,627	227,698	30,654	197,044	438.85
600	Fisher Public	240.20	556,192	442,063	114,128	9,605	104,523	435.15
333	Ogilvie Public	529.28	1,030,750	770,013	260,737	31,416	229,321	433.27
801	Browns Valley Public	172.06	343,354	267,410	75,945	1,518	74,427	432.56
12	Centennial Public	7,103.21	19,712,249	15,698,985	4,013,265	944,587	3,068,678	432.01
531	Byron Public	2,471.27	2,983,645	1,833,844	1,149,801	90,073	1,059,728	428.82
204	Kasson-Mantorville	2,431.23	2,678,644	1,539,606	1,139,038	99,066	1,039,972	427.76
308	Nevis Public	624.36	886,370	604,606	281,764	15,483	266,281	426.49
306	Laporte Public	368.19	641,571	468,336	173,235	16,684	156,551	425.19
577	Willow River Public	447.81	902,376	691,901	210,475	20,758	189,717	423.65
858	St. Charles Public	1,102.17	1,253,882	775,996	477,885	14,882	463,003	420.08
2897	Redwood Area	1,174.05	2,109,866	1,573,973	535,893	61,158	474,735	404.36
2364	Belgrade-Brooten-Elrosa	692.46	1,070,496	763,440	307,056	30,470	276,586	399.43
466	Dassel-Cokato Public	2,174.01	3,381,358	2,415,708	965,650	99,863	865,788	398.24
763	Medford Public	964.32	1,398,611	1,009,202	389,408	5,565	383,843	398.05
2342	West Central Area	848.36	1,413,013	1,005,256	407,757	72,826	334,932	394.80
786	Bertha-Hewitt Public	570.28	987,415	744,177	243,238	18,296	224,942	394.44
146	Barnesville Public	990.04	1,268,265	832,480	435,785	48,639	387,146	391.04
2172	Kenyon-Wanamingo	773.36	1,501,611	1,138,332	363,279	61,322	301,957	390.45
381	Lake Superior Public	1,463.68	2,679,873	1,994,207	685,666	116,594	569,071	388.79
750	Rocori Public	2,501.63	4,014,617	2,918,341	1,096,276	132,295	963,981	385.34
553	New York Mills Public	790.24	1,127,021	777,486	349,536	45,251	304,285	385.05

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
330	Heron Lake-Okabena	312.72	561,544	400,553	160,991	41,696	119,295	381.48
756	Blooming Prairie Public	873.51	1,273,518	893,394	380,124	47,076	333,048	381.28
775	Kerkhoven-Murdock-Sunburg	799.70	1,411,359	1,075,360	335,999	31,829	304,171	380.36
621	Mounds View Public	12,595.22	28,945,111	22,757,299	6,187,812	1,425,594	4,762,218	378.10
777	Benson Public	857.10	1,791,346	1,414,261	377,086	54,534	322,552	376.33
91	Barnum Public	761.44	1,368,428	1,070,866	297,563	11,712	285,851	375.41
116	Pillager Public	1,226.07	2,316,006	1,779,737	536,269	77,051	459,218	374.55
671	Hills-Beaver Creek	428.68	771,525	587,451	184,074	24,238	159,837	372.86
2167	Lakeview	671.02	1,195,980	935,210	260,770	12,628	248,142	369.80
93	Carlton Public	426.10	848,195	676,520	171,675	15,001	156,675	367.69
435	Waubun-Ogema-White Earth Public	707.42	1,144,834	828,317	316,517	57,357	259,160	366.34
2168	NRHEG	912.48	1,404,335	991,399	412,937	81,245	331,692	363.51
533	Dover-Eyota Public	1,145.95	1,340,113	893,437	446,676	30,730	415,946	362.97
253	Goodhue Public	791.07	621,512	313,860	307,652	21,561	286,091	361.65
2536	Granada Huntley East Chain	325.43	412,384	293,377	119,006	6,262	112,744	346.45
836	Butterfield Public	236.63	396,547	310,732	85,815	6,755	79,060	334.11
186	Pequot Lakes Public	1,870.08	2,694,837	1,897,994	796,844	176,136	620,708	331.91
2689	Pipestone Area	1,188.43	2,002,581	1,539,886	462,695	69,218	393,477	331.09
495	Grand Meadow Public	488.20	532,698	341,104	191,594	30,293	161,301	330.40
511	Adrian Public	610.54	968,282	762,192	206,089	4,862	201,228	329.59
787	Browerville Public	577.46	1,177,753	947,376	230,377	45,605	184,772	319.97
424	Lester Prairie Public	534.76	464,607	279,531	185,077	19,829	165,248	309.01

