



Special Education Cross-Subsidies Fiscal Year 2023

Report to the Legislature

As required by Minnesota Statutes 2023, section 127A.065

June 2024

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As requested by Minnesota Statutes 2023, section 3.197: This report cost approximately \$3,825 to prepare, including staff time, printing and mailing expenses.

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Table of Contents

Special Education Cross-Subsidies Fiscal Year 2023	1
For more information:	2
Fiscal Year 2023	4
Introduction.....	4
Legislative History.....	5
Table 1: State Total Special Education Cross-Subsidies, FY 2020–27	6
Figure 1: Special Education Expenditures and Revenues	9
Figure 2: Special Education Cross-Subsidies.....	10
Figure 3: Special Education Revenues	11
Figure 4: Special Education Cross-Subsidy per ADM.....	12
District-by-District Cross-Subsidy Reports, FY 2023	13
Table 2: Special Education Cross-Subsidies FY 2023 Final.....	14
Appendix A	16
Definitions	16
Computation of Cross-Subsidies.....	17
Appendix B.....	18
Table 3: Special Education Cross-Subsidies – District Order	18
Table 4: Special Education Cross-Subsidies – Per WADM Order (decreasing)	34
Table 5: Special Education Cross-Subsidies – Charter Schools.....	50
Appendix C.....	56
Special Education Cross-Subsidies Report, FY 2023	56

Fiscal Year 2023

Minnesota Statutes 2023, 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 a notification to legislative committees based on data compiled on June 10, 2024.

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 by 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 the regular classroom and for those who spend 60% or more of the school day outside 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 the 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 the regular classroom for 60% or more of the school day, for the time these students spend receiving special education services outside 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 the regular classroom.

3. Instructional portion of general education revenue earned by students, served primarily outside 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 2020–FY 2027

Table 1 shows the calculation of the state total cross-subsidy for FY 2020 through FY 2027. Amounts shown for FY 2020–22 are based on actual data. Amounts shown for FY 2023–27 are estimates based on 2023 end-of-session data.

State Total Special Education Cross-Subsidies, Year-to-Year Comparison
FY 2020–27 • Final FY 2022 Data (\$ in Millions)

1. Special Education Expenditures:	FY 2020 Final	FY 2021 Final	FY 2022 Final	FY 2023 Final	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 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).	2,114.06	2,170.22	2,229.94	2,360.36	2,507.41	2,643.13	2,800.11	2,961.41
State transportation (excluding special transportation of non-disabled students).	261.0	221.2	275.4	307.0	344.2	378.8	418.2	451.4
Federal (including fringe benefits)	186.4	191.8	239.2	203.8	218.7	218.7	218.7	218.7
Subtotal, Special Education Expenditures	2,561.5	2,583.3	2,744.6	2,871.1	3,070.4	3,240.7	3,437.0	3,631.5
Change from Prior Year	98.9	21.8	161.3	126.6	199.2	170.3	196.3	194.5
Percent Change from Prior Year	4.0%	0.8%	6.2%	4.6%	6.9%	5.6%	6.1%	5.7%

2. Special Education Categorical Revenues:	FY 2020 Final	FY 2021 Final	FY 2022 Final	FY 2023 Final	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
State – Regular Special Education Aid, Includes Transportation	1,204.1	1,262.0	1,226.3	1,333.7	1,421.8	1,530.6	1,631.4	1,738.1
State – Excess Cost Aid	354.4	378.5	408.5	424.2	461.7	489.5	525.7	574.8
Adjust for Cap Growth	(3.4)	-	-	-	-	-	-	-
Adjust for Hold Harmless	35.4	15.1	39.9	30.8	41.3	33.1	26.5	20.2
Adjust for Alternative Delivery	(39.8)	(43.1)	(48.4)	(50.8)	(64.8)	(67.8)	(70.1)	(75.7)
Cross-Subsidy Aid	21.7	52.9	48.0	57.4	412.2	439.8	462.5	564.4
Homeless Transportation Aid	-	-	-	-	3.4	1.7	1.5	1.5
Charter Tuition Adjustment	3.8	5.7	7.4	8.0	8.5	9.7	10.1	11.2
Adjust for Special Transportation for Non-Disabled Students	(46.3)	(32.8)	(48.5)	(51.5)	(57.2)	(63.3)	(69.7)	(75.9)
State – Special Pupil Aid	1.18	1.23	1.01	1.03	1.17	1.35	1.55	1.78
State – Home Based Travel Aid	0.3	0.1	0.3	0.4	0.4	0.5	0.5	0.6
Third-party Billing	48.6	47.8	57.8	69.2	70.6	72.0	73.5	74.9

2. Special Education Categorical Revenues:	FY 2020 Final	FY 2021 Final	FY 2022 Final	FY 2023 Final	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
Federal	186.4	191.8	239.2	203.8	218.7	218.7	218.7	218.7
Subtotal, Categorical Revenue	1,766.2	1,879.3	1,931.7	2,026.2	2,517.7	2,665.8	2,812.2	3,054.7
Change from Prior Year	119.3	113.0	52.4	94.5	491.5	148.1	146.4	242.4
Percent Change from Prior Year	7.2%	6.4%	2.8%	4.9%	24.3%	5.9%	5.5%	8.6%
3. General Education Revenue attributable to special education students for time spent receiving special education services outside the regular classroom for more than 60% of the school day	FY 2020 Final	FY 2021 Final	FY 2022 Final	FY 2023 Final	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
	122.0	113.6	113.8	118.7	115.6	117.6	118.6	121.5
4. Cross-Subsidies:	FY 2020 Final	FY 2021 Final	FY 2022 Final	FY 2023 Final	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
(a) Gross Cross-Subsidy (1) - (2):	795.2	704.0	812.9	845.0	552.7	574.9	624.8	576.8
(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):	673.2	590.4	699.1	726.3	437.1	457.3	506.1	455.3
Change from Prior Year	(27.2)	(82.8)	108.7	27.2	(289.2)	20.3	48.8	(50.8)
Percent Change from Prior Year	-3.9%	-12.3%	18.4%	3.9%	-39.8%	4.6%	10.7%	-10.0%

Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003–FY 2023 and projections through FY 2027 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from \$1.210 billion in FY 2003 to \$2.871 billion in FY 2023, and are projected to continue to increase up to \$3.632 billion by FY 2027. 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 by 200% over the 24-year period, while revenues are by 280%.

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

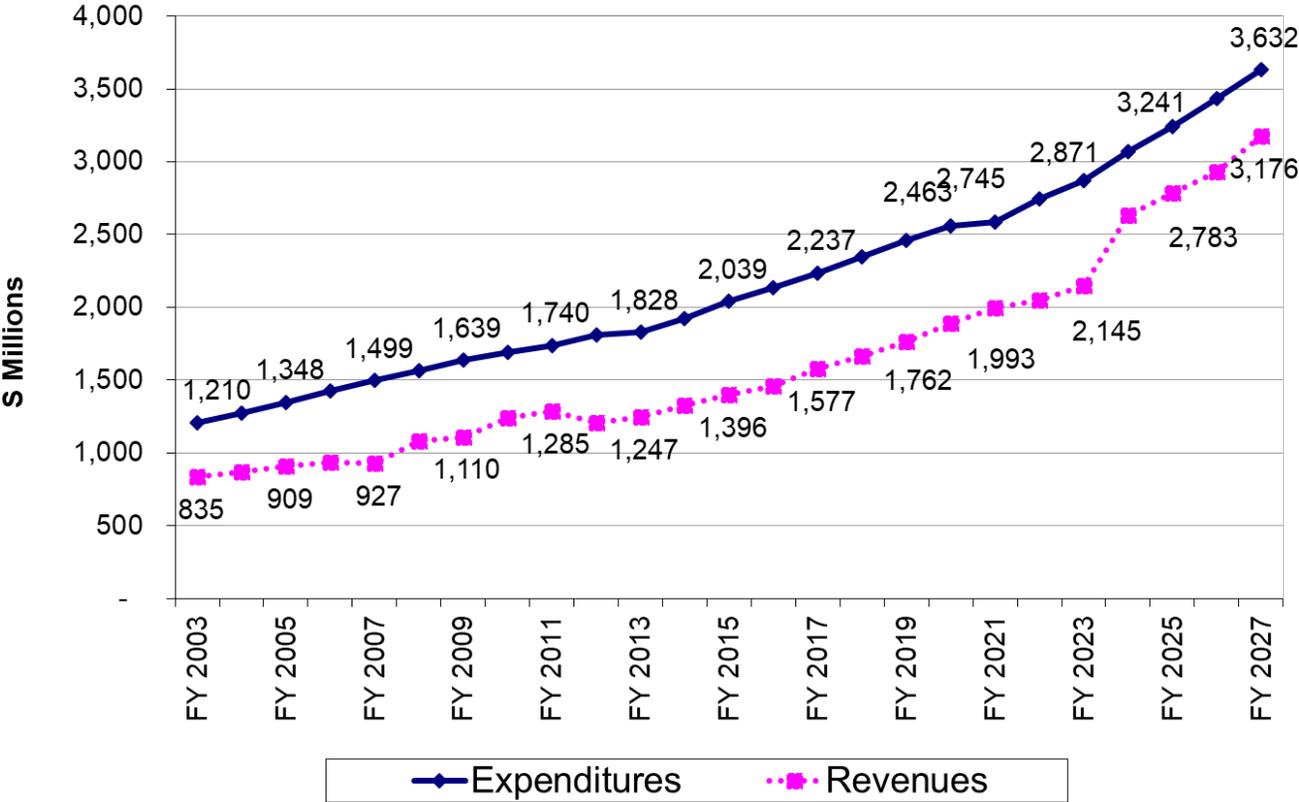


Figure 2: Special Education Cross-Subsidies

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 2027 dollars [adjusted for inflation using Consumer Price Index (CPI)].

The Adjusted Net Cross-Subsidy grew quickly 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. The expiration of federal stimulus funding created an 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. Further changes starting in FY 2024 have reduced the cross-subsidy in later years. It is projected to be \$455 million in FY 2027.

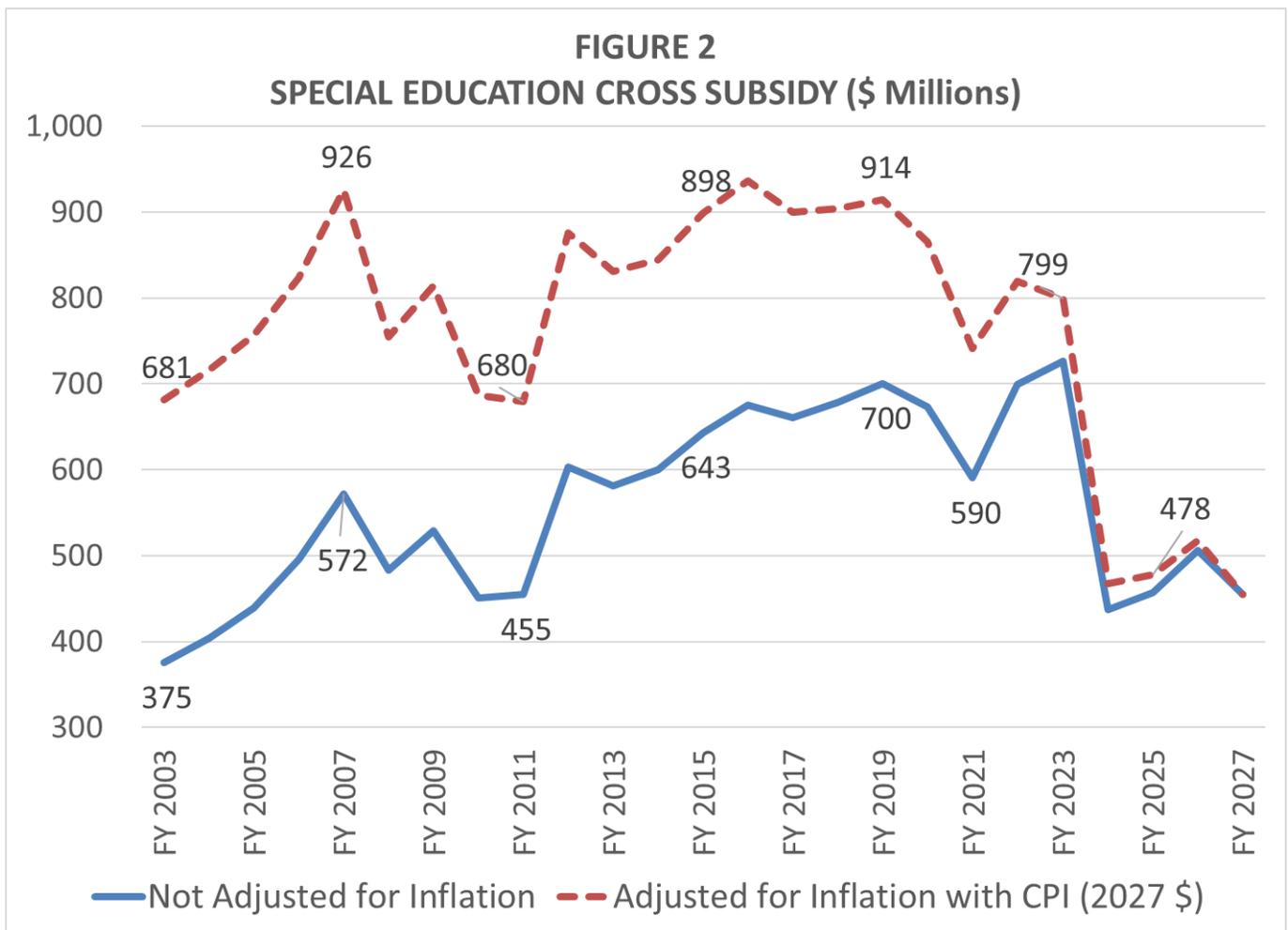


Figure 3: Special Education Revenues

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 2027. Between FY 2003 and FY 2007, the state and federal-funded portion of special education expenditures declined gradually from 69.0% to 61.8%. The increase enacted in 2007 raised the state and federal-funded portion of special education expenditures to 69.1% in FY 2008. Due to federal stimulus funds in FY 2010 and carryover 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 and 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 and 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 74.5% by FY 2023. Changes in the 2023 legislative session increased the state special education funding such that by FY 2027 it is forecasted that 87.5% of special education costs will be covered.