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
550	Underwood Public	621.07	555,980	358,665	197,315	5,473	191,842	308.89
738	Holdingsford Public	1,152.04	1,589,225	1,191,853	397,371	41,594	355,778	308.82
2835	Janesville-Waldorf-Pemberton	727.27	1,223,811	965,125	258,686	37,692	220,994	303.87
414	Minneota Public	511.43	701,589	532,762	168,827	16,312	152,515	298.21
255	Pine Island Public	1,563.61	1,523,534	1,010,159	513,375	48,524	464,851	297.29
2	Hill City Public	258.93	477,578	386,482	91,096	14,947	76,150	294.09
150	Hawley Public	1,095.31	1,046,136	702,838	343,298	29,654	313,644	286.35
75	St. Clair Public	782.30	981,978	756,744	225,234	7,472	217,762	278.36
2854	Ada-Borup Public	552.56	1,572,455	1,384,744	187,711	36,774	150,937	273.16
213	Osakis Public	909.47	1,395,842	1,099,847	295,995	59,171	236,824	260.40
768	Hancock Public	435.32	564,422	446,396	118,027	4,867	113,159	259.95
85	Springfield Public	622.70	774,377	590,936	183,440	23,760	159,680	256.43
891	Canby Public	618.12	688,637	524,176	164,461	7,425	157,037	254.06
81	Comfrey Public	149.09	319,472	265,942	53,530	15,736	37,793	253.49
100	Wrenshall Public	394.68	769,484	636,704	132,780	32,793	99,987	253.34
195	Randolph Public	760.22	985,412	773,453	211,959	20,056	191,903	252.43
391	Cleveland Public	559.59	446,295	297,843	148,452	12,340	136,112	243.24
2769	Morris Area Public	1,183.78	1,916,734	1,510,855	405,879	120,583	285,296	241.00
390	Lake Of The Woods	470.06	690,767	557,434	133,333	21,532	111,801	237.84
818	Verndale Public	556.18	917,407	733,835	183,572	51,643	131,930	237.21
14	Fridley Public	3,110.59	7,037,281	5,829,520	1,207,761	490,691	717,070	230.53
97	Moose Lake Public	614.95	991,963	817,872	174,092	34,457	139,635	227.07

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
264	Herman-Norcross	104.85	151,495	123,275	28,220	4,575	23,645	225.51
458	Truman Public	253.92	486,634	407,722	78,912	25,319	53,593	211.06
850	Rothsay Public	313.35	273,292	206,793	66,499	4,019	62,480	199.39
700	Hermantown Public	2,282.06	4,226,989	3,636,220	590,769	149,066	441,704	193.55
640	Wabasso Public	454.27	354,621	248,462	106,159	18,336	87,823	193.33
404	Lake Benton Public	221.65	312,883	260,994	51,889	10,553	41,337	186.50
581	Edgerton Public	467.20	697,596	584,047	113,548	29,558	83,990	179.77
99	Esko Public	1,350.07	1,452,062	1,187,976	264,086	33,351	230,735	170.91
362	Littlefork-Big Falls	331.93	528,554	452,813	75,742	19,979	55,763	168.00
561	Goodridge Public	253.83	420,503	383,842	36,661	747	35,914	141.49
698	Floodwood Public	202.45	308,105	266,560	41,545	14,313	27,232	134.51
514	Ellsworth Public	163.19	271,655	252,623	19,032	-	19,032	116.62
811	Wabasha-Kellogg Public	1,131.08	1,475,180	1,272,305	202,875	72,667	130,208	115.12
95	Cromwell-Wright Public	325.31	499,481	458,419	41,062	5,807	35,255	108.37
294	Houston Public	3,131.24	3,594,720	2,980,335	614,385	282,986	331,399	105.84
486	Swanville Public	354.39	328,322	267,512	60,810	23,382	37,428	105.61
2888	Clinton-Graceville-Beardsley	355.77	550,412	503,045	47,367	29,734	17,633	49.56
402	Hendricks Public	166.00	250,169	239,810	10,359	5,724	4,635	27.92
15	St. Francis Area	4,466.57	9,448,254	8,855,526	592,728	484,463	108,265	24.24
447	Grygla Public	158.24	247,549	245,196	2,353	-	2,353	14.87
2149	Minnewaska	1,379.26	5,254,247	5,146,483	107,763	92,096	15,667	11.36
317	Deer River Public	941.71	2,953,183	2,860,913	92,269	109,049	(16,780)	(17.82)