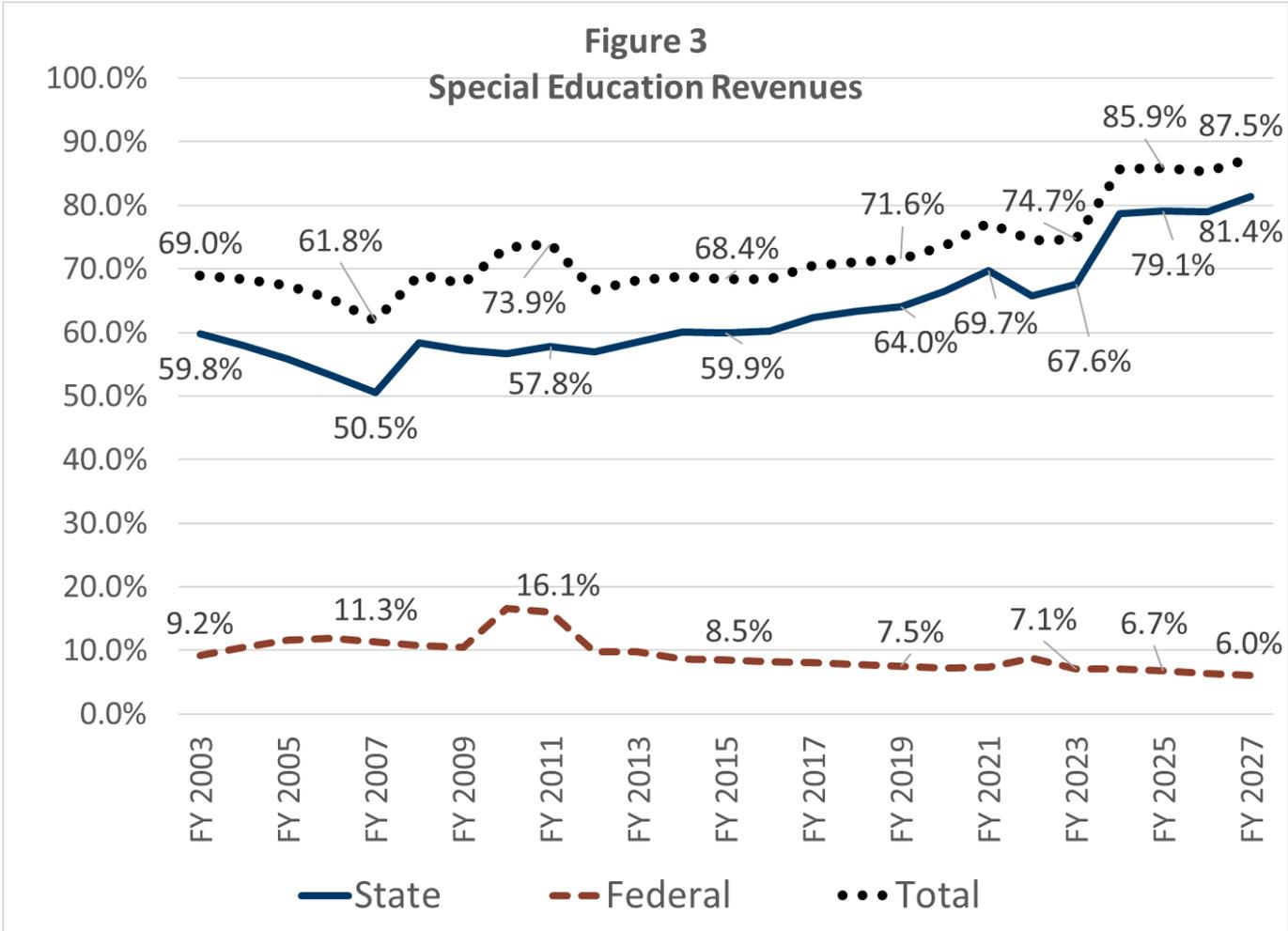
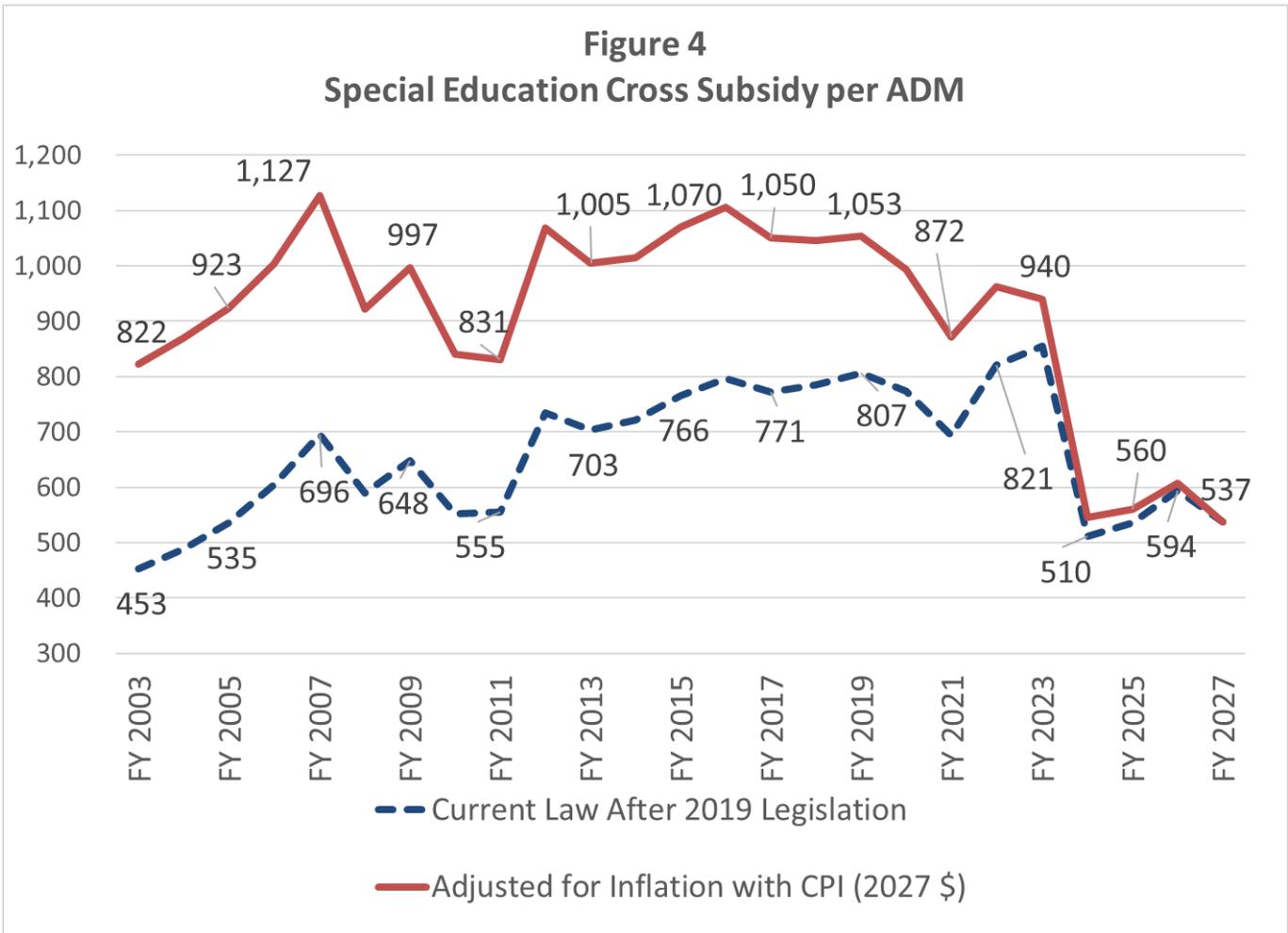


Figure 4: Special Education Cross-Subsidy per ADM

Figure 4 presents 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 and FY 2027 dollars, adjusted for inflation using the Consumer Price Index (CPI). The trends in cross-subsidy per ADM in current dollars, shown in the dashed line, follow closely with the trends in the total cross-subsidy shown in Figure 2, with a dip in FY 2010 and FY 2011, due to the federal stimulus funding and gradual increases projected for FY 2017 through FY 2023, as funding growth is projected to lag slightly behind expenditure growth. A sharp decline occurs beginning in FY 2024 due to legislative changes enacted during the 2023 session.



District-by-District Cross-Subsidy Reports, FY 2023

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2023, sorted in school district number order and by the Adjusted Net Cross-Subsidy per adjusted weighted pupil unit.

Since 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 2023 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 \$772 and \$1,080 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of \$630 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of \$1,379 per pupil unit. In contrast, the average cross-subsidy of charter schools was \$225 per pupil unit.

Note: The total Adjusted Net Cross-Subsidy reported in Table 2 is \$783,149,671, which is greater than the 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 part of the tuition adjustment, which is tied to each LEA's net aid, 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 2023 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 \$	929,944	2,462,471,741	1,573,241,417	889,230,324	106,080,653	783,149,671	842.15
By Stratum							
Minneapolis and St. Paul	65,199	237,353,255	132,991,000	104,362,255	14,448,699	89,913,557	1,379.06
Other Metro, Inner	94,458	271,800,059	154,489,285	117,310,774	15,335,203	101,975,570	1,079.58
Other Metro, Outer	295,044	782,447,230	477,204,610	305,242,620	36,546,841	268,695,779	910.70
Non-Metro > = 2K	207,382	548,168,741	355,366,908	192,801,834	24,009,931	168,791,902	813.92
Non-Metro 1K-2K	100,333	223,159,093	138,207,155	84,951,938	7,484,958	77,466,979	772.10
Non-Metro < 1K	95,219	186,431,777	120,693,437	65,738,340	5,706,893	60,031,447	630.45
District Totals	857,637	2,249,360,155	1,378,952,395	870,407,760	103,532,526	766,875,234	894.17
Charter Schools	72,307	213,111,586	194,289,022	18,822,564	2,548,127	16,274,436	225.07

Table 3 in Appendix B displays the amount 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 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 cannot 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) which 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 2003-2027, 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 is attributable to special education students for time spent receiving special education services outside the regular classroom, for those who spend 60% or more of the school day outside 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, 302-308, 316, 317, 330 and 388. MDE omits all costs coded to finance 000 when the program code is 401-422. Starting with the total costs, we separate 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 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 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 percentage of time spent receiving special education services outside 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 the regular classroom; MDE assumed that the average percentage of time outside the regular classroom for students in Setting I is 10%. Setting II includes students spending 21 to 60% of their time outside the regular classroom; MDE assumed that the average percentage of time outside the regular classroom for students in Setting II is 40%. Setting III includes students spending more than 60% of their time outside the regular classroom. In the data reported here, MDE 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 the regular classroom, for the time they spend receiving special education services outside 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	1,124.30	2,563,413	1,640,417	922,997	137,171	785,826	698.95
1.2	Minneapolis Public	30,745.26	120,433,772	70,574,330	49,859,443	7,282,953	42,576,489	1,384.81
2	Hill City Public	263.22	450,680	370,701	79,979	4,195	75,784	287.91
4	Mcgregor Public	460.40	1,244,359	941,756	302,603	31,486	271,117	588.87
6	South St. Paul Public	3,215.73	7,868,849	4,226,411	3,642,438	439,148	3,203,290	996.13
11	Anoka-Hennepin Public	41,430.98	127,170,181	77,153,481	50,016,700	6,485,702	43,530,999	1,050.69
12	Centennial Public	7,058.86	20,910,077	15,998,945	4,911,132	951,792	3,959,339	560.90
13	Columbia Heights Public	3,800.20	9,092,762	4,427,922	4,664,839	765,647	3,899,192	1,026.05
14	Fridley Public	2,948.95	8,203,452	5,687,226	2,516,226	448,404	2,067,822	701.21
15	St. Francis Area	4,591.01	11,995,650	8,853,858	3,141,792	546,255	2,595,537	565.35
16	Spring Lake Park Public	6,559.94	13,970,109	6,698,006	7,272,102	895,798	6,376,304	972.01
22	Detroit Lakes Public	2,995.37	7,367,354	4,821,654	2,545,700	248,527	2,297,173	766.91
23	Frazee-Vergas Public	903.87	2,129,778	1,342,285	787,493	27,883	759,610	840.40
25	Pine Point Public	69.79	310,832	221,900	88,932	1,459	87,473	1,253.37
31	Bemidji Public	5,129.47	16,528,062	10,661,908	5,866,154	927,560	4,938,593	962.79
32	Blackduck Public	763.13	1,693,221	1,410,150	283,071	18,848	264,223	346.24
36	Kelliher Public	354.24	1,005,563	796,919	208,644	8,745	199,899	564.30
38	Red Lake Public	1,603.32	6,349,750	3,294,002	3,055,749	307,944	2,747,804	1,713.82

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
47	Sauk Rapids-Rice Public	4,697.27	12,908,802	9,753,667	3,155,135	362,408	2,792,727	594.54
51	Foley Public	2,049.18	4,551,969	2,920,926	1,631,043	86,372	1,544,671	753.80
75	St. Clair Public	862.96	1,111,139	770,617	340,522	8,231	332,291	385.06
77	Mankato Public	8,951.45	24,635,696	17,608,952	7,026,745	1,415,535	5,611,210	626.85
81	Comfrey Public	127.70	368,637	270,539	98,098	932	97,165	760.89
84	Sleepy Eye Public	620.26	1,097,370	648,370	449,000	89,593	359,407	579.45
85	Springfield Public	642.43	903,895	548,259	355,635	25,949	329,687	513.19
88	New Ulm Public	2,422.87	6,245,549	3,462,995	2,782,554	211,897	2,570,657	1,061.00
91	Barnum Public	770.60	1,215,860	971,994	243,866	29,213	214,653	278.55
93	Carlton Public	351.28	764,591	512,562	252,029	11,292	240,737	685.31
94	Cloquet Public	2,980.95	5,939,085	4,392,573	1,546,512	431,452	1,115,060	374.06
95	Cromwell-Wright Public	326.94	478,766	390,276	88,490	6,421	82,069	251.02
97	Moose Lake Public	651.34	927,341	650,389	276,951	45,989	230,962	354.59
99	Esko Public	1,372.38	1,748,194	1,076,907	671,287	31,742	639,545	466.01
100	Wrenshall Public	374.44	862,916	529,677	333,239	31,929	301,310	804.70
108	Central Public	1,004.97	2,194,134	1,035,713	1,158,421	74,471	1,083,951	1,078.59
110	Waconia Public	4,374.81	11,336,523	7,805,222	3,531,301	299,219	3,232,082	738.79
111	Watertown-Mayer Public	1,647.44	3,030,050	1,867,675	1,162,375	112,762	1,049,613	637.12
112	Eastern Carver County Public	10,035.48	22,889,795	13,611,694	9,278,101	875,224	8,402,877	837.32
113	Walker-Hackensack-Akeley	781.40	1,871,730	1,126,317	745,413	92,782	652,631	835.21
115	Cass Lake-Bena Public	1,180.43	3,831,218	2,481,828	1,349,390	224,259	1,125,131	953.15