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
229	Lanesboro Public	424.40	455,641	456,350	(709)	8,562	(9,271)	(21.85)

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	160.22	-	-	-	-	-	-
4001	Bluffview Montessori	214.68	303,823	206,051	97,772	4,118	93,654	436.25
4003	New Heights School, Inc.	127.19	254,312	251,014	3,298	-	3,298	25.93
4004	Cedar Riverside Community School	99.83	194,525	193,663	862	-	862	8.63
4005	Metro Deaf School	56.53	5,887,384	5,832,593	54,792	54,792	-	-
4007	Minnesota New Country School	241.34	938,034	926,975	11,059	-	11,059	45.83
4008	Pact Charter School	697.07	1,260,046	1,126,757	133,289	7,221	126,068	180.85
4011	Athlos Leadership Academy	951.86	1,933,478	1,900,146	33,332	-	33,332	35.02
4015	Community Of Peace Academy	880.47	1,918,890	1,536,559	382,331	57,452	324,879	368.98
4016	World Learner Charter School	204.20	465,192	444,428	20,764	-	20,764	101.69
4017	Minnesota Transitions Charter Sch	5,902.61	5,594,517	5,133,493	461,024	27,680	433,344	73.42
4018	Achieve Language Academy	448.86	708,522	663,631	44,891	2,174	42,718	95.17
4020	Duluth Public Schools Academy	1,125.60	6,550,580	6,215,044	335,535	237,301	98,234	87.27
4025	Cyber Village Academy	284.61	1,362,267	1,276,272	85,996	179	85,817	301.52
4026	E.C.H.O. Charter School	78.38	190,477	189,342	1,135	-	1,135	14.48
4027	Higher Ground Academy	1,119.40	633,837	579,775	54,061	11,754	42,307	37.79
4029	St. Paul City School	538.75	2,126,993	2,073,723	53,270	53,270	-	-
4031	Jennings Community School	82.84	208,861	198,308	10,553	3,980	6,574	79.35
4035	Life Prep	218.65	890,723	890,723	-	-	-	-
4036	Face To Face Academy	113.34	363,945	346,459	17,485	7,164	10,322	91.07
4038	Sojourner Truth Academy	336.93	1,794,845	1,794,845	-	-	-	-
4039	High School For Recording Arts	398.28	1,394,725	1,316,988	77,737	2,411	75,326	189.13
4043	Math And Science Academy	574.79	749,952	686,094	63,859	3,818	60,040	104.46
4049	Northwest Passage High School	184.39	761,245	703,238	58,007	-	58,007	314.59
4050	Lafayette Public Charter School	66.35	103,566	97,441	6,124	1,001	5,123	77.22
4053	North Lakes Academy	606.93	1,557,601	1,459,054	98,547	15,977	82,571	136.05
4054	La Crescent Montessori & Stem Schoo	93.69	201,462	184,546	16,915	-	16,915	180.55
4055	Nerstrand Charter School	123.34	505,319	473,527	31,792	-	31,792	257.76
4056	Rosa Parks Charter High School	80.28	254,609	226,464	28,145	25,694	2,450	30.52
4057	El Colegio Charter School	106.89	373,475	330,541	42,934	27,365	15,569	145.65
4058	Schoolcraft Learning Community Chtr	196.85	863,831	845,133	18,698	9,605	9,093	46.19