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
116	Pillager Public	1,365.56	3,149,560	2,226,813	922,747	112,661	810,086	593.23
118	Northland Community	377.18	1,149,484	797,972	351,512	65,327	286,185	758.75
129	Montevideo Public	1,573.48	3,377,346	2,303,448	1,073,898	80,813	993,085	631.14
138	North Branch Public	2,887.93	6,026,734	3,366,354	2,660,380	222,785	2,437,595	844.06
139	Rush City Public	968.99	2,251,613	1,108,195	1,143,418	44,467	1,098,951	1,134.12
146	Barnesville Public	991.94	1,481,372	942,719	538,653	63,771	474,882	478.74
150	Hawley Public	1,137.63	1,105,293	548,038	557,255	50,941	506,314	445.06
152	Moorhead Public	7,836.19	22,519,874	15,493,956	7,025,918	1,017,883	6,008,035	766.70
162	Bagley Public	980.60	1,745,634	1,269,974	475,660	42,957	432,702	441.26
166	Cook County Public	466.81	1,828,843	774,259	1,054,584	29,476	1,025,109	2,195.99
173	Mountain Lake Public	550.93	1,156,674	540,670	616,004	25,104	590,900	1,072.55
177	Windom Public	1,309.50	3,284,922	1,891,538	1,393,384	133,154	1,260,230	962.38
181	Brainerd Public	6,593.57	23,883,874	17,278,458	6,605,415	896,777	5,708,638	865.79
182	Crosby-Ironton Public	1,100.27	3,348,474	1,966,207	1,382,267	152,269	1,229,998	1,117.91
186	Pequot Lakes Public	1,960.64	3,146,789	1,874,216	1,272,573	167,889	1,104,684	563.43
191	Burnsville Public	8,409.64	27,544,730	17,920,783	9,623,948	1,370,707	8,253,240	981.40
192	Farmington Public	7,445.06	17,956,256	9,639,422	8,316,835	847,999	7,468,836	1,003.19
194	Lakeville Public	12,960.45	35,901,516	21,669,178	14,232,338	1,799,657	12,432,680	959.28
195	Randolph Public	905.94	1,021,721	735,177	286,543	36,152	250,392	276.39
196	Rosemount-Apple Valley-Eagan	31,649.00	93,350,767	60,272,850	33,077,918	5,006,749	28,071,169	886.95
197	West St. Paul-Mendota Heights-Ea	5,491.99	17,972,557	10,976,413	6,996,144	1,084,143	5,912,001	1,076.48

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	3,726.40	9,417,097	5,138,541	4,278,556	549,112	3,729,444	1,000.82
200	Hastings Public	4,479.96	11,807,196	7,202,198	4,604,998	546,807	4,058,190	905.85
203	Hayfield Public	729.39	1,453,106	822,654	630,452	59,437	571,015	782.87
204	Kasson-Mantorville	2,358.47	2,623,021	1,507,927	1,115,094	147,668	967,426	410.19
206	Alexandria Public	4,407.88	11,729,313	7,218,902	4,510,410	672,105	3,838,305	870.78
213	Osakis Public	924.93	1,447,799	1,172,217	275,582	30,025	245,558	265.49
227	Chatfield Public	1,002.36	1,339,877	794,367	545,510	13,009	532,501	531.25
229	Lanesboro Public	459.49	586,420	462,673	123,747	1,199	122,548	266.71
238	Mabel-Canton Public	260.19	504,877	295,406	209,472	1,036	208,435	801.09
239	Rushford-Peterson Public	703.34	1,108,991	592,574	516,416	47,320	469,097	666.96
241	Albert Lea Public	3,688.33	12,327,362	8,837,222	3,490,140	835,612	2,654,528	719.71
242	Alden-Conger Public	488.73	862,730	637,249	225,482	22,627	202,854	415.06
252	Cannon Falls Public	1,158.80	2,620,344	1,463,007	1,157,337	48,742	1,108,595	956.67
253	Goodhue Public	785.58	986,979	497,512	489,467	27,395	462,072	588.19
255	Pine Island Public	1,655.76	2,390,734	1,336,255	1,054,479	39,128	1,015,352	613.22
256	Red Wing Public	2,697.05	7,628,040	4,115,415	3,512,625	308,125	3,204,501	1,188.15
261	Ashby Public	361.24	518,024	367,214	150,810	7,067	143,742	397.91
264	Herman-Norcross	99.94	121,651	76,587	45,064	359	44,704	447.31
270	Hopkins Public	7,436.53	17,560,174	9,552,206	8,007,968	1,050,267	6,957,701	935.61
271	Bloomington Public	11,202.25	39,971,484	22,578,956	17,392,528	1,811,803	15,580,725	1,390.86
272	Eden Prairie Public	9,913.03	21,198,773	13,169,022	8,029,752	1,104,554	6,925,198	698.60

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	9,392.51	25,101,407	16,101,842	8,999,565	688,902	8,310,663	884.82
276	Minnnetonka Public	12,319.56	23,463,286	17,253,802	6,209,484	808,579	5,400,905	438.40
277	Westonka Public	2,636.08	5,689,262	2,855,274	2,833,988	237,968	2,596,020	984.80
278	Orono Public	3,151.33	5,181,485	3,517,896	1,663,588	123,689	1,539,899	488.65
279	Osseo Public	22,394.57	60,605,437	32,093,279	28,512,158	3,299,597	25,212,561	1,125.83
280	Richfield Public	4,425.04	13,745,844	6,520,883	7,224,961	738,147	6,486,815	1,465.93
281	Robbinsdale Public	11,818.63	35,610,027	18,117,052	17,492,975	2,418,944	15,074,031	1,275.45
282	St. Anthony-New Brighton	1,996.05	3,628,484	1,704,281	1,924,203	132,325	1,791,878	897.71
283	St. Louis Park Public	4,809.30	12,818,859	7,372,322	5,446,537	464,638	4,981,900	1,035.89
284	Wayzata Public	13,361.67	24,887,845	13,242,612	11,645,233	949,384	10,695,849	800.49
286	Brooklyn Center	2,438.33	7,817,535	3,907,926	3,909,610	480,707	3,428,903	1,406.25
294	Houston Public	2,308.72	4,306,976	3,234,850	1,072,126	411,844	660,282	285.99
297	Spring Grove	381.53	479,629	314,106	165,522	21,825	143,698	376.64
299	Caledonia Public	792.54	1,556,472	850,493	705,978	32,692	673,287	849.53
300	La Crescent-Hokah	1,135.80	3,096,497	1,960,168	1,136,329	90,182	1,046,148	921.07
306	Laporte Public	379.69	896,682	571,857	324,825	31,603	293,222	772.27
308	Nevis Public	622.35	1,072,223	693,577	378,647	35,753	342,893	550.97
309	Park Rapids Public	1,821.04	4,203,476	2,410,781	1,792,695	199,229	1,593,466	875.03
314	Braham Public	831.72	1,592,279	958,950	633,329	37,629	595,700	716.23
316	Greenway Public	1,116.31	3,870,540	2,952,208	918,332	137,450	780,882	699.52
317	Deer River Public	922.19	3,082,283	2,583,444	498,839	119,292	379,547	411.57

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	4,254.80	11,339,929	7,752,912	3,587,017	526,758	3,060,260	719.25
319	Nashwauk-Keewatin	597.72	1,304,237	1,086,157	218,080	46,327	171,753	287.35
323	Franconia Public School	26.40	23,784	(17,308)	41,092	7,031	34,062	1,290.21
330	Heron Lake-Okabena	290.45	509,302	343,562	165,740	18,893	146,847	505.58
332	Mora Public	1,762.00	4,110,597	2,197,186	1,913,410	205,873	1,707,537	969.09
333	Ogilvie Public	550.71	1,341,111	829,386	511,726	51,038	460,688	836.53
345	New London-Spicer	1,686.05	4,735,151	3,185,357	1,549,794	101,941	1,447,853	858.73
347	Willmar Public	4,394.72	13,368,110	8,807,889	4,560,220	360,001	4,200,220	955.74
356	Lancaster Public	192.32	499,042	336,044	162,998	9,384	153,614	798.74
361	International Falls	985.13	1,757,380	816,929	940,450	28,078	912,372	926.14
362	Littlefork-Big Falls	354.60	576,426	483,928	92,498	21,795	70,703	199.39
363	South Koochiching	296.71	655,542	558,570	96,973	32,002	64,971	218.97
378	Dawson-Boyd Public	603.90	1,456,860	1,126,790	330,070	28,582	301,488	499.24
381	Lake Superior Public	1,446.93	3,042,112	1,717,008	1,325,104	124,592	1,200,512	829.70
390	Lake of the Woods	471.14	626,563	496,616	129,947	9,139	120,809	256.42
391	Cleveland Public	645.79	778,289	486,256	292,033	23,991	268,042	415.06
402	Hendricks Public	241.09	236,042	219,326	16,715	873	15,842	65.71
403	Ivanhoe Public	123.45	177,439	32,909	144,530	2,338	142,192	1,151.82
404	Lake Benton Public	204.63	229,608	161,681	67,928	6,544	61,384	299.98
413	Marshall Public	2,807.35	6,598,027	4,496,281	2,101,747	174,845	1,926,902	686.38
414	Minneota Public	529.04	987,249	611,197	376,053	22,384	353,669	668.51

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
415	Lynd Public	241.44	155,369	61,853	93,516	5,679	87,837	363.81
423	Hutchinson Public	2,906.59	6,762,522	4,734,506	2,028,016	253,338	1,774,677	610.57
424	Lester Prairie Public	533.21	673,273	311,179	362,094	25,437	336,656	631.38
432	Mahnomen Public	687.10	1,366,460	599,064	767,396	43,505	723,891	1,053.55
435	Waubun-Ogema-White Earth Public	767.39	1,312,312	977,282	335,030	51,809	283,222	369.07
441	Marshall County Central	496.93	776,909	586,506	190,403	739	189,664	381.67
447	Grygla Public	146.31	287,926	238,755	49,171	570	48,601	332.18
458	Truman Public	242.27	693,555	459,368	234,187	11,837	222,350	917.78
463	Eden Valley-Watkins	990.04	1,741,374	1,193,526	547,849	65,862	481,987	486.84
465	Litchfield Public	1,692.31	4,586,229	2,557,066	2,029,163	109,494	1,919,669	1,134.35
466	Dassel-Cokato Public	2,268.43	3,648,157	2,691,362	956,795	67,127	889,668	392.20
473	Isle Public	457.75	1,161,032	779,149	381,883	21,368	360,515	787.58
477	Princeton Public	3,523.51	7,829,539	4,098,448	3,731,091	316,166	3,414,925	969.18
480	Onamia Public	602.56	2,630,908	1,925,785	705,123	184,336	520,788	864.29
482	Little Falls Public	2,625.80	6,437,862	3,695,576	2,742,286	358,168	2,384,118	907.96
484	Pierz Public	1,350.97	2,574,859	1,682,035	892,824	51,596	841,228	622.68
485	Royalton Public	1,035.29	1,297,010	841,133	455,877	33,513	422,364	407.97
486	Swanville Public	370.62	440,911	336,396	104,515	14,793	89,721	242.08
487	Upsala Public	354.54	684,473	279,342	405,130	42,498	362,632	1,022.82
492	Austin Public	5,513.29	15,677,221	9,393,929	6,283,293	1,002,400	5,280,893	957.85
495	Grand Meadow Public	497.84	557,166	303,083	254,083	31,738	222,345	446.62

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	335.52	857,841	332,056	525,785	72,645	453,141	1,350.56
499	Leroy-Ostrander Public	277.33	423,665	274,817	148,849	31,801	117,047	422.05
500	Southland Public	518.36	828,184	407,831	420,353	48,818	371,534	716.75
505	Fulda Public	405.41	899,427	650,245	249,182	16,990	232,192	572.73
507	Nicollet Public	369.95	769,089	352,664	416,425	15,401	401,025	1,084.00
508	St. Peter Public	2,281.65	6,460,605	4,158,190	2,302,415	276,965	2,025,449	887.71
511	Adrian Public	618.49	1,216,172	906,146	310,026	39,181	270,845	437.91
514	Ellsworth Public	148.21	256,885	115,381	141,504	11,277	130,227	878.66
518	Worthington Public	3,561.07	8,193,016	5,293,210	2,899,805	197,241	2,702,564	758.92
531	Byron Public	2,497.47	3,318,735	1,935,845	1,382,890	98,399	1,284,491	514.32
533	Dover-Eyota Public	1,210.90	1,598,050	960,404	637,647	17,388	620,258	512.23
534	Stewartville Public	2,249.24	4,370,014	2,531,624	1,838,391	119,684	1,718,707	764.13
535	Rochester Public	18,829.42	57,787,088	40,832,157	16,954,930	2,674,707	14,280,223	758.40
542	Battle Lake Public	449.72	581,805	315,668	266,137	10,985	255,152	567.36
544	Fergus Falls Public	3,362.35	4,823,528	2,660,996	2,162,533	136,167	2,026,365	602.66
545	Henning Public	400.27	781,010	429,580	351,430	36,598	314,832	786.55
547	Parkers Prairie Public	591.15	1,074,737	800,079	274,657	11,951	262,707	444.40
548	Pelican Rapids Public	918.64	1,481,627	717,913	763,714	47,785	715,929	779.34
549	Perham-Dent Public	1,779.28	3,680,862	2,296,268	1,384,594	162,320	1,222,274	686.95
550	Underwood Public	626.41	785,464	581,511	203,953	14,142	189,811	303.01
553	New York Mills Public	847.83	1,410,007	978,120	431,887	55,322	376,564	444.15

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
561	Goodridge Public	269.65	494,407	438,570	55,838	217	55,621	206.27
564	Thief River Falls	1,962.29	3,305,868	2,102,857	1,203,011	81,447	1,121,564	571.56
577	Willow River Public	460.70	983,851	689,882	293,970	43,976	249,994	542.64
578	Pine City Public	1,726.24	3,951,809	2,956,351	995,459	163,671	831,788	481.85
581	Edgerton Public	453.90	901,090	665,125	235,965	48,521	187,443	412.96
592	Climax-Shelly Public	189.34	398,426	288,446	109,980	-	109,980	580.86
593	Crookston Public	1,229.54	3,017,865	1,716,628	1,301,237	41,222	1,260,015	1,024.79
595	East Grand Forks Public	2,012.47	5,193,551	3,355,613	1,837,938	62,226	1,775,711	882.35
599	Fertile-Beltrami	539.34	900,571	583,363	317,208	11,216	305,992	567.34
600	Fisher Public	256.02	520,646	458,088	62,558	5,533	57,025	222.74
601	Fosston Public	655.24	1,479,176	1,035,164	444,011	20,899	423,113	645.74
621	Mounds View Public	12,472.01	34,292,051	24,996,556	9,295,495	1,358,831	7,936,664	636.36
622	North St. Paul-Maplewood Oakdale	11,253.34	37,412,553	21,730,814	15,681,739	2,885,476	12,796,263	1,137.11
623	Roseville Public	7,858.22	23,494,931	14,006,967	9,487,963	1,122,497	8,365,466	1,064.55
624	White Bear Lake	9,065.49	29,543,253	18,654,921	10,888,332	1,203,101	9,685,231	1,068.36
625	St. Paul Public	34,453.83	116,919,483	62,416,670	54,502,813	7,165,745	47,337,067	1,373.93
630	Red Lake Falls Public	410.47	879,468	529,470	349,998	17,813	332,185	809.28
635	Milroy Public	77.45	110,525	(15,442)	125,967	4,337	121,630	1,570.43
640	Wabasso Public	464.95	389,959	239,246	150,713	14,800	135,914	292.32
656	Faribault Public	3,576.46	12,355,938	7,458,469	4,897,469	689,659	4,207,810	1,176.53
659	Northfield Public	4,190.92	11,961,797	7,677,148	4,284,649	497,439	3,787,210	903.67

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671	Hills-Beaver Creek	378.89	953,813	699,082	254,731	23,974	230,757	609.03
676	Badger Public	236.60	534,033	414,734	119,298	6,472	112,826	476.86
682	Roseau Public	1,215.67	2,632,387	1,605,793	1,026,594	51,568	975,026	802.05
690	Warroad Public	1,127.07	2,353,197	1,776,564	576,633	49,220	527,412	467.95
695	Chisholm Public	726.51	1,580,777	1,090,578	490,199	44,889	445,310	612.94
696	Ely Public	574.51	1,269,181	901,459	367,722	41,496	326,226	567.83
698	Floodwood Public	167.10	271,661	170,810	100,851	114	100,737	602.86
700	Hermantown Public	2,274.92	4,638,994	3,230,851	1,408,143	175,995	1,232,148	541.62
701	Hibbing Public	2,321.99	6,643,996	4,428,144	2,215,852	188,483	2,027,369	873.12
704	Proctor Public	2,011.30	4,759,696	3,361,658	1,398,038	160,568	1,237,470	615.26
707	Nett Lake Public	84.09	331,641	81,866	249,775	2,759	247,015	2,937.51
709	Duluth Public	8,892.09	27,415,253	19,230,086	8,185,167	1,224,514	6,960,653	782.79
712	Mountain Iron-Buhl	652.61	1,658,544	1,074,700	583,843	56,781	527,063	807.62
716	Belle Plaine Public	1,646.90	3,581,456	2,055,787	1,525,669	175,363	1,350,306	819.91
717	Jordan Public	2,020.21	3,917,163	2,055,783	1,861,380	115,870	1,745,510	864.02
719	Prior Lake-Savage Area	9,560.00	19,325,255	11,721,605	7,603,650	747,812	6,855,838	717.14
720	Shakopee Public	8,648.65	20,748,518	11,289,700	9,458,818	953,008	8,505,810	983.48
721	New Prague Area	4,451.39	8,030,748	4,829,677	3,201,071	396,870	2,804,201	629.96
726	Becker Public	3,047.15	6,128,529	3,491,563	2,636,966	185,673	2,451,293	804.45
727	Big Lake Public	3,518.56	8,440,178	3,350,564	5,089,614	417,817	4,671,797	1,327.76
728	Elk River	15,117.29	35,116,023	24,391,437	10,724,586	1,135,892	9,588,694	634.29

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	1,176.81	1,997,507	1,509,834	487,673	23,583	464,090	394.36
739	Kimball Public	847.14	1,480,163	929,656	550,508	32,642	517,866	611.31
740	Melrose Public	1,424.02	2,871,725	1,839,524	1,032,201	90,456	941,746	661.33
741	Paynesville Public	977.22	2,082,569	1,237,383	845,186	34,721	810,464	829.36
742	St. Cloud Public	9,985.28	37,154,256	22,225,027	14,929,229	1,616,455	13,312,775	1,333.24
743	Sauk Centre Public	1,259.67	2,759,508	1,447,486	1,312,022	94,070	1,217,952	966.88
745	Albany Public	1,944.28	3,863,458	2,507,072	1,356,386	48,970	1,307,415	672.44
748	Sartell-St. Stephen	4,446.67	10,353,170	5,710,587	4,642,583	405,474	4,237,110	952.87
750	Rocori Public	2,641.39	4,906,183	3,304,105	1,602,078	121,797	1,480,282	560.42
756	Blooming Prairie Public	933.69	1,671,488	987,612	683,876	61,712	622,164	666.35
761	Owatonna Public	5,284.13	13,224,083	8,490,168	4,733,915	762,600	3,971,315	751.56
763	Medford Public	986.23	1,445,541	976,052	469,489	24,008	445,481	451.70
768	Hancock Public	473.14	703,812	438,476	265,336	12,753	252,583	533.84
771	Chokio-Alberta Public	148.02	304,097	262,783	41,314	8,984	32,330	218.41
775	Kerkhoven-Murdock-Sunburg	892.28	1,920,764	1,383,175	537,589	35,758	501,832	562.41
777	Benson Public	818.82	2,003,712	1,410,255	593,457	73,446	520,011	635.07
786	Bertha-Hewitt Public	555.98	1,009,491	720,243	289,247	17,509	271,738	488.76
787	Browerville Public	588.06	1,436,853	1,096,179	340,674	45,191	295,483	502.47
801	Browns Valley Public	169.94	395,552	295,556	99,996	9,503	90,493	532.50
803	Wheaton Area Public	383.10	749,142	532,464	216,679	13,009	203,670	531.64
811	Wabasha-Kellogg Public	1,011.90	1,629,868	1,284,230	345,638	43,393	302,245	298.69

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
813	Lake City Public	1,326.09	2,369,821	1,454,645	915,176	56,892	858,284	647.23
815	Prinsburg Public	1.75	446,510	355,743	90,766	647	90,119	51,496.70
818	Verndale Public	561.41	1,137,944	808,082	329,862	94,385	235,476	419.44
820	Sebeka Public	524.67	1,081,172	589,482	491,690	33,642	458,048	873.02
821	Menahga Public	1,039.27	2,079,485	1,469,112	610,372	85,462	524,910	505.08
829	Waseca Public	1,897.09	4,828,682	3,266,860	1,561,822	253,135	1,308,687	689.84
831	Forest Lake Public	6,357.40	18,305,132	9,985,926	8,319,206	826,019	7,493,187	1,178.66
832	Mahtomedi Public	3,478.79	7,261,920	4,550,078	2,711,842	198,079	2,513,763	722.60
833	South Washington County	20,522.62	59,676,076	35,844,245	23,831,831	3,064,363	20,767,468	1,011.93
834	Stillwater Area Public	8,945.02	25,783,110	13,386,621	12,396,489	892,064	11,504,426	1,286.13
836	Butterfield Public	252.76	417,005	284,888	132,117	14,557	117,560	465.10
837	Madelia Public	681.88	1,463,689	1,054,141	409,549	76,177	333,372	488.90
840	St. James Public	1,176.37	1,990,614	1,302,334	688,280	66,193	622,087	528.82
846	Breckenridge Public	682.50	1,380,992	805,031	575,961	24,511	551,450	807.99
850	Rothsay Public	328.95	330,469	150,989	179,481	14,463	165,017	501.65
852	Campbell-Tintah Public	129.57	217,788	147,705	70,084	11,261	58,822	453.98
857	Lewiston-Altura Public	661.80	1,412,209	1,085,816	326,394	7,884	318,510	481.28
858	St. Charles Public	1,080.04	1,605,984	957,658	648,327	22,974	625,353	579.01
861	Winona Area Public	2,620.30	9,859,803	6,192,919	3,666,883	454,608	3,212,276	1,225.92
876	Annandale Public	2,222.36	4,492,418	2,716,941	1,775,477	152,927	1,622,549	730.10
877	Buffalo-Hanover-Montrose Public	5,873.19	15,262,251	8,265,701	6,996,550	665,203	6,331,347	1,078.01

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
879	Delano Public	2,645.16	4,772,159	3,055,806	1,716,353	113,439	1,602,913	605.98
881	Maple Lake Public	848.49	2,210,232	1,410,453	799,779	42,139	757,640	892.93
882	Monticello Public	4,568.21	7,944,878	3,841,162	4,103,716	430,504	3,673,212	804.08
883	Rockford Public	1,700.95	3,088,759	1,579,794	1,508,965	100,727	1,408,239	827.91
885	St. Michael-Albertville	7,130.98	12,584,045	7,323,694	5,260,351	598,252	4,662,099	653.78
891	Canby Public	669.44	980,798	622,523	358,274	24,957	333,318	497.91
911	Cambridge-Isanti Public	5,493.55	14,054,450	8,866,857	5,187,594	589,097	4,598,497	837.07
912	Milaca Public	1,797.80	4,901,291	3,367,397	1,533,895	136,701	1,397,194	777.17
914	Ulen-Hitterdal Public	305.61	486,705	232,585	254,120	17,945	236,175	772.80
2071	Lake Crystal-Wellcome Memorial	1,044.80	2,178,395	1,283,006	895,389	68,740	826,649	791.20
2125	Triton	1,064.24	1,966,717	869,127	1,097,590	83,431	1,014,159	952.94
2134	United South Central	809.47	1,882,120	1,216,291	665,829	55,923	609,906	753.46
2135	Maple River	1,016.12	2,545,536	1,949,013	596,523	44,676	551,847	543.09
2137	Kingsland Public	592.79	1,002,888	309,588	693,300	91,852	601,448	1,014.61
2142	St. Louis County	2,083.09	6,372,816	4,101,154	2,271,662	241,590	2,030,072	974.55
2143	Waterville-Elysian-Morristown	821.24	1,247,029	814,585	432,444	16,842	415,602	506.07
2144	Chisago Lakes	3,633.77	8,549,127	5,560,734	2,988,393	224,946	2,763,447	760.49
2149	Minnewaska	1,420.95	5,845,174	5,255,416	589,758	107,252	482,506	339.57
2155	Wadena-Deer Creek	1,227.76	2,923,189	1,498,619	1,424,570	134,524	1,290,046	1,050.73
2159	Buffalo Lk-Hector-Stewart Public	511.99	866,101	393,861	472,240	31,616	440,624	860.61
2164	Dilworth-Glyndon-Felton	1,677.48	3,296,383	2,269,462	1,026,921	17,884	1,009,036	601.52

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
2165	Hinckley-Finlayson	1,054.07	2,701,721	1,413,707	1,288,014	170,670	1,117,344	1,060.03
2167	Lakeview	769.90	1,341,319	972,007	369,313	25,930	343,383	446.01
2168	NRHEG	882.47	1,499,978	1,098,493	401,485	69,448	332,037	376.26
2169	Murray County Central	788.76	1,476,660	978,294	498,366	35,164	463,201	587.25
2170	Staples-Motley	1,043.24	2,280,756	1,107,907	1,172,849	149,701	1,023,148	980.74
2171	Kittson Central	263.50	447,324	281,387	165,937	8,471	157,466	597.60
2172	Kenyon-Wanamingo	728.60	1,646,447	916,310	730,137	51,894	678,243	930.89
2174	Pine River-Backus	942.33	2,109,514	1,408,469	701,045	156,760	544,285	577.60
2176	Warren-Alvarado-Oslo	604.44	1,272,815	566,096	706,719	47,164	659,555	1,091.18
2180	Maccray	800.13	2,001,403	1,312,422	688,982	27,298	661,683	826.97
2184	Luverne Public	1,245.96	2,907,853	1,897,822	1,010,031	84,042	925,989	743.19
2190	Yellow Medicine East	675.06	2,170,658	1,239,326	931,333	55,873	875,460	1,296.86
2198	Fillmore Central	643.22	1,164,486	757,845	406,641	27,585	379,056	589.31
2215	Norman County East	228.24	438,464	239,968	198,496	11,888	186,608	817.60
2310	Sibley East	1,196.61	2,064,733	1,016,847	1,047,886	103,844	944,042	788.93
2311	Clearbrook-Gonvick	504.20	1,220,863	960,716	260,148	16,769	243,379	482.70
2342	West Central Area	845.44	1,542,485	935,773	606,712	84,806	521,906	617.32
2358	Tri-County	187.73	438,287	265,391	172,896	11,122	161,774	861.74
2364	Belgrade-Brooten-Elrosa	672.27	1,154,407	771,626	382,781	15,264	367,517	546.68
2365	G.F.W.	665.49	1,660,151	853,715	806,437	63,821	742,615	1,115.89
2396	A.C.G.C. Public	940.96	2,562,432	1,702,476	859,957	54,420	805,536	856.08

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
2397	Le Sueur-Henderson	1,002.16	2,645,837	1,161,427	1,484,409	123,909	1,360,501	1,357.57
2448	Martin County West	726.41	1,259,128	795,111	464,017	43,273	420,745	579.21
2534	Bird Island-Olivia-Lake Lillian	655.83	1,389,074	686,200	702,874	67,585	635,289	968.68
2536	Granada Huntley East Chain	354.18	583,866	458,889	124,978	5,826	119,152	336.42
2580	East Central	818.89	2,048,995	1,271,935	777,060	90,575	686,485	838.31
2609	Win-E-Mac	460.98	1,086,850	660,401	426,448	24,468	401,981	872.01
2683	Greenbush-Middle River	242.65	438,253	232,910	205,343	1,683	203,660	839.32
2687	Howard Lake-Waverly-Winsted	1,435.20	3,006,189	1,852,254	1,153,935	81,238	1,072,698	747.42
2689	Pipestone Area	1,249.63	2,236,445	1,375,529	860,916	82,433	778,483	622.97
2711	Mesabi East	950.96	2,270,890	1,732,650	538,239	48,103	490,137	515.41
2752	Fairmont Area	1,992.47	3,614,143	2,316,642	1,297,502	94,887	1,202,615	603.58
2753	Long Prairie-Grey Eagle	1,091.85	2,410,881	1,241,218	1,169,663	34,240	1,135,423	1,039.91
2754	Cedar Mountain	467.86	1,513,233	1,103,327	409,906	53,987	355,919	760.74
2769	Morris Area Public	1,165.06	1,987,105	1,653,709	333,396	121,403	211,993	181.96
2805	Zumbrota-Mazeppa	1,375.16	3,346,232	1,766,387	1,579,845	74,768	1,505,077	1,094.47
2835	Janesville-Waldorf-Pemberton	746.31	1,544,676	1,162,638	382,038	47,016	335,022	448.90
2853	Lac Qui Parle Valley	874.12	1,939,337	1,222,079	717,258	54,079	663,179	758.68
2856	Stephen-Argyle Central	316.80	855,001	543,983	311,018	9,436	301,582	951.96
2859	Glencoe-Silver Lake	1,591.39	4,188,903	2,431,162	1,757,741	131,835	1,625,906	1,021.69
2860	Blue Earth Area Public	1,160.60	2,183,483	987,582	1,195,901	59,662	1,136,239	979.01
2884	Red Rock Central	396.32	507,668	226,490	281,179	10,815	270,363	682.18