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	388.44	622,100	583,648	38,452	4,964	33,488	86.21
4064	Riverway Learning Community Charter	131.41	276,369	226,216	50,153	-	50,153	381.65
4066	Kato Public Charter School	63.71	228,852	188,764	40,088	-	40,088	629.23
4067	Aurora Charter School	427.37	832,116	807,836	24,281	1,500	22,781	53.30
4068	Excell Academy Charter	447.57	1,064,576	994,167	70,409	31	70,378	157.25
4070	Hope Community Academy	602.61	528,819	519,602	9,217	9,217	-	-
4073	Academia Cesar Chavez Charter Sch.	540.65	845,620	837,731	7,889	7,889	-	-
4074	Afsa High School	475.29	1,550,819	1,428,793	122,026	7,914	114,112	240.09
4075	Avalon School	284.37	1,275,445	1,269,649	5,796	5,796	-	-
4078	Twin Cities International Schools	1,098.32	1,215,477	1,131,954	83,523	32,849	50,674	46.14
4079	Friendship Acdmy Of Fine Arts Chtr.	277.58	543,119	239,103	304,016	-	304,016	1,095.24
4080	Pillager Area Charter School	53.61	73,938	66,943	6,995	-	6,995	130.49
4081	Discovery Public School Faribault	63.66	201,988	179,941	22,047	8,278	13,770	216.30
4082	Bluesky Charter School	675.71	783,057	693,085	89,972	37,708	52,264	77.35
4083	Ridgeway Community School	100.80	79,210	73,846	5,364	-	5,364	53.21
4084	North Shore Community School	349.62	472,659	423,297	49,362	14,893	34,470	98.59
4085	Harbor City International Charter	231.54	521,335	490,437	30,898	8,942	21,956	94.83
4087	Sage Academy Charter School	85.71	421,009	421,009	-	-	-	-
4088	Urban Academy Charter School	419.81	548,842	548,842	-	-	-	-
4089	New City School	305.40	425,817	393,777	32,040	4,567	27,473	89.96
4090	Prairie Creek Community School	180.01	464,555	448,918	15,637	-	15,637	86.87
4091	Arcadia Charter School	125.50	684,687	668,156	16,531	-	16,531	131.72
4092	Watershed High School	42.28	152,046	150,036	2,010	2,010	-	-
4093	New Century Academy	143.47	747,311	716,558	30,753	23,670	7,083	49.37
4095	Trio Wolf Creek Distance Learning	186.31	133,362	126,942	6,420	-	6,420	34.46
4097	Partnership Academy, Inc.	487.07	1,662,741	1,535,974	126,768	650	126,118	258.93
4098	Nova Classical Academy	1,072.68	876,404	873,406	2,998	-	2,998	2.79
4100	Great Expectations	112.04	627,302	609,028	18,274	-	18,274	163.10
4102	Minnesota Internship Center	517.77	1,073,941	940,509	133,432	92,299	41,133	79.44
4103	Hmong College Prep Academy	2,579.22	2,599,586	2,419,345	180,241	67,299	112,942	43.79
4104	Paladin Career And Tech High School	216.90	954,039	912,427	41,612	10,774	30,837	142.17
4105	Great River School	854.41	2,224,691	2,105,206	119,484	3,629	115,855	135.60
4106	Treknorth High School	295.36	742,623	707,047	35,576	19,172	16,404	55.54