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
2886	Glenville-Emmons	297.23	695,479	442,143	253,336	11,563	241,773	813.42
2888	Clinton-Graceville-Beardsley	342.93	684,537	514,326	170,211	30,752	139,459	406.67
2889	Lake Park Audubon	810.98	1,248,800	493,138	755,662	60,553	695,109	857.12
2890	Renville County West	581.46	1,262,230	729,278	532,952	36,505	496,447	853.79
2895	Jackson County Central	1,241.87	2,745,555	1,479,273	1,266,282	128,046	1,138,236	916.55
2897	Redwood Area	1,172.29	2,472,093	1,541,667	930,426	39,881	890,546	759.66
2898	Westbrook-Walnut Grove	497.28	969,741	542,549	427,192	24,138	403,055	810.52
2899	Plainview-Elgin-Millville	1,591.86	2,606,713	1,478,767	1,127,946	35,851	1,092,095	686.05
2902	RTR Public	687.85	1,000,660	590,575	410,085	23,087	386,999	562.62
2903	Ortonville Public	527.65	1,257,092	796,546	460,546	42,330	418,216	792.60
2904	Tracy Area Public	713.02	1,395,089	997,324	397,765	25,699	372,065	521.82
2905	Tri-City United	2,096.02	4,499,364	2,074,146	2,425,218	217,390	2,207,828	1,053.34
2906	Red Lake County Central	386.04	791,292	551,385	239,907	6,753	233,155	603.96
2907	Round Lake-Brewster Public	547.05	450,124	13,362	436,763	15,201	421,562	770.61
2908	Brandon-Evansville Public	564.40	845,770	346,034	499,736	19,640	480,096	850.63
2909	Rock Ridge Public	2,617.25	5,937,661	3,971,787	1,965,874	244,272	1,721,602	657.79
2910	Ada-Borup West	726.93	1,874,586	1,273,637	600,949	56,637	544,312	748.78

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

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
815	Prinsburg Public School District	1.75	446,510	355,743	90,766	647	90,119	51,496.70
707	Nett Lake Public School District	84.09	331,641	81,866	249,775	2,759	247,015	2,937.51
166	Cook County Public Schools	466.81	1,828,843	774,259	1,054,584	29,476	1,025,109	2,195.99
38	Red Lake Public School District	1,603.32	6,349,750	3,294,002	3,055,749	307,944	2,747,804	1,713.82
635	Milroy Public School District	77.45	110,525	(15,442)	125,967	4,337	121,630	1,570.43
280	Richfield Public School District	4,425.04	13,745,844	6,520,883	7,224,961	738,147	6,486,815	1,465.93
286	Brooklyn Center School District	2,438.33	7,817,535	3,907,926	3,909,610	480,707	3,428,903	1,406.25
271	Bloomington Public School District	11,202.25	39,971,484	22,578,956	17,392,528	1,811,803	15,580,725	1,390.86
1.2	Minneapolis Public School District	30,745.26	120,433,772	70,574,330	49,859,443	7,282,953	42,576,489	1,384.81
625	St. Paul Public School District	34,453.83	116,919,483	62,416,670	54,502,813	7,165,745	47,337,067	1,373.93
2397	Le Sueur-Henderson School District	1,002.16	2,645,837	1,161,427	1,484,409	123,909	1,360,501	1,357.57
497	Lyle Public School District	335.52	857,841	332,056	525,785	72,645	453,141	1,350.56
742	St. Cloud Public School District	9,985.28	37,154,256	22,225,027	14,929,229	1,616,455	13,312,775	1,333.24
727	Big Lake Public School District	3,518.56	8,440,178	3,350,564	5,089,614	417,817	4,671,797	1,327.76
2190	Yellow Medicine East	675.06	2,170,658	1,239,326	931,333	55,873	875,460	1,296.86
323	Franconia Public School District	26.40	23,784	(17,308)	41,092	7,031	34,062	1,290.21
834	Stillwater Area Public Schools	8,945.02	25,783,110	13,386,621	12,396,489	892,064	11,504,426	1,286.13
281	Robbinsdale Public School District	11,818.63	35,610,027	18,117,052	17,492,975	2,418,944	15,074,031	1,275.45
25	Pine Point Public School District	69.79	310,832	221,900	88,932	1,459	87,473	1,253.37
861	Winona Area Public School District	2,620.30	9,859,803	6,192,919	3,666,883	454,608	3,212,276	1,225.92

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
256	Red Wing Public School District	2,697.05	7,628,040	4,115,415	3,512,625	308,125	3,204,501	1,188.15
831	Forest Lake Public School District	6,357.40	18,305,132	9,985,926	8,319,206	826,019	7,493,187	1,178.66
656	Faribault Public School District	3,576.46	12,355,938	7,458,469	4,897,469	689,659	4,207,810	1,176.53
403	Ivanhoe Public School District	123.45	177,439	32,909	144,530	2,338	142,192	1,151.82
622	North St. Paul-Maplewood Oakdale	11,253.34	37,412,553	21,730,814	15,681,739	2,885,476	12,796,263	1,137.11
465	Litchfield Public School District	1,692.31	4,586,229	2,557,066	2,029,163	109,494	1,919,669	1,134.35
139	Rush City Public School District	968.99	2,251,613	1,108,195	1,143,418	44,467	1,098,951	1,134.12
279	Osseo Public School District	22,394.57	60,605,437	32,093,279	28,512,158	3,299,597	25,212,561	1,125.83
182	Crosby-Ironton Public School Dist.	1,100.27	3,348,474	1,966,207	1,382,267	152,269	1,229,998	1,117.91
2365	GFW Public Schools	665.49	1,660,151	853,715	806,437	63,821	742,615	1,115.89
2805	Zumbrota-Mazeppa School District	1,375.16	3,346,232	1,766,387	1,579,845	74,768	1,505,077	1,094.47
2176	Warren-Alvarado-Oslo School Dist.	604.44	1,272,815	566,096	706,719	47,164	659,555	1,091.18
507	Nicollet Public School District	369.95	769,089	352,664	416,425	15,401	401,025	1,084.00
108	Central Public School District	1,004.97	2,194,134	1,035,713	1,158,421	74,471	1,083,951	1,078.59
877	Buffalo-Hanover-Montrose Public	5,873.19	15,262,251	8,265,701	6,996,550	665,203	6,331,347	1,078.01
197	West St. Paul-Mendota Heights-Ea	5,491.99	17,972,557	10,976,413	6,996,144	1,084,143	5,912,001	1,076.48
173	Mountain Lake Public Schools	550.93	1,156,674	540,670	616,004	25,104	590,900	1,072.55
624	White Bear Lake School District	9,065.49	29,543,253	18,654,921	10,888,332	1,203,101	9,685,231	1,068.36
623	Roseville Public School District	7,858.22	23,494,931	14,006,967	9,487,963	1,122,497	8,365,466	1,064.55
88	New Ulm Public School District	2,422.87	6,245,549	3,462,995	2,782,554	211,897	2,570,657	1,061.00
2165	Hinckley-Finlayson School District	1,054.07	2,701,721	1,413,707	1,288,014	170,670	1,117,344	1,060.03
432	Mahnomen Public School District	687.10	1,366,460	599,064	767,396	43,505	723,891	1,053.55

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
2905	Tri-City United School District	2,096.02	4,499,364	2,074,146	2,425,218	217,390	2,207,828	1,053.34
2155	Wadena-Deer Creek School District	1,227.76	2,923,189	1,498,619	1,424,570	134,524	1,290,046	1,050.73
11	Anoka-Hennepin School District	41,430.98	127,170,181	77,153,481	50,016,700	6,485,702	43,530,999	1,050.69
2753	Long Prairie-Grey Eagle School Dist	1,091.85	2,410,881	1,241,218	1,169,663	34,240	1,135,423	1,039.91
283	St. Louis Park Public School Dist.	4,809.30	12,818,859	7,372,322	5,446,537	464,638	4,981,900	1,035.89
13	Columbia Heights Public School Dist	3,800.20	9,092,762	4,427,922	4,664,839	765,647	3,899,192	1,026.05
593	Crookston Public School District	1,229.54	3,017,865	1,716,628	1,301,237	41,222	1,260,015	1,024.79
487	Upsala Public School District	354.54	684,473	279,342	405,130	42,498	362,632	1,022.82
2859	Glencoe-Silver Lake School District	1,591.39	4,188,903	2,431,162	1,757,741	131,835	1,625,906	1,021.69
2137	Kingsland Public School District	592.79	1,002,888	309,588	693,300	91,852	601,448	1,014.61
833	South Washington County Schools	20,522.62	59,676,076	35,844,245	23,831,831	3,064,363	20,767,468	1,011.93
192	Farmington Public School District	7,445.06	17,956,256	9,639,422	8,316,835	847,999	7,468,836	1,003.19
199	Inver Grove Heights Schools	3,726.40	9,417,097	5,138,541	4,278,556	549,112	3,729,444	1,000.82
6	South St. Paul Public School Dist	3,215.73	7,868,849	4,226,411	3,642,438	439,148	3,203,290	996.13
277	Westonka Public School District	2,636.08	5,689,262	2,855,274	2,833,988	237,968	2,596,020	984.80
720	Shakopee Public School District	8,648.65	20,748,518	11,289,700	9,458,818	953,008	8,505,810	983.48
191	Burnsville Public School District	8,409.64	27,544,730	17,920,783	9,623,948	1,370,707	8,253,240	981.40
2170	Staples-Motley School District	1,043.24	2,280,756	1,107,907	1,172,849	149,701	1,023,148	980.74
2860	Blue Earth Area Public School	1,160.60	2,183,483	987,582	1,195,901	59,662	1,136,239	979.01
2142	St. Louis County School District	2,083.09	6,372,816	4,101,154	2,271,662	241,590	2,030,072	974.55
16	Spring Lake Park Public Schools	6,559.94	13,970,109	6,698,006	7,272,102	895,798	6,376,304	972.01
477	Princeton Public School District	3,523.51	7,829,539	4,098,448	3,731,091	316,166	3,414,925	969.18

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
332	Mora Public School District	1,762.00	4,110,597	2,197,186	1,913,410	205,873	1,707,537	969.09
2534	Bird Island-Olivia-Lake Lillian	655.83	1,389,074	686,200	702,874	67,585	635,289	968.68
743	Sauk Centre Public School District	1,259.67	2,759,508	1,447,486	1,312,022	94,070	1,217,952	966.88
31	Bemidji Public School District	5,129.47	16,528,062	10,661,908	5,866,154	927,560	4,938,593	962.79
177	Windom Public School District	1,309.50	3,284,922	1,891,538	1,393,384	133,154	1,260,230	962.38
194	Lakeville Public School District	12,960.45	35,901,516	21,669,178	14,232,338	1,799,657	12,432,680	959.28
492	Austin Public School District	5,513.29	15,677,221	9,393,929	6,283,293	1,002,400	5,280,893	957.85
252	Cannon Falls Public School District	1,158.80	2,620,344	1,463,007	1,157,337	48,742	1,108,595	956.67
347	Willmar Public School District	4,394.72	13,368,110	8,807,889	4,560,220	360,001	4,200,220	955.74
115	Cass Lake-Bena Public Schools	1,180.43	3,831,218	2,481,828	1,349,390	224,259	1,125,131	953.15
2125	Triton School District	1,064.24	1,966,717	869,127	1,097,590	83,431	1,014,159	952.94
748	Sartell-St. Stephen School District	4,446.67	10,353,170	5,710,587	4,642,583	405,474	4,237,110	952.87
2856	Stephen-Argyle Central Schools	316.80	855,001	543,983	311,018	9,436	301,582	951.96
270	Hopkins Public School District	7,436.53	17,560,174	9,552,206	8,007,968	1,050,267	6,957,701	935.61
2172	Kenyon-Wanamingo School District	728.60	1,646,447	916,310	730,137	51,894	678,243	930.89
361	International Falls School District	985.13	1,757,380	816,929	940,450	28,078	912,372	926.14
300	La Crescent-Hokah School District	1,135.80	3,096,497	1,960,168	1,136,329	90,182	1,046,148	921.07
458	Truman Public School District	242.27	693,555	459,368	234,187	11,837	222,350	917.78
2895	Jackson County Central School Dist.	1,241.87	2,745,555	1,479,273	1,266,282	128,046	1,138,236	916.55
482	Little Falls Public School District	2,625.80	6,437,862	3,695,576	2,742,286	358,168	2,384,118	907.96
200	Hastings Public School District	4,479.96	11,807,196	7,202,198	4,604,998	546,807	4,058,190	905.85
659	Northfield Public School District	4,190.92	11,961,797	7,677,148	4,284,649	497,439	3,787,210	903.67

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
282	St. Anthony-New Brighton Schools	1,996.05	3,628,484	1,704,281	1,924,203	132,325	1,791,878	897.71
881	Maple Lake Public School District	848.49	2,210,232	1,410,453	799,779	42,139	757,640	892.93
508	St. Peter Public School District	2,281.65	6,460,605	4,158,190	2,302,415	276,965	2,025,449	887.71
196	Rosemount-Apple Valley-Eagan	31,649.00	93,350,767	60,272,850	33,077,918	5,006,749	28,071,169	886.95
273	Edina Public School District	9,392.51	25,101,407	16,101,842	8,999,565	688,902	8,310,663	884.82
595	East Grand Forks Public School Dist	2,012.47	5,193,551	3,355,613	1,837,938	62,226	1,775,711	882.35
514	Ellsworth Public School District	148.21	256,885	115,381	141,504	11,277	130,227	878.66
309	Park Rapids Public School District	1,821.04	4,203,476	2,410,781	1,792,695	199,229	1,593,466	875.03
701	Hibbing Public School District	2,321.99	6,643,996	4,428,144	2,215,852	188,483	2,027,369	873.12
820	Sebeka Public School District	524.67	1,081,172	589,482	491,690	33,642	458,048	873.02
2609	Win-E-Mac School District	460.98	1,086,850	660,401	426,448	24,468	401,981	872.01
206	Alexandria Public School District	4,407.88	11,729,313	7,218,902	4,510,410	672,105	3,838,305	870.78
181	Brainerd Public School District	6,593.57	23,883,874	17,278,458	6,605,415	896,777	5,708,638	865.79
480	Onamia Public School District	602.56	2,630,908	1,925,785	705,123	184,336	520,788	864.29
717	Jordan Public School District	2,020.21	3,917,163	2,055,783	1,861,380	115,870	1,745,510	864.02
2358	Tri-County School District	187.73	438,287	265,391	172,896	11,122	161,774	861.74
2159	Buffalo Lake-Hector-Stewart	511.99	866,101	393,861	472,240	31,616	440,624	860.61
345	New London-Spicer School District	1,686.05	4,735,151	3,185,357	1,549,794	101,941	1,447,853	858.73
2889	Lake Park Audubon School District	810.98	1,248,800	493,138	755,662	60,553	695,109	857.12
2396	A.C.G.C. Public School District	940.96	2,562,432	1,702,476	859,957	54,420	805,536	856.08
2890	Renville County West Schools	581.46	1,262,230	729,278	532,952	36,505	496,447	853.79
2908	Brandon-Evansville Public Schools	564.40	845,770	346,034	499,736	19,640	480,096	850.63

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299	Caledonia Public School District	792.54	1,556,472	850,493	705,978	32,692	673,287	849.53
138	North Branch Area Public Schools	2,887.93	6,026,734	3,366,354	2,660,380	222,785	2,437,595	844.06
23	Frazee-Vergas Public School Dist.	903.87	2,129,778	1,342,285	787,493	27,883	759,610	840.40
2683	Greenbush-Middle River School	242.65	438,253	232,910	205,343	1,683	203,660	839.32
2580	East Central School District	818.89	2,048,995	1,271,935	777,060	90,575	686,485	838.31
112	Eastern Carver County Public	10,035.48	22,889,795	13,611,694	9,278,101	875,224	8,402,877	837.32
911	Cambridge-Isanti Public School Dist	5,493.55	14,054,450	8,866,857	5,187,594	589,097	4,598,497	837.07
333	Ogilvie Public School District	550.71	1,341,111	829,386	511,726	51,038	460,688	836.53
113	Walker-Hackensack-Akeley Schl.	781.40	1,871,730	1,126,317	745,413	92,782	652,631	835.21
381	Lake Superior Public School Dist.	1,446.93	3,042,112	1,717,008	1,325,104	124,592	1,200,512	829.70
741	Paynesville Public School District	977.22	2,082,569	1,237,383	845,186	34,721	810,464	829.36
883	Rockford Public School District	1,700.95	3,088,759	1,579,794	1,508,965	100,727	1,408,239	827.91
2180	Maccray School District	800.13	2,001,403	1,312,422	688,982	27,298	661,683	826.97
716	Belle Plaine Public School District	1,646.90	3,581,456	2,055,787	1,525,669	175,363	1,350,306	819.91
2215	Norman County East School District	228.24	438,464	239,968	198,496	11,888	186,608	817.60
2886	Glenville-Emmons School District	297.23	695,479	442,143	253,336	11,563	241,773	813.42
2898	Westbrook-Walnut Grove Schools	497.28	969,741	542,549	427,192	24,138	403,055	810.52
630	Red Lake Falls Public School Dist.	410.47	879,468	529,470	349,998	17,813	332,185	809.28
846	Breckenridge Public School District	682.50	1,380,992	805,031	575,961	24,511	551,450	807.99
712	Mountain Iron-Buhl School District	652.61	1,658,544	1,074,700	583,843	56,781	527,063	807.62
100	Wrenshall Public School District	374.44	862,916	529,677	333,239	31,929	301,310	804.70
726	Becker Public School District	3,047.15	6,128,529	3,491,563	2,636,966	185,673	2,451,293	804.45

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882	Monticello Public School District	4,568.21	7,944,878	3,841,162	4,103,716	430,504	3,673,212	804.08
682	Roseau Public School District	1,215.67	2,632,387	1,605,793	1,026,594	51,568	975,026	802.05
238	Mabel-Canton Public School District	260.19	504,877	295,406	209,472	1,036	208,435	801.09
284	Wayzata Public School District	13,361.67	24,887,845	13,242,612	11,645,233	949,384	10,695,849	800.49
356	Lancaster Public School District	192.32	499,042	336,044	162,998	9,384	153,614	798.74
2903	Ortonville Public Schools	527.65	1,257,092	796,546	460,546	42,330	418,216	792.60
2071	Lake Crystal-Wellcome Memorial	1,044.80	2,178,395	1,283,006	895,389	68,740	826,649	791.20
2310	Sibley East School District	1,196.61	2,064,733	1,016,847	1,047,886	103,844	944,042	788.93
473	Isle Public School District	457.75	1,161,032	779,149	381,883	21,368	360,515	787.58
545	Henning Public School District	400.27	781,010	429,580	351,430	36,598	314,832	786.55
203	Hayfield Public School District	729.39	1,453,106	822,654	630,452	59,437	571,015	782.87
709	Duluth Public School District	8,892.09	27,415,253	19,230,086	8,185,167	1,224,514	6,960,653	782.79
548	Pelican Rapids Public Schools	918.64	1,481,627	717,913	763,714	47,785	715,929	779.34
912	Milaca Public School District	1,797.80	4,901,291	3,367,397	1,533,895	136,701	1,397,194	777.17
914	Ulen-Hitterdal Public School Dist	305.61	486,705	232,585	254,120	17,945	236,175	772.80
306	Laporte Public School District	379.69	896,682	571,857	324,825	31,603	293,222	772.27
2907	Round Lake-Brewster Public	547.05	450,124	13,362	436,763	15,201	421,562	770.61
22	Detroit Lakes Public School Dist.	2,995.37	7,367,354	4,821,654	2,545,700	248,527	2,297,173	766.91
152	Moorhead Area Public Schools	7,836.19	22,519,874	15,493,956	7,025,918	1,017,883	6,008,035	766.70
534	Stewartville Public School District	2,249.24	4,370,014	2,531,624	1,838,391	119,684	1,718,707	764.13
81	Comfrey Public School District	127.70	368,637	270,539	98,098	932	97,165	760.89
2754	Cedar Mountain School District	467.86	1,513,233	1,103,327	409,906	53,987	355,919	760.74

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2144	Chisago Lakes School District	3,633.77	8,549,127	5,560,734	2,988,393	224,946	2,763,447	760.49
2897	Redwood Area School District	1,172.29	2,472,093	1,541,667	930,426	39,881	890,546	759.66
518	Worthington Public School District	3,561.07	8,193,016	5,293,210	2,899,805	197,241	2,702,564	758.92
118	Northland Community Schools	377.18	1,149,484	797,972	351,512	65,327	286,185	758.75
2853	Lac Qui Parle Valley Schools	874.12	1,939,337	1,222,079	717,258	54,079	663,179	758.68
535	Rochester Public School District	18,829.42	57,787,088	40,832,157	16,954,930	2,674,707	14,280,223	758.40
51	Foley Public School District	2,049.18	4,551,969	2,920,926	1,631,043	86,372	1,544,671	753.80
2134	United South Central Schools	809.47	1,882,120	1,216,291	665,829	55,923	609,906	753.46
761	Owatonna Public School District	5,284.13	13,224,083	8,490,168	4,733,915	762,600	3,971,315	751.56
2910	Ada-Borup-West Public Schools	726.93	1,874,586	1,273,637	600,949	56,637	544,312	748.78
2687	Howard Lake-Waverly-Winsted	1,435.20	3,006,189	1,852,254	1,153,935	81,238	1,072,698	747.42
2184	Luverne Public School District	1,245.96	2,907,853	1,897,822	1,010,031	84,042	925,989	743.19
110	Waconia Public School District	4,374.81	11,336,523	7,805,222	3,531,301	299,219	3,232,082	738.79
876	Annandale Public School District	2,222.36	4,492,418	2,716,941	1,775,477	152,927	1,622,549	730.10
832	Mahtomedi Public School District	3,478.79	7,261,920	4,550,078	2,711,842	198,079	2,513,763	722.60
241	Albert Lea Public School District	3,688.33	12,327,362	8,837,222	3,490,140	835,612	2,654,528	719.71
318	Grand Rapids Public School District	4,254.80	11,339,929	7,752,912	3,587,017	526,758	3,060,260	719.25
719	Prior Lake-Savage Area Schools	9,560.00	19,325,255	11,721,605	7,603,650	747,812	6,855,838	717.14
500	Southland Public School District	518.36	828,184	407,831	420,353	48,818	371,534	716.75
314	Braham Public School District	831.72	1,592,279	958,950	633,329	37,629	595,700	716.23
14	Fridley Public School District	2,948.95	8,203,452	5,687,226	2,516,226	448,404	2,067,822	701.21
316	Greenway Public School District	1,116.31	3,870,540	2,952,208	918,332	137,450	780,882	699.52

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1	Aitkin Public School District	1,124.30	2,563,413	1,640,417	922,997	137,171	785,826	698.95
272	Eden Prairie Public School District	9,913.03	21,198,773	13,169,022	8,029,752	1,104,554	6,925,198	698.60
829	Waseca Public School District	1,897.09	4,828,682	3,266,860	1,561,822	253,135	1,308,687	689.84
549	Perham-Dent Public School District	1,779.28	3,680,862	2,296,268	1,384,594	162,320	1,222,274	686.95
413	Marshall Public School District	2,807.35	6,598,027	4,496,281	2,101,747	174,845	1,926,902	686.38
2899	Plainview-Elgin-Millville	1,591.86	2,606,713	1,478,767	1,127,946	35,851	1,092,095	686.05
93	Carlton Public School District	351.28	764,591	512,562	252,029	11,292	240,737	685.31
2884	Red Rock Central School District	396.32	507,668	226,490	281,179	10,815	270,363	682.18
745	Albany Public School District	1,944.28	3,863,458	2,507,072	1,356,386	48,970	1,307,415	672.44
414	Minneota Public School District	529.04	987,249	611,197	376,053	22,384	353,669	668.51
239	Rushford-Peterson Public Schools	703.34	1,108,991	592,574	516,416	47,320	469,097	666.96
756	Blooming Prairie Public School Dist	933.69	1,671,488	987,612	683,876	61,712	622,164	666.35
740	Melrose Public School District	1,424.02	2,871,725	1,839,524	1,032,201	90,456	941,746	661.33
2909	Rock Ridge Public Schools	2,617.25	5,937,661	3,971,787	1,965,874	244,272	1,721,602	657.79
885	St. Michael-Albertville Schools	7,130.98	12,584,045	7,323,694	5,260,351	598,252	4,662,099	653.78
813	Lake City Public School District	1,326.09	2,369,821	1,454,645	915,176	56,892	858,284	647.23
601	Fosston Public School District	655.24	1,479,176	1,035,164	444,011	20,899	423,113	645.74
111	Watertown-Mayer Public School	1,647.44	3,030,050	1,867,675	1,162,375	112,762	1,049,613	637.12
621	Mounds View Public School District	12,472.01	34,292,051	24,996,556	9,295,495	1,358,831	7,936,664	636.36
777	Benson Public School District	818.82	2,003,712	1,410,255	593,457	73,446	520,011	635.07
728	Elk River School District	15,117.29	35,116,023	24,391,437	10,724,586	1,135,892	9,588,694	634.29
424	Lester Prairie Public School Dist.	533.21	673,273	311,179	362,094	25,437	336,656	631.38

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
129	Montevideo Public School District	1,573.48	3,377,346	2,303,448	1,073,898	80,813	993,085	631.14
721	New Prague Area Schools	4,451.39	8,030,748	4,829,677	3,201,071	396,870	2,804,201	629.96
77	Mankato Public School District	8,951.45	24,635,696	17,608,952	7,026,745	1,415,535	5,611,210	626.85
2689	Pipestone Area School District	1,249.63	2,236,445	1,375,529	860,916	82,433	778,483	622.97
484	Pierz Public School District	1,350.97	2,574,859	1,682,035	892,824	51,596	841,228	622.68
2342	West Central Area	845.44	1,542,485	935,773	606,712	84,806	521,906	617.32
704	Proctor Public School District	2,011.30	4,759,696	3,361,658	1,398,038	160,568	1,237,470	615.26
255	Pine Island Public School District	1,655.76	2,390,734	1,336,255	1,054,479	39,128	1,015,352	613.22
695	Chisholm Public School District	726.51	1,580,777	1,090,578	490,199	44,889	445,310	612.94
739	Kimball Public School District	847.14	1,480,163	929,656	550,508	32,642	517,866	611.31
423	Hutchinson Public School District	2,906.59	6,762,522	4,734,506	2,028,016	253,338	1,774,677	610.57
671	Hills-Beaver Creek School District	378.89	953,813	699,082	254,731	23,974	230,757	609.03
879	Delano Public School District	2,645.16	4,772,159	3,055,806	1,716,353	113,439	1,602,913	605.98
2906	Red Lake County Central Public Sch	386.04	791,292	551,385	239,907	6,753	233,155	603.96
2752	Fairmont Area School District	1,992.47	3,614,143	2,316,642	1,297,502	94,887	1,202,615	603.58
698	Floodwood Public School District	167.10	271,661	170,810	100,851	114	100,737	602.86
544	Fergus Falls Public School District	3,362.35	4,823,528	2,660,996	2,162,533	136,167	2,026,365	602.66
2164	Dilworth-Glyndon-Felton	1,677.48	3,296,383	2,269,462	1,026,921	17,884	1,009,036	601.52
2171	Kittson Central School District	263.50	447,324	281,387	165,937	8,471	157,466	597.60
47	Sauk Rapids-Rice Public Schools	4,697.27	12,908,802	9,753,667	3,155,135	362,408	2,792,727	594.54
116	Pillager Public School District	1,365.56	3,149,560	2,226,813	922,747	112,661	810,086	593.23
2198	Fillmore Central	643.22	1,164,486	757,845	406,641	27,585	379,056	589.31

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 School District	460.40	1,244,359	941,756	302,603	31,486	271,117	588.87
253	Goodhue Public School District	785.58	986,979	497,512	489,467	27,395	462,072	588.19
2169	Murray County Central School Dist.	788.76	1,476,660	978,294	498,366	35,164	463,201	587.25
592	Climax-Shelly Public Schools	189.34	398,426	288,446	109,980	-	109,980	580.86
84	Sleepy Eye Public School District	620.26	1,097,370	648,370	449,000	89,593	359,407	579.45
2448	Martin County West School District	726.41	1,259,128	795,111	464,017	43,273	420,745	579.21
858	St. Charles Public School District	1,080.04	1,605,984	957,658	648,327	22,974	625,353	579.01
2174	Pine River-Backus School District	942.33	2,109,514	1,408,469	701,045	156,760	544,285	577.60
505	Fulda Public School District	405.41	899,427	650,245	249,182	16,990	232,192	572.73
564	Thief River Falls School District	1,962.29	3,305,868	2,102,857	1,203,011	81,447	1,121,564	571.56
696	Ely Public School District	574.51	1,269,181	901,459	367,722	41,496	326,226	567.83
542	Battle Lake Public School District	449.72	581,805	315,668	266,137	10,985	255,152	567.36
599	Fertile-Beltrami School District	539.34	900,571	583,363	317,208	11,216	305,992	567.34
15	St. Francis Area Schools	4,591.01	11,995,650	8,853,858	3,141,792	546,255	2,595,537	565.35
36	Kelliher Public School District	354.24	1,005,563	796,919	208,644	8,745	199,899	564.30
186	Pequot Lakes Public Schools	1,960.64	3,146,789	1,874,216	1,272,573	167,889	1,104,684	563.43
2902	RTR Public Schools	687.85	1,000,660	590,575	410,085	23,087	386,999	562.62
775	Kerkhoven-Murdock-Sunburg	892.28	1,920,764	1,383,175	537,589	35,758	501,832	562.41
12	Centennial Public School District	7,058.86	20,910,077	15,998,945	4,911,132	951,792	3,959,339	560.90
750	Rocori Public School District	2,641.39	4,906,183	3,304,105	1,602,078	121,797	1,480,282	560.42
308	Nevis Public School District	622.35	1,072,223	693,577	378,647	35,753	342,893	550.97
2364	Belgrade-Brooten-Elrosa School	672.27	1,154,407	771,626	382,781	15,264	367,517	546.68