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4107	Voyageurs Expeditionary	116.70	336,494	327,672	8,822	8,822	-	-
4110	Pim Arts High School	407.56	679,394	639,907	39,486	-	39,486	96.88
4111	Augsburg Fairview Academy	112.57	379,940	360,356	19,584	1,673	17,912	159.11
4112	St Paul Conservatory Performing Art	505.61	302,202	270,995	31,208	-	31,208	61.72
4113	Spero Academy	133.62	5,889,414	5,830,580	58,834	58,834	-	-
4116	Lakes International Language Academ	1,295.92	2,636,404	2,472,768	163,636	2,408	161,228	124.41
4118	Kaleidoscope Charter School	567.88	1,529,859	1,326,728	203,131	32,810	170,321	299.92
4119	Academic Arts High School	103.52	920,292	873,532	46,760	5,188	41,572	401.58
4120	St. Croix Preparatory Academy	1,292.58	2,033,834	1,923,918	109,916	4,936	104,980	81.22
4121	Ubah Medical Academy Charter School	368.72	375,313	342,278	33,035	13,652	19,383	52.57
4122	Eagle Ridge Academy Charter School	1,491.32	1,085,665	956,210	129,455	24,193	105,262	70.58
4124	Beacon Academy	560.92	2,027,978	1,981,062	46,916	29,406	17,510	31.22
4126	Prairie Seeds Academy	850.58	1,082,288	988,372	93,916	21,847	72,068	84.73
4127	Team Academy	93.84	354,303	351,430	2,873	2,873	-	-
4131	Metro Schools Charter	519.49	2,081,149	1,990,859	90,291	25,222	65,069	125.26
4132	Twin Cities Academy	620.02	1,830,341	1,741,595	88,747	5,286	83,461	134.61
4135	Rochester Math And Science Academy	443.57	1,272,463	1,209,395	63,069	35,465	27,604	62.23
4137	Swan River Montessori Charter Sch	136.73	852,523	740,481	112,042	2,502	109,540	801.14
4139	Loveworks Academy For Arts	144.59	563,411	563,411	-	-	-	-
4140	Yinghua Academy	878.24	737,640	690,377	47,263	-	47,263	53.82
4142	Stride Academy Charter School	472.35	785,838	746,924	38,914	-	38,914	82.38
4143	New Millennium Academy Charter Sch	814.94	1,083,643	983,692	99,951	31,608	68,343	83.86
4144	Green Isle Community School	49.46	244,857	236,462	8,395	-	8,395	169.74
4145	Birch Grove Community School	41.83	115,510	111,456	4,055	-	4,055	96.94
4146	Northern Lights Community School	105.04	757,940	723,789	34,151	4,009	30,142	286.96
4150	Minnesota Online High School	229.81	486,081	419,939	66,143	46,564	19,579	85.19
4151	Edvisions Off Campus School	114.84	259,941	254,272	5,669	-	5,669	49.37
4152	Twin Cities German Immersion Chtr	598.12	1,374,031	1,307,714	66,317	-	66,317	110.88
4153	Midway Star Academy	420.95	1,127,950	1,039,801	88,148	20,338	67,811	161.09
4155	Naytahwaush Community School	132.77	559,444	542,071	17,373	11,890	5,484	41.30
4159	Seven Hills Preparatory Academy	1,135.08	2,255,211	2,044,311	210,900	2,532	208,368	183.57
4160	Spectrum High School	898.63	670,387	518,404	151,983	438	151,545	168.64
4161	New Discoveries Montessori Academy	224.97	2,869,595	2,774,293	95,302	17,941	77,362	343.88