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
2135	Maple River School District	1,016.12	2,545,536	1,949,013	596,523	44,676	551,847	543.09
577	Willow River Public School District	460.70	983,851	689,882	293,970	43,976	249,994	542.64
700	Hermantown Public School District	2,274.92	4,638,994	3,230,851	1,408,143	175,995	1,232,148	541.62
768	Hancock Public School District	473.14	703,812	438,476	265,336	12,753	252,583	533.84
801	Browns Valley Public School Dist	169.94	395,552	295,556	99,996	9,503	90,493	532.50
803	Wheaton Area Public School	383.10	749,142	532,464	216,679	13,009	203,670	531.64
227	Chatfield Public Schools	1,002.36	1,339,877	794,367	545,510	13,009	532,501	531.25
840	St. James Public School District	1,176.37	1,990,614	1,302,334	688,280	66,193	622,087	528.82
2904	Tracy Area Public School District	713.02	1,395,089	997,324	397,765	25,699	372,065	521.82
2711	Mesabi East School District	950.96	2,270,890	1,732,650	538,239	48,103	490,137	515.41
531	Byron Public School District	2,497.47	3,318,735	1,935,845	1,382,890	98,399	1,284,491	514.32
85	Springfield Public School District	642.43	903,895	548,259	355,635	25,949	329,687	513.19
533	Dover-Eyota Public School District	1,210.90	1,598,050	960,404	637,647	17,388	620,258	512.23
2143	Waterville-Elysian-Morristown	821.24	1,247,029	814,585	432,444	16,842	415,602	506.07
330	Heron Lake-Okabena School	290.45	509,302	343,562	165,740	18,893	146,847	505.58
821	Menahga Public School District	1,039.27	2,079,485	1,469,112	610,372	85,462	524,910	505.08
787	Browerville Public School District	588.06	1,436,853	1,096,179	340,674	45,191	295,483	502.47
850	Rothsay Public School District	328.95	330,469	150,989	179,481	14,463	165,017	501.65
378	Dawson-Boyd Public School District	603.90	1,456,860	1,126,790	330,070	28,582	301,488	499.24
891	Canby Public School District	669.44	980,798	622,523	358,274	24,957	333,318	497.91
837	Madelia Public School District	681.88	1,463,689	1,054,141	409,549	76,177	333,372	488.90
786	Bertha-Hewitt Public School Dist.	555.98	1,009,491	720,243	289,247	17,509	271,738	488.76

Number	District	(A) Adjusted PU	(B) Sped Educ Expenditure	(C) Categorical Revenue	(D) Gross Cross Subsidy (B-C)	(E) Adj. Gen Rev for SpEd	(F) Adj Net Cross	(G) Per WADM
278	Orono Public School District	3,151.33	5,181,485	3,517,896	1,663,588	123,689	1,539,899	488.65
463	Eden Valley-Watkins School District	990.04	1,741,374	1,193,526	547,849	65,862	481,987	486.84
2311	Clearbrook-Gonvick School District	504.20	1,220,863	960,716	260,148	16,769	243,379	482.70
578	Pine City Public School District	1,726.24	3,951,809	2,956,351	995,459	163,671	831,788	481.85
857	Lewiston-Altura Public School Dist	661.80	1,412,209	1,085,816	326,394	7,884	318,510	481.28
146	Barnesville Public School Dist.	991.94	1,481,372	942,719	538,653	63,771	474,882	478.74
676	Badger Public School District	236.60	534,033	414,734	119,298	6,472	112,826	476.86
690	Warroad Public School District	1,127.07	2,353,197	1,776,564	576,633	49,220	527,412	467.95
99	Esko Public School District	1,372.38	1,748,194	1,076,907	671,287	31,742	639,545	466.01
836	Butterfield Public School District	252.76	417,005	284,888	132,117	14,557	117,560	465.10
852	Campbell-Tintah Public Schools	129.57	217,788	147,705	70,084	11,261	58,822	453.98
763	Medford Public School District	986.23	1,445,541	976,052	469,489	24,008	445,481	451.70
2835	Janesville-Waldorf-Pemberton	746.31	1,544,676	1,162,638	382,038	47,016	335,022	448.90
264	Herman-Norcross School District	99.94	121,651	76,587	45,064	359	44,704	447.31
495	Grand Meadow Public School	497.84	557,166	303,083	254,083	31,738	222,345	446.62
2167	Lakeview School District	769.90	1,341,319	972,007	369,313	25,930	343,383	446.01
150	Hawley Public School District	1,137.63	1,105,293	548,038	557,255	50,941	506,314	445.06
547	Parkers Prairie Public School Dist.	591.15	1,074,737	800,079	274,657	11,951	262,707	444.40
553	New York Mills Public School Dist.	847.83	1,410,007	978,120	431,887	55,322	376,564	444.15
162	Bagley Public School District	980.60	1,745,634	1,269,974	475,660	42,957	432,702	441.26
276	Minnetonka Public School District	12,319.56	23,463,286	17,253,802	6,209,484	808,579	5,400,905	438.40
511	Adrian Public School District	618.49	1,216,172	906,146	310,026	39,181	270,845	437.91

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
499	Leroy-Ostrander Public Schools	277.33	423,665	274,817	148,849	31,801	117,047	422.05
818	Verndale Public School District	561.41	1,137,944	808,082	329,862	94,385	235,476	419.44
242	Alden-Conger Public School District	488.73	862,730	637,249	225,482	22,627	202,854	415.06
391	Cleveland Public School District	645.79	778,289	486,256	292,033	23,991	268,042	415.06
581	Edgerton Public School District	453.90	901,090	665,125	235,965	48,521	187,443	412.96
317	Deer River Public School District	922.19	3,082,283	2,583,444	498,839	119,292	379,547	411.57
204	Kasson-Mantorville School District	2,358.47	2,623,021	1,507,927	1,115,094	147,668	967,426	410.19
485	Royalton Public School District	1,035.29	1,297,010	841,133	455,877	33,513	422,364	407.97
2888	Clinton-Graceville-Beardsley	342.93	684,537	514,326	170,211	30,752	139,459	406.67
261	Ashby Public School District	361.24	518,024	367,214	150,810	7,067	143,742	397.91
738	Holdingsford Public School District	1,176.81	1,997,507	1,509,834	487,673	23,583	464,090	394.36
466	Dassel-Cokato Public Schools	2,268.43	3,648,157	2,691,362	956,795	67,127	889,668	392.20
75	St. Clair Public School District	862.96	1,111,139	770,617	340,522	8,231	332,291	385.06
441	Marshall County Central Schools	496.93	776,909	586,506	190,403	739	189,664	381.67
297	Spring Grove School District	381.53	479,629	314,106	165,522	21,825	143,698	376.64
2168	NRHEG School District	882.47	1,499,978	1,098,493	401,485	69,448	332,037	376.26
94	Cloquet Public School District	2,980.95	5,939,085	4,392,573	1,546,512	431,452	1,115,060	374.06
435	Waubun-Ogema-White Earth	767.39	1,312,312	977,282	335,030	51,809	283,222	369.07
415	Lynd Public School District	241.44	155,369	61,853	93,516	5,679	87,837	363.81
97	Moose Lake Public School District	651.34	927,341	650,389	276,951	45,989	230,962	354.59
32	Blackduck Public School District	763.13	1,693,221	1,410,150	283,071	18,848	264,223	346.24
2149	Minnewaska School District	1,420.95	5,845,174	5,255,416	589,758	107,252	482,506	339.57

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
2536	Granada Huntley East Chain	354.18	583,866	458,889	124,978	5,826	119,152	336.42
447	Grygla Public School District	146.31	287,926	238,755	49,171	570	48,601	332.18
550	Underwood Public School District	626.41	785,464	581,511	203,953	14,142	189,811	303.01
404	Lake Benton Public School District	204.63	229,608	161,681	67,928	6,544	61,384	299.98
811	Wabasha-Kellogg School District	1,011.90	1,629,868	1,284,230	345,638	43,393	302,245	298.69
640	Wabasso Public School District	464.95	389,959	239,246	150,713	14,800	135,914	292.32
2	Hill City Public School District	263.22	450,680	370,701	79,979	4,195	75,784	287.91
319	Nashwauk-Keewatin School District	597.72	1,304,237	1,086,157	218,080	46,327	171,753	287.35
294	Houston Public School District	2,308.72	4,306,976	3,234,850	1,072,126	411,844	660,282	285.99
91	Barnum Public School District	770.60	1,215,860	971,994	243,866	29,213	214,653	278.55
195	Randolph Public School District	905.94	1,021,721	735,177	286,543	36,152	250,392	276.39
229	Lanesboro Public School District	459.49	586,420	462,673	123,747	1,199	122,548	266.71
213	Osakis Public School District	924.93	1,447,799	1,172,217	275,582	30,025	245,558	265.49
390	Lake of The Woods School District	471.14	626,563	496,616	129,947	9,139	120,809	256.42
95	Cromwell-Wright Public Schools	326.94	478,766	390,276	88,490	6,421	82,069	251.02
486	Swanville Public School District	370.62	440,911	336,396	104,515	14,793	89,721	242.08
600	Fisher Public School District	256.02	520,646	458,088	62,558	5,533	57,025	222.74
363	South Koochiching School District	296.71	655,542	558,570	96,973	32,002	64,971	218.97
771	Chokio-Alberta Public Schools	148.02	304,097	262,783	41,314	8,984	32,330	218.41
561	Goodridge Public School District	269.65	494,407	438,570	55,838	217	55,621	206.27
362	Littlefork-Big Falls School Dist.	354.60	576,426	483,928	92,498	21,795	70,703	199.39
2769	Morris Area Public Schools	1,165.06	1,987,105	1,653,709	333,396	121,403	211,993	181.96

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
402	Hendricks Public School District	241.09	236,042	219,326	16,715	873	15,842	65.71

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	150.72	-	-	-	-	-	-
4001	Bluffview Montessori	219.51	335,925	323,093	12,832	-	12,832	58.46
4003	New Heights School, Inc.	120.70	357,540	346,332	11,208	(0)	11,208	92.86
4005	Metro Deaf School	50.92	6,949,703	6,845,351	104,352	104,352	-	-
4007	Minnesota New Country School	239.64	1,258,106	1,201,638	56,468	5,369	51,099	213.23
4008	Pact Charter School	724.35	1,753,760	1,295,989	457,770	11,761	446,009	615.74
4011	Athlos Leadership Academy	833.85	1,549,501	1,231,915	317,586	2,344	315,243	378.06
4015	Community Of Peace Academy	894.51	2,405,744	2,121,917	283,827	28,484	255,343	285.46
4016	World Learner Charter School	213.43	644,372	607,564	36,808	511	36,297	170.07
4017	Minnesota Transitions Charter Sch	5,794.98	7,510,976	6,846,142	664,834	28,276	636,558	109.85
4018	Achieve Language Academy	454.56	721,791	665,637	56,154	421	55,733	122.61
4020	Duluth Public Schools Academy	928.19	5,586,656	5,356,640	230,016	144,399	85,616	92.24
4025	Cyber Village Academy	268.31	1,115,396	974,456	140,940	2,931	138,009	514.36
4026	E.C.H.O. Charter School	71.21	231,995	218,927	13,068	-	13,068	183.52
4027	Higher Ground Academy	1,142.14	836,884	769,921	66,963	19,922	47,042	41.19
4029	St. Paul City School	560.87	2,787,606	2,653,505	134,100	54,058	80,042	142.71
4031	Jennings Community School	64.16	245,205	232,131	13,074	5,750	7,325	114.17
4035	Life Prep	156.03	784,068	770,580	13,488	0	13,488	86.45
4036	Face To Face Academy	102.24	443,274	413,922	29,352	8,554	20,799	203.43
4038	Sojourner Truth Academy	281.18	1,719,620	1,667,754	51,866	5,309	46,557	165.58
4039	High School For Recording Arts	305.83	1,547,089	1,493,499	53,589	8,839	44,750	146.32
4043	Math And Science Academy	633.26	562,759	523,343	39,416	4,535	34,881	55.08
4049	Northwest Passage High School	164.60	630,772	630,772	-	-	-	-
4053	North Lakes Academy	642.26	1,946,471	1,631,018	315,452	15,194	300,259	467.50
4054	La Crescent Montessori & Stem Schoo	96.08	202,829	196,264	6,565	-	6,565	68.33
4055	Nerstrand Charter School	98.19	441,457	403,345	38,113	-	38,113	388.15
4056	Rosa Parks Charter High School	65.54	229,898	179,924	49,974	-	49,974	762.49
4057	El Colegio Charter School	104.81	540,892	485,812	55,080	8,939	46,140	440.23
4058	Schoolcraft Learning Community Chtr	210.69	908,062	882,900	25,162	7,743	17,419	82.68

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	481.03	740,183	651,994	88,189	5,078	83,111	172.78
4064	Riverway Learning Community Charter	137.56	413,812	380,930	32,882	0	32,882	239.03
4066	Kato Public Charter School	79.51	207,283	156,838	50,444	-	50,444	634.44
4067	Aurora Charter School	434.46	795,222	740,013	55,209	131	55,078	126.77
4068	Excell Academy Charter	481.69	1,630,992	1,392,747	238,245	9,931	228,314	473.99
4070	Hope Community Academy	830.06	1,060,732	952,476	108,256	14,152	94,104	113.37
4073	Academia Cesar Chavez Charter Sch.	540.47	821,580	801,844	19,736	1,632	18,105	33.50
4074	Afsa High School	456.80	1,583,935	1,426,814	157,121	5,979	151,142	330.87
4075	Avalon School	285.89	1,708,186	1,591,983	116,204	24,762	91,442	319.85
4078	Twin Cities International Schools	971.25	1,510,608	969,253	541,355	20,715	520,640	536.05
4079	Friendship Academy Of The Arts	337.58	844,593	798,401	46,192	2,575	43,617	129.20
4080	Pillager Area Charter School	42.86	67,135	58,017	9,118	-	9,118	212.73
4081	Discovery Public School - Faribault	57.55	207,057	181,493	25,564	-	25,564	444.21
4082	Bluesky Charter School	709.41	1,062,353	900,902	161,451	65,481	95,970	135.28
4083	Ridgeway Community School	92.40	93,640	89,771	3,869	-	3,869	41.87
4084	North Shore Community School	357.10	458,686	440,014	18,672	11,815	6,857	19.20
4085	Harbor City International Charter	216.42	461,356	453,508	7,848	(0)	7,848	36.26
4087	Sage Academy Charter School	73.63	531,805	473,206	58,600	4,219	54,381	738.57
4088	Urban Academy	428.86	617,409	610,435	6,974	6,974	-	-
4089	New City School	373.75	628,514	515,931	112,583	8,384	104,199	278.79
4090	Prairie Creek Community School	179.00	539,735	514,453	25,281	-	25,281	141.24
4091	Arcadia Charter School	134.49	769,988	747,659	22,328	745	21,584	160.49
4092	Watershed High School	58.59	227,308	223,133	4,175	4,175	-	-
4093	New Century Academy	129.14	705,734	683,334	22,400	22,400	-	-
4095	Trio Wolf Creek Distance Learning	244.10	135,581	121,845	13,735	-	13,735	56.27
4097	Partnership Academy, Inc.	543.71	2,200,885	1,997,364	203,522	5,548	197,974	364.12
4098	Nova Classical Academy	1,092.16	1,559,637	1,414,406	145,232	11,063	134,169	122.85
4100	Great Expectations	137.89	828,015	791,716	36,300	3,105	33,195	240.73
4102	Minnesota Internship Center	274.40	990,120	907,477	82,643	40,491	42,152	153.61
4103	Hmong College Prep Academy	2,661.91	4,049,246	3,600,950	448,296	77,624	370,671	139.25
4104	Paladin Career And Tech High School	257.87	1,301,576	1,089,708	211,868	17,384	194,484	754.20
4105	Great River School	855.43	2,276,401	2,097,276	179,125	7,780	171,345	200.30
4106	Treknorth High School	295.39	820,081	763,989	56,091	44,956	11,135	37.70