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4162	Southside Family Charter School	124.49	538,439	519,119	19,320	1,797	17,523	140.76
4164	Laura Jeffrey Academy Charter	81.83	730,267	703,837	26,430	9,817	16,613	203.02
4166	East Range Academy Of Tech-Science	187.83	471,625	420,282	51,344	-	51,344	273.35
4167	International Spanish Language Acad	320.77	416,165	392,877	23,288	-	23,288	72.60
4168	Glacial Hills Elementary	84.87	257,491	254,063	3,428	3,428	-	-
4169	Stonebridge World School	278.74	1,275,078	1,275,078	-	-	-	-
4170	Hiawatha Academies	1,754.68	5,204,135	5,106,807	97,328	42,920	54,408	31.01
4171	Noble Academy	840.63	225,650	211,363	14,287	-	14,287	17.00
4172	Clarkfield Charter School	45.99	76,799	75,044	1,755	-	1,755	38.16
4177	Minisinaakwaang Leadership Academy	39.64	410,156	388,557	21,599	-	21,599	544.87
4178	Lincoln International School	145.04	166,385	141,010	25,375	-	25,375	174.95
4181	Community School Of Excellence	1,485.76	1,335,992	1,256,862	79,129	50	79,079	53.22
4183	Lionsgate Academy	401.38	11,897,930	11,572,074	325,856	325,856	-	-
4184	Aspen Academy	657.64	1,136,892	1,044,866	92,027	11,752	80,275	122.06
4185	Davinci Academy	935.37	1,888,815	1,723,341	165,474	19,590	145,884	155.96
4186	Global Academy	469.76	1,297,682	1,238,135	59,548	15,223	44,325	94.36
4188	Cologne Academy	681.41	1,899,926	1,813,854	86,072	33,582	52,490	77.03
4189	Legacy Of Dr Josie R Johnson Montes	95.43	821,476	784,584	36,892	-	36,892	386.59
4191	Kipp Minnesota Charter School	686.22	3,586,591	3,523,137	63,454	45,271	18,183	26.50
4192	Best Academy	749.27	3,614,931	3,555,042	59,890	40,478	19,412	25.91
4193	College Preparatory Elementary	281.02	688,587	665,579	23,008	-	23,008	81.87
4194	Cannon River Stem School	332.06	627,865	578,542	49,322	13,963	35,360	106.49
4195	Oshki Ogimaag Charter School	31.95	161,045	154,640	6,405	-	6,405	200.47
4198	Discovery Woods	104.21	160,948	151,637	9,311	3,376	5,935	56.95
4199	Parnassus Preparatory Charter Sch	1,366.54	1,010,366	902,290	108,076	3,449	104,628	76.56
4200	Step Academy Charter School	617.93	689,003	638,994	50,009	7,191	42,819	69.29
4201	Cornerstone Montessori Elementary	135.64	788,054	751,348	36,706	-	36,706	270.62
4204	Rochester Stem Academy	140.62	292,741	275,706	17,035	4,399	12,636	89.86
4205	Hennepin Elementary School	395.47	1,437,617	1,419,854	17,763	9,435	8,327	21.06
4207	Vermilion Country School	34.61	109,853	103,072	6,781	3,377	3,403	98.34
4208	Nasha Shkola Charter School	110.20	120,536	100,141	20,395	-	20,395	185.07
4209	Mastery School	111.73	802,035	802,035	-	-	-	-
4210	Upper Mississippi Academy	323.22	1,624,223	1,530,265	93,957	14,113	79,844	247.03