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4107	Voyageurs Expeditionary	126.26	341,150	325,054	16,096	8,893	7,203	57.05
4110	PiM Arts High School	424.65	792,758	739,042	53,716	8,163	45,553	107.27
4111	Augsburg Fairview Academy	112.88	365,572	335,405	30,167	7,887	22,281	197.38
4112	St Paul Conservatory Performing Art	444.81	302,444	265,820	36,624	-	36,624	82.34
4113	Spero Academy	198.61	10,554,807	10,483,935	70,872	70,872	-	-
4116	Lakes International Language Academ	1,360.99	3,065,114	2,576,360	488,754	2,535	486,219	357.25
4118	Kaleidoscope Charter School	560.44	1,615,651	1,416,521	199,130	33,647	165,483	295.27
4119	Academic Arts High School	129.50	974,816	888,756	86,060	7,011	79,048	610.41
4120	St. Croix Preparatory Academy	1,304.08	2,662,250	2,480,900	181,349	5,429	175,921	134.90
4121	Ubah Medical Academy Charter School	278.96	439,854	398,774	41,080	14,992	26,088	93.52
4122	Eagle Ridge Academy Charter School	1,569.35	1,150,576	1,030,113	120,463	22,968	97,495	62.12
4124	Beacon Academy	562.32	2,171,791	1,908,521	263,270	63,002	200,268	356.15
4126	Prairie Seeds Academy	856.22	1,750,134	1,570,247	179,888	24,658	155,229	181.30
4127	Team Academy	89.76	387,791	387,791	-	0	-	-
4131	Metro Schools Charter	1,081.84	3,411,665	3,221,720	189,945	46,515	143,430	132.58
4132	Twin Cities Academy	597.71	2,005,790	1,916,714	89,076	34,009	55,067	92.13
4135	Rochester Math And Science Academy	440.02	1,709,964	1,302,964	407,000	13,884	393,115	893.40
4137	Swan River Montessori Charter Sch	162.15	879,964	812,938	67,025	968	66,057	407.38
4139	Loveworks Academy For Arts	152.14	455,135	360,346	94,789	4,673	90,117	592.33
4140	Yinghua Academy	862.07	664,296	618,077	46,219	-	46,219	53.61
4142	Stride Academy	559.59	732,754	691,872	40,882	(0)	40,882	73.06
4143	New Millennium Academy	861.09	1,123,094	969,398	153,696	41,188	112,508	130.66
4144	Green Isle Community School	45.23	161,544	155,084	6,460	(0)	6,460	142.83
4145	Birch Grove Community School	43.11	157,476	157,476	-	0	-	-
4146	Northern Lights Community School	96.03	681,415	668,728	12,687	12,687	-	-
4150	Minnesota Online High School	261.47	721,732	619,158	102,574	58,410	44,164	168.91
4151	Edvisions Off Campus School	128.30	318,718	301,039	17,679	-	17,679	137.79
4152	Twin Cities German Immersion Chtr	638.25	1,271,175	1,193,998	77,177	-	77,177	120.92
4153	Midway Star Academy	447.35	1,593,095	1,526,290	66,805	31,764	35,041	78.33
4155	Naytahwaush Community School	139.20	673,500	649,087	24,414	4,942	19,471	139.88
4159	Seven Hills Preparatory Academy	1,180.25	2,567,762	2,213,639	354,122	3,227	350,895	297.31
4160	Spectrum High School	1,000.36	797,225	586,681	210,543	-	210,543	210.47
4161	New Discoveries Montessori Academy	220.99	3,123,679	3,045,285	78,393	21,680	56,713	256.63

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4162	Southside Family Charter School	117.72	594,533	545,315	49,218	1,738	47,480	403.33
4164	Laura Jeffrey Academy Charter	86.56	516,352	497,672	18,680	8,687	9,994	115.45
4166	East Range Academy Of Tech-Science	161.94	476,746	445,544	31,202	9,285	21,917	135.34
4167	International Spanish Language Acad	398.34	563,041	522,352	40,689	-	40,689	102.15
4168	Glacial Hills Elementary	93.37	284,586	280,303	4,283	3,323	960	10.28
4169	Stonebridge World School	297.89	1,264,945	1,114,658	150,287	14,325	135,962	456.42
4170	Hiawatha Academies	1,704.86	5,055,623	4,473,692	581,931	4,926	577,005	338.45
4171	Noble Academy	619.55	302,483	206,348	96,135	-	96,135	155.17
4178	Lincoln International High School	160.42	199,158	169,753	29,405	4,007	25,398	158.32
4181	Community School of Excellence	1,543.85	1,344,854	1,248,802	96,052	14,522	81,530	52.81
4183	Lionsgate Academy	465.83	16,353,725	15,856,679	497,046	497,046	-	-
4184	Aspen Academy	658.34	1,296,664	1,112,106	184,559	14,930	169,629	257.66
4185	Davinci Academy	1,001.97	2,297,926	1,699,225	598,700	6,838	591,862	590.70
4186	Global Academy	469.29	1,199,103	1,110,005	89,098	-	89,098	189.86
4188	Cologne Academy	719.06	2,270,282	2,124,168	146,114	22,139	123,975	172.41
4189	Legacy Of Dr Josie R Johnson Montes	105.30	700,821	700,821	-	-	-	-
4191	Kipp Minnesota Charter School	395.17	2,563,467	2,424,935	138,532	41,626	96,906	245.23
4192	Best Academy	613.24	4,970,423	4,466,448	503,975	15,333	488,643	796.82
4193	College Preparatory Elementary	149.43	460,627	406,629	53,998	-	53,998	361.36
4194	Cannon River Stem School	229.96	836,787	667,776	169,011	-	169,011	734.96
4195	Oshki Ogimaag Charter School	24.97	114,023	111,682	2,341	0	2,341	93.75
4198	Discovery Woods	98.77	225,005	179,063	45,942	2,443	43,499	440.41
4199	Parnassus Preparatory Charter Sch	1,442.78	1,047,880	931,081	116,799	4,086	112,713	78.12
4200	Step Academy	691.71	1,072,588	1,011,884	60,704	1,377	59,327	85.77
4201	Cornerstone Montessori Elementary	140.55	889,053	785,962	103,092	-	103,092	733.49
4204	Rochester Stem Academy	133.89	354,857	261,527	93,330	5,208	88,122	658.17
4205	Hennepin Schools	426.95	1,369,231	1,352,690	16,542	9,588	6,954	16.29
4207	Vermilion Country School	59.97	133,645	119,789	13,856	6,905	6,950	115.90
4208	Nasha Shkola Charter School	101.43	127,408	112,422	14,986	-	14,986	147.75
4210	Upper Mississippi Academy	219.48	1,506,243	1,424,965	81,279	4,972	76,306	347.67
4213	Prodeo Academy	918.15	4,545,704	3,916,940	628,763	23,364	605,399	659.37
4215	Sejong Academy Of Minnesota	340.07	502,530	351,596	150,935	-	150,935	443.83
4217	Technical Academies Of Minnesota	165.76	945,954	836,665	109,290	15,418	93,872	566.31

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4218	Venture Academy	371.06	2,528,005	2,255,135	272,870	70,664	202,206	544.94
4219	Northeast College Prep	341.10	1,607,680	1,464,958	142,722	8,278	134,444	394.15
4220	Agamim Classical Academy	263.29	1,228,540	1,074,711	153,829	21,151	132,678	503.92
4221	Discovery Charter School	202.00	272,786	217,725	55,061	-	55,061	272.58
4223	Saint Cloud Math And Science Academ	286.18	617,189	588,370	28,819	4,903	23,916	83.57
4224	Star Of The North Academy Charter S	192.05	301,117	245,235	55,883	-	55,883	290.98
4225	Universal Academy Charter School	497.27	586,243	586,243	-	-	-	-
4226	Bdote Learning Center	92.80	614,371	503,640	110,731	-	110,731	1,193.22
4227	Art And Science Academy	352.41	864,951	767,321	97,631	-	97,631	277.04
4228	Woodbury Leadership Academy	682.94	989,362	897,931	91,431	14,987	76,444	111.93
4229	Jane Goodall Environmental Sciences	128.17	685,673	673,675	11,998	1,163	10,835	84.54
4230	Minnesota Excellence In Learning Ac	178.18	712,509	598,628	113,881	90	113,791	638.63
4231	Minnesota Math And Science Academy	419.23	832,932	474,746	358,186	45,840	312,346	745.05
4232	Success Academy	350.59	434,388	403,650	30,738	0	30,738	87.68
4233	Level Up Academy	211.78	854,844	768,351	86,494	-	86,494	408.41
4237	Career Pathways	136.38	300,123	284,136	15,987	10,842	5,145	37.73
4238	Rochester Beacon Academy	103.74	1,343,947	947,700	396,247	49,154	347,093	3,345.80
4239	Twin Lakes Stem Academy	158.11	399,984	387,656	12,328	1,359	10,969	69.38
4240	New Century School	513.75	1,472,141	1,370,998	101,143	5,526	95,618	186.12
4243	North Metro Flex Academy	219.51	846,520	668,212	178,308	9,590	168,718	768.61
4244	Fit Academy	372.55	1,082,851	1,035,968	46,882	23,106	23,777	63.82
4250	Athlos Academy Of Saint Cloud	447.93	1,211,464	1,130,190	81,274	12,178	69,096	154.26
4253	Phoenix Academy Charter School	164.31	201,638	192,490	9,147	-	9,147	55.67
4254	Marine Area Community School	219.35	1,256,822	1,170,019	86,803	954	85,849	391.38
4255	Skyline Math And Science Academy	211.22	411,295	389,269	22,026	22,026	-	-
4258	The Journey School	141.87	715,302	684,470	30,833	508	30,324	213.75
4261	Scitech Academy Charter School	287.41	402,482	401,062	1,420	-	1,420	4.94
4263	Progeny Academy Charter School	89.25	279,074	260,086	18,988	10,586	8,402	94.14
4264	Gateway Stem Academy	181.07	480,991	474,317	6,673	5,216	1,457	8.04
4265	Minnesota Wildflower Montessori Sch	43.52	33,334	30,097	3,237	-	3,237	74.38
4266	Three Rivers Montessori School	146.43	480,561	416,706	63,855	3,142	60,713	414.62
4267	Horizon Science Academy Twin Cities	61.99	247,095	230,336	16,759	4,413	12,346	199.16
4268	Great Oaks Academy Charter School	320.15	611,093	519,574	91,519	2,999	88,520	276.49

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4269	Quantum Steam Academy Charter	152.69	591,758	541,026	50,732	-	50,732	332.26
4270	Steam Academy Charter School	65.99	374,039	315,671	58,368	2,350	56,018	848.88
4271	Aurora Waasakone Community of Learn	130.66	605,455	571,543	33,912	-	33,912	259.54
4273	Modern Montessori Charter School	179.02	412,161	298,395	113,766	3,015	110,751	618.65
4275	St. Paul School of Northern Lights	229.41	1,596,593	1,390,320	206,273	12,230	194,043	845.83
4276	Notre Ecole Academy	41.89	78,440	72,019	6,421	0	6,421	153.29
4279	Exploration High School	92.59	168,723	158,807	9,916	0	9,916	107.09
4280	Aspire Academy Charter School	99.26	345,384	311,373	34,011	-	34,011	342.65
4282	Innovation Sci & Tech Academy	67.32	67,634	56,692	10,942	542	10,400	154.49
4283	Escuela Exitos Charter School	144.37	137,734	98,537	39,197	4,761	34,436	238.53
4284	Gentry Academy Charter School	334.58	49,936	36,992	12,944	-	12,944	38.69
4285	Aim Academy Of Science & Technology	171.07	182,186	156,747	25,438	12,183	13,256	77.49
4286	Link Public Schools	2.49	1,250	-	1,250	-	1,250	502.01
4289	Oak Hill Montessori Community	160.69	284,040	246,276	37,765	-	37,765	235.02
4290	Kalon Prep Academy	157.60	395,064	357,298	37,766	14,736	23,030	146.13
4291	Creekstone Montessori Charter	74.89	522,083	502,801	19,282	-	19,282	257.48
4293	Rollingstone Community School	34.33	73,420	68,464	4,956	2,742	2,215	64.51
4295	Bultum Academy Charter School	153.21	174,643	162,571	12,073	6,011	6,062	39.56
4297	Marine Village School	31.27	35,035	32,482	2,553	-	2,553	81.64
4298	Endazhi-Nitaawiging	58.54	-	-	-	-	-	-

Appendix C

Special Education Cross-Subsidies Report, FY 2022

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 who receive services through early childhood special education programs generate at least .28 full-time equivalent (FTE).
- **Setting I** – Learners receiving most of their education program in regular classes. Includes children and youth with disabilities who receive special education and related services outside the regular classroom for less than 21% of the school day.
- **Setting II** – Learners who receive education programs in a resource room. Includes children and youth with disabilities receiving special education and related services at least 21% of the school day but are still outside the regular classroom for 60% or less of the day.
- **Setting III** – Learners receiving education programs in separate classes. 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 in 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 23 this resulted in an ESIC percentage of 0.0636.

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 0.0636 to match the statewide total general education defray calculation.

Line 5 – Special Education Expenditures

These data are reported on SEDRA, as summarized in 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 code 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.