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4213	Prodeo Academy	733.61	2,489,801	1,860,314	629,487	36,781	592,706	807.93
4215	Sejong Academy Of Minnesota	276.32	364,900	341,270	23,629	15,601	8,028	29.05
4217	Technical Academies Of Minnesota	144.93	759,675	723,674	36,000	26,590	9,410	64.93
4218	Venture Academy	381.30	1,904,576	1,860,508	44,067	44,067	-	-
4219	Northeast College Prep	379.38	1,556,646	1,441,200	115,446	9,854	105,592	278.33
4220	Agamim Classical Academy	330.05	1,475,383	1,273,845	201,538	18,910	182,628	553.33
4221	Discovery Charter School	230.75	252,731	214,812	37,918	4,796	33,122	143.54
4223	Saint Cloud Math And Science Academ	230.85	425,640	417,566	8,074	-	8,074	34.98
4224	Star Of The North Academy Charter S	128.73	133,048	131,769	1,280	1,280	-	-
4225	Universal Academy Charter School	430.18	396,689	388,303	8,386	3,197	5,188	12.06
4226	Bdote Learning Center	106.46	984,984	976,414	8,570	8,570	-	-
4227	Art And Science Academy	351.79	1,059,043	1,029,179	29,864	-	29,864	84.89
4228	Woodbury Leadership Academy	574.25	590,511	547,435	43,076	-	43,076	75.01
4229	Jane Goodall Environmental Science	122.73	534,161	518,363	15,798	5,362	10,436	85.04
4230	Minnesota Excellence In Learning Ac	185.35	496,497	484,294	12,203	5,758	6,445	34.77
4231	Minnesota Math And Science Academy	542.81	426,793	360,643	66,150	7,161	58,989	108.67
4232	Success Academy	164.53	262,486	262,486	-	-	-	-
4233	Level Up Academy	137.47	757,509	664,464	93,046	3,459	89,587	651.68
4237	Career Pathways	138.31	285,385	266,424	18,961	9,831	9,130	66.01
4238	Rochester Beacon Academy	132.16	1,315,132	1,218,317	96,815	81,417	15,398	116.51
4239	Tesfa International School	140.46	544,983	509,956	35,027	6,481	28,546	203.23
4240	New Century School	381.07	796,452	730,665	65,787	5,325	60,461	158.66
4243	North Metro Flex Academy	236.41	888,231	782,231	106,000	14,687	91,313	386.25
4244	Fit Academy	300.76	1,060,511	998,296	62,216	32,720	29,496	98.07
4250	Athlos Academy Of Saint Cloud	627.61	950,614	908,871	41,743	21,643	20,101	32.03
4253	Phoenix Academy Charter School	153.84	169,137	163,116	6,021	-	6,021	39.14
4254	Marine Area Community School	202.36	843,569	806,788	36,782	492	36,289	179.33
4255	Skyline Math And Science Academy	238.39	698,440	694,985	3,455	3,455	-	-
4258	The Journey School	100.56	180,277	163,888	16,389	55	16,334	162.43
4261	Scitech Academy Charter School	299.13	447,373	407,211	40,162	26,000	14,162	47.34
4263	Progeny Academy Charter School	59.68	176,627	155,559	21,068	11,913	9,155	153.40
4264	Gateway Stem Academy	227.76	468,453	423,849	44,605	6,494	38,110	167.33
4265	Minnesota Wildflower Montessori Sch	24.45	6,143	5,828	315	-	315	12.90

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4266	Three Rivers Montessori School	84.42	286,584	231,644	54,940	6,604	48,337	572.57
4267	Horizon Science Academy Twin Cities	82.39	199,372	178,916	20,457	-	20,457	248.29
4268	Great Oaks Academy Charter School	90.32	183,278	174,352	8,926	2,493	6,433	71.22
4269	Quantum Steam Academy Charter	62.41	135,177	127,493	7,684	4,857	2,827	45.30
4271	Aurora Waasakone Community Of Learn	106.39	312,068	295,906	16,162	3,304	12,858	120.85
4273	Modern Montessori Charter School	125.29	211,333	188,222	23,111	-	23,111	184.46
4275	St. Paul School Of Northern Lights	209.76	647,034	586,084	60,950	4,783	56,166	267.76
4276	Notre Ecole Academy	26.71	44,785	42,705	2,079	-	2,079	77.85
4277	Metro Tech Academy Charter School	39.54	15,731	7,866	7,866	-	7,866	198.93
4282	Innovation Sci & Tech Academy	47.48	36,410	22,381	14,029	-	14,029	295.48

Appendix C

Special Education Cross-Subsidies Report, FY 2021

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%). The value under ECIS is manipulated within the program so that the total adjusted general education revenue attributed to students for the time they spend receiving special education services; excluding federal settings 1 and 2 matches the statewide calculation. For SFY 21 this resulted in an ESIC percentage of 0.0991.

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

This revenue was calculated as shown. The ECIS is further multiplied by 0.0991 so as to match the statewide total general education defray calculation.

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 (ACTE-SpEd).

Line 6 – Transportation Expenditures

This is the district's 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.

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.